

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

CENTRAL OFFICE

WEDNESDAY, OCTOBER 22, 2014

The meeting will begin at 6:30 p.m., for the possible purpose of considering a motion to enter executive session to discuss the Superintendent's contract. 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 October 1, 2014
 - 2. Treasurer's Report- September, 2014 Page #3
 - 3. NYSSBA Policy Workshop Page #7
 - 4. 2013-14 Internal Audit Report Page #28
 - 5. 2013-14 External Audit Report Page #33
 - 6. Concussion CMO Page #56
 - 7. Request for Indemnification Page #128
 - 8. Claims Reports- July & August, 2014 Page #129

- D. Communications and Announcements

- E. Public Commentary (Agenda Items Only)

- F. Items for Discussion/Action
 - 1. Presentation- 2014 Regents & AP Results
 - 2. Concussion Policy- First Reading
 - 3. Elementary Class Sizes Page #134
 - 4. Website Issues

- G. Board Consent Agenda – Curriculum and Instruction Page #138
 - 1. CSE/SCSE Minutes
 - 2. CPSE Minutes

- H. Board Consent Agenda – Personnel Page #141
 - 1. Resignations/Leaves of Absences
 - 2. Recalls
 - 3. Long Term Substitutes
 - 4. Instructional New Appointments
 - 5. Non-Instructional New Appointments

6. Change in Assignments
7. Additional Work
8. Extra Duty Assignments
9. Salary Schedule Changes/Adjustments
10. Substitutes

I. Board Consent Agenda – Business

1. Donation from Donorschoose.org
2. Discards from Kreamer Street Library
3. MOA with CSEA
4. Consultant Services Agreement with Crystal Investigations, Inc.

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J. Public Commentary (Non-Agenda Items)

K. Closing Remarks by Board Members

L. Adjournment

**BUSINESS MEETING PAGE 031 OCTOBER 1, 2014
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
MINUTES**

A. CALL TO ORDER

Board President, Chris Picini called the meeting to order at 6:33 p.m. The meeting took place at the District Office, 189 Dunton Ave, E. Patchogue, NY.

Board of Education Members Present

Rocco DeVito

Lisa Di Santo

Antoinette Huffine

Julio Morales (*arrived 6:35 pm*)

Chris Picini

Rob Powell

Danielle Skelly

Allison Stines

Cassidy Greco, *Student Ex-Officio Member*

Board Members Absent: Carol Herrmann.

Others Present: Superintendent Dr. Joseph Giani, Nelson Briggs, Charles Delargy, Margaret Evers, Kerry Carson, Tim Hogan, Stefanie Rucinksi, Kathleen Munisteri, Sean Clark, School Attorney, Douglas Spencer.

EXECUTIVE SESSION

A motion (Stines / DeVito) to convene to Executive Session at 6:34 pm to discuss a memorandum of agreement with SCAA, 6th grade reading and personnel.

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

Public session reconvened at 8:01 pm. Trustee Morales was not present.

Trustee Skelly led all in the Pledge of Allegiance.

B. EMERGENCY EVACUATION PROCEDURES / SMOKE FREE SCHOOL DISTRICT

Trustee Picini discussed the exits to be used in the event of an emergency and reminded all present that the South Country School District is a smoke-free District, with smoking prohibited in all buildings and on school grounds.

Mr. Picini introduced Student Ex-Officio Board Member, Cassidy Greco.

C. BOARD CONSENT AGENDA – APPROVALS

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

1. Minutes- Business Meeting of September 10, 2014
2. Treasurer's Report- August, 2014
3. 2014-15 Audit Committee Members

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

Board Consent Agenda Item 4 will be voted on after Public Commentary.

Trustee Morales returned to the meeting at 8:07 pm.

BUSINESS MEETING PAGE 032 OCTOBER 1, 2014

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

5. **Whereas**, Education Law §1709 authorizes the Board of Education to prescribe the course of study by which students shall be graded and classified; and

Whereas, §1709 further authorizes the Board of Education to prescribe the textbooks to be used in the schools of the District; and

Whereas, pursuant to Education Law §1709 the Board of Education has the power and duty to compel a uniformity in the use of such textbooks; and

Whereas pursuant to this authority, the Board of Education has an continues to authorize the use of all textbooks to be used in the schools of the District but for those otherwise excepted by a majority vote of said Board;

Therefore be it resolved, pursuant to the authority referenced herein, the Board of Education does not authorize the use of the book “Wonder” by E.J. Palacio until the 2016-2017 school year.

VOTE: *Motion carries unanimously* . 8-Yes, 0-No, Absent (Herrmann.)

D. COMMUNICATIONS AND ANNOUNCEMENTS

Dr. Giani

- The HS has been removed as a “Focus” School. Congratulations to Mrs. Evers, Mr. Hogan and the HS Team.
- Parents were contacted to resolve the 6th grade Reading and Music schedules and two classes have been scheduled for after school.
- Presentation on Regents / AP results is scheduled for October 22nd.

Board of Education

- Cassidy Greco reported on the exit poll results taken at the budget vote by the AP Government Class.
- Homecoming is next weekend, October 11th.

E. PUBLIC COMMENTARY (AGENDA ITEMS ONLY)

Carla Levin: Thanked the board on behalf of the DiMartino family for the book decision approved this evening.

BOARD CONSENT AGENDA

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

C.4 Superintendent's Contract Extension.

VOTE: *Motion carries*. 5-Yes, 2-No, (DiSanto, Huffine), 1-Abstain (Morales), Absent (Herrmann).

F. ITEMS FOR DISCUSSION/ACTION

1. 2014 NYS Assessment Results-ELA and Math Grade 3-8

Mrs. Evers gave a presentation on the 2014 NYS Assessment Results for grades 3-8 in ELA and Math, followed by discussion with the Board.

2. Board of Education "Mini" Retreats, November 5th, February 25th & June 3rd

The Superintendent evaluation process and Board of Education's practice for responding to constituents will be discussed at the Board mini retreat on November 5th.

4. Board Member Liaison by Building

Kreamer St: Carol Herrmann

Brookhaven: Rocco DeVito

Verne Critz: Rob Powell

Frank P. Long: Lisa DiSanto and Toni Huffine

Bellport MS: Carol Herrmann and Danielle Skelly

Bellport HS: Chris Picini and Allison Stines

G. BOARD CONSENT AGENDA – CURRICULUM AND INSTRUCTION

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

1. CSE/SCSE Minutes
2. CPSE Minutes
3. Girls' Dance Club Competition- Orlando, Florida
4. Bellport Middle School Washington D.C. Trip

VOTE: *Motion carries unanimously* . 8-Yes, 0-No, Absent (Herrmann).

H. BOARD CONSENT AGENDA – PERSONNEL

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

1. Retirements/Leaves of Absences
2. Recalls
3. New Instructional Appointments
4. Long Term Substitutes
5. Non-Instructional New Appointments
6. Additional Work
7. Extra Duty Assignments
8. Salary Schedule Changes / Adjustments
9. Substitutes

VOTE: *Motion carries unanimously* . 8-Yes, 0-No, Absent (Herrmann).

I. BOARD CONSENT AGENDA – BUSINESS

A motion (DeVito / Morales) to approve the following Business Agenda Items #I-1 to I-3 and #I-5 to I-9:

1. Discards from Bellport Middle School
2. Disposal of Refrigerator from High School
3. Education Services Agreement with Our Lady of Peace Academy
5. Affordable Care Act Resolution
6. Donation of school supplies from United Way of Long Island
7. SCAA MOA.
8. Consultant Services Agreement - Erica Pecorale.
9. Consultant Services Agreement – Diana Browning Wright.

VOTE: *Motion carries unanimously* . 8-Yes, 0-No, Absent (Herrmann).

J. PUBLIC COMMENTARY (NON-AGENDA ITEMS)

Ron Kinsella (resident): Commented on taxes, the Economic Development Zone and solar panels.

Barbara Schatzman (resident): Commented on the Superintendent's contract extension.

K. CLOSING REMARKS BY BOARD MEMBERS

- Security cameras at South Haven School.
- Class size, inclusion and enrollment reports.
- Assessment on South Haven School.
- Academic standards for student athletes.
- Update on solar panels.
- Thank you to United Way for their donation.
- Coordination between eSchool and IEP Direct.

ADJOURNMENT

A motion (Skelly / DeVito) to adjourn the meeting at 11:15 pm.

VOTE: *Motion carries unanimously* . 8-Yes, 0-No, Absent (Herrmann).

Respectfully submitted,

Nancy Poulos

Nancy Poulos
District Clerk

Attachments

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT

FINANCIAL REPORTS
September 2014

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10-10-14

South Country CSD

Treasurer's Report

9.01.14 - 9.30.14

Christa M Johnson
10/10/14

ACCOUNT & LOCATION	PREVIOUS BALANCE	RECEIPTS	DISBURSE	NEW DISTRICT BALANCE	BANK STATEMENT BALANCE	OUTSTANDING CHECKS / (DIT)	NET BALANCE
GENERAL FUND ACCOUNTS							
GENERAL FUND-MMA	7,874,481.85	1,495.95	5,800,000.00	2,075,977.80	2,075,977.80	0.00	2,075,977.80
GEN.FUND-FLUSHING INV	10,373,095.13	2,643.33	0.00	10,375,738.46	10,375,738.46	0.00	10,375,738.46
GENERAL FUND-CAP ONE	1,178,280.94	10,268,461.62	6,909,450.92	4,537,291.64	5,025,812.95	488,521.33	4,537,291.62
TOTAL GENERAL FUND ACCOUNT				\$ 16,989,007.90			
TRUST & AGENCY ACCOUNTS							
PAYROLL-CAP ONE	58,830.73	2,588,711.27	2,588,711.27	58,830.73	95,121.27	36,290.54	58,830.73
TRUST & AGENCY-CAP ON	58,893.06	4,169,737.41	4,085,658.00	142,972.47	182,014.86	39,042.39	142,972.47
TOTAL AGENCY				\$ 201,803.20			
SPECIAL AID ACCOUNTS							
FEDERAL-CAP ONE	49,258.81	200,000.00	221,401.57	\$ 27,857.24	80,976.06	53,118.82	27,857.24
CAFETERIA ACCOUNTS							
CAFETERIA-CAP ONE	298,905.83	49,865.45	197,051.71	\$ 151,719.57	151,915.98	196.41	151,719.57
CAPITAL ACCOUNTS							
CAPITAL CHKG-CAP ONE	1,109,786.33	0.00	0.00	1,109,786.33	1,109,786.33	0.00	1,109,786.33
CAP. EXCEL CHKG-CAP	720,719.89	0.00	27,100.00	693,619.89	693,619.89	0.00	693,619.89
CAP. SOLAR CHKG-CAP	271,049.94	0.00	969.97	270,079.97	1,733,579.97	1,463,500.00	270,079.97
TOTAL CAPITAL FUND				\$ 2,073,486.19			
Total Cash Balances				\$ 19,443,874.10			
***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	4,032,558.00
GENERAL FUND MA	5,800,000.00
TUITION	17,210.27
LI CHILD & FAMILY	5,655.51
BOCES	374,360.40
TRUST & AGENCY	24,746.87
MEDICAID	0.00
PILOT	0.00
MISC	10,874.25
DRIVERS ED	437.50
INTEREST	2,618.82

10,268,461.62

PAYROLL

TRUST & AGENCY	2,588,711.27
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2,588,711.27

TRUST & AGENCY

GENERAL FUND	4,008,358.40
FEDERAL	123,241.64
CAFETERIA	18,133.37
MISC	20,004.00

4,169,737.41

CAFETERIA

COMMISSIONS	2,142.50
MEAL PAY PLUS	10,492.60
FOOD SALES	37,230.35

49,865.45

FEDERAL CHECKING

GENERAL	200,000.00
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200,000.00

GENERAL FUND-MMA/C

BROOKHAVEN	1,495.95
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1,495.95

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/14 - 09/30/14

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001.000	REAL PROPERTY TAX ITEMS	49,647,943.05	0.00	49,647,943.05	0.00	49,647,943.05
A 1081.000	OTH. PAYM'TS IN LIEU OF TA	6,334,945.00	0.00	6,334,945.00	0.00	6,334,945.00
A 1085.000	STAR	6,593,596.95	0.00	6,593,596.95	0.00	6,593,596.95
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	8,462.50	51,037.50
A 1489.000	OTHER CHARGES-SERVICES (I	0.00	0.00	0.00	640.53	(640.53)
A 2230.000	DAY SCHOOL TUIT-OTH DIST.	205,000.00	0.00	205,000.00	0.00	205,000.00
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	14,635.22	80,364.78
A 2410.000	RENTAL OF REAL PROPERTY,I	64,960.00	0.00	64,960.00	16,966.53	47,993.47
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	3,468.75	1,531.25
A 2690.000	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	324.01	(324.01)
A 2700.000	REIMB OF MEDICARE PART D	180,000.00	0.00	180,000.00	0.00	180,000.00
A 2701.000	REFUND PRIOR YR E-RATE	92,000.00	0.00	92,000.00	0.00	92,000.00
A 2702.000	REFUND OF PRIOR YEAR EXPE	175,000.00	0.00	175,000.00	0.00	175,000.00
A 2770.000	OTHER UNCLASSIFIED REV.(S	184,242.00	0.00	184,242.00	12,973.50	171,268.50
A 3101.000	BASIC FORMUILA STATE AID	33,036,905.00	0.00	33,036,905.00	2,446,426.58	30,590,478.42
A 3102.000	LOTTERY AID (SECT 3609A E	5,800,000.00	0.00	5,800,000.00	3,904,699.74	1,895,300.26
A 3103.000	BOCES AID (SECT 3609A ED	912,878.00	0.00	912,878.00	0.00	912,878.00
A 3105.000	EXCESS COST AID	9,971,755.00	0.00	9,971,755.00	0.00	9,971,755.00
A 3260.000	TEXTBOOK AID (INCL TXTBK/	289,136.00	0.00	289,136.00	0.00	289,136.00
A 3260.001	HARDWARE & TECHNOLOGY	58,202.00	0.00	58,202.00	0.00	58,202.00
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	300,000.00	0.00	300,000.00	350,000.00	(50,000.00)
A 4280.000	OTHER FEDERAL AID (SPECIF	0.00	0.00	0.00	4,733.26	(4,733.26)
A 4601.000	MEDIC.ASS'T-SCH AGE-SCH Y	140,000.00	0.00	140,000.00	32,156.99	107,843.01
A 5740.000	CAPITAL NOTES	2,000,000.00	0.00	2,000,000.00	0.00	2,000,000.00
A 8021.000	FUND BALANCE OR(DEFICIT)/	5,594,613.00	0.00	5,594,613.00	0.00	5,594,613.00
FUND A TOTAL		122,033,676.00	0.00	122,033,676.00	6,795,487.61	115,238,188.39

Report Completed 12:17 PM



APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	3,000.00	0.00	3,000.00	1,773.00	820.00	407.00
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	900.00	0.00	900.00	0.00	81.10	818.90
A 1010....BOARD OF EDUCATION	*	4,900.00	0.00	4,900.00	1,773.00	1,901.10	1,225.90
A 1040.160-00	SAL DISTRICT CLERK DW	74,339.00	0.00	74,339.00	18,494.78	56,929.22	(1,085.00)
A 1040.501-00	SUPPLIES - DISTRICT CLERK	900.00	0.00	900.00	0.00	435.69	464.31
A 1040....DISTRICT CLERK	*	75,239.00	0.00	75,239.00	18,494.78	57,364.91	(620.69)
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	6,750.00	0.00	6,750.00	0.00	0.00	6,750.00
A 1060....DISTRICT MEETING	*	47,250.00	0.00	47,250.00	0.00	17,000.00	30,250.00
A 10....BOARD OF EDUCATION	**	127,389.00	0.00	127,389.00	20,267.78	76,266.01	30,855.21
A 1240.150-00	SAL SUPERINTENDENT DW	250,000.00	0.00	250,000.00	54,191.62	166,808.38	29,000.00
A 1240.160-00	SAL CLER OFFICE OF SUPT OF SCHOO	75,354.00	0.00	75,354.00	18,477.63	56,876.37	0.00
A 1240.400-00	CONTRACT SERVICES	0.00	400.00	400.00	204.00	0.00	196.00
A 1240.475-00	CONFERENCE EXPENSE - SUPT OF SCH	3,000.00	260.00	3,260.00	2,192.50	432.50	635.00
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	5,000.00	0.00	5,000.00	655.78	483.91	3,860.31
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	333,354.00	660.00	334,014.00	75,721.53	224,601.16	33,691.31
A 12....CENTRAL ADMINISTRATION	**	333,354.00	660.00	334,014.00	75,721.53	224,601.16	33,691.31
A 1310.150-00	SAL ASST SUPT BUSINESS DW	200,850.00	3,000.00	203,850.00	49,986.20	153,863.80	0.00
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	296,222.00	1,350.00	297,572.00	72,498.01	224,709.66	364.33
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	12,250.00	62,250.00	8,818.80	34,331.20	19,100.00
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	2,500.00	0.00	2,500.00	123.57	476.43	1,900.00
A 1310.475-00	CONFERENCES	2,000.00	3,000.00	5,000.00	400.00	1,600.00	3,000.00
A 1310.490-00	BOCES - BUSINESS ADMIN	51,250.00	0.00	51,250.00	5,865.02	45,384.98	0.00
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	45,000.00	(4,530.32)	40,469.68	7,072.65	6,405.95	26,991.08
A 1310....BUSINESS ADMINISTRATION	*	648,822.00	15,069.68	663,891.68	144,764.25	466,772.02	52,355.41
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	0.00	65,000.00	10,600.00	53,000.00	1,400.00
A 1320.447-00	AUDITOR (CLAIMS)	16,065.00	0.00	16,065.00	2,666.66	13,333.34	65.00
A 1320....AUDITING	*	135,565.00	0.00	135,565.00	13,266.66	120,833.34	1,465.00
A 1325.160-00	SAL DISTRICT TREASURER DW	61,800.00	0.00	61,800.00	15,433.86	46,366.14	0.00
A 1325....TREASURER	*	61,800.00	0.00	61,800.00	15,433.86	46,366.14	0.00
A 1345.160-00	SAL PURCHASING AGENT DW	47,509.00	0.00	47,509.00	11,034.50	33,965.50	2,509.00
A 1345.490-00	BOCES - PURCHASING SVC	8,902.00	0.00	8,902.00	0.00	8,902.00	0.00
A 1345....PURCHASING	*	56,411.00	0.00	56,411.00	11,034.50	42,867.50	2,509.00
A 13....FINANCE	**	902,598.00	15,069.68	917,667.68	184,499.27	676,839.00	56,329.41
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	51,000.00	0.00	51,000.00	12,750.00	38,250.00	0.00
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	210,000.00	0.00	210,000.00	11,693.15	166,931.85	31,375.00



APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	34,500.00	0.00	34,500.00	8,625.00	25,875.00	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	0.00	13,000.00	0.00
A 1420....LEGAL	*	363,500.00	0.00	363,500.00	33,068.15	244,056.85	86,375.00
A 1430.150-00	SAL ASST SUPT PERSONNEL	185,658.00	3,000.00	188,658.00	46,260.97	142,397.03	0.00
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	187,170.00	1,556.00	188,726.00	54,152.34	132,368.22	2,205.44
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	0.00	11,000.00	11,000.00	0.00	9,478.50	1,521.50
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	55,000.00	(11,000.00)	44,000.00	700.00	43,300.00	0.00
A 1430.501-00	SUPPLIES - PERSONNEL	4,500.00	0.00	4,500.00	662.54	662.00	3,175.46
A 1430....PERSONNEL	*	433,828.00	4,556.00	438,384.00	101,775.85	328,205.75	8,402.40
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000.00	0.00	15,000.00	440.00	4,597.00	9,963.00
A 1480.473-00	POSTAGE - PUBLIC INFO	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 1480....PUBLIC INFORMATION & SERVICES	*	40,000.00	0.00	40,000.00	440.00	4,597.00	34,963.00
A 14....STAFF	**	837,328.00	4,556.00	841,884.00	135,284.00	576,859.60	129,740.40
A 1620.160-00	SAL HOUSEKEEPING CENTRAL	2,407,768.00	(4,350.00)	2,403,418.00	500,295.19	1,589,512.36	313,610.45
A 1620.160-06	SAL - CENSUS ENUMERATOR	19,000.00	0.00	19,000.00	1,558.00	0.00	17,442.00
A 1620.161-00	SAL - SECURITY DW	650,000.00	0.00	650,000.00	89,637.75	0.00	560,362.25
A 1620.161-06	SAL SECURITY OVERTIME	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS D	42,225.00	0.00	42,225.00	8,908.29	27,420.71	5,896.00
A 1620.164-00	SAL SCHOOL CUSTODIAL SUPERVISOR	69,013.00	0.00	69,013.00	16,922.75	52,090.25	0.00
A 1620.165-00	SAL SUB-CUSTODIAL DW	200,000.00	0.00	200,000.00	53,542.50	0.00	146,457.50
A 1620.190-00	SAL OVERTIME OPERATIONS	150,000.00	0.00	150,000.00	3,932.98	0.00	146,067.02
A 1620.200-00	EQUIPMENT - B&G	94,250.00	0.00	94,250.00	3,878.11	37,067.04	53,304.85
A 1620.449-00	CONTRACT SVC BUILDINGS & GROUNDS	565,000.00	0.00	565,000.00	123,525.30	381,595.05	59,879.65
A 1620.454-00	FUEL OIL	130,000.00	0.00	130,000.00	6,133.81	93,866.19	30,000.00
A 1620.455-00	WATER SERVICE	23,000.00	0.00	23,000.00	7,632.12	15,367.88	0.00
A 1620.469-00	CARTAGE	75,000.00	0.00	75,000.00	15,101.70	49,398.30	10,500.00
A 1620.474-00	TRAVEL - B&G	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1620.476-00	NATURAL GAS	550,000.00	0.00	550,000.00	13,936.42	536,063.58	0.00
A 1620.477-00	ELECTRIC	975,000.00	0.00	975,000.00	162,769.25	812,230.75	0.00
A 1620.478-00	TELEPHONE SERVICE	50,000.00	0.00	50,000.00	4,030.17	16,341.91	29,627.92
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	0.00	80.00	2,920.00
A 1620.540-00	CUSTODIAL SUPPLIES - DW	250,000.00	862.78	250,862.78	111,017.98	74,198.25	65,646.55
A 1620.550-00	GLASS REPAIR SUPPLIES	7,500.00	0.00	7,500.00	418.50	5,581.50	1,500.00
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	22,000.00	0.00	22,000.00	7,536.45	12,052.33	2,411.22
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	15,000.00	0.00	15,000.00	1,285.30	5,714.70	8,000.00
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	30,000.00	0.00	30,000.00	3,241.19	26,758.81	0.00
A 1620.572-00	OIL AND LUBRICANTS BUILDINGS & G	2,500.00	0.00	2,500.00	0.00	500.00	2,000.00
A 1620.573-00	TIRES BUILDINGS & GROUNDS	5,000.00	0.00	5,000.00	638.99	4,361.01	0.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1620....OPERATION OF PLANT		6,367,756.00	(3,487.22)	6,364,268.78	1,135,942.75	3,747,700.62	1,480,625.41
A 1621.160-00	SAL MAINTAINERS DW	292,074.00	0.00	292,074.00	62,761.34	206,914.88	22,397.78
A 1621....MAINTENANCE OF PLANT		292,074.00	0.00	292,074.00	62,761.34	206,914.88	22,397.78
A 1670.160-00	Courier - Central Mailing	45,973.00	0.00	45,973.00	11,273.09	34,699.91	0.00
A 1670.473-00	POSTAGE CENT MAILING DW	65,000.00	0.00	65,000.00	10,450.67	52,549.33	2,000.00
A 1670.501-00	DUPLICATING SUPPLIES - DW	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 1670....CENTRAL PRINTING & MAILING		116,973.00	0.00	116,973.00	21,723.76	87,249.24	8,000.00
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DW	247,820.00	0.00	247,820.00	43,603.40	134,216.60	70,000.00
A 1680.200-00	EQPT - DATA PROCESSING	100,000.00	0.00	100,000.00	1,760.00	27,725.40	70,514.60
A 1680.449-00	CABLEVISION - INTERNET	142,000.00	0.00	142,000.00	20,301.74	77,098.26	44,600.00
A 1680.490-00	BOCES - CTRL DATA PROCESSING	775,000.00	0.00	775,000.00	633.03	774,366.97	0.00
A 1680.490-06	BOCES DW COPY MACHINES	229,172.00	0.00	229,172.00	0.00	229,172.00	0.00
A 1680.501-00	SUPPLIES DATA PROCESSING	50,000.00	0.00	50,000.00	288.71	5,794.54	43,916.75
A 1680....CENTRAL DATA PROCESSING		1,543,992.00	0.00	1,543,992.00	66,586.88	1,248,373.77	229,031.35
A 16....CENTRAL SERVICES		8,320,795.00	(3,487.22)	8,317,307.78	1,287,014.73	5,290,238.51	1,740,054.54
A 1910.422-00	LIABILITY INSURANCE	446,119.00	0.00	446,119.00	424,921.00	0.00	21,198.00
A 1910.424-00	OTHER INSURANCE	175,000.00	0.00	175,000.00	136,094.70	0.00	38,905.30
A 1910....UNALLOCATED INSURANCE		621,119.00	0.00	621,119.00	561,015.70	0.00	60,103.30
A 1920.479-00	SCHOOL ASSOCIATION DUES	20,000.00	(400.00)	19,600.00	6,481.25	750.00	12,368.75
A 1920....SCHOOL ASSOCIATION DUES		20,000.00	(400.00)	19,600.00	6,481.25	750.00	12,368.75
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	545,377.00	0.00	545,377.00	90,896.00	454,481.00	0.00
A 1981....BOCES ADMINISTRATIVE COSTS		545,377.00	0.00	545,377.00	90,896.00	454,481.00	0.00
A 19....SPECIAL ITEMS		1,186,496.00	(400.00)	1,186,096.00	658,392.95	455,231.00	72,472.05
A 1....BOARD OF EDUCATION		11,707,960.00	16,398.46	11,724,358.46	2,361,180.26	7,300,035.28	2,063,142.92
A 2010.150-00	SAL ASST SUPT CURRICULUM DW	175,000.00	0.00	175,000.00	17,500.00	0.00	157,500.00
A 2010.160-00	SAL CLER ASST SUPT CURR DW	60,537.00	0.00	60,537.00	14,844.35	45,692.65	0.00
A 2010.475-00	CONFERENCE - ASST SUPT CURR	0.00	2,500.00	2,500.00	308.00	1,084.00	1,108.00
A 2010.480-00	DW TEXTBOOK ADOPTION	142,071.00	134,727.06	276,798.06	5,358.52	212,220.50	59,219.04
A 2010.490-00	BOCES - PROG COORD & SUPV	80,000.00	(2,500.00)	77,500.00	225.00	77,275.00	0.00
A 2010.501-00	SUPPLIES - ASST SUPT CURR	20,000.00	0.00	20,000.00	0.00	773.82	19,226.18
A 2010....CURRICULUM DEVEL & SUPERVISION		477,608.00	134,727.06	612,335.06	38,235.87	337,045.97	237,053.22
A 2020.150-00	PERSONNEL SERVICE CERTIFI	1,944,005.00	0.00	1,944,005.00	447,676.60	1,525,726.30	(29,397.90)
A 2020.160-00	PERSONNEL SERVICE CLASSIF	782,384.00	(4,556.00)	777,828.00	150,097.81	566,829.20	60,900.99
A 2020.161-00-6400	SAL CLER CENT REGISTR DW	43,878.00	0.00	43,878.00	7,397.06	1,681.15	34,799.79
A 2020.161-06	CLERICAL SUB DW	45,000.00	0.00	45,000.00	3,302.00	0.00	41,698.00
A 2020.190-00	CLERICAL OVERTIME DW	10,000.00	0.00	10,000.00	1,729.87	0.00	8,270.13
A 2020.200-01	PRINCIPALS EQUIPT BKHVN	3,788.00	0.00	3,788.00	0.00	1,624.99	2,163.01
A 2020.200-02	PRINCIPALS EQUIP VC	4,575.00	0.00	4,575.00	64.62	438.00	4,072.38
A 2020.200-03	PRINCIPALS EQUIP FPL	910.00	0.00	910.00	499.87	0.00	410.13
A 2020.200-07	PRINCIPALS EQUIP HS	9,411.00	0.00	9,411.00	0.00	0.00	9,411.00
A 2020.433-00	RENT MAINT COPY MCHN DW	15,000.00	0.00	15,000.00	0.00	10,542.80	4,457.20
A 2020.474-00	Mileage / Travel - DW	5,000.00	0.00	5,000.00	0.00	750.00	4,250.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2020.501-01	OFFICE SUPPLIES - BKHVN	14,005.00	0.00	14,005.00	0.00	9,099.18	4,905.82
A 2020.501-02	OFFICE SUPPLIES - V W CRITZ	19,282.00	0.00	19,282.00	2,519.46	6,784.75	9,977.79
A 2020.501-03	OFFICE SUPPLIES - FPL	5,772.00	0.00	5,772.00	605.23	653.24	4,513.53
A 2020.501-04	OFFICE SUPPLIES - MS	15,115.00	0.00	15,115.00	338.87	10,343.78	4,432.35
A 2020.501-05	OFFICE SUPPLIES - KREAMER	11,000.00	27.48	11,027.48	2,539.35	7,775.25	712.88
A 2020.501-07	OFFICE SUPPLIES - HS	46,288.00	1,126.35	47,414.35	10,941.42	31,285.22	5,187.71
A 2020.526-01	PROFESSIONAL LITERATURE BK	73.00	0.00	73.00	0.00	0.00	73.00
A 2020.526-02	PROFESSIONAL LITERATURE CR	1,681.00	0.00	1,681.00	0.00	0.00	1,681.00
A 2020.526-03	PROFESSIONAL LITERATURE FPL	1,291.00	0.00	1,291.00	359.00	0.00	932.00
A 2020.526-04	PROFESSIONAL LITERATURE MS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2020.526-05	PROFESSIONAL LITERATURE KR	500.00	0.00	500.00	89.00	272.30	138.70
A 2020.526-07	PROFESSIONAL LITERATURE HS	1,589.00	0.00	1,589.00	0.00	89.00	1,500.00
A 2020....SUPERVISION-REGULAR SCHOOL *		2,981,547.00	(3,402.17)	2,978,144.83	628,160.16	2,173,895.16	176,089.51
A 2021.150-00	SALARIES DEPT CHAIRS DW	74,810.00	0.00	74,810.00	19,290.23	62,112.21	(6,592.44)
A 2021.... *		74,810.00	0.00	74,810.00	19,290.23	62,112.21	(6,592.44)
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 - INSVC 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 **		3,536,465.00	131,324.89	3,667,789.89	685,686.26	2,573,553.34	408,550.29
A 2110.120-01	SAL TCH K-3 BKHVN	4,040,314.00	0.00	4,040,314.00	298,305.17	3,473,854.47	268,154.36
A 2110.120-02	SAL TCH K-3 VC	2,482,414.00	0.00	2,482,414.00	175,528.62	2,085,999.98	220,885.40
A 2110.120-03	SAL TCH GR 4 AND GR 5 FPL	3,559,182.00	0.00	3,559,182.00	269,878.55	3,162,192.50	127,110.95
A 2110.120-03-4006	SAL ENRICHMT FPL	28,000.00	0.00	28,000.00	0.00	0.00	28,000.00
A 2110.120-04	SAL TCH GR 6 MS	1,464,962.00	0.00	1,464,962.00	110,583.07	1,341,425.53	12,953.40
A 2110.120-05	SAL TCH K-3 KS	2,196,267.00	0.00	2,196,267.00	170,550.93	2,033,985.63	(8,269.56)
A 2110.121-00	SAL TCH ELEM HOME TEACHING DW	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
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	3,058,449.00	0.00	3,058,449.00	217,294.55	2,580,196.45	260,958.00
A 2110.130-07	SAL TCH 9-12 HS	6,070,253.00	0.00	6,070,253.00	493,910.43	5,655,137.25	(78,794.68)
A 2110.131-00	SAL TCH SEC HOME TEACHING DW	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 2110.132-04	SAL TCH AS DET - BMS	6,000.00	0.00	6,000.00	200.00	0.00	5,800.00
A 2110.140-00	SUBSTITUTES DW	750,000.00	0.00	750,000.00	23,282.15	0.00	726,717.85
A 2110.151-00	SAL TCH ASSISTS	539,626.00	0.00	539,626.00	32,783.17	397,087.04	109,755.79
A 2110.160-00	MONITOR AND CAFETERIA AID	320,261.00	0.00	320,261.00	12,480.50	140,085.50	167,695.00
A 2110.164-00	TEACHER AIDES DW	85,000.00	0.00	85,000.00	2,458.69	0.00	82,541.31
A 2110.200-01	EQUIPMENT PURCHASE-BROOKH	515.00	0.00	515.00	0.00	0.00	515.00
A 2110.200-03	EQUIPMENT PURCHASE-FPL	3,454.00	0.00	3,454.00	3,319.75	0.00	134.25
A 2110.200-04	EQUIPMENT PURCHASE-MIDDLE	4,760.00	0.00	4,760.00	0.00	2,808.75	1,951.25
A 2110.200-05	EQUIPMENT PURCHASE-KREAME	935.00	0.00	935.00	0.00	0.00	935.00
A 2110.200-07	EQUIPMENT PURCHASE-SENIOR	28,493.00	0.00	28,493.00	589.81	15,400.58	12,502.61
A 2110.410-06	HOME TUTORING GEN ED CONT	20,000.00	0.00	20,000.00	2,398.00	17,602.00	0.00
A 2110.435-00	GRADUATION EXPENSES	17,500.00	0.00	17,500.00	0.00	4,500.00	13,000.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
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	275,000.00	0.00	275,000.00	5,400.33	27,001.65	242,598.02
A 2110.474-00	Mileage / Travel INST DW	3,500.00	0.00	3,500.00	17.64	832.36	2,650.00
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	74,900.00	0.00	74,900.00	3,031.20	2,078.01	69,790.79
A 2110.480-07	TEXTBOOKS HS	71,186.00	0.00	71,186.00	12,286.88	22,244.47	36,654.65
A 2110.484-03	RESOURCE BOOKS FPL	32,136.00	0.00	32,136.00	444.68	0.00	31,691.32
A 2110.484-04	RESOURCE BOOKS MS	32,100.00	0.00	32,100.00	2,446.70	19,912.71	9,740.59
A 2110.484-07	RESOURCE BOOKS HS	25,878.00	0.00	25,878.00	951.37	15,365.03	9,561.60
A 2110.490-00	BOCES - INSTRUCT SVCS	100,650.00	0.00	100,650.00	0.00	100,650.00	0.00
A 2110.501-01	SUPP ALL OTHER BKHVN	52,640.00	0.00	52,640.00	31,066.36	11,403.55	10,170.09
A 2110.501-02	INSTRUCTIONAL SUPPLIES CRITZ	22,760.00	98.99	22,858.99	2,365.87	16,339.63	4,153.49
A 2110.501-03	INSTRUCTIONAL SUPPLIES FPL	32,251.00	0.00	32,251.00	10,768.14	20,170.23	1,312.63
A 2110.501-04	INSTRUCTIONAL SUPPLIES MS	73,145.00	0.00	73,145.00	15,270.64	29,891.35	27,983.01
A 2110.501-05	SUPP INSTR ALL OTHER KS	34,800.00	1,540.39	36,340.39	7,136.89	24,429.41	4,774.09
A 2110.501-07	INSTRUCTIONAL SUPPLIES HS	60,857.00	0.00	60,857.00	7,853.04	41,322.04	11,681.92
A 2110....TEACHING-REGULAR SCHOOL *		25,901,811.00	1,639.38	25,903,450.38	1,912,603.13	21,241,916.12	2,748,931.13
A 2130.120-00	SAL TCH ELEMENTARY ART	350,739.00	0.00	350,739.00	27,605.49	323,952.41	(818.90)
A 2130.130-00	SAL TCH SECONDARY ART	827,373.00	0.00	827,373.00	65,130.51	740,546.89	21,695.60
A 2130.200-00	ART EQUIPMENT	7,118.00	0.00	7,118.00	0.00	1,357.52	5,760.48
A 2130.476-00	MEMBERSHIPS & CONFERENCES-ART	2,350.00	0.00	2,350.00	0.00	0.00	2,350.00
A 2130.479-00	CONTRACT SERVICES	5,000.00	0.00	5,000.00	0.00	510.00	4,490.00
A 2130.501-00	ART SUPPLIES	58,190.00	0.00	58,190.00	4,123.42	35,067.85	18,998.73
A 2130.... *		1,250,770.00	0.00	1,250,770.00	96,859.42	1,101,434.67	52,475.91
A 2138.120-00	SAL TCH ELEMENTARY MUSIC	581,482.00	0.00	581,482.00	44,966.17	525,448.59	11,067.24
A 2138.130-00	SAL TCH SECONDARY MUSIC	955,725.00	0.00	955,725.00	73,895.42	849,362.22	32,467.36
A 2138.150-00	SUPERVISION OF STUDENTS	12,180.00	0.00	12,180.00	0.00	0.00	12,180.00
A 2138.200-00	MUSIC EQUIPMENT	40,430.00	0.00	40,430.00	7,404.74	27,974.14	5,051.12
A 2138.449-00	MUSIC ASSEMBLIES	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
A 2138.476-00	MEMBERSHIPS & PARTICIPATION FEES	7,960.00	0.00	7,960.00	1,050.00	800.00	6,110.00
A 2138.479-00	CONTRACT SERVICES	28,350.00	0.00	28,350.00	9,689.13	4,459.87	14,201.00
A 2138.501-00	MUSIC SUPPLIES	35,000.00	0.00	35,000.00	13,654.33	7,940.94	13,404.73
A 2138.... *		1,666,627.00	0.00	1,666,627.00	150,659.79	1,415,985.76	99,981.45
A 2140.150-07	SALARIES (INSTR DRIVERS ED)	8,000.00	0.00	8,000.00	825.00	0.00	7,175.00
A 2140.150-07-1400	SALARIES(INSTRUCTIONAL-DRIVER'S	0.00	0.00	0.00	825.00	0.00	(825.00)
A 2140.160-07	SALARIES (CLERICAL-DRIVERS ED)	3,500.00	0.00	3,500.00	3,248.70	0.00	251.30
A 2140.160-07-1400	SALARIES(CLERICAL-DRIVERS ED.	0.00	0.00	0.00	(1,615.50)	0.00	1,615.50
A 2140.400-07	CONTRACTED SVCS (DRIVERS ED)	45,000.00	0.00	45,000.00	5,860.50	0.00	39,139.50
A 2140.501-07	INSTR SUPPLIES (DRIVERS ED)	6,000.00	0.00	6,000.00	0.00	99.95	5,900.05



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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2140....	*	62,500.00	0.00	62,500.00	9,143.70	99.95	53,256.35
A 21....TEACHING	**	28,881,708.00	1,639.38	28,883,347.38	2,169,266.04	23,759,436.50	2,954,644.84
A 2250.120-00	SAL SP ED-ELEMENTARY	2,484,984.00	0.00	2,484,984.00	183,040.26	2,241,830.03	60,113.71
A 2250.130-00	SAL SP ED-SECONDARY	3,116,383.00	0.00	3,116,383.00	238,320.02	2,774,740.56	103,322.42
A 2250.150-00	SAL SUPV SP ED DW	291,250.00	0.00	291,250.00	74,909.81	208,573.19	7,767.00
A 2250.151-00	SAL -SP ED TA	1,283,179.00	0.00	1,283,179.00	88,453.35	1,012,207.09	182,518.56
A 2250.160-00	SAL CLER SP ED DW	195,112.00	0.00	195,112.00	58,505.77	147,256.95	(10,650.72)
A 2250.161-00	SAL SP ED 1:1 AIDES	757,435.00	0.00	757,435.00	52,690.38	599,217.20	105,527.42
A 2250.200-00	EQUIPMENT-REPAIR	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2250.201-00	EQUIPMENT	15,000.00	0.00	15,000.00	2,051.30	6,920.88	6,027.82
A 2250.401-00	CONTRACT SERVICES	1,100,000.00	0.00	1,100,000.00	26,348.00	1,014,792.00	58,860.00
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	12,401.55	1,073,301.55	35,965.76	600,204.77	437,131.02
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	94,323.79	160,676.21	120,000.00
A 2250.474-00	MILEAGE/TRAVEL	13,000.00	0.00	13,000.00	147.00	4,853.00	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	7,355,000.00	0.00	7,355,000.00	15,438.68	7,339,561.32	0.00
A 2250.491-00	BOCES-OCC ED	550,000.00	0.00	550,000.00	0.00	550,000.00	0.00
A 2250.501-00	SUPPLIES-SP ED	25,000.00	0.00	25,000.00	254.77	2,552.02	22,193.21
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	19,048,043.00	12,401.55	19,060,444.55	870,448.89	16,663,385.22	1,526,610.44
A 2280.150-04	SAL TCH CAREER & OCC ED MS	530,220.00	0.00	530,220.00	42,049.18	467,580.82	20,590.00
A 2280.150-07	SAL TCH CAREER & OCC ED HS	328,160.00	0.00	328,160.00	27,941.73	342,401.70	(42,183.43)
A 2280.490-00	BOCES - CAREER & OCC ED	255,000.00	0.00	255,000.00	0.00	255,000.00	0.00
A 2280....OCCUPATIONAL EDUCATION	*	1,113,380.00	0.00	1,113,380.00	69,990.91	1,064,982.52	(21,593.43)
A 22....SPECIAL APPORTIONMENT PROGRAMS	**	20,161,423.00	12,401.55	20,173,824.55	940,439.80	17,728,367.74	1,505,017.01
A 2330.150-00	SUMMER SCHOOL INSTRUCTION	145,000.00	0.00	145,000.00	145,887.25	0.00	(887.25)
A 2330.160-00	SUMMER SCHOOL NON INSTRUCTIONAL	23,000.00	0.00	23,000.00	2,274.16	0.00	20,725.84
A 2330.490-00	BOCES - SPECIAL SCHOOLS REG YR	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
A 2330....TEACHING-SPECIAL SCHOOLS	*	198,000.00	0.00	198,000.00	148,161.41	30,000.00	19,838.59
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	**	219,250.00	0.00	219,250.00	148,161.41	51,250.00	19,838.59
A 2610.150-00	SALARY (LIBRARIAN)	560,066.00	0.00	560,066.00	41,566.62	513,275.88	5,223.50
A 2610.490-00	BOCES - LIBRARY & AV SVCS	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00
A 2610.501-02	LIBRARY SUPPLIES CRITZ	0.00	0.00	0.00	0.00	499.61	(499.61)
A 2610.501-03	LIBRARY SUPPLIES FPL	998.00	0.00	998.00	992.18	0.00	5.82
A 2610.501-04	LIBRARY SUPPLIES MS	1,000.00	0.00	1,000.00	0.00	999.24	0.76
A 2610.501-05	LIBRARY SUPPLIES-KS	800.00	0.00	800.00	773.34	11.68	14.98
A 2610.501-07	LIBRARY SUPPLIES-BHS	7,091.00	0.00	7,091.00	0.00	0.00	7,091.00
A 2610.514-03	AUDIO VISUAL MATERIAL FPL	1,300.00	0.00	1,300.00	1,287.50	0.00	12.50
A 2610.514-04	AUDIO VISUAL MATERIAL MS	5,000.00	(3,000.00)	2,000.00	0.00	1,538.75	461.25

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2610.514-05	AUDIO VISUAL MATERIAL KS	1,000.00	0.00	1,000.00	994.84	0.00	5.16
A 2610.514-07	AUDIO VISUAL MATERIAL HS	7,778.00	0.00	7,778.00	0.00	3,445.66	4,332.34
A 2610.521-01	LIBRARY BOOKS BKHVN	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 2610.521-02	LIBRARY BOOKS CRITZ	6,000.00	0.00	6,000.00	5,998.81	0.00	1.19
A 2610.521-03	LIBRARY BOOKS FPL	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00
A 2610.521-04	LIBRARY BOOKS MS	3,000.00	3,000.00	6,000.00	0.00	3,000.00	3,000.00
A 2610.521-05	LIBRARY BOOKS-KS	8,000.00	0.00	8,000.00	6,021.65	1,978.35	0.00
A 2610.521-07	LIBRARY BOOKS HS	26,000.00	0.00	26,000.00	0.00	3,783.00	22,217.00
A 2610.524-01	SUBSCRIPTIONS BKHVN	6,057.00	0.00	6,057.00	2,198.25	3,685.45	173.30
A 2610.524-02	SUBSCRIPTIONS-V W CRITZ	245.00	0.00	245.00	223.50	0.00	21.50
A 2610.524-03	SUBSCRIPTIONS FPL	2,980.00	0.00	2,980.00	751.25	2,205.82	22.93
A 2610.524-04	SUBSCRIPTIONS MS	1,000.00	0.00	1,000.00	0.00	989.20	10.80
A 2610.524-05	SUBSCRIPTIONS KS	2,760.00	0.00	2,760.00	2,260.17	495.00	4.83
A 2610.524-07	SUBSCRIPTIONS SENIOR HIGH	4,850.00	0.00	4,850.00	36.00	4,447.05	366.95
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *		733,925.00	0.00	733,925.00	63,104.11	622,354.69	48,466.20
A 2630.160-00	SAL NETWORK	191,979.00	0.00	191,979.00	30,590.06	161,105.42	283.52
A 2630.220-00	STATE AIDED COMPUTER HARDWARE	120,000.00	0.00	120,000.00	30,521.52	165.64	89,312.84
A 2630.460-00	COMPUTER SOFTWARE	130,000.00	0.00	130,000.00	21,519.77	42,223.73	66,256.50
A 2630....COMPUTER ASSISTED INSTRUCTION *		441,979.00	0.00	441,979.00	82,631.35	203,494.79	155,852.86
A 26....INSTRUCTIONAL MEDIA **		1,175,904.00	0.00	1,175,904.00	145,735.46	825,849.48	204,319.06
A 2805.160-07	SAL CLER ATT HS	47,776.00	0.00	47,776.00	11,807.10	36,966.60	(997.70)
A 2805....ATTENDANCE-REGULAR SCHOOL *		47,776.00	0.00	47,776.00	11,807.10	36,966.60	(997.70)
A 2810.150-00	SAL-GUIDANCE COUNCELOR	566,687.00	0.00	566,687.00	40,222.88	485,077.90	41,386.22
A 2810.151-00	SAL TCH GUIDANCE SUMMER	27,000.00	0.00	27,000.00	0.00	0.00	27,000.00
A 2810.160-00	PERSONNEL SERVICE CLASSIF	148,828.00	0.00	148,828.00	36,494.14	112,333.86	0.00
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	350.00	50.00
A 2810.501-00	SUPPLIES	9,477.00	0.00	9,477.00	0.00	450.00	9,027.00
A 2810....GUIDANCE-REGULAR SCHOOL *		753,192.00	0.00	753,192.00	76,717.02	598,211.76	78,263.22
A 2815.160-00	PERSONNEL SERVICE-CLASSIF	296,346.00	0.00	296,346.00	33,451.87	262,647.67	246.46
A 2815.161-00	SAL CLERICAL-NURSE	38,472.00	0.00	38,472.00	8,531.66	27,701.52	2,238.82
A 2815.401-06	SCHOOL PHYSICIAN BY CONTRACT	40,000.00	0.00	40,000.00	7,500.00	27,500.00	5,000.00
A 2815.448-00	HEALTH SVCS PAY OTHER DISTRICTS	300,000.00	0.00	300,000.00	0.00	0.00	300,000.00
A 2815.501-00	SUPP HEALTH SVCS DW	7,500.00	0.00	7,500.00	505.00	300.00	6,695.00
A 2815.501-01	SUPP HEALTH SVCS BKHVN	1,250.00	0.00	1,250.00	1,153.60	48.25	48.15
A 2815.501-02	SUPP HEALTH SVCS CRITZ	1,000.00	0.00	1,000.00	0.00	846.80	153.20
A 2815.501-03	SUPP HEALTH SVCS FPL	1,250.00	0.00	1,250.00	0.00	1,096.16	153.84
A 2815.501-04	SUPP HEALTH SVCS MS	1,500.00	0.00	1,500.00	607.77	689.29	202.94
A 2815.501-05	SUPP HEALTH SVCS KS	1,000.00	0.00	1,000.00	874.31	25.03	100.66
A 2815.501-07	SUPP HEALTH SVCS HS	1,500.00	0.00	1,500.00	696.48	776.35	27.17

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2815....HEALTH SERVICES-REGULAR SCHOOL *		689,818.00	0.00	689,818.00	53,320.69	321,631.07	314,866.24
A 2820.150-00	SAL PSYCHOLOGIST DW	808,226.00	0.00	808,226.00	53,424.35	624,463.65	130,338.00
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
A 2820....PSYCHOLOGICAL SRVC-REG SCHOOL *		848,226.00	0.00	848,226.00	53,424.35	624,463.65	170,338.00
A 2825.150-00	SOCIAL WORKER	762,058.00	0.00	762,058.00	60,133.25	742,955.03	(41,030.28)
A 2825.490-00	BOCES-SOCIAL WRKS DW	292,224.00	0.00	292,224.00	0.00	292,224.00	0.00
A 2825....SOCIAL WORK SRVC-REG SCHOOL *		1,054,282.00	0.00	1,054,282.00	60,133.25	1,035,179.03	(41,030.28)
A 2850.150-00	SAL CO-CURR CHAPERONES CLUBS ETC	346,985.00	0.00	346,985.00	4,536.00	0.00	342,449.00
A 2850.151-00	SAL TCH INTRAMURALS DW	20,300.00	0.00	20,300.00	0.00	0.00	20,300.00
A 2850.401-04	CONTR SVCS SET DSGN, CSTMES, ETC	3,553.00	0.00	3,553.00	0.00	0.00	3,553.00
A 2850.401-07	CONTR SVCS SET DSGN, CSTMES, ETC	10,627.00	0.00	10,627.00	2,175.00	0.00	8,452.00
A 2850.449-07	Clipper Publishing	14,000.00	0.00	14,000.00	0.00	0.00	14,000.00
A 2850....CO-CURRICULAR ACTIV-REG SCHL *		395,465.00	0.00	395,465.00	6,711.00	0.00	388,754.00
A 2855.120-00	SAL TCH-PE-ELEMENTARY	844,099.00	0.00	844,099.00	63,890.86	782,661.14	(2,453.00)
A 2855.130-00	SAL TCH-PE-SECONDARY	834,626.00	0.00	834,626.00	57,569.18	699,771.40	77,285.42
A 2855.150-00	SAL-DIRECTOR OF ATHLETICS	145,472.00	0.00	145,472.00	35,691.65	109,863.35	(83.00)
A 2855.151-00	SAL SPORTS TIME, FILM, EMT, ETC.	37,300.00	0.00	37,300.00	864.00	0.00	36,436.00
A 2855.155-00	COACHES SALARIES	397,902.00	0.00	397,902.00	0.00	0.00	397,902.00
A 2855.156-00	ATHLETIC TRAINER	45,000.00	0.00	45,000.00	11,034.50	33,965.50	0.00
A 2855.160-07	SAL CLERICAL ATHLETIC DIRECTOR H	48,976.00	0.00	48,976.00	12,009.41	36,966.59	0.00
A 2855.200-00	EQUIPMENT	22,500.00	0.00	22,500.00	1,062.95	4,358.24	17,078.81
A 2855.449-00	OFFICIAL FEES	121,000.00	(4,000.00)	117,000.00	15,570.30	74,429.70	27,000.00
A 2855.463-00	CONTRACT SERVICES	32,000.00	4,000.00	36,000.00	4,650.76	27,908.02	3,441.22
A 2855.476-00	REGISTRATION,TRAVEL,CONFERENCE	16,200.00	0.00	16,200.00	639.00	4,175.00	11,386.00
A 2855.501-00	SUPPLIES	76,950.00	707.28	77,657.28	24,918.27	26,092.55	26,646.46
A 2855.502-00	AWARDS	6,500.00	1,538.00	8,038.00	0.00	2,738.00	5,300.00
A 2855....INTERSCHOL ATHLETICS-REG SCHL *		2,628,525.00	2,245.28	2,630,770.28	227,900.88	1,802,929.49	599,939.91
A 28....PUPIL SERVICES **		6,417,284.00	2,245.28	6,419,529.28	490,014.29	4,419,381.60	1,510,133.39
A 2....ADMIN & IMPROVEMENT ***		60,392,034.00	147,611.10	60,539,645.10	4,579,303.26	49,357,838.66	6,602,503.18
A 5510.161-00	SAL-BUS MONITORS	265,525.00	0.00	265,525.00	5,020.38	0.00	260,504.62
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 *		347,525.00	0.00	347,525.00	5,020.38	0.00	342,504.62
A 5530.434-00	LEASE OF BUILDING	37,455.00	0.00	37,455.00	9,362.49	28,087.51	5.00
A 5530....GARAGE BUILDING *		37,455.00	0.00	37,455.00	9,362.49	28,087.51	5.00
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	7,154,028.00	0.00	7,154,028.00	763,061.80	6,382,073.50	8,892.70
A 5540.401-00	Add'l Coverage - Reg School	30,000.00	2,382.30	32,382.30	0.00	2,382.30	30,000.00
A 5540....CONTRACT TRANSPORT-MEDICAID *		7,184,028.00	2,382.30	7,186,410.30	763,061.80	6,384,455.80	38,892.70
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	231,750.00	0.00	231,750.00	0.00	0.00	231,750.00
A 5545.402-00	FIELD TRIPS	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 5545.403-00	FIELD TRIPS (MUSIC)	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 5545.404-00	FIELD TRIPS (MATH)	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
A 5545....	*	248,950.00	0.00	248,950.00	0.00	0.00	248,950.00
A 5546.400-01	TRANS STUDENT TRIPS - BRKHVN	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 5546.400-02	TRANS STUDENT TRIPS - CRITZ	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 5546.400-03	TRANS STUDENT TRIPS - FPL	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 5546.400-04	TRANS STUDENT TRIPS - BMS	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
A 5546.400-05	TRANS STUDENT TRIPS - KS	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 5546.400-07	TRANS STUDENT TRIPS HS	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
A 5546.499-00-4400	FIELD TRIPS	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
A 5546....	*	33,000.00	0.00	33,000.00	0.00	10,000.00	23,000.00
A 55....PUPIL TRANSPORTATION	**	7,850,958.00	2,382.30	7,853,340.30	777,444.67	6,422,543.31	653,352.32
A 5....	***	7,850,958.00	2,382.30	7,853,340.30	777,444.67	6,422,543.31	653,352.32
A 9010.800-00	EMPLOYEES RETIREMENT	1,435,908.00	0.00	1,435,908.00	0.00	1,435,908.00	0.00
A 9010....STATE RETIREMENT	*	1,435,908.00	0.00	1,435,908.00	0.00	1,435,908.00	0.00
A 9020.800-00	TEACHER RETIREMENT	7,595,685.00	0.00	7,595,685.00	0.00	7,595,685.00	0.00
A 9020....TEACHERS' RETIREMENT	*	7,595,685.00	0.00	7,595,685.00	0.00	7,595,685.00	0.00
A 9030.800-00	SOCIAL SECURITY	4,104,459.00	0.00	4,104,459.00	421,838.76	3,584,618.15	98,002.09
A 9030....SOCIAL SECURITY	*	4,104,459.00	0.00	4,104,459.00	421,838.76	3,584,618.15	98,002.09
A 9040.800-00	WORKERS' COMPENSATION	525,000.00	0.00	525,000.00	187,460.29	334,838.71	2,701.00
A 9040....WORKERS' COMPENSATION	*	525,000.00	0.00	525,000.00	187,460.29	334,838.71	2,701.00
A 9045.800-00	LIFE INSURANCE	71,500.00	0.00	71,500.00	23,674.55	47,631.45	194.00
A 9045....LIFE INSURANCE	*	71,500.00	0.00	71,500.00	23,674.55	47,631.45	194.00
A 9050.800-00	UNEMPLOYMENT INSURANCE	250,000.00	0.00	250,000.00	1,250.00	248,750.00	0.00
A 9050....UNEMPLOYMENT INSURANCE	*	250,000.00	0.00	250,000.00	1,250.00	248,750.00	0.00
A 9055.800-00	DISABILITY INSURANCE	53,000.00	0.00	53,000.00	1,150.00	51,850.00	0.00
A 9055....DISABILITY INSURANCE	*	53,000.00	0.00	53,000.00	1,150.00	51,850.00	0.00
A 9060.800-00	HEALTH INSURANCE	13,625,517.00	0.00	13,625,517.00	3,164,400.33	10,460,572.67	544.00
A 9060.801-00	MEDICARE REIMBURSEMENTS	750,000.00	0.00	750,000.00	166,982.60	0.00	583,017.40
A 9060.802-00	HEALTH INS OPT OUT	1,022,546.00	0.00	1,022,546.00	0.00	0.00	1,022,546.00
A 9060.803-00	BTAA Health Reimbursement	55,000.00	0.00	55,000.00	527.50	54,472.50	0.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	15,453,063.00	0.00	15,453,063.00	3,331,910.43	10,515,045.17	1,606,107.40
A 9070.800-00	DENTAL INSURANCE	610,000.00	0.00	610,000.00	37,146.26	572,853.74	0.00
A 9070....UNION WELFARE BENEFITS	*	610,000.00	0.00	610,000.00	37,146.26	572,853.74	0.00
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 9080.801-00	TERMINATION LEAVE PAYOUTS	0.00	0.00	0.00	4,103.40	0.00	(4,103.40)
A 9080....	*	75,000.00	0.00	75,000.00	4,103.40	0.00	70,896.60
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	81,339.78	0.00	218,660.22
A 9090....	*	300,000.00	0.00	300,000.00	81,339.78	0.00	218,660.22

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Detail)

ACCOUNT	DESCRIPTION		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 90....EMPLOYEE BENEFITS		**	30,476,615.00	0.00	30,476,615.00	4,089,873.47	24,387,180.22	1,999,561.31
A 9711.600-00	SERIAL BONDS PRINCIPAL		6,150,000.00	0.00	6,150,000.00	1,925,000.00	4,225,000.00	0.00
A 9711.700-00	SERIAL BONDS INTEREST		3,616,109.00	0.00	3,616,109.00	796,646.88	2,819,462.12	0.00
A 9711....		*	9,766,109.00	0.00	9,766,109.00	2,721,646.88	7,044,462.12	0.00
A 9760.700-00	TAX ANTICIPATION NOTE INT		250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
A 9760....DEBT SERVICE-TAX ANTICIP NOT		*	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
A 97....		**	10,016,109.00	0.00	10,016,109.00	2,721,646.88	7,294,462.12	0.00
A 9901.950-00	TRANSFER TO SPECIAL AID F		90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
A 9901....TRANSFER TO SPECIAL AID		*	90,000.00	0.00	90,000.00	0.00	0.00	90,000.00
A 9950.900-00	TRANSFER TO CAPITAL FUNDS		1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00
A 9950....TRANSFER TO CAPITAL		*	1,500,000.00	0.00	1,500,000.00	0.00	0.00	1,500,000.00
A 99....INTERFUND TRANSFERS		**	1,590,000.00	0.00	1,590,000.00	0.00	0.00	1,590,000.00
A 9....EMPLOYEE BENEFITS		***	42,082,724.00	0.00	42,082,724.00	6,811,520.35	31,681,642.34	3,589,561.31
GRAND TOTALS			122,033,676.00	166,391.86	122,200,067.86	14,529,448.54	94,762,059.59	12,908,559.73

Report Completed 12:18 PM

BUDGET TRANSFER QUERY FUND RANGE: A - V

REF#	DATE	TRANSFER EXPLANATION	ACCOUNT	DEBITS	CREDITS
851	09/12/14	BOOKS IN SPANISH FOR INCR ENROLLMENT			
			A 2610.514-04	3,000.00	0.00
			A 2610.521-04	0.00	3,000.00
852	09/12/14	LICENSE FOR HUDL PROGRAM			
			A 2855.449-00	4,000.00	0.00
			A 2855.463-00	0.00	4,000.00
854	09/30/14	TO ADJUST FOR RECENTLY APPROVED CONTRACT			
			A 1620.160-00	4,350.00	0.00
			A 1310.150-00	0.00	3,000.00
			A 1310.160-00	0.00	1,350.00
855	09/30/14	TO ADJUST FOR RECENTLY APPROVED CONTRACT			
			A 2020.160-00	4,556.00	0.00
			A 1430.150-00	0.00	3,000.00
			A 1430.160-00	0.00	1,556.00
			SCHEDULE TOTAL	15,906.00	15,906.00

BUDGET TRANSFER COUNT - 4

Report Completed 12:26 PM

14

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
 CAPITAL ONE COLLATERAL RECONCILIATION
 SEPTEMBER 2014

	09.30.14
CAPONE GENERAL FUND MMA	\$2,075,977.80
CAPONE GENERAL FUND CHECKING	\$5,025,812.95
CAPONE PAYROLL CHECKING	\$95,121.27
CAPONE TRUST & AGENCY CHECKING	\$182,014.86
CAPONE FEDERAL CHECKING	\$80,976.06
CAPONE CAFETERIA CHECKING	\$151,915.98
CAPONE CAPITAL CHECKING	\$1,109,786.33
CAPONE EXCEL CHECKING	\$693,619.89
CAPONE SOLAR CHECKING	\$1,733,579.97
TOTAL BALANCES	\$ 11,148,805.11
LESS: FDIC INSURANCE	\$ 250,000.00
	\$ 10,898,805.11
COLLATERAL PERCENTAGE	105.00%
105% OF DEPOSITS	\$ 11,443,745.37
MARKET VALUE	\$ 11,551,496.80



BNY MELLON

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

Date: 09/01/14 - 09/30/14

000480 XB6SM101

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

RE: ACCT ~~XXXXXXXX~~

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
09/03/14	09/02/14	13,107,396.57	13,762,766.78	105.000	1
09/04/14	09/03/14	13,006,417.60	13,656,739.01	105.000	1
09/05/14	09/04/14	13,001,644.71	13,651,727.47	105.000	1
09/08/14	09/05/14	12,280,902.55	12,894,948.29	105.000	3
09/09/14	09/08/14	12,241,508.73	12,853,585.07	105.000	1
09/10/14	09/09/14	12,227,087.16	12,838,442.03	105.000	1
09/11/14	09/10/14	12,125,098.72	12,731,353.92	105.000	1
09/12/14	09/11/14	12,113,697.59	12,719,383.30	105.000	1
09/15/14	09/12/14	10,031,025.19	10,532,576.83	105.000	3
09/16/14	09/15/14	9,711,019.41	10,196,570.92	105.000	1
09/17/14	09/16/14	9,246,215.99	9,708,527.16	105.000	1
09/18/14	09/17/14	9,136,093.25	9,592,898.17	105.000	1
09/19/14	09/18/14	9,070,893.95	9,524,438.98	105.000	1
09/22/14	09/19/14	9,059,939.61	9,512,936.97	105.000	3
09/23/14	09/22/14	8,988,797.10	9,438,237.74	105.000	1
09/24/14	09/23/14	8,894,525.26	9,339,251.79	105.000	1
09/25/14	09/24/14	7,635,033.84	8,016,786.49	105.000	1
09/26/14	09/25/14	7,287,734.63	7,652,121.68	105.000	1
09/29/14	09/26/14	7,212,799.04	7,573,439.95	105.000	3
09/30/14	09/29/14	11,003,306.24	11,553,471.74	105.000	1
10/01/14	09/30/14	11,001,424.78	11,551,496.80	105.000	1

JPMORGAN CHASE BANK

COLLATERAL MANAGEMENT SUMMARY REPORT

DATE : 10/02/14
PAGE : 1

FLUSHING BK: SOUTH COUNTRY CSD - JEML FBZ7

THE FOLLOWING SUMMARY REPORT REPRESENTS THE COLLATERAL PLEDGED TO SECURE DEPOSITS HELD AT FLUSHING BANK FOR THE PRIOR BUSINESS DAY. THE MARGIN PERCENTAGE AND FOIC HAVE BEEN APPLIED TO CALCULATE THE COLLATERAL VALUE. IF YOU HAVE ANY QUESTIONS PLEASE CALL FLUSHING BANK'S GOVERNMENT BANKING DEPARTMENT AT 316-261-1150.

Custody A/c : ██████████ Escrow A/c : FLUSHING BK/SOUTH COUNTRY CSD - ██████████ Currency : USD

Date	Margin % Applied	Required Value For Deposits	Market Value of Securities	Total Collateral Value With Applied Valuation Factors	Over/Under Collateralised %
9/03/14	105.00%	10,629,249.88	10,629,249.92	10,629,249.92	.00000%
9/04/14	105.00%	10,629,249.88	10,629,249.90	10,629,249.90	.00000%
9/05/14	105.00%	10,629,249.88	10,629,249.92	10,629,249.92	.00000%
9/08/14	105.00%	10,629,249.88	10,629,249.91	10,629,249.91	.00000%
9/09/14	105.00%	10,629,249.88	10,629,249.92	10,629,249.92	.00000%
9/10/14	105.00%	10,629,249.88	10,629,249.91	10,629,249.91	.00000%
9/11/14	105.00%	10,629,249.88	10,629,249.92	10,629,249.92	.00000%
9/12/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/15/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/16/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/17/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/18/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/19/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
9/22/14	105.00%	10,629,249.88	10,629,249.90	10,629,249.90	.00000%
9/23/14	105.00%	10,629,249.88	10,629,249.89	10,629,249.89	.00000%
9/24/14	105.00%	10,629,249.88	10,629,249.90	10,629,249.90	.00000%
9/25/14	105.00%	10,629,249.88	10,629,249.91	10,629,249.91	.00000%
9/26/14	105.00%	10,629,249.88	10,629,249.92	10,629,249.92	.00000%
9/29/14	105.00%	10,629,249.88	10,629,249.93	10,629,249.93	.00000%
9/30/14	105.00%	10,629,249.88	10,629,249.88	10,629,249.88	.00000%
10/01/14	105.00%	10,632,025.38	10,632,025.91	10,632,025.91	.00000%
			10,632,025.39	10,632,025.39	.00000%

Balance per Bank e 9/30/14 \$ 10,375,738⁴⁶

*** END OF FACSIMILE TRANSMISSION ***

(LI)

**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2014 - SEPTEMBER 30, 2014**

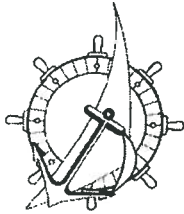
ACTIVITIES	BALANCES 07/01/2014	TOTAL RECEIPTS 2014 - 2015	TOTAL RECEIPTS & BALANCES 2014- 2015	TOTAL PAYMENTS 2014-2015	BALANCES 9/30/2014
CLASS OF 2014	4,944.89	0.00	4,944.89	615.00	4,329.89
CLASS OF 2015	4,930.85	0.00	4,930.85	0.00	4,930.85
CLASS OF 2016	1,247.23	0.00	1,247.23	0.00	1,247.23
CLASS OF 2017	498.33	0.00	498.33	0.00	498.33
CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
ADVERTISING & PUBLICITY	1,254.64	0.00	1,254.64	0.00	1,254.64
ART CLUB	0.00	0.00	0.00	0.00	0.00
ATHLETES HELPING ATHLET	0.00	0.00	0.00	0.00	0.00
CENTER OF EXCELLENCE	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	0.00	0.00	0.00	0.00
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	105.25	0.00	105.25	280.85	-175.60
DRAMA CLUB	0.00	0.00	0.00	0.00	0.00
DRAMA PRODUCTION CLUB	3,327.56	0.00	3,327.56	0.00	3,327.56
FATHOM	186.13	0.00	186.13	0.00	186.13
FRENCH CLUB	0.00	0.00	0.00	0.00	0.00
FUTURE TEACHERS OF AME	358.94	0.00	358.94	0.00	358.94
GENERAL FUND	14,477.28	0.00	14,477.28	396.46	14,080.82
GOSPEL CHORALE	0.00	0.00	0.00	0.00	0.00
GRADUATION	6,468.58	225.00	6,693.58	0.00	6,693.58
GUIDANCE	0.00	0.00	0.00	0.00	0.00
HISTORY CLUB	180.00	0.00	180.00	0.00	180.00
INTERACT	0.00	0.00	0.00	0.00	0.00
ITALIAN CLUB	9.83	0.00	9.83	0.00	9.83
JAZZ ENSEMBLE	0.00	0.00	0.00	0.00	0.00

**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2014 - SEPTEMBER 30, 2014**

ACTIVITIES	BALANCES 07/01/2014	TOTAL RECEIPTS 2014 - 2015	TOTAL RECEIPTS & BALANCES 2014- 2015	TOTAL PAYMENTS 2014-2015	BALANCES 9/30/2014
JR. NATL HONOR SOC.	0.00	0.00	0.00	0.00	0.00
KEY CLUB	349.04	0.00	349.04	0.00	349.04
LITERARY/COMPUTER CLUB	0.00	0.00	0.00	0.00	0.00
LOG/YEARBOOK	413.00	0.00	413.00	0.00	413.00
MATH CLUB	0.00	0.00	0.00	0.00	0.00
MATH HONOR SOC.	618.57	0.00	618.57	0.00	618.57
MUSIC FUND	38.85	0.00	38.85	58.12	-19.27
MUSICAL SHOW	11,183.29	0.00	11,183.29	0.00	11,183.29
PEER MEDIATION	0.00	0.00	0.00	0.00	0.00
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.	2,064.74	0.00	2,064.74	0.00	2,064.74
SCHOOL STORE	9,647.25	0.00	9,647.25	0.00	9,647.25
SCIENCE HONOR SOC	1,435.99	0.00	1,435.99	0.00	1,435.99
SENIOR NAT'L HONOR SOC	1,995.40	0.00	1,995.40	85.00	1,910.40
SEQ	520.90	0.00	520.90	0.00	520.90
SPANISH CLUB	729.80	0.00	729.80	335.48	394.32
STEP & MODERN DANCE	0.00	0.00	0.00	0.00	0.00
STUDENT COUNCIL	578.71	0.00	578.71	95.00	483.71
TRI M HONOR SOC.	1,477.63	0.00	1,477.63	0.00	1,477.63
VARIETY SHOW	10,896.33	0.00	10,896.33	0.00	10,896.33
WALL OF FAME	0.00	0.00	0.00	0.00	0.00
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	\$ 80,428.23	\$ 225.00	\$ 80,653.23	\$ 1,865.91	\$ 78,787.32

**SOUTH COUNTRY SCHOOL DISTRICT
MIDDLE SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2014 -SEPTEMBER 30, 2014**

ACTIVITIES	BALANCES 07/01/2014	TOTAL RECEIPTS 2014 - 2015	TOTAL RECEIPTS & BALANCES 2014 - 2015	TOTAL PAYMENTS 2014 - 2015	BALANCES 9/30/2014
ART CLUB	262.00	0.00	262.00	0.00	262.00
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	1,993.13	0.00	1,993.13	3.12	1,990.01
HISTORY CLUB	62.01	0.00	62.01	0.00	62.01
HONOR SOCIETY	3,219.71	0.00	3,219.71	134.19	3,085.52
INTERNATIONAL CLU	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	4,601.19	0.00	4,601.19	0.00	4,601.19
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	5,350.78	0.00	5,350.78	3,669.23	1,681.55
YEAR BOOK	7,236.15	0.00	7,236.15	0.00	7,236.15
TOTAL	\$ 23,685.92	\$ -	\$ 23,685.92	\$ 3,806.54	\$ 19,879.38



SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT

BOARD OF EDUCATION AGENDA MATERIAL

DATE OF BOARD MEETING: **October 22, 2014**
OFFICE OF ORIGIN: **District Clerk**
DATE MATERIAL SUBMITTED: **October 3, 2014**
CATEGORY OF ITEM: **Action**
TITLE: **NYSSBA Policy Workshop**

RESOLVED, the Board of Education hereby approves Trustee Chris Picini to attend NYSSBA's 2014 Policy Workshop on November 20, 2014 at the Islandia Marriott Long Island at a cost to the District of \$160.00.

Not an official record; subject to change

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New York State
School Boards
Association



SchoolBoardU

Learning for Leaders



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Training Events

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Policy Workshop - Long Island

Date: November 20, 2014
Time: 8:30 am - 12:30 pm

Location: [Show map](#)
 Islandia Marriott Long Island
 3635 Express Dr N
 Islandia, NY 11749

Phone: 631.232.3000

Registration Fee(s):

[2014 Policy Workshop - Long Island - Membe](#)
[2014 Policy Workshop - Long Island - Non-Member](#)

[e-Brochure](#)



Attend the 2014 POLICY WORKSHOP

Date	Location	Pre-reg/Cancellation Deadline
November 6	Rochester Rochester Airport Marriott 1890 West Ridge Rd Rochester, NY 14615 585.225.6880 www.rochestermarriotthotels.com	October 30
November 19	Latham NYSSBA Headquarters 24 Century Hill Dr Latham, NY 12110 518.783.0200 www.nyssba.org	November 12
November 20	Long Island Islandia Marriott Long Island 3635 Express Dr North Islandia, NY 11749 631.232.3000 www.islandiamarriott.com	November 13

Reduce board meeting drama with enhanced policy knowledge.

Do your school board meetings sometimes resemble a melodrama? If so, learn how to reduce the drama by using policy to manage your meetings more efficiently. Explore your inner actor by participating in an interactive exercise illustrating how policy is the backbone of an effective board meeting and take part in NYSSBA's 'Policy Year in Review.' After this workshop you'll walk away with your skills sharpened and the knowledge needed to comply with new federal and state laws and regulations.

WHO SHOULD ATTEND?


- School Board Members

- Policy Committee Members
- Superintendents
- Administrators

WHY ATTEND?

This workshop will provide:

- An opportunity to participate in a mock board meeting to explore the drama or controversies that unfold during a meeting and demonstrate how you can use policy to navigate through them.
- A year in review of policy updates focusing on hot topics such as the Common Core Implementation Act including new student data privacy requirements, student wellness and purchasing.
- Sample policies that you can take and customize to use in your district.

PROGRAM AGENDA	
8:30 - 9:00 a.m.	Registration and Continental Breakfast
9:00 - 9:15 a.m.	Welcome and Introductions
9:15 - 10:30 a.m.	Lights, Camera, Action! Join the NYSSBA Policy Team in a mock board meeting that illustrates common scenarios such as the surprise agenda item, the public outcry when a coach isn't reappointed, or the proposed hiring of a family member of a board member.
10:30 - 10:45 a.m.	Break Network with your colleagues
10:45 a.m. - 12:15 p.m.	Policy Year In Review The 2014 legislative session resulted in a number of changes to state law that impact your policies. These include the Common Core Implementation Act (which included new provisions to safeguard student personally identifiable information), cooperative purchasing, student wellness and making coaches mandated reporters of child abuse. Learn what policies need to be updated and receive sample policies that comply with the law.
12:15 - 12:30 p.m.	Wrap Up
	School Board U provides the skills you need to meet the ever-changing challenges of board governance and fiscal accountability with a training program designed to enhance your leadership skills.
	For more information, visit www.nyssba.org/schoolboardu . Board members will earn 10 points in NYSSBA's School Board U Recognition Program

Tuition Cost

\$160 Members
\$320 for Nonmembers

Course number: DIS 201

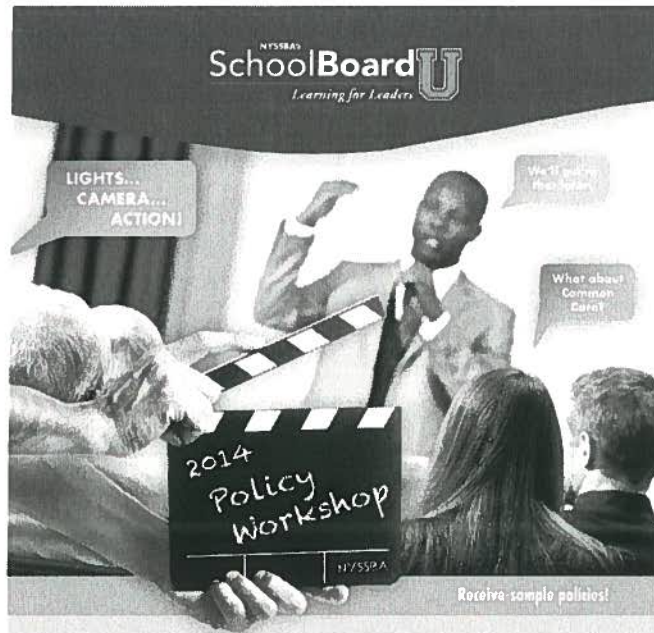
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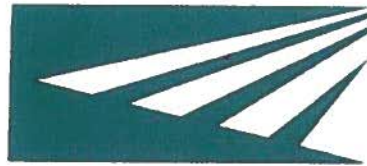
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NawrockiSmith

South Country Central School District

**Annual Risk Assessment Update
Pertaining to the Internal Controls
of District Operations**

June 2014

DRAFT

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED UPON PROCEDURES**

The Board of Education
South Country Central School District

We have performed the procedures enumerated below, which were agreed to by the South Country Central School District (the "District"), solely to assist the District. This agreed upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We have updated our June 2013 Risk Assessment by performing certain internal audit procedures pertaining to the time period starting July 1, 2013 through June 30, 2014. The updated Risk Assessment and related internal audit plan concentrates on the following key internal control areas:

- Governance and Planning
- Budget Development
- Accounting and Reporting
- Revenue and Cash Management
- Grants
- Payroll
- Human Resources
- Benefits
- Purchasing and Related Expenditures
- Facilities/Capital Projects
- Fixed Assets
- Food Service
- Extraclassroom Activity Fund
- Information Systems
- Pupil Personnel Services
- Transportation
- Security and Safety

Our engagement is limited in scope and will be confined to our agreed-upon procedures. We will not be conducting an audit or review of the district's financial statements and therefore we will not express an opinion or any other form of assurance on them.

At the end of our engagement, we will present the results of applying the agreed-upon procedures in the form of our findings in a report. Our accountants' report should be used only for the intent of the original users of this report, and will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. As such, using this report for anything other than the original intent of the agreed-upon procedures could mislead the readers. You must notify us immediately if the original users of the report change.

Very truly yours,

Nawrocki Smith LLP

October 6, 2014

Nawrocki Smith LLP, Certified Public Accountants & Business Consultants



South Country Central School District

**Annual Risk Assessment Update
Pertaining to the Internal Controls
of District Operations**

June 2014

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South Country Central School District
Annual Risk Assessment
June 2014

Risk Assessment Overview

This Risk Assessment report provides a presentation of our view of the school district's risk pertaining to its financial operations. It gives the District's administration the information necessary to help optimize its overall performance. The report identifies, expresses, and prioritizes the key program risks so that the District's administration can focus on those areas most critical to its success. This analysis is used to define the District's risk profile. It will provide an overview of the risks facing the District's operations.

In accordance with the laws of New York, 2005, Chapter 263, all school districts and BOCES were required to establish an internal audit function no later than July 1, 2006 and be in operation no later than December 31, 2006. This function should include, at a minimum, development of a risk assessment of district operations, including but not limited to:

- a review of financial policies, procedures and practices
- an annual review and update of such risk assessment
- annual testing and evaluation of one or more areas of the District's internal controls
- preparation of reports which analyze significant risk assessment findings
- recommended changes for strengthening controls and reducing identified risk; and specifying time frames for implementation of such recommendations

Pursuant to Section 170.12 – Regulations of the Commissioner of Education – School District Financial Accountability, each school district must prepare a corrective action plan, approved by the Board of Education in response to findings to final reports issued by the internal auditor. This plan should include expected dates of implementation and should be filed with the New York State Education Department.

Internal Audit Objectives

The objectives of our engagement are as follows:

- develop an understanding of the critical business processes of the District within each functional area
- identify and qualify risks based on the understanding of the business processes and stated business rules
- identify stated controls that are currently in place to address those risks and ascertain if they are operating effectively
- recommend improvements in internal controls

South Country Central School District
Annual Risk Assessment
June 2014

Scope and Methodology

The Board of Education has engaged Nawrocki Smith as the District's internal auditor. In compliance with New York State Laws, we have performed an annual update to the District risk assessment with respect to policies, procedures, and internal controls pertaining to District operations. The procedures applicable to the annual update of the District's risk assessment were performed during the fiscal year ending June 2013 and were carried out in order to determine an internal audit plan for fiscal year 2013/2014 and thereafter. This risk assessment will be updated annually to reflect any changes in the current control environment and the existing internal audit plan.

Our risk assessment consisted of the following methodology:

- Perform interviews of Administration and other appropriate personnel
- Document procedures within key Functional Areas
- Identify key controls and perform audit tests of those controls
- Assess effectiveness of the key controls
- Identification and review of organization structure
- Analysis of risks that are a threat to the achievement of objectives
- Create a risk profile and internal audit plan

In addition to the above procedures, we have also evaluated and considered the following within our overall risk assessment:

- District policies and procedures
- Recent focus of State Comptroller Audits
- Board of Education/Audit Committee Meetings
- Materiality to Financial Statements
- Changes in management or key personnel
- Financial reports provided to the Board
- External auditor management letters
- District corrective action plans
- Organizational chart and job descriptions

South Country Central School District
Annual Risk Assessment
June 2014

Internal Audit Risk Assessment Update Summary

We have analyzed seventeen (17) Business Process areas within the District and have developed an internal audit plan based upon our assessment of each area. Each of the seventeen (17) Business Processes contains multiple categories for which an extensive cycle analysis will be performed during the proposed time period noted within the risk rating and internal audit plan. The plan as presented will be revised each year based upon the annual risk assessment update and events/requests that occur during the year which impact the priority of future internal audit services.

The results of our update risk assessment are summarized below and in the tables presented on pages 5 through 6. We have utilized a "Low," "Moderate," and "High" control risk rating assessment scale of our assessment of the District, which is summarized below:

<u>Current Year Ratings</u>		<u>Changes from Prior Year</u>	
<u>Rating</u>	<u>Count</u>	<u>Category (*)</u>	<u>Count</u>
High	- 0.00%	"High" to "Low"	- 0.00%
Moderate	5 6.85%	"High" to "Moderate"	- 0.00%
Low	68 93.15%	"Moderate" to "Low"	4 80.00%
Total	73 100.00%	"Low" to "Moderate"	1 20.00%
		"Moderate" to "High"	- 0.00%
		Total	5 100.00%

(*) Refer to pages 5 through 6 for business process rating changes.

- The June 2014 risk assessment update contains eight (8) current year recommendations.
- The June 2013 risk assessment update report contains fourteen (14) recommendations:

<u>Status of Prior Year</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Complete</u>	<u>Total</u>
# of Recommendations	13	1	-	14

We have summarized below our work plan for the 2014/2015 fiscal year:

Cycle Review:

- Pupil Personnel Services
- Information Systems

Other 2014/2015 Planned Internal Audit Services:

- Key Control/Other Testing (See "T" categories on Pages 5-6)
- External Audit Corrective Action Plan Monitoring
- Human Resources Cycle Recommendations Follow Up
- Quarterly Internal Audit Status Reports
- Annual Risk Assessment Update as of June 2014
- Other Internal Audit Services at the Request of the District/BOE

**South Country Central School District
Annual Risk Assessment
June 2014**

Risk Rating and Internal Audit Plan

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Limited Testing of Business Process

	Business Process	Business Process Categories	RISK				YEAR OF SERVICE		
			Inherent	Control		Prior Years	14-15	15-16	Subsequent Years
				12-13	13-14				
1	Governance and Planning	Governance Environment	H	L	L				X
		Control Environment / Policies & Procedures	H	L	L	√			X
2	Budget Development	Budget Development	H	L	L				X
		Budget Administration	H	L	L	√			X
		Budget Monitoring & Reporting	H	L	L	√			X
3	Accounting & Reporting	Financial Accounting and Reporting	H	L	L	√			X
		External/Internal/Claims Auditing	H	L	L	√			X
		Fund Balance Management	H	L	L			T	X
4	Revenue and Cash Management	Real Property Tax	M	L	L				X
		State Aid	H	L	L			T	X
		Out of District Tuition/Reimbursable Expenses	M	L	L	√			X
		Use of Facilities	L	L	L	√			X
		Donations	M	L	L	√			X
		Vending Machines	H	M	L	√			X
		Collection & Posting of Receipts	H	L	L	√			X
		Cash Management	H	L	L	√			X
		Investment Management	H	L	L	√			X
		Petty Cash	L	M	L	√			X
Bank Reconciliations	H	L	L	√			X		
5	Grants	General Processing/Monitoring	H	L	L	★			
		Grant Application	M	L	L	★			
		Allowable Costs	H	L	L	★			
		Cash Management	M	L	L	★			
		Reporting and Monitoring	H	L	L	★			
Compliance	H	L	L	★					
6	Payroll	Payroll Disbursements	H	L	L	★			
		Payroll Accounting & Reporting	H	L	L	★			
		Payroll Tax Filings	H	L	L	★			
		Payroll Reconciliation	H	L	L	★			
7	Human Resources	Employment Requisition/Hiring	H	L	L	★			
		Personnel Evaluation	H	L	L	★			
		Termination	H	L	L	★			
		Employee Attendance	H	L	L	★			
8	Benefits	Eligibility	H	L	L	★			
		Benefit Calculations	H	L	L	★			
		Patient Protection and Affordable Care Act	H	L	L			T	
		Oversight of Third Party Administrators	H	L	L	★			

**South Country Central School District
Annual Risk Assessment
June 2014**

Risk Rating and Internal Audit Plan

√ = Internal Audit Services Provided	X = Proposed Business Cycle Review
★ = Business Cycle Review Complete	T = Limited Testing of Business Process

	Business Process	Business Process Categories	RISK				YEAR OF SERVICE		
			Inherent	Control		Prior Years	14-15	15-16	Subsequent Years
			12-13	13-14					
2	Purchasing and Related Expenditures	PO System	H	L	L	★			
		Payments Outside PO System	H	L	L	★			
		Purchasing Process	H	L	L	★			
		Payment Processing	H	L	L	★			
		Travel and Conferences	H	L	L	★			
		Credit Cards	H	L	L	★			
10	Facilities/Capital Projects	Facilities Maintenance	H	M	M			T	X
		Construction Planning	M	L	L				X
		Construction Monitoring	M	L	L				X
11	Fixed Assets	Acquisition and Disposal	H	L	L				X
		Capitalization Policy	H	L	L				X
		Inventory	H	M	L	√			X
12	Food Service	Federal and State Reimbursement	H	L	L	★			
		Sales Cycle and System	M	L	L	★			
		Inventory and Purchasing	M	L	L	★			
		Eligibility Verification	M	L	L	★			
13	Extracurricular Activity Fund	General Controls	H	M	M	★			
		Cash and Cash Receipts	H	M	M	★			
		Expenditures	M	M	M	★			
14	Information System	Governance Security	H	L	L				X
		Network Security	H	L	L				X
		Financial Application Security	H	L	L	√			X
		Other Application Security	H	L	L	√			X
		Disaster Recovery	H	L	M	√			X
15	Pupil Personnel Services	Budgeting and Planning	H	L	L			X	X
		STAC Reimbursement	H	L	L			X	X
		Medicaid Reimbursement	H	L	L			X	X
		RFP and Contracts	H	L	L			X	X
16	Transportation	Fleet Inventory and Maintenance	H	M	L	★			
		Bus Routing and Planning	H	L	L	★			
		Labor and Supervision	H	L	L	★			
		Federal and State Reimbursement	H	L	L	★			
17	Safety & Security	Plan Development & Strategy	H	L	L	√			X
		Building Access & Security System	H	L	L				X
		Compliance and Incident Reporting	H	L	L			T	X
		Safety & Security Monitoring	H	L	L				X

South Country Central School District
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Inherent Risk - Inherent risk is the risk of a material misstatement in the un-audited information assuming the absence of internal controls procedures.

Control Risk - Control risk is the risk that a material misstatement in the un-audited information will not be detected and corrected by the management's internal control procedures on a timely basis.

Risk Assessment Observations and Recommendations

Current Year Observations and Recommendations

Revenue and Cash Management

1. We have reviewed the petty cash and vending machine cash collection procedures carried out by the District at the building level. In order to enhance internal controls and efficiencies in this regard we have developed documented procedures in this regard. The Business Office is in the process of reviewing and distributing the draft document procedures to the building level Administrators.

- *The Business Office and the building level Administrators should continue following the documented procedures over petty cash and vending machine collections. This will assist the District in improving its controls over the management of cash collected from petty cash and vending machines.*

Human Resources

2. The District has not developed documented procedures regarding human resources guidelines processes pertaining to the employee relations, compensation, attendance, and separation.

- *The District should consider documenting the human resources guidelines procedures pertaining to the employee relations, compensation, attendance, and separation procedures. Procedures should be periodically reviewed by Administration and staff to ensure that the responsibilities are adequately communicated and performed at the District. The narratives and flowchart attached to this report should serve as supplemental enclosures to the District's documented procedures.*

3. We have analyzed the personnel files maintained by the Human Resource Department and noted instances that the personnel files did not include certain employee related documentation.

- *In addition to the existing employee related documents the Human Resource Department should maintain the following documents within a personnel file:*

- a. Oath of Allegiance (Ed Law 3002 Civil Service Section 62)*
- b. Related Party Disclosure*
- c. Evaluations signed by the applicable Supervisor*

4. The District requires non-instructional employees to document their leave days on a standardized consolidate leave report. Instructional employees are required to document absences through AESOP. Based on a sample testing, we noted one instance that a non-instructional employee did not submit a consolidated leave report for a bereavement leave day.

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- *All employees should document their leave days on the standardized "Consolidated Leave Report" for any type of leave including but not limited to personal, vacation, bereavement, jury duty, and leave without pay. Completed reports should be forwarded to the Human Resource Department for input into Finance Manager and be maintained within the employees' respective file.*

Facilities/Capital Projects

5. The Facilities Department does not maintain a work order system to track and monitor the status of periodic maintenance or repair requests. Currently, the District tracks work orders on manual log and updates the status based on bi-weekly meetings held by the Chief Custodian and building level Custodian Supervisor.
 - *The District should consider assessing the cost/benefit options of utilizing a work order system that will assist the District in improving its controls over monitoring repair and maintenance requests, scheduling orders, preventative maintenance, managing help desk, inventory, time efforts, and adhering to manufacturing warranties.*
6. The Facilities Department secures District vehicles after business hours within District premises. It was indicated that the School Custodian Supervisor utilizes a District vehicle to commute to and from work.
 - *The District should consider developing policies and procedures pertaining to the use of District vehicles. District owned vehicles should only be utilized for official business and work related activities and not for the commuting to and from work of District employees.*

Extraclassroom Activity Fund

7. We conducted key control testing in the area of extraclassroom activity cash receipts and disbursement. Based on the testing procedures performed we noted the following:
 - Certain cash receipt transactions tested did not have proper documentation such as list of students or copies of checks.
 - Certain cash receipts tested were not deposited within ten (10) days of actual collections.
 - Certain deposit request forms tested did not have the proper approval or did not indicate the student's involvement.
 - Certain invoices tested were not cancelled subsequent to payment.
 - *The Club Advisors and Student Treasurers should attach all supporting documentation (i.e. detail of sales, fundraising detail, invoices, student lists, etc.) to the deposit request and check request forms.*

The Club Advisors and Student Treasurers should submit their cash and check collections to the applicable ECAF Treasurer for deposit within one (1) week of receiving the money.

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The Club Advisors and Student Treasurers should review and sign off on the deposit request and check request forms to indicate the student's involvement with the cash receipt and disbursement processes.

The Club Advisors and Student Treasurers should cancel invoices once paid to ensure that duplicate payments are not made for the same goods/services.

Information Systems

8. Although the District has documented backup procedures to store its network, financial, student management, and school lunch fund application data at District premises and at offsite locations, the District has not developed a formal disaster recovery plan to address pre-disaster readiness such as:

- Evacuation procedures
 - Procedures for declaring a disaster
 - Circumstances under which a disaster should be declared
 - Identification of the individuals or teams responsible for each function in the plan
 - Contact information
 - Detailed explanation of the recovery options
 - Listing of the necessary resources for recovery and continued operations
 - Step-by-step application of the constitution phase
- *The Information Technology Department and the Business Office should develop a formal documented disaster recovery plan that will address the following:*
- a) *The individuals or teams responsible to the recovery process*
 - b) *A prioritized list of contacts*
 - c) *Alternative communication options between employees and the organization*
 - d) *Alternative physical locations for employees, with special attention initially to employees who staff the organization's immediate offsite information systems recovery team(s)*
 - e) *Authorization and access rights to copies of the disaster recovery plan distributed to users*
 - f) *A District policy that establishes the disaster recovery plan as intellectual property and protects its distribution*
 - g) *Annual testing of the plan confirming that the stored data are accessible and retrievable in the event of a disaster*

The disaster recovery plan should be documented and approved by the Superintendent of Schools. Additionally, the disaster recovery plan should be reviewed and updated by the Information Technology Department at a minimum of once per year, or as determined by prudent business practices, expectations, or as a result of any significant change in any of the above.

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Status of Prior Year Recommendations

We have performed follow-up internal audit services applicable to our previously issued risk assessment update report dated June 2013. The services we performed included observing and evaluating the implementation status of the District's action plan in respect to our risk assessment recommendations.

The June 2013 risk assessment update report identified fourteen (14) recommendations within six (6) distinct areas. The District has completed or taken action on the fourteen (14) recommendations as follows:

<u>Business Process</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Complete</u>	<u>Total</u>
Revenue & Cash Management	4	-	-	4
Human Resources	1	-	-	1
Benefits	2	-	-	2
Purchasing and Related Expenditures	2	1	-	3
Fixed Assets	1	-	-	1
Transportation	3	-	-	3
Total	13	1	-	14

Revenue and Cash Management

- The District should consider revising policy number 5530 to include a pre-established threshold for petty cash purchases and reimbursements. It is recommended that the petty cash purchases be limited to twenty-five dollars (\$25.00).

Status at June 2014: Complete

- The Business Office with the assistance from the Internal Auditors should develop guidelines and establish formal procedures for the following:
 - a) Appropriate qualifying purchases for reimbursement from the petty cash fund
 - b) Maximum reimbursement thresholds for individual purchases
 - c) Treatment of sales tax
 - d) Procedures for reimbursement including the use of a Petty Cash Voucher
 - e) Safe keeping of petty cash funds

Status at June 2014: Complete

- The petty cash balance (cash plus receipts) at each location should equal the limit (\$100) established by the Board of Education.

Status at June 2014: Complete

- The Board of Education should review the necessity of each petty cash fund and eliminate any unnecessary approved petty cash funds.

Status at June 2014: Complete

South Country Central School District
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Human Resources

- The Superintendent of Schools should obtain pre-approval from the President of the Board of Education for personal and vacation leave days. In the event of personal and family related emergencies, the cabinet members should notate the instances on the applicable request forms. It is also recommended that the date of approval should be documented on the respective leave request form.

Status at June 2014: Complete

Benefits

- It is recommended that the employees within the human resource department include copy of the Board of Education approval of the retiring employee, along with a copy of the employee's resignation letter in the packet prior to forwarding the packet to the Assistant Superintendent for Human Resources. Subsequently, once the packet is received by the business office a notice for the employee's final annual salary should be attached to the packet. The steps listed above are to assist the Assistant Superintendent for Business in their review of the payout by providing readily available back-up for prior calculations and approvals. This step will assist in ensuring that the payout packets are complete and accurate.

Status at June 2014: Complete

- It is recommended that the Board of Education consider reviewing the retirement incentives. Currently the incentives provided by the district are based on New York State Teachers' Retirement System eligibility. This incentive is not state mandated and is paid out by the South Country Central School District. Relying on the NYS ERS eligibility has caused to current litigation, and takes governance of school appropriations away from the district. In an effort to better align the incentives the Board of Education should consider basing the incentive on years of service in the district and provide clear and concise guidelines for the eligibility. These changes may alleviate future litigation costs, and reward talented employees that have served South Country Central School district and the community for an extended period of time.

Status at June 2014: Complete

Purchasing and Related Expenditures

- The District should consider opening blanket Purchase Orders in the beginning the school year for those employees that are anticipating mileage reimbursement for in District travel, this will help reduce the amount of confirming purchase orders in the future.

Status at June 2014: Complete

- The District should include Policy # 5590 "Use of District Credit Cards" in the newly updated Policy Manual.

Status at June 2014: In-Process

South Country Central School District
Annual Risk Assessment
June 2014

- The Board of Education should consider authorizing the cardholders for the school year, on an annual basis, at the District's yearly reorganization meeting.

Status at June 2014: Complete

Fixed Assets

- All Administrators, Department Heads, and employees who sign off on the receiving copy should attach inventory tags on the applicable fixed assets. This recommendation applies to all individuals who order fixed assets via the Business Office. Additionally, the District should implement procedures whereby the building levels are responsible to notify the Business Office of any changes in asset locations, status, or other asset information. Furthermore, the Business Office should ensure that all identifying asset information is entered into the District's Property Ledger upon acquisition. This review function should be conducted on a quarterly basis by reconciling the equipment purchases reported within Finance Manager to the equipment added within the District's property ledger.

Status at June 2014: Complete

Transportation

- During the budget preparation period the Business Office should conduct monthly reviews of the statistics, capturing the number of students, services provided, and other relevant data. The review results should be submitted to the Board of Education in consideration of adopting a best estimate for the following year. Additionally, the Business Office should conduct monthly variance analysis and document the explanations of each variance. The specific component calculations of the estimated expenditures should be refined throughout the budget season.

Status at June 2014: Complete

- The Business Office should develop a list of transportation contract rates categorized by the type of services and by fiscal year. The Business Office should maintain and update this list to reflect current contract provisions and the Assistant Superintendent for Business should review and sign off on an annual basis. The rates should correspond to the rates listed on the contracts entered into between the District and the vendors. Additionally, the Business Office should attach this list to each transportation related purchase order. This will assist the Accounts Payable Department and the Claims Auditor to review and monitor the accuracy of the contract rates and applicable payments.

Status at June 2014: Complete

- The Business Office should consider reviewing its current contract with the transportation vendor to include provisions for maximum allowable increases in accordance with the U.S. Department of Labor Statistics and CPI indexes on annual basis.

Status at June 2014: Complete

South Country Central School District
Annual Risk Assessment
June 2014

Exhibits

Exhibit I History of Internal Audit Reports Issued

Exhibit II Internal Audit Plan for 2014/2015

DRAFT

**South Country Central School District
Internal Audit - Nawrocki Smith
History of Internal Audit Reports Issued
July 2006 through June 2014**

<u>Report Type</u>	<u>06/07</u>	<u>07/08</u>	<u>08/09</u>	<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>
<u>CYCLE REVIEW</u>								
Benefits Cycle	-	-	-	-	√	-	-	-
Extraclassroom Activity Fund Cycle	-	-	-	√	-	-	-	-
Grants - Teacher Center	-	-	-	√	-	-	-	-
Payroll Cycle	√	-	-	-	-	-	-	-
Human Resources Cycle	√	-	-	-	-	-	-	√
Payroll Payout Cycle	-	√	-	-	-	-	-	-
Payroll/Personnel Cycle Follow-Up Report	-	-	-	√	-	-	-	-
Purchasing Cycle	-	-	√	-	-	-	-	-
Transportation Cycle	-	-	-	-	-	-	√	-
Vendor Database Analysis	-	-	√	-	-	-	-	-
Food Service Cycle	-	-	-	-	-	√	-	-
<u>KEY CONTROL TESTING</u>								
Bank Reconciliations & Treasurer's Reports	√	√	√	√	√	√	-	-
Benefit Calculations - Retirement Payouts	-	-	-	-	√	-	-	-
Budget Monitoring and Reporting	-	-	-	-	-	-	-	√
Budget Transfers	√	-	√	√	√	√	-	-
Cash Receipts	√	√	√	√	√	√	-	-
District Safe Audit	-	-	√	-	-	√	-	-
Donations	-	-	-	-	√	-	√	-
Extraclassroom Activity Fund	-	-	-	-	√	-	-	√
Fixed Asset Inventory	-	-	-	√	-	-	√	-
Investment Management	-	-	-	√	-	-	-	-
IT - Disaster Recovery	-	-	-	-	-	√	-	-
IT - User Permissions	-	-	-	-	-	√	-	-
IT - Audit Log	-	-	-	-	-	√	-	-
Journal Entries	√	√	√	√	√	√	-	-
Out of District Tuition	-	-	-	-	-	-	-	√
Payroll Disbursement Testing - Contractual	-	-	√	√	-	√	-	-
Payroll Disbursement Testing - Hourly Employees	-	-	√	√	-	√	-	-
Payroll - Stipend Testing	-	-	-	-	-	-	√	-
Personnel Hiring/Termination	-	-	-	√	-	√	-	-
Petty Cash Testing	-	-	√	-	√	√	√	-
Purchasing - Travel & Conference	-	-	-	-	-	-	√	-
Purchasing - Credit Cards	-	-	-	-	-	-	√	-
Safety & Security - Plan Development & Strategy	-	-	-	-	-	-	-	√
School Lunch Observation	-	-	-	√	-	-	-	-
Use of Facilities	-	-	-	-	√	-	-	-
Vending Machines	-	-	-	√	√	√	-	-
Wire Transfers	√	-	-	-	-	-	-	-
<u>OTHER INTERNAL AUDIT SERVICES</u>								
Administration Time Sheet Analysis	-	-	-	√	-	-	-	-
ARRA Fund Review	-	-	-	√	-	-	-	-
Corrective Action Plan	√	-	-	√	√	√	√	√
Corrective Action Plan - Comptroller's Report	-	-	-	√	-	-	-	-
Extraclassroom Club Transactions	-	-	-	-	√	√	-	-
Petty Cash Guidelines Report	-	-	-	-	-	-	-	√
Retirement Payouts	-	-	-	-	-	-	√	-
Salary Election Forms	-	-	-	-	-	-	-	-
School Lunch - Cash Control Interviews	-	-	√	-	-	-	-	-
Superintendent Attendance/Expense Reimbursement	-	-	-	-	-	-	√	-
Transportation Cycle Follow Up	-	-	-	-	-	-	-	√
Vending Machine Guidelines Report	-	-	-	-	-	-	-	√
Risk Assessment	√	√	√	√	√	√	√	√



South Country Central School District
2014/2015 INTERNAL AUDIT PLAN
(Based upon June 2014 Risk Assessment Update)

Exhibit II

Cycle Reviews

- Pupil Personnel Services
- Information Systems

Status

Planned for Sep-14
Commencement TBD

Key Control Testing Areas

- Fund Balance Management
- State Aid Monitoring
- Benefits-Affordable Care Act Compliance
- Facilities Maintenance
- Safety & Security-Incident Reporting

Status

Planned for Jan-15
Planned for Jan-15
Planned for Feb-15
Planned for Feb-15
Planned for Mar-15

Additional Internal Audit Services

- Annual Risk Assessment Update as of June 2014
- External Audit Corrective Action Plan Monitoring
- Human Resources Cycle Recommendations Follow Up
- Issue Quarterly Status Reports
- Annual Risk Assessment Update as of June 2015
- Other Internal Audit Services at the Request of the District

Status

Draft Complete
Planned for Apr-15
Planned for May-15
Quarterly
Planned for Jun-15
As Requested

Tentative On-Site Internal Audit Schedule

Sep 11, 12, 15	Feb 06 & 10
Oct 09 & 10	Mar 10 & 11
Nov 11 & 14	Apr 13 & 14
Dec 04 & 05	May 07 & 08
Jan 13 & 14	Jun 04 & 05

BOARD OF EDUCATION

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Danielle Skelly
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SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT



SUPERINTENDENT OF
SCHOOLS

Dr. Joseph Giani
ASSISTANT
SUPERINTENDENT
FOR BUSINESS
Charles M. Delargy
189 Dunton Avenue
East Patchogue, NY 11772
(631) 730-1551
FAX: (631) 286-5518
www.southcountry.org

October 9, 2014

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

Dear Mr. Cushin:

Below, please find the District's response to findings and recommendations of the Risk Assessment Report, which was performed by the district's internal auditors, Nawrocki Smith, LLP.

The South Country Central School District hereby submits a Corrective Action Plan for the Risk Assessment Report which is required under Section 170.12 of the Regulations of the Commissioner of Education in response to issues identified in the 2013/2014 Risk Assessment Report provided to the district by our internal auditors. Please note that the information below is intended to ensure that the district properly accounts for the findings contained in the report titled "South Country Central School District, Risk Assessment Update Pertaining to the Internal Controls of District Operations, June 2014."

Recommendation #1

The Business Office and the building level Administrators should continue following the documented procedures over petty cash and vending machine collections. This will assist the District in improving its controls over the management of cash collected from petty cash and vending machines.

Response

The District will continue to follow the recommended procedures.

Recommendation #2

The District should consider documenting the human resources guidelines procedures pertaining to the employee relations, compensation, attendance, and separation procedures. Procedures should be periodically reviewed by Administration and staff to ensure that the responsibilities are adequately communicated and performed at the District. The narratives and flowchart attached to the internal audit report should serve as supplemental enclosures to the District's documented procedures.

Response

The flowchart provided by the internal auditors has been implemented, and the Human Resources department is finalizing documentation related to these procedures. The Assistant Superintendent for Human Resources will review these procedures quarterly.

Recommendation #3

In addition to the existing employee related documents the Human Resource Department should maintain the following documents within a personnel file:

- a. Oath of Allegiance (Ed Law 3002 Civil Service Section 62)
- b. Related Party Disclosure
- c. Evaluations signed by the applicable Supervisor

Response

The Oath of Allegiance is part of the application packet. It has also been distributed along with the Related Party Disclosure to all current staff. In the case of the evaluation signed by the applicable administrator, the Human Resources department is reviewing procedures with building administrators to ensure that all evaluations are completed and filed with the Human Resources department in a timely fashion.

Recommendation #4

All employees should document their leave days on the standardized "Consolidated Leave Report" for any type of leave including but not limited to personal, vacation, bereavement, jury duty, and leave without pay. Completed reports should be forwarded to the Human Resource Department for input into Finance Manager and be maintained within the employees' respective file.

Response

The one instance where this occurred was due to a sudden bereavement day. The Human Resources department will follow up with proper documentation completed by the appropriate staff member in these instances.

Recommendation #5

The District should consider assessing the cost/benefit options of utilizing a work order system that will assist the District in improving its controls over monitoring repair and maintenance requests, scheduling orders, preventative maintenance, managing help desk, inventory, time efforts, and adhering to manufacturing warranties.

Response

The District is assessing the cost/benefit options of utilizing a work order system that will assist in improving internal controls.

Recommendation #6

The District should consider developing policies and procedures pertaining to the use of District vehicles. District owned vehicles should only be utilized for official business and work related activities and not for the commuting to and from work of District employees.

Response

The District will review our policies and procedures to address the issue.

Recommendation #7

In regards to the Extra Classroom Activity Fund:

The Club Advisors and Student Treasurers should attach all supporting documentation (i.e. detail of sales, fundraising detail, invoices, student lists, etc.) to the deposit request and check request forms.

The Club Advisors and Student Treasurers should submit their cash and check collections to the applicable ECAF Treasurer for deposit within one (1) week of receiving the money.

The Club Advisors and Student Treasurers should review and sign off on the deposit request and check request forms to indicate the student's involvement with the cash receipt and disbursement processes.

The Club Advisors and Student Treasurers should cancel invoices once paid to ensure that duplicate payments are not made for the same goods/services.

Response

The District will adhere to the listed procedures. In addition, the District will have an additional training for all Club Advisors to review proper procedures.

Recommendation #8

The Information Technology Department and the Business Office should develop a formal documented disaster recovery plan that will address the following:

- a) The individuals or teams responsible to the recovery process
- b) A prioritized list of contacts
- c) Alternative communication options between employees and the organization
- d) Alternative physical locations for employees, with special attention initially to employees who staff the organization's immediate offsite information systems recovery team(s)
- e) Authorization and access rights to copies of the disaster recovery plan distributed to users
- f) A District policy that establishes the disaster recovery plan as intellectual property and protects its distribution
- g) Annual testing of the plan confirming that the stored data are accessible and retrievable in the event of a disaster

The disaster recovery plan should be documented and approved by the Superintendent of Schools. Additionally, the disaster recovery plan should be reviewed and updated by the Information Technology Department at a minimum of once per year, or as determined by prudent business practices, expectations, or as a result of any significant change in any of the above.

Response

Currently, the District maintains Disaster Recovery Plans for our various operating systems. The District will review the current plans and update according to the recommended procedures as needed.

Sincerely,

Charles M. Delargy
Assistant Superintendent for Business



South Country Central School District

Internal Audit Executive Summary

Update Risk Assessment Report – June 2014

OBJECTIVE: To assess low, moderate or high risk areas in consideration of the District's internal audit plan and recommendations to reduce its risks.

SCOPE: As of June 2014

BUSINESS PROCESS CATEGORIES:

- | | |
|-------------------------------------|---------------------------------|
| 1 Governance & Planning | 9 Facilities/Capital Projects |
| 2 Accounting and Reporting | 10 Fixed Assets |
| 3 Revenue & Cash Management | 11 Food Services |
| 4 Grants | 12 Extraclassroom Activity Fund |
| 5 Payroll | 13 Information Technology |
| 6 Human Resources | 14 Pupil Personnel Services |
| 7 Benefits | 15 Transportation |
| 8 Purchasing & Related Expenditures | |

INTERVIEWS:

- | | |
|--|-----------------------------|
| 1 Superintendent of Schools | 5 Director of Food Services |
| 2 Assistant Superintendent for Human Resources | 6 Payroll Clerk |
| 3 Assistant Superintendent for Business | 7 Purchasing Agent |
| 4 District Treasurer | 8 Principal Account Clerk |

TYPES OF DOCUMENTS REVIEWED:

- | | |
|---------------------------------|--------------------------------------|
| 1 Organization Charts / Minutes | 7 Financial Planning Reports |
| 2 Prior Audit Reports | 8 Personnel Checklists |
| 3 Policies and Procedures | 9 Bank Reconciliations |
| 4 Payroll Documents | 10 Board Packets / Treasurer Reports |
| 5 Technology Reports | 11 Attendance Reports |
| 6 Financial Statements | 12 RFP/Bid Schedules |

BUSINESS PROCESS CATEGORY SCORING VARIABLES:

- | | |
|--|---|
| 1 Operations - Significant or No Changes | 5 Systems - IT Efficiencies, Accessibility |
| 2 Transactions - Volume & Complexity | 6 Staffing - Experience, Training, Controls |
| 3 Management - Oversight / BOE & AC | 7 Results of Prior Audits - Internal, External, Other |
| 4 External - Compliance with Regulations | 8 Time - Since Last Audit, Corrective Action |



South Country Central School District

Internal Audit Executive Summary

Update Risk Assessment Report – June 2014

RESULTS:

The June 2014 Update Risk Assessment Report summarizes our assessment of the District's seventy-three (73) identified business processes within the following risk rating scale:

<u>Rating</u>	<u>2013/2014</u>	<u>2012/2013</u>
High	-	-
Moderate	5	8
Low	68	65
Total	73	73

The District has completed or taken action on the fourteen (14) June 2013 risk assessment recommendations as follows:

<u>Business Processes</u>	<u>Complete</u>	<u>In-Process</u>	<u>Not Complete</u>	<u>Total</u>
	13	1	-	14

SUMMARY OF MODERATE RATINGS & RECOMMENDATIONS:

<u>#</u>	<u>Business Process</u>	<u>Moderate Rating(s)</u>	<u>Recommendation(s)</u>
1	Governance & Planning	-	-
2	Budget Development	-	-
3	Accounting and Reporting	-	-
4	Revenue & Cash Management	-	1
5	Grants	-	-
6	Payroll	-	-
7	Human Resources	-	3
8	Benefits	-	-
9	Purchasing & Related Expenditures	-	-
10	Facilities/Capital Projects	1	2
11	Fixed Assets	-	-
12	Food Services	-	-
13	Extraclassroom Activity Fund	3	1
14	Information Technology	1	1
15	Pupil Personnel Services	-	-
16	Transportation	-	-
17	Safety & Security	-	-
	Total	5	8

RECOMMENDED INTERNAL AUDIT AREAS FOR CONSIDERATION FOR 2014/2015:

- Pupil Personnel Services
- Information Systems

TENTATIVE DRAFT

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, 2014

I _____ have reviewed the draft of the financial statement prepared by you in accordance with our engagement letter. I certify that I am the qualified management-level individual from the District who is responsible and accountable for overseeing your services and approving these draft financial statements. Furthermore, I state that I am in a position in fact and appearance to make this informed judgment on these financial statements.

I have reviewed the draft financial statements and hereby approve them.

Signature

October 13, 2014

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
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TENTATIVE DRAFT

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, 2014, 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 the 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 of 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.

TENTATIVE DRAFT

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, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information and the schedule of funding progress – other postemployment benefits on pages 3 through 13 and 43 through 45, 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 46 through 48 is presented for purposes of additional analysis and is not a required part of the basic financial statements but is supplementary information required 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 13, 2014 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.

October 13, 2014

TENTATIVE DRAFT
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, 2014 in comparison with the year ended June 30, 2013, with emphasis on the current year. This should be read in conjunction with the financial statements, which immediately follow this section.

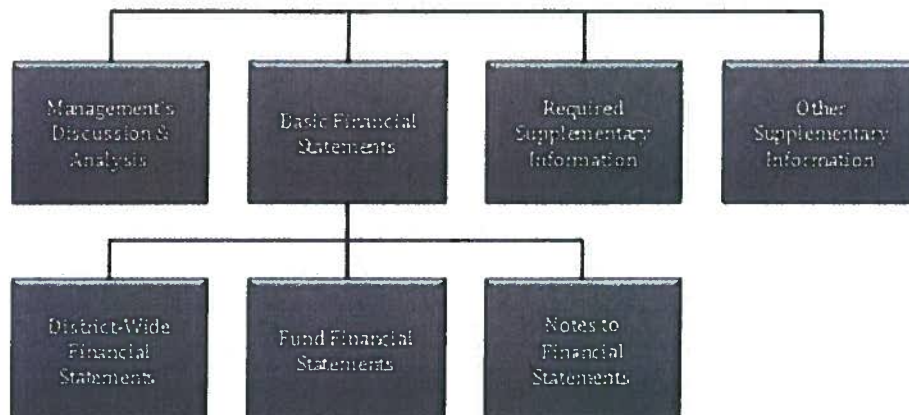
1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2014 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, decreased by \$7,141,964. This was due to an excess of expenses over revenues based on the accrual basis of accounting.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$126,798,283. Of this amount, \$5,461,222 was offset by program charges for services and operating grants. General revenues of \$114,195,097 amount to 95.4% of total revenues.
- The general fund's total fund balance, as reflected in the fund financial statements was \$23,038,068, which was a decrease of \$696,654. This was due to an excess of expenditures over revenues based on the modified accrual basis of accounting.
- The District is required to record, 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, 2014, the District recorded an increase in net OPEB obligation of \$11,676,800 relating to these benefits, resulting in a net OPEB obligation of \$57,236,805.
- On May 20, 2014, the 2014-15 budget in the amount of \$122,033,676 was approved by the District's voters.

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:



TENTATIVE DRAFT
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 liabilities, 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.

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.

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

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 decreased by \$7,141,964 between fiscal year 2014 and 2013. The 2013 balances for capital assets, net and net investment in capital assets were both decreased by \$928,224 as a result of a capital asset valuation that was performed in 2014. A summary of the District's Statements of Net Position is as follows:

	<u>2014</u>	<u>As Restated 2013</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Current and Other Assets	\$ 41,360,207	\$ 39,018,695	\$ 2,341,512	6.00 %
Capital Assets, Net	<u>109,340,177</u>	<u>110,630,032</u>	<u>(1,289,855)</u>	(1.17)%
Total Assets	<u>150,700,384</u>	<u>149,648,727</u>	<u>1,051,657</u>	0.70 %
Current and Other Liabilities	11,732,863	9,121,675	2,611,188	28.63 %
Long-Term Liabilities	105,031,511	111,125,878	(6,094,367)	(5.48)%
Net Other Postemployment Benefits Obligation	<u>57,236,805</u>	<u>45,560,005</u>	<u>11,676,800</u>	25.63 %
Total Liabilities	<u>174,001,179</u>	<u>165,807,558</u>	<u>8,193,621</u>	4.94 %
Net Position (Deficit)				
Net investment in capital assets	17,051,265	14,266,349	2,784,916	19.52 %
Restricted	15,547,612	15,494,910	52,702	0.34 %
Unrestricted (Deficit)	<u>(55,899,672)</u>	<u>(45,920,090)</u>	<u>(9,979,582)</u>	21.73 %
Total Net Position (Deficit)	<u>\$ (23,300,795)</u>	<u>\$ (16,158,831)</u>	<u>\$ (7,141,964)</u>	44.20 %

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

Current and other assets increased by \$2,341,512, as compared to the prior year. The increase is primarily related to an increase in due from state aid (building aid) related to prior years' projects.

Capital assets decreased by \$1,289,855, as compared to the prior year. This decrease is due to depreciation expense in excess of capital additions in 2013-14. The accompanying Notes to Financial Statements, Note 8 "Capital Assets" provides additional information.

Current and other liabilities increased by \$2,611,188, as compared to the prior year. This increase is primarily related to an increase in due to teachers' retirement system and accounts payable.

Long-term liabilities decreased by \$6,094,367, as compared to the prior year. This decrease is primarily attributable to scheduled debt service payments of \$6,030,000 during the fiscal year.

Net other postemployment benefits (OPEB) obligation increased by \$11,676,800, 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 13 "Postemployment Benefits", provides additional information.

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 \$2,784,916.

The restricted amount of \$15,547,612 relates to the District's reserves. This number increased over the prior year by \$52,702 principally due to allocation of interest to the reserves.

The unrestricted deficit amount of \$(55,899,672) 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. The deficit increased over the prior year by \$9,979,582.

The District's total net position (deficit) increased by \$7,141,964 to \$(23,300,795) at June 30, 2014, compared to \$(16,158,831) at June 30, 2013.

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, 2014 and 2013 is as follows:

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

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revenues				
Program Revenues				
Charges for Services	\$ 964,930	\$ 722,191	\$ 242,739	33.61 %
Operating Grants	4,496,292	4,148,270	348,022	8.39 %
General Revenues				
Property Taxes and STAR	55,219,587	54,680,246	539,341	0.99 %
State Sources	51,205,563	48,287,613	2,917,950	6.04 %
Other	<u>7,769,947</u>	<u>5,829,086</u>	<u>1,940,861</u>	33.30 %
Total Revenues	<u>119,656,319</u>	<u>113,667,406</u>	<u>5,988,913</u>	5.27 %
Expenses				
General Support	14,592,481	13,402,147	1,190,334	8.88 %
Instruction	98,325,889	91,935,039	6,390,850	6.95 %
Pupil Transportation	8,150,898	7,987,168	163,730	2.05 %
Debt Service - Interest	3,872,209	3,991,304	(119,095)	(2.98)%
Food Service Program	<u>1,856,806</u>	<u>1,380,375</u>	<u>476,431</u>	34.51 %
Total Expenses	<u>126,798,283</u>	<u>118,696,033</u>	<u>8,102,250</u>	6.83 %
Decrease in Net Position	<u>\$ (7,141,964)</u>	<u>\$ (5,028,627)</u>	<u>\$ (2,113,337)</u>	42.03 %

The District's net position decreased by \$7,141,964 and \$5,028,627 for the years ended June 30, 2014 and 2013, respectively.

The District's revenues increased by \$5,988,913 or 5.27%. The major factors that contributed to the increase were:

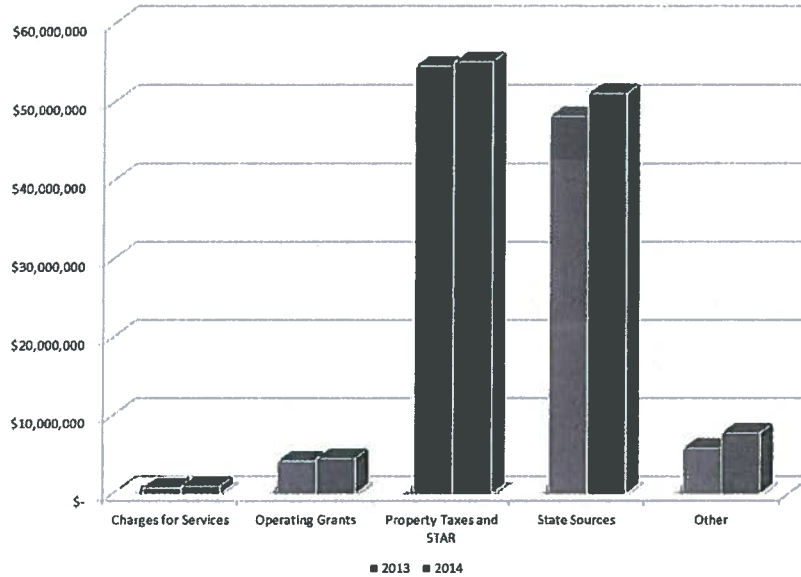
- Operating grant revenues increased by \$348,022 primarily related to an increase in state funding of programs.
- State sources increased \$2,917,950 due to supplemental state building aid for prior years' completed projects.
- Other revenues increased by \$1,940,861, which was primarily an increase in Industrial Development Agency PILOT monies received by the District during 2013-14.
- Property taxes levied and STAR increased \$539,341 in 2013-14.

The District's expenses for the year increased by \$8,102,250 or 6.83%. The major contributing factors were increases in instruction, general support and food service program expenses.

As indicated on the graphs that follow, real property taxes and STAR is the largest component of revenues recognized (i.e., 46.1% and 48.1% of the total for the years 2014 and 2013, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 77.6% and 77.4% of the total for the years 2014 and 2013, respectively).

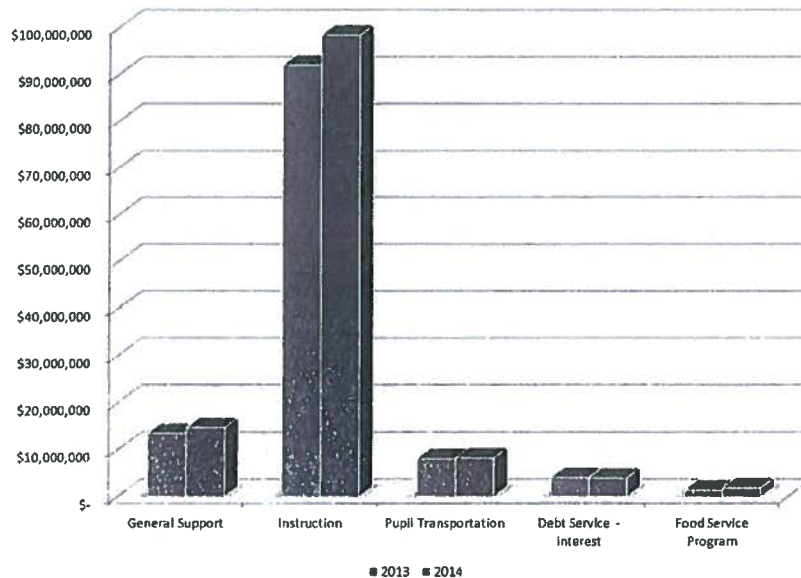
TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

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
2013	0.6%	3.6%	48.1%	42.5%	5.2%
2014	0.8%	3.8%	46.1%	42.8%	6.5%

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



	General Support	Instruction	Pupil Transportation	Debt Service - Interest	Food Service Program
2013	11.3%	77.4%	6.7%	3.4%	1.2%
2014	11.5%	77.5%	6.4%	3.1%	1.5%

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

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2014, the District's governmental funds reported a combined fund balance of \$27,312,876, which is a decrease of \$2,727,754 from the prior year. This decrease is due to an excess of expenditures over revenues based upon the modified accrual basis of accounting. A summary of the change in fund balance by fund is as follows:

	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
General Fund			
Restricted:			
Workers' compensation	\$ 2,907,532	\$ 2,898,836	\$ 8,696
Unemployment insurance	1,011,795	1,008,769	3,026
Retirement contribution	3,616,737	3,605,920	10,817
Property loss and liability	501,331	499,832	1,499
Employee benefit accrued liability	5,811,558	5,794,175	17,383
Assigned:			
Appropriated fund balance	4,344,613	5,000,000	(655,387)
Unappropriated fund balance	166,392	178,784	(12,392)
Unassigned: Fund balance	<u>4,678,110</u>	<u>4,748,406</u>	<u>(70,296)</u>
	<u>23,038,068</u>	<u>23,734,722</u>	<u>(696,654)</u>
School Lunch Fund			
Nonspendable: Inventory	2,240	20,673	(18,433)
Assigned: Unappropriated fund balance	<u>584,589</u>	<u>711,965</u>	<u>(127,376)</u>
	<u>586,829</u>	<u>732,638</u>	<u>(145,809)</u>
Debt Service Fund			
Restricted: Debt service	<u>1,698,659</u>	<u>1,687,378</u>	<u>11,281</u>
Capital Projects Fund			
Restricted: Unspent bond proceeds	1,930,663	3,885,892	(1,955,229)
Assigned: Unappropriated fund balance	<u>58,657</u>	<u>58,657</u>	<u>58,657</u>
	<u>1,989,320</u>	<u>3,885,892</u>	<u>(1,896,572)</u>
 Total Fund Balance	 <u>\$ 27,312,876</u>	 <u>\$ 30,040,630</u>	 <u>\$ (2,727,754)</u>

A. General Fund

The net change in the overall general fund - fund balance is a decrease of \$696,654, as a result of expenditures exceeding revenues.

The increase specific to restricted reserves is a result of interest earnings allocated to reserves.

B. School Lunch Fund

The net change in the school lunch fund - fund balance is a decrease of \$145,809, which was primarily the result of the allocation of salary expenses for aides and monitors in the food service program in the current year.

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

C. Debt Service Fund

The net change in the debt service fund - fund balance is an increase of \$11,281, which was interest earned on unspent bond proceeds.

D. Capital Projects Fund

The net change in the capital projects fund - fund balance is a decrease of \$1,896,572, due to expenditures incurred during the year on capital projects, in excess of miscellaneous revenues of \$58,658.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2013-14 Budget

The District's general fund adopted budget for the year ended June 30, 2014 was \$118,727,666. This amount was increased by encumbrances carried forward from the prior year in the amount of \$178,784 for a total final budget of \$118,906,450.

The budget was funded through a combination of revenues and appropriated fund balance. The majority of this funding source was \$55,219,587 in estimated property taxes and STAR.

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:

Opening, Unassigned Fund Balance	\$ 4,748,406
Revenues Under Budget	(675,460)
Expenditures and Encumbrances Under Budget	5,891,198
Interest Income Allocated to Reserves	(41,421)
Unused Appropriated Reserves	(900,000)
Appropriated for the June 30, 2015 Budget	<u>(4,344,613)</u>
Closing, Unassigned Fund Balance	<u>\$ 4,678,110</u>

Opening, Unassigned Fund Balance

The \$4,748,406 shown in the table is the portion of the District's June 30, 2013 fund balance that was retained as unassigned. This was 4% of the District's 2013-14 approved operating budget of \$118,727,666. It is the maximum unassigned fund balance permitted by law.

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

Revenues Under Budget

The 2013-14 budget for revenues was \$112,827,666. Actual revenues received for the year were \$112,152,206. The shortfall of actual revenue compared to budgeted revenue was \$675,460. This change contributes directly to the change to the general fund unassigned fund balance from June 30, 2013 to June 30, 2014.

Expenditures and Encumbrances Under Budget

The 2013-14 budget for expenditures, including prior year open encumbrances as of June 30, 2013, were \$118,906,450. Actual expenditures as of June 30, 2014 were \$112,848,860 and outstanding encumbrances were \$166,392. Combined, the expenditures plus encumbrances for 2013-14 were \$113,015,252. The final budget was under expended by \$5,891,198. This change contributes directly to the change to the general fund unassigned fund balance from June 30, 2013 to June 30, 2014.

Interest Income Allocated to Reserves

Interest income of \$41,421 was allocated to reserves.

Unused Appropriated Reserves

The District had budgeted the use of the workers' compensation reserve in the amount of \$900,000. The District did not utilize this reserve during the year, therefore, the funds remain in the reserve for future use.

Appropriated Fund Balance

The District has chosen to use \$4,344,613 of its available June 30, 2014 fund balance to partially fund its 2014-15 approved operating budget. As such, the June 30, 2014 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, 2014 was \$4,678,110. This amount equals 3.83% of the 2014-15 budget and is within the 4% statutory limit.

6. CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

At June 30, 2014, 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 in excess of capital additions recorded for the year ended June 30, 2014. A summary of the District's capital assets, net of depreciation at June 30, 2014 and 2013 is as follows:

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

	<u>2014</u>	<u>Restated 2013</u>	<u>Increase (Decrease)</u>
Land	\$ 236,563	\$ 236,563	\$ -
Construction in progress	1,955,230	663,792	1,291,438
Buildings and improvements	105,648,417	107,927,243	(2,278,826)
Site improvements	710,354	799,594	(89,240)
Furniture and equipment	633,465	862,530	(229,065)
Vehicles	<u>156,148</u>	<u>140,310</u>	<u>15,838</u>
Capital assets, net	<u>\$ 109,340,177</u>	<u>\$ 110,630,032</u>	<u>\$ (1,289,855)</u>

Depreciation expense for the year was \$3,370,606.

B. Debt Administration

At June 30, 2014, the District had total bonds payable of \$94,219,575. 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 principal payments. There were no new issuances of long-term debt during the year ended June 30, 2014. A summary of the outstanding debt at June 30, 2014 and 2013 is as follows:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>2014</u>	<u>2013</u>	<u>Increase (Decrease)</u>
2005	3.50-5.00%	\$ 3,655,000	\$ 4,480,000	\$ (825,000)
2005	3.50-5.00%	1,970,000	2,415,000	(445,000)
2006	4.125-4.250%	2,050,000	2,200,000	(150,000)
2006	4.000-4.250%	34,600,000	36,800,000	(2,200,000)
2007	4.000-4.375%	10,365,000	10,900,000	(535,000)
2010	3.000-4.000%	<u>41,579,575</u>	<u>43,454,575</u>	<u>(1,875,000)</u>
		<u>\$ 94,219,575</u>	<u>\$ 100,249,575</u>	<u>\$ (6,030,000)</u>

The District's latest underlying, long-term credit rating from Moody's Investors Service, Inc. is A1. The District's total outstanding indebtedness currently does not exceed its debt limit, which is 10% of the full valuation of the taxable real property within the District.

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 20, 2014, for the year ending June 30, 2015, is \$122,033,676. This is an increase of \$3,306,010 or 2.78% over the previous year's budget. The increase is primarily in the transfer to capital and employee benefit areas of the budget.

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

The District budgeted non-property tax revenues at a \$2,589,444 increase from the prior year. This increase is principally due to an estimated increase in state aid and a transfer from the debt service fund. The assigned, appropriated fund balance applied to the June 30, 2015 budget in the amount of \$4,344,613 is a \$655,387 decrease from the prior year and appropriated reserves of \$1,250,000 is a \$350,000 increase over the prior year. A property tax increase of 1.85% was needed to cover the increase in projected expenditures.

B. Future Budgets

Significant increases in costs of employee benefits, particularly teachers' retirement system contributions and 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

Chapter 97 of the 2011 Laws of New York limits, for a five year period, the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation starting with the 2012-13 fiscal year. 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 increase for 2014-15 is 1.85%. The District's 2014-15 property tax increase of 1.85% was equal to the tax cap and did not require an override vote.

D. Property Tax Freeze

New York State recently 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 is effective for school districts starting with the 2014-15 school year and homeowners will receive refund checks in the fall of 2014. This program will provide 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. Charles Delargy
Asst. Superintendent for Business
South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Net Position
June 30, 2014

ASSETS

Cash		
Unrestricted	\$	16,158,072
Restricted		17,478,275
Receivables		
Accounts receivable		48,476
Due from state and federal		7,280,755
Due from other governments		392,389
Inventories		2,240
Capital assets:		
Not being depreciated		2,191,793
Being depreciated, net of accumulated depreciation		<u>107,148,384</u>
Total Assets		<u>150,700,384</u>

LIABILITIES

Payables		
Accounts payable		2,484,452
Accrued liabilities		1,140,009
Due to other funds		3,469
Due to other governments		152
Due to teachers' retirement system		7,339,280
Due to employees' retirement system		333,977
Compensated absences payable		412,081
Unearned credits		
Collections in advance		19,443
Long-term liabilities		
Due and payable within one year		
Bonds payable		6,150,000
Compensated absences payable		300,000
Due and payable after one year		
Bonds payable		88,069,575
Compensated absences payable		7,643,705
Workers' compensation liabilities		2,868,231
Net other postemployment benefits obligation		<u>57,236,805</u>
Total Liabilities		<u>174,001,179</u>

NET POSITION (DEFICIT)

Net investment in capital assets		<u>17,051,265</u>
Restricted		
Workers' compensation		2,907,532
Unemployment insurance		1,011,795
Retirement contribution		3,616,737
Property loss and liability		501,331
Employee benefit accrued liability		5,811,558
Debt service		<u>1,698,659</u>
Restricted		<u>15,547,612</u>
Unrestricted (deficit)		<u>(55,899,672)</u>
Total Net Position (Deficit)		<u>\$ (23,300,795)</u>

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Activities
For The Year Ended June 30, 2014

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 14,592,481	\$	\$	\$ (14,592,481)
Instruction	98,325,889	456,335	3,314,173	(94,555,381)
Pupil transportation	8,150,898			(8,150,898)
Debt service - interest	3,872,209			(3,872,209)
Food service program	1,856,806	508,595	1,182,119	(166,092)
	<u>\$ 126,798,283</u>	<u>\$ 964,930</u>	<u>\$ 4,496,292</u>	<u>(121,337,061)</u>
GENERAL REVENUES				
Real property taxes				48,625,990
Other tax items				13,755,399
Use of money and property				205,192
Sale of property and compensation for loss				7,170
Miscellaneous				334,209
State sources				51,205,563
Medicaid reimbursement				61,574
				<u>114,195,097</u>
Total General Revenues				<u>114,195,097</u>
Change in Net Position (Deficit)				(7,141,964)
Total Net Position (Deficit) - Beginning of Year, as Restated				<u>(16,158,831)</u>
Total Net Position (Deficit) - End of Year				<u>\$ (23,300,795)</u>

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2014

	General	Special Aid	School Lunch	Debt Service	Capital Projects	Total Governmental Funds
ASSETS						
Cash						
Unrestricted	\$ 15,241,278	\$ 179,909	\$ 439,486	\$	\$ 297,399	\$ 16,158,072
Restricted	15,457,612				2,020,663	17,478,275
Receivables						
Accounts receivable	42,878		5,598			48,476
Due from other funds	2,309,313		166,019	1,698,659		4,173,991
Due from state and federal	4,963,469	2,215,256	102,030			7,280,755
Due from other governments	392,389					392,389
Inventories			2,240			2,240
Total Assets	<u>\$ 38,406,939</u>	<u>\$ 2,395,165</u>	<u>\$ 715,373</u>	<u>\$ 1,698,659</u>	<u>\$ 2,318,062</u>	<u>\$ 45,534,198</u>
LIABILITIES						
Payables						
Accounts payable	\$ 2,031,466	\$ 85,852	\$ 128,392	\$	\$ 238,742	\$ 2,484,452
Accrued liabilities	400,091					400,091
Due to other funds	1,778,147	2,309,313			90,000	4,177,460
Due to other governments			152			152
Due to teachers' retirement system	7,339,280					7,339,280
Due to employees' retirement system	333,977					333,977
Compensated absences payable	412,081					412,081
Unearned credits						
Collections in advance	19,443					19,443
Total Liabilities	<u>12,314,485</u>	<u>2,395,165</u>	<u>128,544</u>	<u>-</u>	<u>328,742</u>	<u>15,166,936</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	3,054,386					3,054,386
Total Deferred Inflows of Resources	<u>3,054,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,054,386</u>
FUND BALANCES						
Nonspendable: Inventories			2,240			2,240
Restricted:						
Workers' compensation	2,907,532					2,907,532
Unemployment insurance	1,011,795					1,011,795
Retirement contribution	3,616,737					3,616,737
Property loss and liability	501,331					501,331
Employee benefit accrued liability	5,811,558					5,811,558
Debt service				1,698,659		1,698,659
Unspent bond proceeds					1,930,663	1,930,663
Assigned:						
Appropriated fund balance	4,344,613					4,344,613
Unappropriated fund balance	166,392		584,589		58,657	809,638
Unassigned: Fund balance	4,678,110					4,678,110
Total Fund Balances	<u>23,038,068</u>	<u>-</u>	<u>586,829</u>	<u>1,698,659</u>	<u>1,989,320</u>	<u>27,312,876</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 38,406,939</u>	<u>\$ 2,395,165</u>	<u>\$ 715,373</u>	<u>\$ 1,698,659</u>	<u>\$ 2,318,062</u>	<u>\$ 45,534,198</u>

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
 June 30, 2014

Total Governmental Fund Balances \$ 27,312,876

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

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. 3,054,386

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	\$ 155,423,248	
Accumulated depreciation	<u>(46,083,071)</u>	109,340,177

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	(739,918)	
Bonds payable	(94,219,575)	
Compensated absences payable	(7,943,705)	
Workers' compensation liabilities	(2,868,231)	
Net other postemployment benefits obligation	<u>(57,236,805)</u>	<u>(163,008,234)</u>

Total Net Position (Deficit) \$ (23,300,795)

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For The Year Ended June 30, 2014

	General	Special Aid	School Lunch	Debt Service	Capital Projects	Total Governmental Funds
REVENUES						
Real property taxes	\$ 48,625,990	\$	\$	\$	\$	\$ 48,625,990
Other tax items	13,755,399					13,755,399
Charges for services	316,785					316,785
Use of money and property	192,771		1,140	11,281		205,192
Sale of property and compensation for loss	7,170					7,170
Miscellaneous	275,551				58,658	334,209
State sources	48,916,966	1,241,661	41,935			50,200,562
Medicaid reimbursement	61,574					61,574
Federal sources		2,072,512	1,025,149			3,097,661
Surplus food			115,035			115,035
Sales - school lunch			508,595			508,595
Total Revenues	112,152,206	3,314,173	1,691,854	11,281	58,658	117,228,172
EXPENDITURES						
General support	10,459,877					10,459,877
Instruction	56,559,769	3,273,181				59,832,950
Pupil transportation	7,824,038	201,128				8,025,166
Employee benefits	27,912,900					27,912,900
Debt service						
Principal	6,030,000					6,030,000
Interest	3,902,140					3,902,140
Cost of sales			1,837,663			1,837,663
Capital outlay					1,955,230	1,955,230
Total Expenditures	112,688,724	3,474,309	1,837,663	-	1,955,230	119,955,926
Excess (Deficiency) of Revenues Over Expenditures	(536,518)	(160,136)	(145,809)	11,281	(1,896,572)	(2,727,754)
OTHER FINANCING SOURCES AND (USES)						
Operating transfers in		160,136				160,136
Operating transfers (out)	(160,136)					(160,136)
Total Other Financing Sources and (Uses)	(160,136)	160,136	-	-	-	-
Net Change in Fund Balances	(696,654)	-	(145,809)	11,281	(1,896,572)	(2,727,754)
Fund Balances - Beginning of Year	23,734,722		732,638	1,687,378	3,885,892	30,040,630
Fund Balances - End of Year	\$ 23,038,068	\$ -	\$ 586,829	\$ 1,698,659	\$ 1,989,320	\$ 27,312,876

TENTATIVE DRAFT
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, 2014

Net Change in Fund Balances \$ (2,727,754)

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 deferred revenue \$ 2,428,147

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 64,367

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 net other postemployment benefits obligation (11,676,800) (9,184,286)

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 2,080,751
 Depreciation expense (3,370,606) (1,289,855)

Long-Term Debt Transactions Differences

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 6,030,000

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, 2013 to June 30, 2014.

29,931 6,059,931

Change in Net Position (Deficit) of Governmental Activities \$ (7,141,964)

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Fiduciary Net Position -
Fiduciary Funds
June 30, 2014

	Agency	Private Purpose Trust
ASSETS		
Cash	\$ 251,726	\$ 26,510
Due from other funds	3,469	
Total Assets	\$ 255,195	26,510
 LIABILITIES		
Extraclassroom activity balances	\$ 104,114	
Other liabilities	151,081	
Total Liabilities	\$ 255,195	-
 NET POSITION		
Restricted for scholarships		\$ 26,510

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
For The Year Ended June 30, 2014

	Private Purpose Trust
ADDITIONS	
Contributions	\$ 15,290
Investment earnings	
Interest	-
Total Additions	15,290
 DEDUCTIONS	
Scholarships and awards	14,400
Change in Net Position	890
Net Position - Beginning of Year	25,620
Net Position - End of Year	\$ 26,510

TENTATIVE DRAFT
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 Fund. 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

TENTATIVE DRAFT
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 a program or function and, therefore, 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.

TENTATIVE DRAFT
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

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 and the related expenditures are incurred.

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, and other postemployment benefits, 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.

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.

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

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.

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.

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

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.

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. 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.

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

N. Deferred Inflows of Resources

Deferred inflows of resources are reported in the governmental funds when potential revenues do not meet the availability criterion for recognition in the current period. These amounts are shown as deferred revenues. In subsequent periods, when the availability criterion is met, deferred revenues are recognized as revenues.

O. 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.

Consistent with GASB Statement No. 16, *Accounting for Compensated Absences*, the liability 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.

P. 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.

In addition to providing pension benefits, the District provides postemployment health insurance coverage and survivor benefits for retired employees and their survivors. Collective bargaining agreements 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.

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

Q. 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.

R. 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.

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

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

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.

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.

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

Restricted – Unspent Bond Proceeds

Unspent long-term bond proceeds are recorded as restricted fund balance because they are subject to external constraints contained in the debt agreement. These restricted funds are accounted for in the capital projects fund.

Restricted for Scholarships

Amounts restricted for scholarships are used to account for monies donated for scholarship purposes, net of earnings and 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. Assigned fund balance also includes 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, committed 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.

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. 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.

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

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 solely 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 three 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.

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.

3. 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

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

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. No supplemental appropriations occurred during the year.

Budgets are adopted annually on a basis consistent with GAAP.

Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. 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 other assigned, unappropriated 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: occupational education and pupil transportation. 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.

4. 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's deposits may not be returned to it. 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:

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

- 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.

None of the District's aggregate bank balances, not covered by depository insurance, were exposed to custodial credit risk as described above at year end.

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.

5. PARTICIPATION IN BOCES

During the year ended June 30, 2014, the District was billed \$8,902,230 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$836,747. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

6. DUE FROM STATE AND FEDERAL

Due from state and federal at June 30, 2014 consisted of:

General Fund	
New York State - excess cost aid	\$ 1,540,227
New York State - building aid	2,288,598
New York State - homeless aid	300,000
BOCES aid	831,912
Medicaid	<u>2,732</u>
	4,963,469
Special Aid Fund	
Federal and state grants	2,215,256
School Lunch Fund	
Federal and state food service program reimbursements	<u>102,030</u>
	<u>\$ 7,280,755</u>

7. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2014 consisted of:

General Fund	
Foster tuition billings to other districts	\$ 301,058
Vision service billings to other districts	69,485
Other	<u>21,846</u>
	<u>\$ 392,389</u>

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

8. CAPITAL ASSETS / RESTATEMENT OF NET POSITION

During the year ended June 30, 2014, the District had a third-party vendor perform a physical inventory of the District's capital assets. As a result of the inventory, it was necessary for the District to adjust the June 30, 2013 capital assets and accumulated depreciation balances as follows:

	As Reported June 30, 2013	As Restated June 30, 2013	Increase (Decrease)
Governmental activities			
Capital assets not being depreciated			
Land	\$ 236,563	\$ 236,563	\$
Construction in progress	663,792	663,792	
Total capital assets not being depreciated	900,355	900,355	-
Capital assets being depreciated			
Buildings and improvements	146,467,105	146,467,105	
Site improvements	1,752,925	1,752,925	
Furniture and equipment	4,856,402	3,826,600	(1,029,802)
Vehicles	408,512	408,512	
Total capital assets being depreciated	153,484,944	152,455,142	(1,029,802)
Less accumulated depreciation for:			
Buildings and improvements	37,627,963	38,539,862	911,899
Site improvements	953,331	953,331	
Furniture and equipment	3,977,547	2,964,070	(1,013,477)
Vehicles	268,202	268,202	
Total accumulated depreciation	42,827,043	42,725,465	(101,578)
Total capital assets, being depreciated, net	110,657,901	109,729,677	(928,224)
Capital assets, net	\$ 111,558,256	\$ 110,630,032	(928,224)
Total Net Position (Deficit), as Reported at June 30, 2013			(15,230,607)
Total Net Position (Deficit), as Restated at June 30, 2013			\$ (16,158,831)

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

Capital asset balances and activity for the year ended June 30, 2014 were as follows:

	Restated Balance June 30, 2013	Additions	Reductions	Balance June 30, 2014
Governmental activities				
Capital assets not being depreciated				
Land	\$ 236,563	\$	\$	\$ 236,563
Construction in progress	<u>663,792</u>	<u>1,955,230</u>	<u>(663,792)</u>	<u>1,955,230</u>
Total capital assets not being depreciated	<u>900,355</u>	<u>1,955,230</u>	<u>(663,792)</u>	<u>2,191,793</u>
Capital assets being depreciated				
Buildings and improvements	146,467,105	663,792		147,130,897
Site improvements	1,752,925			1,752,925
Furniture and equipment	3,826,600	81,097		3,907,697
Vehicles	<u>408,512</u>	<u>44,424</u>	<u>(13,000)</u>	<u>439,936</u>
Total capital assets being depreciated	<u>152,455,142</u>	<u>789,313</u>	<u>(13,000)</u>	<u>153,231,455</u>
Less accumulated depreciation for:				
Buildings and improvements	38,539,862	2,942,618		41,482,480
Site improvements	953,331	89,240		1,042,571
Furniture and equipment	2,964,070	310,162		3,274,232
Vehicles	<u>268,202</u>	<u>28,586</u>	<u>(13,000)</u>	<u>283,788</u>
Total accumulated depreciation	<u>42,725,465</u>	<u>3,370,606</u>	<u>(13,000)</u>	<u>46,083,071</u>
Total capital assets, being depreciated, net	<u>109,729,677</u>	<u>(2,581,293)</u>	<u>-</u>	<u>107,148,384</u>
Capital assets, net	<u>\$ 110,630,032</u>	<u>\$ (626,063)</u>	<u>\$ (663,792)</u>	<u>\$ 109,340,177</u>

Depreciation expense was charged to governmental functions as follows:

General support	\$ 76,534
Instruction	3,274,881
Pupil transportation	48
Food service program	<u>19,143</u>
Total depreciation expense	<u>\$ 3,370,606</u>

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

9. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2014, are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 2,309,313	\$ 1,778,147	\$	\$ 160,136
Special Aid Fund		2,309,313	160,136	
School Lunch Fund	166,019			
Debt Service Fund	1,698,659			
Capital Projects Fund		90,000		
Total Governmental Funds	4,173,991	4,177,460	160,136	160,136
Fiduciary Funds	3,469			
Total	<u>\$ 4,177,460</u>	<u>\$ 4,177,460</u>	<u>\$ 160,136</u>	<u>\$ 160,136</u>

The District typically transfers from the general fund to the special aid fund in accordance with the general fund budget to provide the District's 20% funding share of the summer program for students with disabilities.

10. SHORT-TERM DEBT

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

	Maturity	Stated Interest Rate	Balance June 30, 2013	Issued	Redeemed	Balance June 30, 2014
TAN	6/26/2014	0.75%	<u>\$</u>	<u>\$ 21,000,000</u>	<u>\$ (21,000,000)</u>	<u>\$ -</u>

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

Interest paid	\$ 118,125
Less premium received	<u>(57,900)</u>
Total interest expense on short-term debt	<u>\$ 60,225</u>

11. LONG-TERM LIABILITIES

A. Changes

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

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

	Balance June 30, 2013	Additions	Reductions	Balance June 30, 2014	Amounts Due Within One Year
Long-term debt:					
Bonds payable	\$ 100,249,575	\$	\$ (6,030,000)	\$ 94,219,575	\$ 6,150,000
Other long-term liabilities					
Compensated absences	8,008,072		(64,367)	7,943,705	300,000
Workers' compensation	2,868,231			2,868,231	
	<u>10,876,303</u>		<u>(64,367)</u>	<u>10,811,936</u>	<u>300,000</u>
	<u>\$ 111,125,878</u>	<u>\$</u>	<u>\$ (6,094,367)</u>	<u>\$ 105,031,511</u>	<u>\$ 6,450,000</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, 2014
Refunding serial bonds - Series B	2005	2018	3.50-5.00%	\$ 3,655,000
Refunding serial bonds - Series C	2005	2018	3.50-5.00%	1,970,000
Serial bonds 2006 - Series A	2006	2026	4.125-4.250%	2,050,000
Serial bonds 2006 - Series B	2006	2027	4.000-4.250%	34,600,000
Serial bonds 2007	2007	2028	4.000-4.375%	10,365,000
Serial bonds 2010	2010	2032	3.000-4.000%	41,579,575
				<u>\$ 94,219,575</u>

The following is a summary of debt service requirements:

Fiscal Year Ending June 30,	Principal	Interest	Total
2015	\$ 6,150,000	\$ 3,616,110	\$ 9,766,110
2016	6,485,000	3,372,744	9,857,744
2017	6,685,000	3,125,366	9,810,366
2018	6,825,000	2,868,007	9,693,007
2019	5,630,000	2,598,110	8,228,110
2020 - 2024	30,110,000	9,568,225	39,678,225
2025 - 2029	25,480,000	3,546,588	29,026,588
2030 - 2032	<u>6,854,575</u>	<u>372,500</u>	<u>7,227,075</u>
Total	<u>\$ 94,219,575</u>	<u>\$ 29,067,650</u>	<u>\$ 123,287,225</u>

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

C. Interest Expense

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

Interest paid	\$ 3,841,915
Less interest accrued in the prior year	(769,849)
Plus interest accrued in the current year	<u>739,918</u>
Total interest expense on long-term debt	<u>\$ 3,811,984</u>

12. PENSION PLANS

A. General Information

The District participates in the New York State Teachers' Retirement System (NYSTRS) and the New York State and Local Employees' Retirement System (NYSERS). 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 NYSTRS is administered by the New York State Teachers' Retirement Board. The NYSTRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the state of New York. The NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be 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 New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the NYSERS. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the NYSERS and for the custody and control of its funds. The NYSERS issues a publicly available financial report that includes financial statements and require supplementary information. That report may be found 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 NYSERS or 3.5% of their salary to NYSTRS 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 NYSTRS, the

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

employers' contribution rate is established annually by the New York State Teachers' Retirement Board for the fiscal year ended June 30. For the NYSERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the NYSERS' 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	NYSTRS	NYSERS
2014	\$ 6,978,931	\$ 1,335,259
2013	4,965,831	1,373,682
2012	4,746,644	946,729

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

D. 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, 2014, totaled \$490,432 and \$2,381,950, respectively.

E. 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, 2014 totaled \$3,865.

13. 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, 2014, the District recognized a general fund expenditure of \$2,599,386 for insurance premiums for 427 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.

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

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)	\$ 14,987,189
Interest on net OPEB obligation	1,822,400
Adjustment to ARC	<u>(2,533,403)</u>
Annual OPEB cost (expense)	14,276,186
Contributions made	<u>(2,599,386)</u>
Increase in net OPEB obligation	11,676,800
Net OPEB obligation - beginning of year	<u>45,560,005</u>
Net OPEB obligation - end of year	<u>\$ 57,236,805</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, 2014 and the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2014	\$ 14,276,186	18.2%	\$ 57,236,805
June 30, 2013	13,666,909	28.4%	45,560,005
June 30, 2012	13,637,666	31.0%	35,779,653

D. Funded Status and Funding Progress

As of July 1, 2013 the most recent actuarial valuation date (which is an updated valuation), the plan was 0% funded. The actuarial accrued liability for benefits was \$161,908,770 and the actuarial value of assets was \$-0-, resulting in an unfunded actuarial accrued liability (UAAL) of \$161,908,770. The covered payroll (annual payroll of active employees covered by the plan) was \$ 50,178,711, and the ratio of the UAAL to the covered payroll was 322.7%.

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.

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

E. Actuarial Methods and Assumptions

The valuation of July 1, 2013, is an update derived from estimates from the previous valuation dated July 1, 2012, based on the fact that there were no material changes to any of the benefit packages, and of the cost sharing structures or the census.

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, 2013, 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 3.34% initially, increased by increments to an ultimate rate of 4.24% after 12 years and a 3.0% inflation rate. The UAAL is being amortized on the level dollar method on an open basis.

14. 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 do not include an amount for unreported claims which were incurred on or before year end but not reported (IBNR) for fiscal year ended June 30, 2014, but do include an amount for unreported claims which were incurred for fiscal year ended June 30, 2013. Total unpaid claims at June 30, 2014 were \$2,868,231.

15. RESTRICTED FUND BALANCE – APPROPRIATED RESERVES

The District expects to appropriate the following amounts from reserves, which are reported in the June 30, 2014 restricted fund balances, to fund the budget:

Retirement contribution	\$ 500,000
Workers' compensation	400,000
Unemployment	100,000
Employee benefit accrued liability	<u>250,000</u>
	<u>\$ 1,250,000</u>

16. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$4,344,613 has been appropriated to reduce taxes for the year ending June 30, 2015.

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

17. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2014, the District encumbered the following amounts:

Restricted Fund Balance	
Capital Projects Fund	
Capital projects	\$ 47,505
Assigned: Unappropriated Fund Balance:	
General Fund	
General Support	13,383
Instruction	150,627
Transportation	2,382
	<u>166,392</u>
School Lunch Fund	
School Lunch Program	<u>199,682</u>
	<u>\$ 413,579</u>

B. Grants

The District has received grants, which 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, will 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.

During the fiscal year the District settled a lawsuit with a contractor for construction work on a District-wide solar project. The total settlement was \$1,463,500 and this amount has been placed in escrow with the District's attorney. This expense has been reflected in the capital projects fund within the District-wide solar project.

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>
2015	\$ 225,467
2016	225,467
2017	9,155
2018	<u>6,866</u>
	<u>\$ 466,955</u>

18. SUBSEQUENT EVENTS

On October 9, 2014, the District issued tax anticipation notes in the amount of \$11,000,000 and \$10,000,000, which are due June 25, 2015 with interest at effective rates of 0.19% and 0.21%, respectively.

TENTATIVE DRAFT
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, 2014

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 48,748,444	\$ 48,625,990	\$ 48,625,990	\$ -
Other tax items	12,806,088	12,928,542	13,755,399	826,857
Charges for services	445,001	445,001	316,785	(128,216)
Use of money and property	172,000	172,000	192,771	20,771
Sale of property and compensation for loss	5,000	5,000	7,170	2,170
Miscellaneous	633,884	633,884	275,551	(358,333)
Total Local Sources	62,810,417	62,810,417	63,173,666	363,249
State Sources	49,877,249	49,877,249	48,916,966	(960,283)
Medicaid Reimbursement	140,000	140,000	61,574	(78,426)
Total Revenues	112,827,666	112,827,666	112,152,206	\$ (675,460)
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	5,000,000	5,000,000		
Prior Year's Encumbrances	178,784	178,784		
Appropriated Reserves	900,000	900,000		
Total Appropriated Fund Balance	6,078,784	6,078,784		
Total Revenues and Appropriated Fund Balance	\$ 118,906,450	\$ 118,906,450		

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.

TENTATIVE DRAFT
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, 2014

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 134,853	\$ 134,853	\$ 98,596		\$ 36,257
Central administration	328,859	329,959	286,357	260	43,342
Finance	935,022	934,022	875,374	12,260	46,388
Staff	989,063	989,063	817,471		171,592
Central services	8,174,638	8,150,637	7,282,510	863	867,264
Special items	1,192,760	1,191,660	1,099,569		92,091
Total General Support	11,755,195	11,730,194	10,459,877	13,383	1,256,934
Instruction					
Instruction, administration & improvement	3,673,143	3,720,919	3,407,897	135,881	177,141
Teaching - regular school Programs for students with disabilities	28,958,687	28,818,688	28,616,239	99	202,350
Occupational education	18,646,510	18,786,511	16,629,582	12,402	2,144,527
Teaching - special school	900,132	888,132	893,950		(5,818)
Instructional media	264,785	276,785	146,739		130,046
Pupil services	1,219,109	1,195,333	1,086,528		108,805
	6,475,642	6,476,641	5,778,834	2,245	695,562
Total Instruction	60,138,008	60,163,009	56,559,769	150,627	3,452,613
Pupil Transportation	7,628,879	7,628,879	7,824,038	2,382	(197,541)
Employee Benefits	29,137,453	29,137,453	27,912,900		1,224,553
Debt Service					
Principal	6,030,000	6,030,000	6,030,000		-
Interest	4,141,915	4,141,915	3,902,140		239,775
Total Debt Service	10,171,915	10,171,915	9,932,140	-	239,775
Total Expenditures	118,831,450	118,831,450	112,688,724	166,392	5,976,334
OTHER USES					
Operating transfers out	75,000	75,000	160,136		(85,136)
Total Expenditures and Other Uses	\$ 118,906,450	\$ 118,906,450	112,848,860	\$ 166,392	\$ 5,891,198
Net Change in Fund Balance			(696,654)		
Fund Balance - Beginning of Year			23,734,722		
Fund Balance - End of Year			\$ 23,038,068		

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.

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Funding Progress - Other Postemployment Benefits
June 30, 2014

Valuation Date	Actuarial		Unfunded Actuarial Accrual Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Date	Value of Assets	Accrued Liability	(UAAL)	Ratio	Payroll	Payroll
July 1, 2008	-	\$ 148,413,885	\$ 148,413,885	0%	\$ 49,101,175	302.3%
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%

TENTATIVE DRAFT
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, 2014

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 118,727,666
Additions:	
Prior year's encumbrances	178,784
Original Budget	118,906,450
Budget revision	-
Final Budget	\$ 118,906,450

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2014-15 voter-approved expenditure budget	\$ 122,033,676
Maximum allowed (4% of 2014-15 budget)	\$ 4,881,347
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$ 4,511,005
Unassigned fund balance	4,678,110
	\$ 9,189,115
Less:	
Appropriated fund balance	4,344,613
Encumbrances	166,392
Total adjustments	4,511,005
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	\$ 4,678,110
Actual Percentage (Rounded)	3.83%

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Schedule of Project Expenditures -
Capital Projects Fund
For The Year Ended June 30, 2014

PROJECT TITLE	Budget		Expenditures			Unexpended Balance	Methods of Financing			Fund Balance June 30, 2014	
	June 30, 2013	June 30, 2014	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	\$ 965,556	\$ (763)	\$ 964,793	\$ 55,811	\$ 1,016,000	\$	\$ 4,604	\$ 1,020,604	\$ 55,811
Bellport High School	18,694,614	18,529,614	19,513,097	(1,200,207)	18,312,890	216,724	18,529,614			18,529,614	216,724
Bellport Middle School	22,284,021	22,449,021	21,979,938	459,641	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	4,579,746	(212,101)	4,367,645	178,702	4,546,347			4,546,347	178,702
Frank P. Long Intermediate School	7,413,571	7,413,571	7,318,471	(3,963)	7,314,508	99,063	7,413,571			7,413,571	99,063
Kreamer Street School	5,011,244	5,011,244	4,935,539	459	4,935,998	75,246	5,011,234			5,011,234	75,236
South Haven Academy	1,235,132	1,235,132	1,123,775	4,482	1,128,257	106,875	1,235,132			1,235,132	106,875
Verne W. Critz School	5,611,000	5,611,000	5,478,570	(911)	5,477,659	133,341	5,611,000			5,611,000	133,341
Maintenance/Storage Building	50,500	50,500	22,510		22,510	27,990	50,500			50,500	27,990
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	65,923,730	(953,363)	64,970,367	909,787	65,875,550	-	4,604	65,880,154	909,787
District Wide Excel Projects - Phase 2											
Administration Building	6,000,000	6,395,000	6,314,012	59,304	6,373,316	21,684	6,269,750	125,250		6,395,000	21,684
Bellport High School	11,720,450	11,405,450	8,956,107	1,137,401	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	2,829,653	(81,079)	2,748,574	382,226	2,974,260	156,540		3,130,800	382,226
Brookhaven Primary School	1,151,349	1,926,349	1,580,976	262,183	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	3,472,307	28,341	3,500,648	21,473	3,303,371	218,750		3,522,121	21,473
Kreamer Street School	1,462,000	1,485,287	1,183,575	(13,428)	1,170,147	315,140	1,388,900	73,100	23,287	1,485,287	315,140
South Haven Academy			2,738		2,738	(2,738)				-	(2,738)
Verne W. Critz School	2,925,000	2,105,371	1,936,687	(6,221)	1,930,466	174,905	1,923,751	146,250	35,370	2,105,371	174,905
Subtotal - District wide Excel projects	29,911,720	29,970,378	26,276,055	1,386,501	27,662,556	2,307,822	28,416,135	1,495,586	58,657	29,970,378	2,307,822
District Wide Solar Projects - Phase 3											
Bellport High School	4,547,474	4,528,674	4,228,826	1,159,092	5,387,918	(859,244)	4,528,674			4,528,674	(859,244)
Bellport Middle School	2,580,536	2,328,036	2,448,144	296,334	2,744,478	(416,442)	2,328,036			2,328,036	(416,442)
Brookhaven Primary School	1,481,500	1,396,800	1,348,257	18,710	1,366,967	29,833	1,396,800			1,396,800	29,833
Frank P. Long Intermediate School	2,801,750	2,952,250	2,940,643	454	2,941,097	11,153	2,952,250			2,952,250	11,153
Kreamer Street School	2,248,890	2,554,890	2,505,427	47,285	2,552,712	2,178	2,554,890			2,554,890	2,178
Verne W. Critz School	1,339,850	1,239,350	1,234,900	217	1,235,117	4,233	1,239,350			1,239,350	4,233
Subtotal - District wide projects	15,000,000	15,000,000	14,706,197	1,522,092	16,228,289	(1,228,289)	15,000,000	-	-	15,000,000	(1,228,289) *
Totals	\$ 110,791,874	\$ 110,850,532	\$ 106,905,982	\$ 1,955,230	\$ 108,861,212	\$ 1,989,320	\$ 109,291,685	\$ 1,495,586	\$ 63,261	\$ 110,850,532	\$ 1,989,320

* Note - This deficit is due to a legal settlement in the current year. To cover this settlement, the District has appropriated a \$1,500,000 transfer to capital fund in the 2014-15 budget.

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Net Investment in Capital Assets
June 30, 2014

Capital assets, net	<u>\$ 109,340,177</u>
Deduct:	
Short-term portion of bonds payable	6,150,000
Long-term portion of bonds payable	88,069,575
Less:	
Unspent bond proceeds	<u>(1,930,663)</u>
	<u>92,288,912</u>
Net investment in capital assets	<u>\$ 17,051,265</u>

TENTATIVE DRAFT

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, 2014, 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 13, 2014.

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.

TENTATIVE DRAFT

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 13, 2014.

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.

October 13, 2014

TENTATIVE DRAFT

TENTATIVE DRAFT

October 13, 2014

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

Dear Members of the Board:

In planning and performing our audit of the financial statements of the South Country Central School District (District) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated October 13, 2014, on the financial statements of the South Country Central School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Board of Education, Audit Committee, management, others you deem appropriate within the District, and any governmental authorities you need to share this information with. It is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

STATUS OF PRIOR YEAR'S COMMENTS

Over Expenditure of Certain Appropriations

The District is limited to spending within the total budget, but it is not limited to the original amounts assigned to the individual appropriations. The State Education Department, understanding that the amounts originally assigned to the line items are an estimate, allows for districts to make transfers throughout the year.

During our prior year audit and our current year audit, based on our review of both the interim and final appropriation status reports, we had noted that some salary and non-salary appropriation codes had been overspent.

We recommend that the District monitor any overspending of appropriation codes and record appropriate budget transfers prior to the time that funds are needed, which is in accordance with the Board policy.

Vending Machines

The District supplements their school lunch sales and student activities through the use of vending machines. Some vending machines are the property of the food service management company; other vending machines are supplied by outside vendors.

During our prior year audits, we recommended that the District inventory vending machines on the District's premises to determine ownership and responsibility. The inventory was conducted through a combined effort between the District's business office and the District's internal auditors. A best practice procedures memorandum for District employees handling the cash and inventory pertaining to vending machines was provided by the internal auditors to the District in April 2014.

During our current year audit, we reviewed this draft memorandum with the District and the internal auditors. The memorandum contained general guidelines and recommended procedures including physical observations of all vending machines annually; cash collections procedures in general; and suggested procedures for verification and reconciliation for commissions received on vending machines owned by the food service management company. According to the up to date list of all vending machines on the District's premises as of July 2014, none of the vending machines are owned by the District. The District receives commissions on sales for machines owned by the food management service company. We now consider this comment closed.

Capital Projects

The District provides funding for the resources needed for the acquisition and construction of capital facilities throughout the District by means of annual budgetary appropriations or through financing methods which have been approved by the taxpayers. These projects are accounted for within the capital projects fund. In addition, the state partially subsidizes these projects through building aid.

During our prior year audits, we noted that the District had filed final capital project reports with the New York State Education Department (NYSED) relating to a \$65 million bond issuance for capital projects started in fiscal 2005. We noted that as part of these final filings and for certain projects within the \$65 million bond issuance, the District had reclassified certain expenditures to another capital project based on the project manager's understanding of the scope of the bond project. In addition, it appeared that the District overspent the \$65 million bond issuance by approximately \$43,000. We had recommended that the District re-evaluate

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

the existing internal controls because reclassifications of amounts made subsequent to the completion date of capital projects indicated that the controls over the tracking of projects, the processing and approval of change orders, and the overall evaluation of costs attributable to each capital project had not operated effectively.

During our current year audit, the District completed their analysis of the vendor contract costs, change orders, adjustments and reclassifications of expenses associated with the \$65 million bond issuance for capital projects. The District engaged the auditor to perform a separate agreed upon procedures (AUP) attestation engagement on this analysis, which was presented to management and the Board on June 18, 2014. Subsequent to the issuance of this AUP report, the District made adjustments for our findings and adjusted their books and records any further adjustments that were determined necessary.

These adjustments are combined in the current year expenditures for presentation purposes in the supplementary schedule of capital projects expenditures contained in the June 30, 2014 audited financial statements. The District is still in the process of revising their final capital project report filings based on these adjustments, which they expect to submit to New York State.

School Lunch/ Child Nutrition Program

The District operates a school lunch program and breakfast program. This program is subject to certain federal guidelines. One of those guidelines requires the District to annually sample a percentage of household applications approved by the District for free and reduced price meal benefits. In certain instances where a student's household is already receiving state related benefits through programs such as the Temporary Assistance for Needy Families (TANF), or the Supplemental Nutrition Assistance Program (SNAP), eligibility can be verified through the state website and no requirement to document income eligibility is necessary.

- During our prior year audit and our current year audit follow up, we noted that the District was recording the type of meals served in their Point of Sales (POS) system based on the status of each student at the beginning of the school year. We noted there were a number of instances when a student's status for meals was changed once the assessment by the District of the student's eligibility for free or reduced price meals during the school year took place. Since the meal type counts could not be retroactively changed in the POS system, this resulted in write offs for charges to the students and meal count reconciliation discrepancies. The amount of the write offs in the prior year (2012-13) and current year (2013-14) were approximately \$32,000 and \$21,000, respectively.

We recommend that the District attempt to accelerate the eligibility verification process so that they can properly classify a student's status for meals as either full price, reduced price, or free. This will enable the District to correctly charge students for meals based on their current status, and reduce the need for the District to make subsequent adjustments to write off student charges that were incorrectly assessed.

- During our current year audit, based on a review of the sample of applications selected by the District for income verification of eligibility for the free and reduced price meal benefits, which is required based on federal guidelines, we noted that the District had not performed a random selection of household applications during the fiscal year 2013-14. The District appears to only have selected household applications that could be directly certified through the state website for households eligible for TANF or SNAP. This is not in compliance with federal guidelines.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

We recommend that the District review the compliance guideline manual provided by the United States Department of Agriculture called the *Eligibility Manual for School Meals*. This manual provides detailed information on selecting an appropriate sample size for verifying income eligibility. In addition, it provides more background on the compliance requirements for eligibility for school meals.

School Lunch Fund Balance

Federal Regulation, 7CFR Part 210.14b, limits the net cash resources within the school lunch fund to an amount that does not exceed three months average expenditures.

During our prior year audit, we noted that the school lunch fund's unassigned fund balance at June 30, 2013 was in excess of three months' average expenditures by approximately \$298,000.

During our current year audit, we noted the District's fund balance was not in excess of three months average expenditures and was in compliance with Federal Regulation 7CFR Part 210.14b. We now consider this comment closed.

Workers' Compensation

The District is self-insured for workers' compensation. The District's administrator for workers' compensation claims provides the District with its claim reserve information on reported claims.

During our prior year audit, we noted that the District had engaged an actuary to calculate its incurred but not reported workers' compensation claims. However, this report for 2012-13 was provided by the actuary subsequent to the completion of our prior year audit.

During our current year audit, the District did not have an updated actuarial valuation completed as of June 30, 2014 for its self-insured workers' compensation plan. Due to the cost of an annual actuarial valuation, the District has elected to have this valuation performed every other year.

Capital Assets

The responsibility of safeguarding the District's investment in capital assets is important to sound fiscal management. The responsibilities can only be discharged through adequate capital asset accounting, and conducting periodic physical inventory of all assets.

During our prior year audits, we noted that the District had designated an employee in the Information Technology department to assist the business office in tagging, identifying, tracking and reporting equipment over a certain threshold to their fixed asset management company. As part of this process, the business office was responsible for reporting the major capital project expenditures (construction in progress) that had been placed into service to the fixed asset management company to be added to the capital asset inventory. We noted this had not been done over the past few years for financial statement reporting purposes, so audit adjustments were proposed to the capital assets and depreciation expense which were significant.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

During our current year audit, we noted that the District had a full independent appraisal of its fixed asset inventory completed and assets were identified and updated in the District's fixed asset inventory records. A significant adjustment was recorded by the District in their records for capital assets and depreciation expense for assets that had been disposed of in accordance with Board authorization, but had not been removed from the fixed asset inventory by the fixed asset management company. The adjustment of over \$900,000 has been reflected as a prior period adjustment to the opening balances in the statement of net position.

We recommend that the District monitor and track capital asset additions and dispositions so that the fixed asset inventory records can be timely updated for changes in assets and accumulated depreciation.

Extraclassroom Activity Funds

The extraclassroom activity funds are the depository of student money. The New York State Education Department publishes the *Safeguarding, Accounting and Auditing of Extraclassroom Activity Funds*. These guidelines recommend procedures for organizing these activities, controlling receipts and disbursements, as well as recording and reporting transactions.

During our prior years' audits, we noted the following comments which were either corrected or not corrected:

Corrected:

1. Central treasurers were not bonded as of June 30, 2013.

The District currently has a four million dollar surety policy that includes coverage for all employees in the District.

2. Some extraclassroom activity clubs had deficit balances.

Extraclassroom activity clubs did not have deficit balances.

Not Corrected:

1. An undesignated account existed which was not under the control of the District or a particular extraclassroom club or activity.

This undesignated account, whose transactions do not appear to fall within the definition of an extraclassroom activity, continued to be utilized during fiscal year 2014.

2. Some cash disbursements did not reflect student involvement in the transaction.

Our sample testing of disbursements during fiscal year 2014 indicated several transactions did not have evidence of student involvement.

3. Some reimbursements were to faculty advisors.

Our sample testing of disbursement during fiscal year 2014 indicated that some faculty members were reimbursed for expenditures made on behalf of the club.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

4. One individual club did not maintain its own accounting records.

The middle school student council did not have separate accounting records for fiscal year 2014.

5. Some clubs did not maintain profit and loss statements for fundraising activities.

Our testing of the fiscal year 2014 records indicated that the High School Musical Club and the Middle School Student Council, which had approximately \$145,000 of financial transactions, did not maintain profit and loss statements.

6. Central treasurers are maintaining a spreadsheet reflecting receipts and disbursements for each club; however this information is not reconciled to the District's accounting software (QuickBooks) balances on a routine basis.

There was no indication during fiscal year 2014 that central treasurers are reconciling their spreadsheets to the Districts accounting records.

7. Sales tax is being remitted quarterly for the school store however there was no indication that sales tax had been evaluated as it related to the transactions of other extraclassroom activity clubs.

During fiscal year 2014, sales tax related to sales made at the school store was collected and remitted to the State. There was no indication that sales tax is being collected or paid for any other extraclassroom activity clubs.

We recommend that the District provide additional oversight and continue to monitor and conduct detailed training on extraclassroom activity clubs to ensure that all staff involved and responsible for these activity clubs are following the necessary guidelines set forth by the New York State Education Department (NYSED).

Electronic Approval of Purchase Orders

The purchasing agent is responsible for the final approval on purchase orders. The purchase order module within Finance Manager allows for electronic purchase order approval with the signature of the purchasing agent.

During our prior year audit, within our sample of purchase orders tested, we noted that the electronic signature for purchase order approval incorrectly indicated the Assistant Superintendent for Business who was the prior purchasing agent as approving purchase orders.

We noted this was corrected during our current year audit and we now consider this comment closed.

CURRENT YEAR'S COMMENTS

Computer Permissions

The District uses Finance Manager accounting software, and sets the user access levels for employees who utilize this software. User access to application functions should be set for each employee based on job responsibilities coupled with the consideration of any weakness it may pose to the internal control process.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

During our current year audit, we reviewed the computer permissions in finance manager for various employees in the business office. Based on our review, we noted there are a number of employees who have computer permissions that are not aligned with their job functions.

We understand that an employee's responsibilities may change based on the District's staffing needs each year, however, the District should periodically review all computer permissions to ensure that the updated user access permissions are within the scope of the employee's current responsibilities.

Charter School Billings

The District has certain students that live in the South Country Central School District that have elected to attend a charter school in another district. The District is financially responsible for tuition and transportation costs associated with these students that attend the charter school.

During our current year audit, we noted that the District does not have an executed contract with the charter school because they cannot agree on specific terms. The New York State Education Department (NYSED) has intervened and now receives bills directly from the charter school and makes payments to them by deducting the amount for services from the District's state aid. The District only records the expense in the year that the intercept funds are deducted rather than accruing an estimate in the year the services are provided.

We recommend that the District obtain all the necessary support from NYSED and the charter school to ascertain that these liabilities are accurate, and they accrue these liabilities when the services are provided, rather than when the payment is deducted from their state aid.

Special Aid Fund / General Fund Expenditures Miscodings

The District receives federal and state funding in accordance with grants available to supplement instructional programs. These transactions are reflected in the special aid fund. The proper recording and coding of special aid expenditures by the District for federal grants is required to ensure that compliance with charging costs to grants is properly tracked and reported to the state or federal agencies.

During our current year audit, upon our review of some of the FS-10F's, which are the closing grant expenditure submissions to federal agencies for a given grant year and total expenditures reimbursed by New York State, we noted the District had improperly coded certain expenditures to the general fund instead of to the special aid fund.

We recommend that the District determine if expenditures are correctly coded in the general fund and the special aid fund. We also recommend that the District review each budget and the recorded expenditures in the special aid fund for all grants and reconcile these amounts prior to filing the final FS-10F for each grant.

TENTATIVE DRAFT

October 13, 2014

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

We have audited the financial statements of the governmental activities, each major fund and the fiduciary funds of the South Country Central School District (District) for the year ended June 30, 2014, and have issued our report thereon dated October 13, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated June 25, 2013, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our Responsibility for Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in our report and we have no professional obligation to perform procedures to corroborate such other information. In the event the financial statements are incorporated into a printed document, please forward a printer's proof for our approval before final production.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on June 18, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

- **Useful Life of Capital Assets** - Management's estimate of the useful life of capital assets is based on the historical asset life information for District capital assets and industry standards, in order to determine the value and period of time over which individual capital assets are to be depreciated.
- **Compensated Absences Liability** - Management's estimate of the liability for compensated absences is based on historical information regarding employees who have separated from the District and their terminal payout amounts, in order to determine the probability and amount of future payouts to employees for vested accumulated sick, vacation and/or leave terminal payouts.
- **Actuarial Assumptions and Methods Underlying OPEB Liability** - Management's acceptance of various actuarial assumptions and methods underlying the calculation of the District's OPEB liability is based on the actuarial valuation prepared by the District's actuary.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

TENTATIVE DRAFT

South Country Central School District
For the Year Ended June 30, 2014

Attached to this letter are our audit adjustments correcting misstatements. In our judgment, none of the adjustments correcting misstatements that we proposed, all of which were recorded by the District, were material, either individually or in the aggregate to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 13, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Finding or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education, Audit Committee and management of South Country Central School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Cullen & Danowski, LLP

TENTATIVE DRAFT

Client: **SOUTH COUNTRY CENTRAL SCHOOL DISTRICT**
 Period Ending: **6/30/2014**
 Workpaper: **ADJUSTING JOURNAL ENTRIES**

Account	Description	W/P Ref	Debit	Credit
Adjusting JE # 1				
F Fund/ GF- To write off old collections in advance in Special Aid Fund.				
A.1030.0391.561	Due from Other Fund/Special Aid Fund		4,063.83	
F.2180.0687.000	Collections in Advance		4,063.83	
A.4070.2770.000	Miscellaneous/Other Miscellaneous Revenues			4,063.83
F.2090.0630.570	Due to Other Fund/General Fund			4,063.83
Total			<u>8,127.66</u>	<u>8,127.66</u>
Adjusting JE # 2				
GF- To reverse due from state and federal (gen aid) to agree to year end reports.				
A.4090.3101.000	State Sources/Basic Formula Aid		164,323.00	
A.1035.0410.000	Due from State & Federal			164,323.00
Total			<u>164,323.00</u>	<u>164,323.00</u>
Adjusting JE # 3				
F Fund- To reverse AP recorded by client for July & August Invoices.				
F.2000.0600.000	Accounts Payable		38,400.40	
F.4100.4289.000	Federal Sources/Other Federal Aid		38,400.40	
F.1035.0410.000	Due from Other Gov'ts/State & Federal			38,400.40
F.5060.2020.400	Supervision-Regular School/Contractual & Other			26,500.00
F.5060.2020.450	Supervision-Regular School/Supplies & Materials			4,690.00
F.5060.2020.450	Supervision-Regular School/Supplies & Materials			7,210.40
Total			<u>76,800.80</u>	<u>76,800.80</u>
Adjusting JE # 4				
GF- To reclass erate reimbursement to proper account code.				
A.4070.2770.000	Miscellaneous/Other Miscellaneous Revenues		65,867.92	
A.4070.2701.000	Miscellaneous/Refund of Prior Years Expense-Erate			65,867.92
Total			<u>65,867.92</u>	<u>65,867.92</u>
Adjusting JE # 5				
GF- To accrue second half of riverhead charter for 13-14 year scheduled for state aid deduct.				
A.5070.2110.473	Teaching - Regular School/Pymts to Charter Schools		3,010.50	
A.5070.2110.473	Teaching - Regular School/Pymts to Charter Schools		103,872.00	
A.2000.0600.000	Accounts Payable			106,882.50
Total			<u>106,882.50</u>	<u>106,882.50</u>
Adjusting JE # 6				
GF -To adjust appropriated fund balance at 6/30/14				
A.3300.0914.000	Assigned: Appropriated Fund Balance		1,250,000.00	
A.3310.0917.000	Unassigned: Fund Balance			1,250,000.00
Total			<u>1,250,000.00</u>	<u>1,250,000.00</u>
Adjusting JE # 7				
GF- To adjust EBALR Reserve				
A.3310.0917.000	Unassigned: Fund Balance		365,609.07	
A.3020.0867.000	Restricted: Employee Benefit Accrued Liability			365,609.07
Total			<u>365,609.07</u>	<u>365,609.07</u>

TENTATIVE DRAFT

SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT

A tradition of quality... A future of excellence

**EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT WITH
INDEPENDENT AUDITOR'S REPORT**

June 30, 2014

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
June 30, 2014

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Financial Statement	
Statement of Cash Receipts and Disbursements	3
Note to Financial Statement	5

TENTATIVE DRAFT

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying Statement of Cash Receipts and Disbursements of the South Country Central School District's (District) extraclassroom activity funds for the year ended June 30, 2014, and the related note to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1.B. Management is also responsible for 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 an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

TENTATIVE DRAFT

Basis for Qualified Opinion

The records of the extraclassroom activity funds of the South Country Central School District were not adequate to permit the application of adequate auditing procedures to indicate whether all receipts were recorded.

Qualified Opinion

In our opinion, except for the effect of any adjustments that might have been necessary had we been able to perform adequate auditing procedures in regard to the receipts referred to in the Basis for Qualified Opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash transactions of the extraclassroom activity funds of the South Country Central School District for the year ended June 30, 2014, on the basis of accounting described in Note 1.B.

Basis of Accounting

We draw attention to Note 1.B. of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

October 13, 2014

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended June 30, 2014

CLUBS	Cash Balance July 1, 2013	Receipts and Transfers	Disbursements and Transfers	Cash Balance June 30, 2014
High School				
Class of 2013	\$ 5,727	\$	\$ 5,727	\$ -
Class of 2014	5,959	23,625	24,639	4,945
Class of 2015	3,437	14,816	13,322	4,931
Class of 2016	1,055	192		1,247
Class of 2017		734	236	498
Advertising & Publicity	41	3,840	2,626	1,255
Art Club	548		548	-
Center of Excellence	138		138	-
Chess Club	67			67
Computer Club		279		279
Dance Team		145	145	-
DECA - FBLA	1,253	718	1,866	105
Drama Club	(450)	450		-
Drama Production	3,862	461	995	3,328
Fathom	414		228	186
Future Teachers of America	327	151	119	359
General Fund	22,079	670	8,272	14,477
Gospel Chorale	1,705		1,705	-
Graduation	5,767	8,861	8,159	6,469
Guidance	240		240	-
History Club	180			180
Interact	16		16	-
Italian Club	431	2,994	3,415	10
Junior National Honor Society	368		368	-
Key Club	349			349
Literary/Computer Club	173		173	-
Log	(2,291)	10,024	7,320	413
Math Honor Society	931	1,026	1,338	619
Music Fund	(517)	6,261	5,705	39
Musical Show	11,057	7,772	7,646	11,183
S.A.D.D.	1,848	363	146	2,065
School Store	9,391	3,429	3,173	9,647
Science National Honor Society	1,397	1,697	1,658	1,436
Senior National Honor Society	2,336	804	1,145	1,995
SEQ	376	145		521
Spanish Club	1,704	2,855	3,829	730
Step & Modern Dance	(850)	850		-
Student Council	(6,724)	12,801	5,498	579
Tri-M Music Honor Society	1,024	843	389	1,478
Variety Show	9,948	5,625	4,677	10,896
Wall of Fame	1,265		1,265	-
Web Site Club	106		106	-
Weightlifting	143			143
Total High School	84,830	112,431	116,832	80,429

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS, Continued
For the Year Ended June 30, 2014

	Cash Balance July 1, 2013	Receipts and Transfers	Disbursements and Transfers	Cash Balance June 30, 2014
CLUBS				
Middle School				
Art Festival	\$ 262	\$	\$	\$ 262
Barge (Spinnaker)	480			480
Computer Club	40			40
General Fund	1,641	352		1,993
History Club	114	45	97	62
Honor Society	4,358	3,710	4,849	3,219
International Club	3			3
School Play	14,721	8,841	18,960	4,602
Step Squad	438			438
Student Council	5,064	144,979	144,693	5,350
Yearbook	7,850	8,429	9,043	7,236
Total Middle School	<u>34,971</u>	<u>166,356</u>	<u>177,642</u>	<u>23,685</u>
Grand Total - All Schools	<u>\$ 119,801</u>	<u>\$ 278,787</u>	<u>\$ 294,474</u>	<u>\$ 104,114</u>

TENTATIVE DRAFT
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the District. Although, the extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of these funds. Based on this criterion, the extraclassroom activity funds are included in the District's reporting entity. The District reports these assets held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Position – Fiduciary Funds.

B. Basis of Accounting

The accompanying financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized. The cash basis differs from generally accepted accounting principles primarily because receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement.

TENTATIVE DRAFT

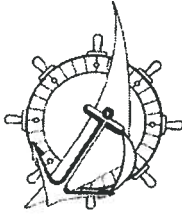
**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION BUSINESS MEETING**

CENTRAL OFFICE

WEDNESDAY, OCTOBER 22, 2014

C.6. Resolved, the Board of Education approves the following Chief School Medical Officer Concussion Management service appointments for the 2014-2015 school year, at no cost to the District:

- Orthopedic Associates of Long Island



SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT

BOARD OF EDUCATION AGENDA MATERIAL

DATE OF BOARD MEETING: October 22, 2014
OFFICE OF ORIGIN: District Clerk
DATE MATERIAL SUBMITTED: October 8, 2014
CATEGORY OF ITEM: Action
TITLE: Request for Indemnification

RESOLVED the Board hereby approves requests for defense and indemnification submitted by current and former Board members, officers, and employees in connection with a matter before the US District Court, to wit: Eddie Bryant v. Board of Education, et al. and the benefits and protections of Section 18 of Public Officers Law, in addition to the benefits and protections of Section 3811, 3028 and 3023 of the Education Law as applicable, are hereby conferred upon the aforementioned persons; and it is further resolved that the District shall accordingly, indemnify and save harmless such persons, for any costs, attorneys' fees, judgments, damages, settlements, fines, or penalties, provided that the acts or omissions from which the judgment or claim (etc.) arose or occurred while such persons were acting within the scope of their public employment or duties, and provided further that in the case of a settlement, the duty to indemnify and save harmless shall be conditioned upon the approval of the amount of any such settlement by the Board of Education; and no Certificate of Good Faith or merit shall be required.

Not an official record; subject to change

TO: Board of Education of South Country Central School District
 FROM: Denise Longobardi, Claims Auditor
 RE: Purchase Order/ Warrant Review July 2014
 DATE: August 1, 2014

I have reviewed and approved for payment the warrants and purchase orders for the period of July 2014. The warrants reviewed include the following:

<u>Warrant #</u>	<u>Date</u>	<u>Fund</u>	<u>\$ Amount</u>
1	7/16/14	General	\$ 0.00
2	7/16/14	General	\$1,886,813.48
3	7/30/14	General	\$4,856,135.79
4	7/2/14	General	\$ 0.00
1	7/16/14	Federal Fund	\$ 40,241.12
2	7/30/14	Federal Fund	\$ 30,279.83
1	7/16/14	Cafeteria	\$ 130,488.18
2	7/30/14	Cafeteria	\$ 361.00
1	7/16/14	Capital H2	\$ 193,936.73
1	7/16/14	Capital H3	\$ 2,785.24
2	7/30/14	Capital H3	\$ 0.00
3	7/30/14	Capital H3	\$ 520.69
1	7/3/14	Trust & Agency	\$ 195,167.82
2	7/16/14	Trust & Agency	\$ 91,274.35
3	7/18/14	Trust & Agency	\$ 371,709.10
4	7/30/14	Trust & Agency	\$ 4,034.51

The exceptions and recommendations noted during the period include the following:

1. The following payments had invoices that were over 90 days old when paid. Accounts payable made several attempts to obtain proper approval from the purchase order initiator, before payment was processed.
 - Oticon, Inc.- check 24449, invoice 3856041, invoice dated 2/28/14, \$746.00, Student Support Services.
 - Camera Concepts- check 96170, invoices dated 1/9/14, 2 invoices dated 1/10/14, and 1/16/14, \$392.94.
 - Lax World- check 96199, invoice 142269, invoice dated 12/2/13, Bellport HS Mary Beth Stitt, \$1,600.00.
 - Everbind/Marco Book- check 96276, a600 payment, invoice date 9/17/13, \$592.80.
 - Fogerty Enterprises- check 96279, A600 payment, invoice 7173, invoice date 9/25/13, \$344.00.
2. The following payments had incorrect invoice numbers on the check stub. The check stubs were corrected before mailing to vendor:

- Follett Library Resources- check 96249, invoice 322483D-4, \$376.78. Initiated by J. Johnson- Bellport H.S.
3. Confirming Purchase order- During my review of purchase orders in the month of July 2014, I have found 5 instances in which the expense was incurred prior to the purchase order being approved by the purchasing agent. I have found that the purchases were not emergency situations, and the expense date was before the purchase order date. I recommend using “open” purchase orders for vendors used frequently in this situation.
- BOCES- Eastern Suffolk- check 24441, original p.o. date 6/30/14. Invoice dated 5/22/14, \$617.91, Initiated V. Mingin.
 - No Vengeance Publishing Inc.- check 96208, purchase order date 5/28/14, invoice date 4/22/14, Bellport Middle School- B. Ginty, \$3,000.00.
 - Accessible Learning Tech Altnv.- check 24458, \$1300.00, p.o. 15-0755, p.o. date 7/21/14, invoice date 7/14/14. Student Support Services.
 - Dr. Vicki Mingin- check 24467, p.o. 15-0106, p.o. date 7/8/14, mailing 7/5/14, \$55.98.
 - Survey Monkey Inc.- check 96325, p.o. 15-0785, p.o. date 7/21/14, invoice date 6/29/14. \$204.00. Central Office.
4. Ahold Financial Services- check 96158-96159, void check, incorrect vendor paid, \$680.82.
5. Peter Covell- check 96178, void check due to vendor passing away. Change in vendor name required. \$495.50.
6. Follett Library Resources- check 96184, void check due to duplicate billing from vendor, \$4,674.26.
7. NSSA- check 96210, void check due to vendor duplicate billing, \$3,700.00.
8. West Islip Public Schools- check 96240, Void check- documentation did not match billing. \$7,395.29.
9. Radiac Research Corp.- check 96317, A600 payment, void check, incorrect amount paid to vendor. \$695.00.

Number of exceptions noted: 17
Number of checks processed: 246
Error percentage: 6.91%

CC: Charles Delargy -Assistant Superintendent for Business

TO: Board of Education of South Country Central School District
 FROM: Denise Longobardi, Claims Auditor
 RE: Purchase Order/ Warrant Review August 2014
 DATE: September 1, 2014

I have reviewed and approved for payment the warrants and purchase orders for the period of August 2014. The warrants reviewed include the following:

<u>Warrant #</u>	<u>Date</u>	<u>Fund</u>	<u>\$ Amount</u>
5	8/13/14	General	\$1,841,992.95
6	8/27/14	General	\$ 249,163.52
3	8/13/14	Federal Fund	\$ 26,080.70
4	8/27/14	Federal Fund	\$ 18,424.72
3	8/27/14	Cafeteria	\$ 2,176.18
2	8/27/14	Capital H2	\$ 18,600.90
4	8/27/14	Capital H3	\$ 661.02
5	8/1/14	Trust & Agency	\$ 551,656.99
6	8/13/14	Trust & Agency	\$ 8,001.84
7	8/15/14	Trust & Agency	\$ 474,201.12
8	8/27/14	Trust & Agency	\$ 1,196.60
9	8/29/14	Trust & Agency	\$ 534,110.79

The exceptions and recommendations noted during the period include the following:

1. The following payments had invoices that were over 90 days old when paid. Accounts payable made several attempts to obtain proper approval from the purchase order initiator, before payment was processed.
 - Metro Therapy- check 96373-96375 and check 24477, invoices dates 5/15/14-7/9/14 for services provided from February 2014. Vendor should be contacted for detained billing. District received invoices late June and Early July 2014 for services provided at the beginning of 2014, \$143,440.02 and \$630.00. Student Support Services.
 - NAESP- check 96377, invoice 189802, invoice date 11/19/13, \$235.00, Sean Clark- Kreamer Elementary.
 - WB Mason Company- check 96410, 5 invoices dated 8/6/13 and 1 invoice dated 10/1/13, \$732.99, Bellport MS, Kreamer, & Verne Kritz.
 - Apple- check 96423, 2 invoices dated 4/1/14, \$280.28, Alice Villano.
 - MARPAC- check 96460, invoice dated 1/3/14, received by district 7/31/14, \$120.89.
 - Centris Group- check 24484, invoices for March and April 2014, \$2,320.20, Student Support Services.

2. The following payments had a non- original invoice used for payment:

- Physio-Control- check 96470, invoice dated 6/18/14, \$328.00. Bellport HS- M.B. Stitt
3. Confirming Purchase order- During my review of purchase orders in the month of August 2014, I have found 5 instances in which the expense was incurred prior to the purchase order being approved by the purchasing agent. I have found that the purchases were not emergency situations, and the expense date was before the purchase order date. I recommend using “open” purchase orders for vendors used frequently in this situation.
- Developmental Dis. Inst.- check 96438, p.o. 15-1420,\$10,302.64, p.o. date 8/14/14, invoice date 8/5/14, Student Support Services.
 - Islip Tutoring Services- check 96448, p.o. 15-1412, p.o. date 8/14/14, invoice date 8/8/14, \$3,162.00,Student Support Services.
 - Maxim Healthcare Services- check 96461, p.o. 15-1413, p.o. date 8/14/14, invoices dated 7/19/14 & 8/2/14, \$2,867.00, Student Support Services.
 - Reddy Consulting Svces- check 96478, p.o. 15-1418, p.o. date 8/14/14, invoice dated 7/31/14, \$1,333.33, Student Support Services.
 - Syntax- check 96487, p.o. 15-1398, p.o. date 8/12/14, invoice date 7/1/14, \$5000.00, Business office.

Number of exceptions noted: 12
Number of checks processed: 243
Error percentage: 4.93%

CC: Charles Delargy -Assistant Superintendent for Business

SUBJECT: CONCUSSION MANAGEMENT POLICY

The Board of Education of the South Country Central School District recognizes that mild traumatic brain injuries (commonly referred to as “concussions”) and head injuries are the most commonly reported injuries in children and adolescents who participate in sports and recreational activity. Therefore, the District adopts the following policy and guidelines to assist in the proper evaluation and management of head injuries, including concussions.

Any student demonstrating signs, symptoms or behaviors consistent with a concussion while participating in a school-sponsored class, extracurricular activity, or interscholastic athletic activity shall be removed from the game or activity and evaluated as soon as possible by an appropriate health care professional. In the event that there is any doubt as to whether the student has sustained a concussion, it shall be presumed that the student has been so injured until proven otherwise. The District should notify the student’s parents or guardians. The student should not return to school until released by an appropriate health care professional. The student shall not return to athletic activity until the student has been symptom-free for at least twenty-four (24) hours and has been evaluated by and received written and signed authorization from a licensed physician and, in the case of extra-class athletic activities, has received clearance from the District’s School Physician(s) to participate in such activity. The District’s School Physician(s) will make the final decision on return to activity, including physical education class and extra-class athletic activities. Any student who exhibits signs or symptoms upon return to activity must be removed from play and reevaluated by their health care provider, as well as reevaluated by the District’s School Physician(s).

All school coaches (including teachers with coaching qualifications and experience, those with temporary coaching licenses or professional coaching certificates), physical education teachers, nurses, athletic director, and certified athletic trainers who work with and/or provide instruction to students engaged in school-sponsored activities must complete, on a biennial basis, a course of instruction relating to recognizing the symptoms of concussions and monitoring and seeking proper medical treatment for students who suffer concussions. The course of instruction will include, but not be limited to: the definition of a mild traumatic brain injury or “concussion”; signs and symptoms of concussions; how such injuries may occur; preventative practices; the guidelines for return to school and school activities after a student has suffered a concussion regardless of whether the injury occurred outside of school.

The District will include on its website information related to concussions, including the definition of a mild traumatic brain injury or “concussion”; signs and symptoms of concussions; how such injuries may occur; preventative practices; the guidelines for return to school and school activities after a student has suffered a concussion regardless of whether the injury occurred outside of school. Such information will also be included in any permission form or parental consent form which may be required for a student’s participation in interscholastic athletics.

Concussion Guidelines and Procedures

1. Education

Concussion education should be provided for all physical education teachers, coaches, school nurses and athletic trainers. Education of parents should be accomplished through preseason meetings for sports and/ or information sheets provided to parents. Education should include, but not be limited to the definition of concussion, signs and symptoms of concussion, how concussions may occur, management of the injury and the protocol for return to school and return to activity or interscholastic athletics. The protocols will cover all students returning to school after suffering a concussion regardless if the accident occurred outside of school or while participating in a school activity.

2. Concussion Management Team

The District will assemble a Concussion Management Team (CMT). The CMT will consist of an athletic trainer, Athletic Director, school nurse and one health/physical education teacher. The District’s CMT should coordinate training for all physical education teachers, coaches and parents. Training should be mandatory for all coaches, assistant coaches and volunteer coaches that work with these student athletes regularly. In addition, information related to concussions should also be included at parent meetings or in information provided to parents at the beginning of sports seasons. Parents need to be aware of the school district’s policy and how these injuries will ultimately be managed by school officials.

Training should include: signs and symptoms of concussions, post-concussion and second impact syndromes, return to play and school protocols, and available area resources for concussion management and treatment. Particular emphasis should be placed on the fact that no athlete will be allowed to return to play the day of injury and also that all athletes should obtain appropriate medical clearance prior to returning to play or school. The School Physician(s) will act as a liaison for any student returning to school and/or play following a concussion. The School Physician(s) will review and/or design an appropriate plan for the student while the student is recovering.

Concussion Management Protocol

1. Neurocognitive Testing

Neurocognitive testing is a specialized evaluation that is primarily concerned with learning in relationship to brain function. Neurocognitive testing consists of assessing verbal skills, visual abilities, processing speed, attention, executive functions, verbal and visual memory and reaction time. Neurocognitive testing is one of the initial steps in the assessment of concussion and in assessing cognitive strengths and weaknesses. In the majority of cases, neurocognitive testing is used to assist RTP (return to play) decisions and is not done until the athlete is symptom free. However, there may be persons (e.g., child and adolescent athletes) in whom testing is performed early on after the concussion while the athlete is still symptomatic to assist in determining the proper course of management. However, neurocognitive testing should not be the sole basis of management decisions for the concussed athlete. Although in most cases cognitive recovery largely overlaps with the time course of symptom recovery, it has been demonstrated that cognitive recovery may occasionally precede or more commonly follow clinical symptom resolution suggesting that the assessment of cognitive function should be an important component in any RTP protocol. Consequently, once cognitive functions have been assessed, appropriate rehabilitation methods to restore or compensate for any impaired functions can be implemented and informed decisions can be made and RTP protocols can be initiated.

NOTE: For the purpose of baseline comparisons, the District will coordinate neurocognitive testing for all grade 7-12 students registering for a contact sport.

2. Return to Play

Return to play following a concussion involves a stepwise progression once the individual is symptom free. There are many risks to premature return to play including: a greater risk for a second concussion because of a lower concussion threshold, second impact syndrome (abnormal brain blood flow that can result in death), exacerbation of any current symptoms, and possibly increased risk for additional injury due to alteration in balance. These NYSPHAA current Returns to Play recommendations are based on the most recent international expert opinion.* No student athlete should return to play while symptomatic. Students are prohibited from returning to play the day the concussion is sustained. If there is any doubt as to whether a student has sustained a concussion, it should be treated as a concussion. Once the student athlete is symptom free at rest for 24 hours and has a signed release by the student's private treating physician, she/he may begin the return to play progression below (provided there are no other mitigating circumstances).

- Day 1: 24-hours of being symptom free following MD clearance, no physical activity
- Day 2: Light aerobic exercise
- Day 3: Non-contact sport specific exercise, light resistance training
- Day 4: Non-contact training drills with the team, more complex training drills, increase coordination and cognitive load
- Day 5: Full contact practice, resume normal activity under direct supervision of athletic trainer

Each step should take 24 hours so that an athlete would take approximately one week to proceed through the full rehabilitation protocol once they are asymptomatic at rest and with provocative exercise. If any post-concussion symptoms occur while in the stepwise program, then the student should drop back to the previous asymptomatic level and try to progress again after a further 24-hour period of rest has passed.

Adoption Date:

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 10/22/2014

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

DATE MATERIAL SUBMITTED: 10/10/2014

CATEGORY OF ITEM: Action

TITLE: *CSE, SCSE & CPSE Recommendations*

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

G.1.

CSE/SCSE	112500001	CSE/SCSE	122230212
CSE/SCSE	091770011	CSE/SCSE	071100000
CSE/SCSE	122231522	CSE/SCSE	122231523
CSE/SCSE	122230149	CSE/SCSE	122230261
CSE/SCSE	120960001	CSE/SCSE	092430020
CSE/SCSE	122231663	CSE/SCSE	070670000
CSE/SCSE	122231665	CSE/SCSE	122230344
CSE/SCSE	122231601	CSE/SCSE	007601317
CSE/SCSE	060550000	CSE/SCSE	007601438
CSE/SCSE	071290003	CSE/SCSE	122231366
CSE/SCSE	121100001	CSE/SCSE	122231599
CSE/SCSE	006801348	CSE/SCSE	007600670
CSE/SCSE	006801221	CSE/SCSE	052580000
CSE/SCSE	081190000	CSE/SCSE	052030000
CSE/SCSE	006701958	CSE/SCSE	070590003
CSE/SCSE	122230166	CSE/SCSE	006701429
CSE/SCSE	052240003	CSE/SCSE	007601068
CSE/SCSE	006701912	CSE/SCSE	007600881
CSE/SCSE	111920003	CSE/SCSE	102380008

G.2.

CPSE	122231445	CPSE	122231444
CPSE	122231459	CPSE	122231227
CPSE	122231446	CPSE	122231475
CPSE	122231135	CPSE	122231136

BOARD OF EDUCATION
 Chris Picini, President
 Carol Herrmann, Vice President
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 Julio Morales
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SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT



STUDENT SUPPORT SERVICES

Dr. Donna J. Martuge
 Director

Ms. Kerry Carson
 Assistant Director

2714 Montauk Highway
 Brookhaven, NY 11719
 (631) 730-1781 FAX (631) 286-4914
www.southcountry.org

BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: October 22, 2014
OFFICE OF ORIGIN: Student Support Services
DATE MATERIAL SUBMITTED: October 9, 2014
CATEGORY OF ITEM: Action
TITLE: CSE/SCSE Recommendations

CSE/SCSE RECOMMENDATIONS

Date	Location:	# of Students
10.15.14	Bellport High School	1
10.08.14	Verne W. Critz	1
10.06.14	Verne W. Critz	1
10.01.14	Frank P. Long Kreamer Street Verne W. Critz	4 1 1
09.30.14	Verne W. Critz Bellport Middle School	2 5
09.29.14	Student Support Services Bellport Middle School	1 1
09.28.14	Bellport High School	1
09.23.14	Student Support Services	4
09.19.14	Bellport High School	8
09.18.14	Bellport High School	7

BACKGROUND RATIONALE: Recommendation of the CSE/SCSE

A tradition of quality... A future of excellence

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 10/22/14

OFFICE OF ORIGIN: Student Support Services, Southaven School

DATE MATERIAL SUBMITTED: 10/09/14

CATEGORY OF ITEM: Action

TITLE: CPSE Recommendations

STAFF RECOMMENDATION:

Date of CPSE meeting	No. of Students
9/29/14	2
9/30/14	2
10/7/14	4

BACKGROUND RATIONALE: Recommendations of the CPSE

Not an official record; subject to change

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT

Memo To: Dr. Joseph Giani, Superintendent of Schools
From: Nelson C. Briggs, Assistant Superintendent for Human Resources
Date: October 15, 2014
Subject: Human Resources Personnel Changes **October 22, 2014**

Administration recommends approval of the following changes in Personnel:

H.1 Approve Resignations/Leave of Absences

Resignations					
No.	Unit	Name	Assignment	Effective Date	Reason
1.1	NC		Guard Substitute	09/19/14	Accepted another position
1.2	BTAA		Special Education Aide/BRK	10/02/14	Recalled to Teaching Assistant Position
Leave of Absences					
No.	Unit	Name	Assignment	Effective Date	Reason
1.3	BTA		Teacher-Elementary/KRM	09/26/14-12/5/14	FMLA/Child rearing
1.4	BTA		Teacher-Special Education/BRK & Chairperson	11/17/14-12/19/14	FMLA/Child bearing
1.5	BTA		Teacher-Special Education-BHS	12/1/14-06/30/15	Medical
1.6	BTA		Teacher-English/BHS	09/2/14-11/21/14	FMLA
1.7	BTA		Teacher-English/BHS	11/22/14-06/30/15	LOA

H.2 Approve Recalls

No.	Unit	Name	Assignment	Effective Date	Reason
2.1	BTAA		Teaching Assistant/BHS	10/02/14	Replacing
2.2	BTAA		Teaching Assistant/BHS	10/23/14	Replacing
2.3	BTAA		Teaching Assistant/BMS	10/23/14	Replacing

H.3 Approve Long-Term Substitutes

Full-Time Substitutes						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
3.1	BTA		Teacher- Special Education/BHS	09/1/14-06/30/15	\$55,343 (M1 prorated w/ benefits)	
3.2	BTA		Teacher-English/BHS	09/2/14-06/30/15	\$55,343 (M1 prorated w/ benefits)	

H.4 Approve Instructional Appointments

Part-Time					
No.	Unit	Name	Assignment	Effective Date	Salary
4.1	BTA		Teacher-Physical Education/BHS (.1 Adaptive PE class/every other day)	09/8/14-06/26/15	\$5,795.40 (M2 prorated)

H.5 Approve Non-Instructional Appointments

Full-Time						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
5.1	BTAA		Special Education Aide 1:1/BRK	10/23/14	\$13.22/hr.	
5.2	BTAA		Special Education Aide 1:1/BMS	10/23/14	\$13.22/hr.	
5.3	BTAA		Special Education Aide 1:1/BMS	10/23/14	\$13.22/hr.	

H.6 Approve Change In Assignments

No.	Unit	Name	Assignment	Effective Date	Salary
6.1	NC		Building Substitute/BHS (change due to reduction in periods taught)	09/8/14-06/26/15	\$100.63/day (prorated from \$115)

H.7 Approve Additional Work

Extra Coverage					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
7.1	BTA		Teacher-Music/Orchestra -.1 FTE extra coverage (every other day)-BMS	10/23/14-6/26/15	\$5,919 (16 2/3% of M30/5 prorated)
7.2	BTA		Teacher-Music/Band -.1 FTE extra coverage (every other day)-BMS	10/23/14-6/26/15	\$3,960 (16 2/3% of B/1 prorated)
Mentor/Mentees Title IIA Grant					
No.	Unit	Mentor	Mentee/Assignment	Effective Dates	Stipend
7.3	BTA		/Teacher Elementary (Bilingual)-BRK (Change in Mentee)	10/23/14-6/30/15	\$1,705
7.4	BTA		/Social Worker-BRK	10/23/14-6/30/15	\$1,705

6th Grade Material Preparation

No.	Unit	Name	Assignment	Effective Date	Salary
7.5	BTA		Not to exceed a total of 7 hours	10/23/14-TBD	\$50.00/hr.
7.6	BTA		Not to exceed a total of 7 hours	10/23/14-TBD	\$50.00/hr.
7.7	BTA		Not to exceed a total of 7 hours	10/23/14-TBD	\$50.00/hr.
7.8	BTA		Not to exceed a total of 7 hours	10/23/14-TBD	\$50.00/hr.

H.8 Approve Extra Duty Assignments

Clubs					
No.	Unit	Name	Assignment	Effective Date	Stipend
8.1	BTA		Chamber Orchestra/BMS		\$1,504
8.2	BTA		Jazz Ensemble/BMS		\$2,150
8.3	BTA		Musical - Choreographer/BMS		N/A
8.4	BTA		Musical - Choreographer/BMS		\$2,150

Enrichment					
No.	Unit	Name	Assignment	Effective Date	Stipend
8.5	BTA		Astronomy Club (Fall) - Not to exceed 9 sessions		\$55/session
8.6	BTA		Astronomy Club (Spring) - Not to exceed 9 sessions		\$55/session
8.7	BTA		Built it Festival (Fall) - Not to exceed 9 sessions		\$55/session
8.8	BTA		Chess Club (Fall) - Not to exceed 9 sessions		\$55/session
8.9	BTA		Chess Club (Spring) - Not to exceed 9 sessions		\$55/session
8.10	BTA		Comic Strip Creations (Spring) - Not to exceed 9 sessions		\$55/session
8.11	BTA		Gardening Club (Fall) - Not to exceed 9 sessions		\$55/session
8.12	BTA		Gardening Club (Spring) - Not to exceed 9 sessions		\$55/session
8.13	BTA		Healthy Snack Making (Fall) - Not to exceed 9 sessions		\$55/session
8.14	BTA		Healthy Snack Making (Spring) - Not to exceed 9 sessions		\$55/session
8.15	BTA		Homework Club (Fall) - 1 of 2 - Not to exceed 9 sessions		\$55/session
8.16	BTA		Homework Club (Fall) - 2 of 2 - Not to exceed 9 sessions		\$55/session
8.17	BTA		Homework Club (Spring) - 1 of 2 - Not to exceed 9 sessions		\$55/session
8.18	BTA		Homework Club (Spring) - 2 of 2 - Not to exceed 9 sessions		\$55/session
8.19	BTA		Intro to Spanish (Fall) - Not to exceed 9 sessions		\$55/session
8.20	BTA		Intro to Spanish (Spring) - Not to exceed 9 sessions		\$55/session
8.21	BTA		Math Olympiad (Fall & Spring) - 1 of 3 - Not to exceed 23 sessions		\$55/session
8.22	BTA		Math Olympiad (Fall & Spring) - 2 of 3 - Not to exceed 23 sessions		\$55/session
8.23	BTA		Math Olympiad (Fall & Spring) - 3 of 3 - Not to exceed 23 sessions		\$55/session
8.24	BTA		Newspaper Club Who's News (Fall) - 1 of 2 - Not to exceed 9 sessions		\$55/session
8.25	BTA		Newspaper Club Who's News (Fall) - 2 of 2 - Not to exceed 9 sessions		\$55/session
8.26	BTA		Newspaper Club Who's News (Spring) - 1 of 2 - Not to exceed 9 sessions		\$55/session
8.27	BTA		Newspaper Club Who's News (Spring) - 2 of 2 - Not to exceed 9 sessions		\$55/session
8.28	BTA		Reader's Theatre (Fall) - Not to exceed 9 sessions		\$55/session
8.29	BTA		Reader's Theatre (Spring) - Not to exceed 9 sessions		\$55/session
8.30	BTA		Seasonal Clay Creations (Fall) - Not to exceed 9 sessions		\$55/session
8.31	BTA		Seasonal Clay Creations (Spring) - Not to exceed 9 sessions		\$55/session
8.32	BTA		SWAT (Fall) Students working together to advance technology - Not to exceed 9 sessions		\$55/session
8.33	BTA		SWAT (Spring) Students working together to advance technology - Not to exceed 9 sessions		\$55/session
8.34	BTA		Substitute Teacher as needed		\$55/session
8.35	BTA		Substitute Teacher as needed		\$55/session
8.36	BTA		Substitute Teacher as needed		\$55/session
8.37	BTA		Substitute Teacher as needed		VOL

H.9 Approve Salary Schedule Changes/Adjustments

No.	Unit	Position/Building	Effective Date	From	To
9.1	BTA	Teacher/BHS	09/01/14	\$63,180 (M30/2)	\$65,795 (M45/2)
9.2	BTA	Teacher/BHS	09/01/14	\$81,470 (M60/7)	\$84,081 (M75/7)
9.3	BTA	Teacher/BHS	09/01/14	\$78,857 (M45/7)	\$81,470 (M60/7)
9.4	BTA	Teacher/BMS	09/01/14	\$57,954 (M/2)	\$60,568 (M15/2)
9.5	BTA	Teacher/FPL	10/01/14	\$76,245 (M45/6)	\$78,857 (M60/6)
9.6	BTA	Teacher/FPL	09/01/14	\$71,019 (M30/5)	\$73,632 (M45/5)
9.7	BTA	Teacher/FPL	09/01/14	\$97,622 (M60/13)	\$100,234 (M75/13)

H.10 Approve Substitutes

No.	Unit	Name	Assignment	Effective Date	Rate of Pay
10.1	NC		Substitute Administrator	10/23/14-06/30/15	\$400.00/day
10.2	NC		Substitute Administrator	10/23/14-06/30/15	\$400.00/day
10.3	NC		Substitute Administrator	10/23/14-06/30/15	\$400.00/day
10.4	NC		Substitute Administrator	10/23/14-06/30/15	\$400.00/day
10.5	NC		Substitute Aide-DSW	10/23/14-06/26/15	\$9.00/hr.
10.6	NC		Substitute Aide-DSW	10/23/14-06/26/15	\$9.00/hr.
10.7	NC		Substitute Aide-DSW	10/23/14-06/26/15	\$9.00/hr.

H.10 Approve Substitutes Cont'd

<i>No.</i>	<i>Unit</i>	<i>Name</i>	<i>Assignment</i>	<i>Effective Date</i>	<i>Rate of Pay</i>
10.8	NC		Substitute Teaching Assistant-DSW	9/19/14-06/26/15	\$9.75/hr.
10.9	NC		Guard Substitute-DSW	10/23/14-06/30/15	\$19.00/hr.
10.10	NC		Guard Substitute-DSW	10/23/14-06/30/15	\$19.00/hr.
10.11	NC		Guard Substitute-DSW	10/23/14-06/30/15	\$19.00/hr.
10.12	NC		Substitute Custodial Worker-DSW	10/23/14-06/30/15	\$11.00/hr.

LEGEND

<u>Schools/Buildings</u>		<u>Unit/Group</u>	
BHS = Bellport High School	VWC = Verne W. Critz Elementary	BTA = Teachers	CSEA = Clerical/B&G/Nurses
BMS = Bellport Middle School	SHS = South Haven School	BTAA = TA/Aides/Monitors	STU = Student Worker
FPL = Frank P. Long Intermediate	SSS = Student Support Services	SCAA = Directors/Principals/AP	VOL = Volunteer
BRK = Brookhaven Elementary	DSW = District Wide	SEC = Security	NC = Non Contractual

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: October 22, 2014

OFFICE OF ORIGIN: Business Office

DATE MATERIAL SUBMITTED: October 14, 2014

CATEGORY OF ITEM: Action

1. Donation from Donorschoose.org for Frank P. Long
2. Discards from Kreamer Street Library
3. MOA with CSEA Re.: "Roll over" the contract for 2014-2015.
4. Consultant Service Agreement with Crystal Investigations, Inc.

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

Give Mrs. Messina a high five! Mrs. Messina recently earned funding at DonorsChoose.org for a classroom project called "Literacy Instantly in Your Hands". 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. Messina's classroom.

1. Lexmark MS312dn Monochrome Printer quantity 1, \$142.51 each

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

If Mrs. Messina 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. Messina inspired donations from:

Anonymous (New York) *has given to your school 3+ times!
James Bunting (Rockford, IL)
J.Crew Cares

See why these donors gave at
<http://www.donorschoose.org/project/literacy-instantly-in-your-hands/1342788/>.

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

TO: South Country CSD Board of Education

FROM: Chris Belford *CB se*
Kreamer Street Elementary School Library

DATE: September 30, 2014

RE: Library Book Discards

Attached is a list of damaged and outdated books that I would like to remove from the Kreamer Library collection and distribute to our students and staff. In addition, this list contains 151 titles that have been marked lost over the last 7 years and retained in the collection in hopes they would be returned to no avail.

In the past, I have given each student a book to take home to keep and have distributed books that are no longer viable for check out to classroom teachers. Please inform me as to whether I have your approval to do so again.

Thank you.

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

African animals ABC : an alphabet safari (Removed: 1)

Author: Schuette, Sarah L., 1976- LCCN: 2002-15064 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
591.96 SCH	3XPCG00042594R	\$16.95	8/22/2005	cbelford

Was Lost on 6/21/2013 -- Deleted

The airplane alphabet book (Removed: 1)

Author: Pallotta, Jerry. LCCN: 96-11360 Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
629.133 PAL	T 30238		12/10/1999	cbelford

Was Available -- Weeded

Alexander and the terrible, horrible, no good, very bad day (Removed: 1)

Author: Viorst, Judith. ISBN: 0-689-71173-5 (pbk.) Published: 1987

Call Number	Barcode	Price	Acquired	Removed By
E VIO	3XPCG00045330I	\$11.96	11/9/2009	cbelford

Was Lost on 6/21/2013 -- Weeded

Alligator wedding (Removed: 1)

Author: Jewell, Nancy. LCCN: 2009-5263 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
E JEW	3XPCG00045564R	\$15.29	7/28/2010	cbelford

Was Lost on 6/21/2013 -- Weeded

Alphabet circus (Removed: 1)

Author: written by Melissa Caudle, Brad Caudle. ISBN: 1-878489-42-9 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
428.1 ALP	3XPCG00044575S	\$19.99	7/18/2008	cbelford

Was Lost on 6/21/2013 -- Weeded

Alphabet rescue (Removed: 1)

Author: Wood, Audrey. LCCN: 2005-32382 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
E WOO	3XPCG00043468S	\$13.59	7/30/2007	cbelford

Was Lost on 12/6/2012 -- Weeded

Amazing animals (Removed: 1)

Author: [project coordinator, Jordan McGill]. LCCN: 2011-20309 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
743.6 AMA	3XPCG00046926U	\$20.04	7/20/2012	cbelford

Was Lost on 6/21/2013 -- Weeded

Anansi's party time (Removed: 1)

Author: Kimmel, Eric A. LCCN: 2007-2206 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
398.2 KIM	3XPCG00045577V	\$15.26	7/28/2010	cbelford

Was Lost on 9/20/2012 -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

Animal masquerade (Removed: 1)

Author: Dubuc, Marianne, 1980- ISBN: 978-1-55453-782-2 (trade) Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
E DUB	3XPCG00046932R	\$14.46	7/20/2012	cbelford

Was Lost on 6/14/2013 by Goyco, Brianna Amber (Student: P111040002) - fine was satisfied -- Weeded

Apples (Removed: 1)

Author: Burckhardt, Ann, 1933- LCCN: 96-26564 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
641.3 BUR	T 30245		12/10/1999	cbelford

Was Available -- Weeded

Armored vehicles in action (Removed: 1)

Author: Jackson, Kay, 1959- LCCN: 2008-36663 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
623.7 JAC	3XPCG00045592S	\$13.96	7/28/2010	cbelford

Was Lost on 6/13/2012 -- Deleted

A baby polar bear story (Removed: 1)

Author: Rustad, Martha E. H. (Martha Elizabeth Hillman), 1975- LCCN: 2010-53927 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
599.786 RUS	3XPCG00046954V	\$18.54	7/20/2012	cbelford

Was Lost on 12/3/2013 -- Deleted

Back to front and upside down (Removed: 1)

Author: Alexander, Claire. LCCN: 2011-49479 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
E ALE	3XPCG00047565U	\$13.65	7/18/2013	cbelford

Was Lost on 12/2/2013 -- Weeded

Balto (Removed: 1)

Author: Universal Pictures ; produced by Steve Hickner ; directed by Simon Wells ; ISBN: 0-7832-1857-5 Published: 1992

screenplay by Cliff Ruby & Elana Lesser and David Steven Cohen & Roger S.H.

Call Number	Barcode	Price	Acquired	Removed By
VC F BAL	3XPCG00008347P		10/5/1999	cbelford

Was Lost on 6/21/2013 -- Weeded

Beagles are the best! (Removed: 1)

Author: Landau, Elaine. LCCN: 2008-46789 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
636.753 LAN	3XPCG00046289W	\$18.95	7/19/2011	cbelford

Was Lost on 3/1/2013 by Umanzor-Ramirez, Vidal S (Student: P091400005) - fine was satisfied -- Weeded

Bearded dragons (Removed: 1)

Author: Sirota, Lyn A., 1963- LCCN: 2009-40 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
597.95 SIR	3XPCG00046290O	\$17.99	7/19/2011	cbelford

Was Lost on 11/25/2013 by Hernandez, Ashton (Student: P091250002) - payment pending -- Deleted

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

Beauty and the beast : the graphic novel (Removed: 1)

Author: Dahl, Michael. LCCN: 2008-6719 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
398.2 DAH	3XPCG00047571R	\$18.04	7/18/2013	cbelford

Was Lost on 5/20/2014 by Manna, Sophia Bella (Student: P102300010) -- Weeded

Beetles (Removed: 1)

Author: Rissman, Rebecca. LCCN: 2011-38870 Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
595.76 RIS	3XPCG00047576W	\$18.43	7/18/2013	cbelford

Was Lost on 12/16/2013 -- Deleted

Beni's first Chanukah (Removed: 1)

Author: Zalben, Jane Breskin. LCCN: 86-33634 Published: 1988

Call Number	Barcode	Price	Acquired	Removed By
E ZAL	3XPCG00040923L	\$11.66	1/23/2002	cbelford

Was Available -- Weeded

Benjamin Franklin : revolutionary inventor (Removed: 1)

Author: Higgins, Maria Mihalik. LCCN: 2007-3629 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
B FRANKLIN	3XPCG00043906P	\$5.06	11/21/2007	cbelford

Was Lost on 6/21/2013 -- Weeded

The Berenstain Bears. Kindness, caring and sharing (Removed: 1)

Author: Agogo Entertainment ; Nelvana. ISBN: 1-43590040-5 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F BER	3XPCG00046220H	\$9.95	7/18/2011	cbelford

Was Lost on 6/21/2013 -- Weeded

The big book of America (Removed: 1)

Author: Hicks, Roger (Roger William) LCCN: 93-85538 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
973 HIC	3XPCG00007886W	\$9.84	10/5/1999	cbelford

Was Available -- Weeded

Biscuit takes a walk (Removed: 1)

Author: Capucilli, Alyssa Satin, 1957- LCCN: 2008-11725 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
E CAP	3XPCG00046320I	\$14.44	7/19/2011	cbelford

Was Lost on 9/19/2012 -- Weeded

A blue butterfly : a story about Claude Monet (Removed: 1)

Author: Le Tord, Bijou. LCCN: 94-38779 Published: 1995

Call Number	Barcode	Price	Acquired	Removed By
759.4 LE	3XPCG00040309J	\$14.41	8/16/2000	cbelford

Was Available -- Weeded

The boat alphabet book (Removed: 1)

Author: Pallotta, Jerry. LCCN: 97-39442 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
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Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

623.8 PAL T 30229 12/10/1999 cbelford
Was Available -- Weeded

Bone soup (Removed: 1)

Author: Evans, Cambria. LCCN: 2008-1862 Published: 2008
Call Number Barcode Price Acquired Removed By
398.2 EVA 3XPCG00045643P \$13.60 7/28/2010 cbelford
Was Lost on 6/21/2013 -- Weeded

The boy who loved words (Removed: 1)

Author: Schotter, Roni. LCCN: 2005-10850 Published: 2006
Call Number Barcode Price Acquired Removed By
E SCH 3XPCG00047589- \$15.34 7/18/2013 cbelford
Was Lost on 1/10/2014 -- Weeded

Brown, fierce, and furry (Removed: 1)

Author: Butterfield, Moira, 1961- LCCN: 96-32111 Published: 1997
Call Number Barcode Price Acquired Removed By
599.78 BUT 3XPCG00030803H \$6.00 12/15/1999 cbelford
Was Available -- Weeded

Buffalo before breakfast (Removed: 1)

Author: Osborne, Mary Pope. LCCN: 98-37089 Published: 1999
Call Number Barcode Price Acquired Removed By
F OSB 3XPCG00040734L \$12.95 8/6/2001 cbelford
Was Lost on 4/10/2014 by Schulz, Ashley Anita (Student: P121740006) - fine was satisfied -- Weeded

The bug in teacher's coffee and other school poems (Removed: 1)

Author: Dakos, Kalli. LCCN: 98-54209 Published: 1999
Call Number Barcode Price Acquired Removed By
811 DAK 3XPCG00040126G \$16.08 3/3/2000 cbelford
Was Available -- Weeded

Caring for your dog (Removed: 1)

Author: Zobel, Derek, 1983- LCCN: 2010-11390 Published: 2011
Call Number Barcode Price Acquired Removed By
636.7 ZOB 3XPCG00047005J \$16.51 7/20/2012 cbelford
Was Lost on 2/25/2014 -- Deleted

Cats (Removed: 1)

Author: Creese, Sarah. ISBN: 978-1-84879-757-4 (trade) Published: 2011
Call Number Barcode Price Acquired Removed By
636.8 CRE 3XPCG00047015K \$3.44 7/20/2012 cbelford
Was Lost on 12/13/2012 -- Weeded

Chicken said, "Cluck!" (Removed: 1)

Author: Grant, Judyann. LCCN: 2001-24016 Published: 2008
Call Number Barcode Price Acquired Removed By
E ACK 3XPCG00030170E \$10.00 5/24/2010 cbelford
Was Lost on 6/14/2012 -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

A child's calendar : poems (Removed: 1)

Author: Updike, John. LCCN: 98-46166 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
811 UPD	3XPCG00040022B	\$16.10	11/18/1999	cbelford

Was Available -- Weeded

Chuckle squad : jokes about classrooms, sports, food, teachers, and other (Removed: 1)

Author: Dahl, Michael. LCCN: 2010-25044 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
818 CHU	3XPCG00046359U	\$17.99	7/19/2011	cbelford

Was Lost on 6/13/2012 -- Weeded

Clatter bash! : a Day of the Dead celebration (Removed: 1)

Author: Keep, Richard Cleminson. LCCN: 2004-2201 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
E KEE	3XPCG00042628P	\$13.56	8/22/2005	cbelford

Was Lost on 6/21/2013 -- Weeded

Clouded leopards (Removed: 1)

Author: Marks, Jennifer, 1979- LCCN: 2010-2797 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
599.75 MAR	3XPCG00046370N	\$17.99	7/19/2011	cbelford

Was Lost on 6/21/2013 -- Deleted

Clownfish (Removed: 1)

Author: McDowell, Pamela. LCCN: 2010-50415 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
597 MCD	3XPCG00047029P	\$19.04	7/20/2012	cbelford

Was Lost on 11/27/2013 by Schulz, Ashley Anita (Student: P121740006) -- Deleted

Cody (Removed: 1)

Author: Miles, Ellen. ISBN: 978-0-545-08350-8 (pbk.) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
F MIL	3XPCG00047030H	\$10.41	7/20/2012	cbelford

Was Lost on 12/16/2013 by Brister, Kenneth Cole (Student: P113260005) -- Weeded

Colorful goldfish (Removed: 1)

Author: Kawa, Katie. LCCN: 2010-53769 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
639.3 KAW	3XPCG00047031I	\$13.41	7/20/2012	cbelford

Was Lost on 11/25/2013 by Hernandez, Ashton (Student: P091250002) - payment pending -- Weeded

Cows (Removed: 1)

Author: McDonald, Mary Ann. LCCN: 96-46139 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
636.2 MCD	3XPCG00032841L	\$9.00	12/15/1999	cbelford

Was Available -- Weeded

The coyote (Removed: 1)

Author: Mattern, Joanne, 1963- LCCN: 98-6342 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
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Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

599.77 MAT 3XPCG00041154I \$15.95 8/22/2002 cbelford
Was Available -- Weeded

Crafts to make in the spring (Removed: 1)

Author: Ross, Kathy (Katharine Reynolds), LCCN: 97-24644 Published: 1998
1948-

Call Number	Barcode	Price	Acquired	Removed By
745.5 ROS	3XPCG00040948S	\$18.68	1/23/2002	cbelford

Was Lost on 6/20/2013 -- Weeded

Crawl low under smoke (Removed: 1)

Author: Raatma, Lucia. LCCN: 98-46538 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
628.9 RAA	3XPCG00042434K	\$14.95	12/6/2004	cbelford

Was Available -- Weeded

Crayfish (Removed: 1)

Author: Schaefer, Lola M., 1950- LCCN: 2001-3281 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
595.3 SCH	3XPCG00041303E	\$11.96	12/23/2002	cbelford

Was Lost on 9/11/2012 -- Deleted

Creepy carrots! (Removed: 1)

Author: Reynolds, Aaron, 1970- LCCN: 2010-35099 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
E REY	3XPCG00047625R	\$15.34	7/18/2013	cbelford

Was Lost on 9/18/2014 by Cancino, Porsha Renee (Student: P122230056) -- Weeded

Crunch time (Removed: 1)

Author: Grace, N. B. LCCN: 2007-921150 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
F GRA	3XPCG00044943R	\$9.66	7/27/2009	cbelford

Was Lost on 4/15/2013 -- Weeded

Curious cats (Removed: 1)

Author: Kawa, Katie. LCCN: 2010-53767 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
636.8 KAW	3XPCG00047053M	\$13.41	7/20/2012	cbelford

Was Lost on 4/18/2013 -- Weeded

Dance at Grandpa's : adapted from the Little house books by Laura Ingalls (Removed: 1)

Author: illustrated by Renée Graef. LCCN: 93-24535 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00003954O		10/5/1999	cbelford

Was Available -- Weeded

Danger : the dog yard cat (Removed: 1)

Author: Riddles, Libby. ISBN: 978-0-934007-09-2 Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
E RID	3XPCG00032856R	\$15.00	4/25/2007	cbelford

Was Available -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

Dear children of the earth : a letter from home (Removed: 2)

Author: Schimmel, Schim, 1954- LCCN: 93-47672 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E SCH	3XPCG00030036F	\$13.00	10/5/1999	cbelford
Was Available -- Weeded				
E SCH	3XPCG00032319L	\$13.00	1/6/2005	cbelford
Was Available -- Weeded				

The deer in the wood : adapted from the little house books by Laura Ingall (Removed: 1)

Author: illustrated by Renée Graef. LCCN: 94-18684 Published: 1995

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00003956Q		10/5/1999	cbelford
Was Available -- Weeded				

Diary of a wimpy kid : dog days (Removed: 2)

Author: Kinney, Jeff. LCCN: 2009-24953 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F KIN	3XPCG00030914K	\$15.86	1/23/2012	cbelford
Was Lost on 1/8/2013 -- Weeded				
F KIN	3XPCG00046405M	\$15.86	7/19/2011	cbelford
Was Lost on 4/15/2013 by Lyon, Zachary (Student: P101200005) -- Weeded				

Dingoes at dinnertime (Removed: 1)

Author: Osborne, Mary Pope. LCCN: 99-40598 Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
F OSB	3XPCG00040954P	\$12.95	1/23/2002	cbelford
Was Lost on 6/21/2013 -- Weeded				

Dinosaurs alive and well! : a guide to good health (Removed: 1)

Author: Brown, Laurene Krasny. ISBN: 978-0-316-11009-9 Published: 1990

Call Number	Barcode	Price	Acquired	Removed By
613 BRO	3XPCG00041307I	\$9.46	12/23/2002	cbelford
Was Available -- Weeded				

Dirt bikes (Removed: 1)

Author: David, Jack, 1968- LCCN: 2007-40561 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
629.227 DAV	3XPCG00044962S	\$13.96	7/27/2009	cbelford
Was Lost on 9/5/2012 -- Deleted				

Dirt movers (Removed: 1)

Author: Kalman, Bobbie. LCCN: 94-34783 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
624.1 KAL	3XPCG00031054G		10/29/1999	cbelford
Was Available -- Weeded				

DK student atlas (Removed: 1)

Author: [Dorling Kindersley Cartography]. LCCN: 97-45730 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
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9/30/2014 - Copies Removed: 250

REF 912 STU 3XPCG00031049K 10/29/1999 cbelford
Was Lost on 6/21/2013 -- Weeded

Doggie duties (Removed: 1)

Author: Armentrout, David, 1962- LCCN: 2010-5365 Published: 2011
Call Number Barcode Price Acquired Removed By
636.7 ARM 3XPCG00047073O \$12.51 7/20/2012 cbelford
Was Lost on 10/11/2012 -- Deleted

Dolphins (Removed: 1)

Author: Everts, Tammy, 1970- LCCN: 95-35172 Published: 1995
Call Number Barcode Price Acquired Removed By
599.53 EVE 3XPCG00040321D \$16.97 8/16/2000 cbelford
Was Available -- Weeded

Don't spill the beans! (Removed: 1)

Author: Schoenherr, Ian. LCCN: 2008-42363 Published: 2010
Call Number Barcode Price Acquired Removed By
E SCH 3XPCG00045708R \$14.44 7/28/2010 cbelford
Was Lost on 3/7/2014 by Darius, Kellyn Ruth-Marie (Student: P122230013) - fine was satisfied -- Weeded

Drawing manga insects (Removed: 1)

Author: Nishida, Masaki, 1960- LCCN: 2007-2090 Published: 2008
Call Number Barcode Price Acquired Removed By
741.5 NIS 3XPCG00044558T \$17.95 7/16/2008 cbelford
Was Lost on 6/19/2012 -- Weeded

Easter egg dash! (Removed: 1)

Author: Sander, Sonia. ISBN: 978-1-41694183-5 (board : toy) Published: 2010
Call Number Barcode Price Acquired Removed By
E SAN 3XPCG00046420J \$6.79 7/19/2011 cbelford
Was Lost on 9/18/2014 by Perez, Christopher Anthony (Student: P122231163) -- Weeded

Eggs! : life on a chicken farm (Removed: 1)

Author: Owen, Ruth, 1967- LCCN: 2011-22782 Published: 2012
Call Number Barcode Price Acquired Removed By
636.5 OWE 3XPCG00047088U \$18.21 7/20/2012 cbelford
Was Lost on 9/19/2012 -- Deleted

Elephants (Removed: 1)

Author: Wexo, John Bonnett. ISBN: 1-888153-42-3 Published: 1999
Call Number Barcode Price Acquired Removed By
599.67 WEX 3XPCG00042150F \$13.56 8/26/2004 cbelford
Was Available -- Weeded

Face to face with gorillas (Removed: 1)

Author: Nichols, Michael. LCCN: 2008-23002 Published: 2009
Call Number Barcode Price Acquired Removed By
599.884 NIC 3XPCG00045727S \$14.40 7/28/2010 cbelford
Was Lost on 2/4/2013 -- Deleted

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Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

Fall harvest (Removed: 1)

Author: Saunders-Smith, Gail. LCCN: 97-29800 Published: 1998
Call Number Barcode Price Acquired Removed By
631.5 SAU 3XPCG00031924M 12/9/1999 cbelford
Was Available -- Weeded

Farm animals (Removed: 1)

Author: Dickmann, Nancy. LCCN: 2009-52336 Published: 2011
Call Number Barcode Price Acquired Removed By
636 DIC 3XPCG00047098V \$16.54 7/20/2012 cbelford
Was Lost on 10/24/2012 -- Deleted

The fire station (Removed: 1)

Author: Munsch, Robert N., 1945- ISBN: 1-55037-170-3 Published: 1991
Call Number Barcode Price Acquired Removed By
E MUN 3XPCG000030219 \$7.87 10/5/1999 cbelford
Was Available -- Weeded

Fishing for a dream : ocean lullabies and night verses (Removed: 1)

Author: collected and illustrated by Kate Kiesler. LCCN: 99-11182 Published: 1999
Call Number Barcode Price Acquired Removed By
782.4215 FIS 3XPCG00040147J \$13.60 3/3/2000 cbelford
Was Available -- Weeded

Five creatures (Removed: 1)

Author: Jenkins, Emily, 1970- LCCN: 00-28771 Published: 2001
Call Number Barcode Price Acquired Removed By
E JEN 3XPCG00040778T \$13.60 8/6/2001 cbelford
Was Lost on 1/31/2013 -- Weeded

Flotsam (Removed: 1)

Author: Wiesner, David. ISBN: 978-0-618-19457-5 Published: 2006
Call Number Barcode Price Acquired Removed By
E WIE 3XPCG00032772O \$12.00 2/12/2007 cbelford
Was Lost on 11/27/2012 -- Weeded

Fly away home (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 90-42353 Published: 1991
Call Number Barcode Price Acquired Removed By
E BUN 3XPCG00031550H \$14.00 11/16/2001 cbelford
Was Lost on 2/10/2013 -- Weeded

Getting a pet, step by step (Removed: 1)

Author: Johnson, J. Angelique. LCCN: 2011-2615 Published: 2012
Call Number Barcode Price Acquired Removed By
636.7 JOH 3XPCG00047123K \$20.04 7/20/2012 cbelford
Was Lost on 12/13/2012 -- Deleted

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

Getting ready for space (Removed: 1)

Author: Bredeson, Carmen. LCCN: 2002-11196 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
629.45 BRE	3XPCG00041848S	\$14.25	1/2/2004	cbelford

Was Lost on 2/10/2013 – Deleted

Giant pandas (Removed: 1)

Author: Wexo, John Bonnett. ISBN: 1-888153-32-6 Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
599.789 WEX	3XPCG00042187P	\$13.56	8/26/2004	cbelford

Was Available -- Weeded

The giving tree (Removed: 1)

Author: Silverstein, Shel. LCCN: 64-11840 Published: 1964

Call Number	Barcode	Price	Acquired	Removed By
E SIL	3XPCG00043607N	\$17.89	7/30/2007	cbelford

Was Lost on 11/27/2012 – Weeded

Going home (Removed: 1)

Author: Wild, Margaret, 1948- LCCN: 93-22975 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00032946R	\$12.75	12/6/1999	cbelford

Was Available -- Weeded

Going to town : adapted from the little house books by Laura Ingalls Wilder (Removed: 1)

Author: illustrated by Renée Graef. LCCN: 92-46722 Published: 1995

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00003960L	\$12.88	10/5/1999	cbelford

Was Available -- Weeded

Going west : adapted from the little house books by Laura Ingalls Wilder (Removed: 1)

Author: illustrated by Renée Graef. LCCN: 95-35721 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00003961M	\$12.88	10/5/1999	cbelford

Was Available -- Weeded

Goldfish (Removed: 1)

Author: Wong, Danuta. ISBN: 978-0-7172-8043-8 (lib. bdg.) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
639.3 WON	3XPCG00030155H	\$15.00	4/7/2010	cbelford

Was Lost on 12/2/2013 – Weeded

Goldilocks and the Three Bears. (Removed: 1)

Author: Breakstone, Beth E. ISBN: 1-893467-07-4 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
398.2 BRE	3XPCG00030831I		10/21/2009	cbelford

Was Lost on 6/21/2013 – Weeded

Library Weeding Log

Kreamer Street Elementary

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9/30/2014 - Copies Removed: 250

Good night, Gorilla (Removed: 1)

Author: Rathmann, Peggy. LCCN: 92-29020 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E RAT	T 30094	\$14.25	12/6/1999	cbelford

Was Available -- Weeded

Gorillas (Removed: 1)

Author: Murray, Peter, 1952 Sept. 29- LCCN: 93-13649 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
599.884 MUR	3XPCG00030791N		12/9/1999	cbelford

Was Available -- Weeded

Grandfather's journey (Removed: 1)

Author: Say, Allen. LCCN: 93-18836 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
E SAY	3XPCG00003415G	\$16.95	10/5/1999	cbelford

Was Available -- Weeded

Great day for up (Removed: 1)

Author: Seuss, Dr. ISBN: 0-394-82913-1 Published: 1974

Call Number	Barcode	Price	Acquired	Removed By
E SEU	3XPCG00045746T	\$12.36	7/28/2010	cbelford

Was Available -- Weeded

The grouchy ladybug (Removed: 1)

Author: Carle, Eric. LCCN: 95-26581 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
E CAR	3XPCG00046480P	\$15.29	7/19/2011	cbelford

Was Lost on 12/5/2013 by McCann, Marianne (Faculty: S001399504) -- Weeded

Growl! : a book about bears (Removed: 1)

Author: Berger, Melvin. LCCN: 98-22212 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
599.78 BER	3XPCG00040046H	\$7.25	11/18/1999	cbelford

Was Available -- Weeded

Hamster (Removed: 1)

Author: Carr, Aaron. LCCN: 2011-25202 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
636.935 CAR	3XPCG00047139R	\$19.04	7/20/2012	cbelford

Was Lost on 9/19/2013 -- Weeded

The hamster in our class (Removed: 1)

Author: Tracy, Kathleen. LCCN: 2011-44170 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
E TRA	3XPCG00047140J	\$18.50	7/20/2012	cbelford

Was Lost on 9/23/2013 by Lopez, Zoe Christina (Student: P122230214) - fine was satisfied -- Weeded

Happy birthday, Molly! : a springtime story (Removed: 1)

Author: Tripp, Valerie, 1951- LCCN: 87-11197 Published: 1987

Call Number	Barcode	Price	Acquired	Removed By
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Kreamer Street Elementary

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F TRI 3XPCG00003798U \$12.95 10/5/1999 cbelford
Was Lost on 3/3/2014 -- Weeded

Harvey Potter's balloon farm (Removed: 1)

Author: Nolen, Jerdine. LCCN: 91-38129 Published: 1994
Call Number Barcode Price Acquired Removed By
E NOL 3XPCG00043283N \$14.44 8/10/2006 cbelford
Was Available -- Weeded

The hat (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 96-54015 Published: 1997
Call Number Barcode Price Acquired Removed By
E BRE T 30136 \$15.00 2/10/2013 cbelford
Was Lost on 1/30/2013 -- Weeded

Hey, Al (Removed: 1)

Author: Yorinks, Arthur. LCCN: 86-80955 Published: 1986
Call Number Barcode Price Acquired Removed By
E YOR 3XPCG00004048J \$15.00 10/5/1999 cbelford
Was Available -- Weeded

Home crafts (Removed: 1)

Author: Kalman, Bobbie. LCCN: 93-6218 Published: 1993
Call Number Barcode Price Acquired Removed By
745.5 KAL 3XPCG00006715M \$11.96 10/5/1999 cbelford
Was Available -- Weeded

Hoops (Removed: 1)

Author: Burleigh, Robert. LCCN: 96-18440 Published: 1997
Call Number Barcode Price Acquired Removed By
811 BUR T 30148 12/10/1999 cbelford
Was Available -- Weeded

Horrible Harry and the holiday (Removed: 1)

Author: Kline, Suzy. ISBN: 0-14-240205-2 (pbk.) Published: 2004
Call Number Barcode Price Acquired Removed By
F KLI 3XPCG00042683Q \$11.89 8/22/2005 cbelford
Was Lost on 5/14/2014 -- Weeded

How I got my shrunken head (Removed: 1)

Author: Stine, R. L. ISBN: 978-0-545-03518-7 (pbk.) Published: 2009
Call Number Barcode Price Acquired Removed By
F STI 3XPCG00045026K \$10.86 7/27/2009 cbelford
Was Lost on 9/7/2012 -- Weeded

How kids deal with love, hate, anger, fear get in touch with your emotions (Removed: 1)

Author: Kimbo Educational. Published: 1987
Call Number Barcode Price Acquired Removed By
VC 158.1 HOW 3XPCG00008463O 10/5/1999 cbelford
Was Lost on 6/21/2013 -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/30/2014 - Copies Removed: 250

How many teeth? (Removed: 1)

Author: Showers, Paul. ISBN: 0-06-445098-8 (pbk.) Published: 1991

Call Number	Barcode	Price	Acquired	Removed By
612.3 SHO	3XPCG00040448N	\$8.53	11/22/2000	cbelford

Was Lost on 9/18/2014 by Cancino, Porsha Renee (Student: P122230056) -- Deleted

Human body (Removed: 1)

Author: Williams, Frances, Dr. LCCN: 96-44243 Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
611 WIL	3XPCG00032717N	\$8.00	10/29/1999	cbelford

Was Available -- Weeded

The humpback whale (Removed: 1)

Author: Frahm, Randy. LCCN: 97-5968 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
599.5 FRA	3XPCG00041198Q	\$15.95	8/22/2002	cbelford

Was Available -- Weeded

I am extremely absolutely boiling (Removed: 1)

Author: Child, Lauren. LCCN: 2008-40920 Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
E CHI	3XPCG00045776W	\$8.66	7/28/2010	cbelford

Was Lost on 6/13/2014 by Santos, Rosa Demaris (Student: P122230011) -- Weeded

I am going to save a panda! (Removed: 1)

Author: Child, Lauren. LCCN: 2009-22924 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
E CHI	3XPCG00046517Q	\$8.66	7/19/2011	cbelford

Was Lost on 4/9/2014 -- Weeded

I broke into gymnastics camp (Removed: 1)

Author: Gunderson, Jessica. LCCN: 2011-32819 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
F GUN	3XPCG00047733R	\$19.04	7/18/2013	cbelford

Was Lost on 1/10/2014 by Jennings, Briaysia Eunice (Student: P112440008) -- Weeded

I have a weird brother who digested a fly (Removed: 1)

Author: Holub, Joan. LCCN: 99-12389 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
612.3 HOL	3XPCG00040170F	\$13.95	3/3/2000	cbelford

Was Available -- Weeded

I love going through this book (Removed: 1)

Author: Burleigh, Robert. LCCN: 99-88386 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
E BUR	3XPCG00040982Q	\$15.89	1/23/2002	cbelford

Was Lost on 6/21/2013 -- Weeded

I want a dog (Removed: 1)

Author: Hutmacher, Kimberly. LCCN: 2011-21650 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
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Kreamer Street Elementary

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9/30/2014 - Copies Removed: 250

636.7 HUT 3XPCG00047173P \$18.54 7/20/2012 cbelford
Was Lost on 11/19/2013 -- Deleted

In the swim : poems and paintings (Removed: 1)

Author: Florian, Douglas. LCCN: 95-52616 Published: 1997
Call Number Barcode Price Acquired Removed By
811 FLO 3XPCG00041883R \$13.60 1/2/2004 cbelford
Was Available -- Weeded

Insect soup : bug poems (Removed: 1)

Author: Polisar, Barry Louis. ISBN: 0-938663-22-4 Published: 1999
Call Number Barcode Price Acquired Removed By
811 POL 3XPCG00040052E \$8.22 11/18/1999 cbelford
Was Available -- Weeded

It came from beneath the sink! (Removed: 1)

Author: Stine, R. L. LCCN: 2003-586889 Published: 1995
Call Number Barcode Price Acquired Removed By
F STI 3XPCG00045049P \$9.96 7/27/2009 cbelford
Was Lost on 9/7/2012 -- Weeded

It looks like a dog (Removed: 1)

Author: Kalman, Bobbie. LCCN: 2010-46411 Published: 2011
Call Number Barcode Price Acquired Removed By
636.7 KAL 3XPCG00047185S \$14.00 7/20/2012 cbelford
Was Lost on 10/15/2012 -- Deleted

The itsy bitsy spider (Removed: 1)

Author: Trapani, Iza. LCCN: 95-45858 Published: 1996
Call Number Barcode Price Acquired Removed By
782.42164 TRA 3XPCG00040803I \$15.95 8/6/2001 cbelford
Was Available -- Weeded

James Herriot's dog stories. (Removed: 1)

Author: Herriot, James. LCCN: 86-6637 Published: 1986
Call Number Barcode Price Acquired Removed By
636.7 HER 3XPCG00031477P \$22.00 3/16/2001 cbelford
Was Available -- Weeded

The jet alphabet book (Removed: 1)

Author: Pallotta, Jerry. LCCN: 98-46034 Published: 1999
Call Number Barcode Price Acquired Removed By
629.133 PAL 3XPCG00041206G \$14.40 8/22/2002 cbelford
Was Available -- Weeded

Jumanji (Removed: 1)

Author: Van Allsburg, Chris. LCCN: 80-29632 Published: 1981
Call Number Barcode Price Acquired Removed By
E VAN 3XPCG00003838P \$17.95 10/5/1999 cbelford
Was Lost on 6/21/2013 -- Deleted

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June 29, 1999 (Removed: 1)

Author: Wiesner, David. LCCN: 91-34854 Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
E WIE	3XPCG00003944N	\$14.69	10/5/1999	cbelford

Was Available -- Weeded

Junie B., first grader : boo-- and I mean it! (Removed: 1)

Author: Park, Barbara. LCCN: 2004-362 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
E PAR	3XPCG00043981S	\$15.10	11/21/2007	cbelford

Was Lost on 12/12/2013 by Grace, Sarah O (Student: P090560000) - fine was satisfied -- Weeded

Junie B., first grader : jingle bells, Batman smells! (P.S. so does May) (Removed: 1)

Author: Park, Barbara. LCCN: 2005-8213 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
E PAR	3XPCG00043022E	\$15.10	11/28/2005	cbelford

Was Lost on 6/21/2013 -- Weeded

Junie B. Jones and the mushy gushy valentine [i.e. valentine] (Removed: 1)

Author: Park, Barbara. LCCN: 99-40615 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
E PAR	3XPCG00042719Q	\$12.95	8/22/2005	cbelford

Was Lost on 6/21/2013 -- Weeded

Junie B. Jones smells something fishy (Removed: 1)

Author: Park, Barbara. LCCN: 98-28176 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
E PAR	3XPCG00043997Z	\$12.95	11/21/2007	cbelford

Was Lost on 4/15/2013 -- Weeded

The keeping quilt (Removed: 1)

Author: Polacco, Patricia. LCCN: 88-4507 Published: 1988

Call Number	Barcode	Price	Acquired	Removed By
E POL	3XPCG00003184J	\$15.00	10/5/1999	cbelford

Was Available -- Weeded

The kitchen (Removed: 1)

Author: Kalman, Bobbie. LCCN: 93-6207 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
643 KAL	3XPCG00030054F	\$11.96	10/5/1999	cbelford

Was Available -- Weeded

Kite flying (Removed: 1)

Author: Lin, Grace. LCCN: 2001-33456 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
E LIN	3XPCG00041591N	\$18.35	10/14/2003	cbelford

Was Lost on 6/21/2013 -- Weeded

Kittens (Removed: 1)

Author: Walker, Niki, 1972- LCCN: 2003-24979 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
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636.8 WAL 3XPCG00043661N \$18.90 7/30/2007 cbelford
Was Lost on 1/28/2014 by Leon, Jasmine Nicole (Student: P122230931) - fine was satisfied -- Weeded

Learning martial arts (Removed: 1)

Author: Potts, Steve, 1956- LCCN: 95-47163 Published: 1996
Call Number Barcode Price Acquired Removed By
796.8 POT 3XPCG00041005D \$15.95 1/23/2002 cbelford
Was Available -- Weeded

Let's dance (Removed: 1)

Author: Ancona, George. LCCN: 97-52022 Published: 1998
Call Number Barcode Price Acquired Removed By
793.3 ANC T 30340 12/10/1999 cbelford
Was Available -- Weeded

Lewis Cardinal's first winter (Removed: 1)

Author: Johnson, Amy Crane. ISBN: 0-9724973-5-8 Published: 2004
Call Number Barcode Price Acquired Removed By
E JOH 3XPCG00042735O \$16.95 8/22/2005 cbelford
Was Lost on 2/10/2013 -- Weeded

Lilly's big day (Removed: 1)

Author: Henkes, Kevin. LCCN: 2004-52263 Published: 2006
Call Number Barcode Price Acquired Removed By
E HEN 3XPCG00032559R \$11.00 5/8/2006 cbelford
Was Lost on 9/13/2013 by Salinas Cardenas, Nicolette R (Student: P101130007) - fine was satisfied -- Weeded

Little dog poems (Removed: 1)

Author: George, Kristine O'Connell. LCCN: 97-46678 Published: 1999
Call Number Barcode Price Acquired Removed By
811 GEO 3XPCG00030523G \$10.20 8/30/1999 cbelford
Was Available -- Weeded

Living earth (Removed: 1)

Author: Smith, Miranda, 1944- ISBN: 0-7894-0644-6 Published: 1996
Call Number Barcode Price Acquired Removed By
REF 570 SMI 3XPCG00031048J 10/29/1999 cbelford
Was Lost on 6/21/2013 -- Weeded

Living on a space shuttle (Removed: 1)

Author: Bredeson, Carmen. LCCN: 2002-11304 Published: 2003
Call Number Barcode Price Acquired Removed By
629.45 BRE 3XPCG00041919R \$14.25 1/2/2004 cbelford
Was Lost on 2/10/2013 by Krulder, Brendan (Student: P103090007) -- Deleted

Lots and lots of zebra stripes : patterns in nature (Removed: 1)

Author: Swinburne, Stephen R. LCCN: 97-77909 Published: 1998
Call Number Barcode Price Acquired Removed By
778.9 SWI T 30401 12/10/1999 cbelford
Was Available -- Weeded

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Lucha lizards : chameleon cage match (Removed: 1)

Author: Lemke, Donald B. LCCN: 2012-22191 Published: 2013
Call Number Barcode Price Acquired Removed By
741.5 LEM 3XPCG00047798 \$17.04 7/18/2013 cbelford
Was Lost on 10/16/2013 -- Weeded

The magic school bus and the electric field trip (Removed: 1)

Author: Cole, Joanna. LCCN: 97-2080 Published: 1997
Call Number Barcode Price Acquired Removed By
621.3 COL T 30142 12/10/1999 cbelford
Was Available -- Weeded

The magic school bus explores the senses (Removed: 1)

Author: Cole, Joanna. LCCN: 98-18662 Published: 1999
Call Number Barcode Price Acquired Removed By
612.8 COL 3XPCG00041608M \$8.86 10/14/2003 cbelford
Was Available -- Weeded

Mailbox Yearbook 2002-2003-Primary. (Removed: 1)

Call Number Barcode Price Acquired Removed By
REF Mai 3XPCG00032165K \$30.00 6/3/2004 cbelford
Was Lost on 6/21/2013 -- Weeded

Manatees (Removed: 1)

Author: McDonald, Mary Ann. LCCN: 97-38097 Published: 1998
Call Number Barcode Price Acquired Removed By
599.55 MCD T 30411 12/9/1999 cbelford
Was Available -- Weeded

Mars (Removed: 1)

Author: Adamson, Thomas K., 1970- LCCN: 2007-4452 Published: 2008
Call Number Barcode Price Acquired Removed By
523.43 ADA 3XPCG00046601K \$17.99 7/19/2011 cbelford
Was Lost on 6/21/2013 -- Weeded

Mercury (Removed: 1)

Author: Wimmer, Teresa, 1975- LCCN: 2006-18249 Published: 2008
Call Number Barcode Price Acquired Removed By
523.41 WIM 3XPCG00044375Q \$16.98 7/14/2008 cbelford
Was Lost on 10/15/2012 -- Weeded

Mercy Watson fights crime (Removed: 1)

Author: DiCamillo, Kate. LCCN: 2005-53639 Published: 2006
Call Number Barcode Price Acquired Removed By
E DIC 3XPCG00043453M \$10.96 9/15/2006 cbelford
Was Lost on 9/19/2013 -- Weeded

Mice and beans (Removed: 1)

Author: Ryan, Pam Mufoz. LCCN: 00-58379 Published: 2001
Call Number Barcode Price Acquired Removed By

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E RYA 3XPCG00032672N \$16.00 11/16/2001 cbelford
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Michael Hague's magical world of unicorns (Removed: 1)

Author: Hague, Michael. LCCN: 98-31792 Published: 1999
Call Number Barcode Price Acquired Removed By
820.8 HAG 3XPCG000402009 \$13.60 3/3/2000 cbelford
Was Available – Weeded

Mickey's Christmas Carol : Walt Disney's. (Removed: 1)

Author: Walt Disney Home Video.
Call Number Barcode Price Acquired Removed By
VC MIC 3XPCG00031568Q \$15.00 12/28/2001 cbelford
Was Lost on 6/21/2013 – Weeded

The milk group (Removed: 1)

Author: Schuh, Mari C., 1975- LCCN: 2005-23699 Published: 2006
Call Number Barcode Price Acquired Removed By
641.3 SCH 3XPCG00046618S \$17.99 7/19/2011 cbelford
Was Lost on 9/25/2012 – Weeded

Miss Lina's ballerinas and the prince (Removed: 1)

Author: Maccarone, Grace. LCCN: 2011-278830 Published: 2011
Call Number Barcode Price Acquired Removed By
E MAC 3XPCG00047239S \$16.99 7/20/2012 cbelford
Was Lost on 3/7/2014 by Darius, Kellyn Ruth-Marie (Student: P122230013) - fine was satisfied – Weeded

The missing mummy (Removed: 1)

Author: O'Reilly, Sean, 1974- LCCN: 2011-3444 Published: 2012
Call Number Barcode Price Acquired Removed By
741.5 ORE 3XPCG00047818V \$17.04 7/18/2013 cbelford
Was Lost on 6/13/2014 – Weeded

The mitten : a Ukrainian folktale (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 88-32198 Published: 1989
Call Number Barcode Price Acquired Removed By
398.2 BRE 3XPCG00004787T \$15.95 10/5/1999 cbelford
Was Lost on 1/30/2013 – Weeded

A monarch butterfly's journey (Removed: 1)

Author: Slade, Suzanne. LCCN: 2011-6548 Published: 2012
Call Number Barcode Price Acquired Removed By
595.78 SLA 3XPCG00047240K \$19.54 7/20/2012 cbelford
Was Lost on 11/6/2012 – Deleted

Monster mansion (Removed: 1)

Author: O'Reilly, Sean, 1974- LCCN: 2010-4123 Published: 2011
Call Number Barcode Price Acquired Removed By
741.5 ORE 3XPCG00047824S \$17.04 7/18/2013 cbelford
Was Lost on 6/13/2014 – Weeded

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Monster trucks! (Removed: 1)

Author: Todd, Mark. LCCN: 2002-155544 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
E TOD	3XPCG00041944P	\$12.75	1/2/2004	cbelford

Was Lost on 9/21/2012 -- Weeded

Morris and Boris at the circus (Removed: 1)

Author: Wiseman, Bernard. LCCN: 87-45682 Published: 1988

Call Number	Barcode	Price	Acquired	Removed By
E WIS	T 30005	\$16.00	12/6/1999	cbelford

Was Lost on 5/2/2014 -- Deleted

Mrs. Patty is batty! (Removed: 1)

Author: Gutman, Dan. LCCN: 2006-21468 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
F GUT	3XPCG00045149Q	\$9.26	7/27/2009	cbelford

Was Lost on 6/14/2012 -- Weeded

Ms. Krup cracks me up! (Removed: 1)

Author: Gutman, Dan. ISBN: 978-0-06-134605-7 (pbk.) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
F GUT	3XPCG00045154M	\$9.26	7/27/2009	cbelford

Was Lost on 6/6/2013 by Hernandez, Jamie J (Student: P091260001) - fine was satisfied -- Weeded

My big lie (Removed: 1)

Author: Cosby, Bill, 1937- LCCN: 98-42049 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
E COS	3XPCG00040067K	\$7.25	11/18/1999	cbelford

Was Lost on 11/6/2013 -- Weeded

My missing monster (Removed: 1)

Author: O'Reilly, Sean, 1974- LCCN: 2010-4130 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
741.5 ORE	3XPCG00030495O	\$10.00	3/25/2013	cbelford

Was Lost on 2/24/2014 by Gonzalez, Christopher Evenor (Student: P102300015) - fine was satisfied -- Weeded

My rotten redheaded older brother (Removed: 1)

Author: Polacco, Patricia. LCCN: 93-13980 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E POL	3XPCG00031980O	\$15.00	10/5/1999	cbelford

Was Available -- Weeded

My wobbly tooth must not ever never fall out (Removed: 1)

Author: Child, Lauren. LCCN: 2005-33181 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
E CHI	3XPCG00046642P	\$10.86	7/19/2011	cbelford

Was Lost on 9/5/2012 -- Weeded

Mysterious Thelonious (Removed: 1)

Author: Raschka, Christopher. LCCN: 97-6994 Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
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786.2 RAS T 30121 12/10/1999 cbelford
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Nate the Great and the pillowcase (Removed: 1)

Author: Sharmat, Marjorie Weinman. LCCN: 92-34405 Published: 1993
Call Number Barcode Price Acquired Removed By
E SHA 3XPCG00032981Q \$12.95 10/5/1999 cbelford
Was Available -- Weeded

N.C. Wyeth's pilgrims (Removed: 1)

Author: San Souci, Robert D. LCCN: 91-8751 Published: 1991
Call Number Barcode Price Acquired Removed By
974.4 SAN 3XPCG00007911L 10/5/1999 cbelford
Was Available -- Weeded

The night before St. Patrick's Day (Removed: 1)

Author: Wing, Natasha. LCCN: 2008-20699 Published: 2009
Call Number Barcode Price Acquired Removed By
E WIN 3XPCG00045923Q \$8.56 7/28/2010 cbelford
Was Lost on 5/20/2014 by Midgett, Morgan Elizabeth (Student: P122060011) - fine was satisfied -- Weeded

Ninety-three in my family (Removed: 1)

Author: Perl, Erica S. LCCN: 2005-32394 Published: 2006
Call Number Barcode Price Acquired Removed By
E PER 3XPCG00030806K \$10.00 4/6/2009 cbelford
Was Lost on 6/6/2014 by Lignon, Treasure Jalise (Student: P122230006) -- Weeded

No, David! (Removed: 1)

Author: Shannon, David, 1959- LCCN: 97-35125 Published: 1998
Call Number Barcode Price Acquired Removed By
E SHA 3XPCG00047837W \$18.31 7/18/2013 cbelford
Was Lost on 4/9/2014 -- Weeded

Oh, the things you can think! (Removed: 2)

Author: Seuss, Dr. LCCN: 75-1602 Published: 1975
Call Number Barcode Price Acquired Removed By
E SEU 3XPCG00030124D \$9.00 5/18/2010 cbelford
Was Available -- Weeded
E SEU 3XPCG00032866S \$9.00 5/30/2007 cbelford
Was Lost on 6/21/2013 -- Deleted

Old world monkeys (Removed: 1)

Author: Elwood, Ann. ISBN: 0-937934-92-5 Published: 1993
Call Number Barcode Price Acquired Removed By
599.8 ELW 3XPCG00042281K \$13.56 8/26/2004 cbelford
Was Available -- Weeded

On the wing : bird poems and paintings (Removed: 1)

Author: Florian, Douglas. LCCN: 95-9976 Published: 1996
Call Number Barcode Price Acquired Removed By

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811 FLO 3XPCG000419700 \$13.60 1/2/2004 cbelford
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One false note (Removed: 1)

Author: Korman, Gordon. LCCN: 2008-926487 Published: 2008
Call Number Barcode Price Acquired Removed By
F KOR 3XPCG00046661Q \$10.96 7/19/2011 cbelford
Was Lost on 5/31/2013 by Mascellaro, Evan Thomas (Student: P122230217) - fine was satisfied -- Weeded

The owl and the pussycat (Removed: 1)

Author: Lear, Edward, 1812-1888. LCCN: 92-52640 Published: 1998
Call Number Barcode Price Acquired Removed By
821 LEA 3XPCG00040365L \$17.16 8/16/2000 cbelford
Was Available -- Weeded

Owl babies (Removed: 1)

Author: Waddell, Martin. LCCN: 91-58750 Published: 1992
Call Number Barcode Price Acquired Removed By
E WAD 3XPCG00041234H \$13.59 8/22/2002 cbelford
Was Available -- Weeded

Pearl and Wagner : three secrets (Removed: 1)

Author: McMullan, Kate. LCCN: 2002-153680 Published: 2004
Call Number Barcode Price Acquired Removed By
E MCM 3XPCG00042293N \$12.74 8/26/2004 cbelford
Was Lost on 6/21/2013 -- Weeded

Pearl and Wagner : two good friends (Removed: 1)

Author: McMullan, Kate. LCCN: 2002-339 Published: 2003
Call Number Barcode Price Acquired Removed By
E MCM 3XPCG00042534L \$11.89 12/6/2004 cbelford
Was Lost on 6/21/2013 -- Weeded

Pet rabbits (Removed: 1)

Author: Beer, Amy-Jane. ISBN: 978-0-7172-8050-6 (lib. Published: 2009
bdg.)
Call Number Barcode Price Acquired Removed By
636.932 BEE 3XPCG00030138I \$15.00 4/7/2010 cbelford
Was Lost on 2/25/2014 -- Weeded

Pete the cat and his four groovy buttons (Removed: 1)

Author: Litwin, Eric. LCCN: 2011-19366 Published: 2012
Call Number Barcode Price Acquired Removed By
E LIT 3XPCG00047863V \$14.49 7/18/2013 cbelford
Was Lost on 1/6/2014 -- Weeded

Pete the cat : rocking in my school shoes (Removed: 1)

Author: Litwin, Eric. LCCN: 2009-53455 Published: 2011
Call Number Barcode Price Acquired Removed By
E LIT 3XPCG00047876Z \$14.49 7/18/2013 cbelford
Was Lost on 1/6/2014 -- Weeded

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Peter and the wolf (Removed: 1)

Author: producer, Jill Danton ; written by Christine Ferraro ; directed by Emily Squires ; Sesame Workshop. ISBN: 0-7389-2221-8 Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
E PET	3XPCG00047454R	\$10.78	7/20/2012	cbelford

Was Lost on 6/21/2013 -- Weeded

Peyton Manning (Removed: 1)

Author: Horn, Geoffrey M. LCCN: 2005-32081 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
B MANNING	3XPCG00043362L	\$17.50	8/10/2006	cbelford

Was Lost on 6/21/2013 -- Weeded

The pigeon finds a hot dog! (Removed: 1)

Author: Willems, Mo. LCCN: 2003-50908 Published: 2004

Call Number	Barcode	Price	Acquired	Removed By
E WIL	3XPCG00030306F	\$10.00	5/16/2011	cbelford

Was Lost on 11/27/2012 -- Weeded

Pluto, a dwarf planet. (Removed: 1)

ISBN: 1-59036-622-0 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
523.48 PLU	3XPCG00030008E	\$5.00	6/18/2008	cbelford

Was Lost on 6/21/2013 -- Weeded

Ponies (Removed: 1)

Author: Aspen-Baxter, Linda. LCCN: 2011-23423 Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
636.1 ASP	3XPCG00047287V	\$19.04	7/20/2012	cbelford

Was Lost on 10/24/2012 -- Deleted

Poodles (Removed: 1)

Author: Trumbauer, Lisa, 1963- LCCN: 2005-21596 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
636.72 TRU	3XPCG000300006	\$12.95	3/12/2008	cbelford

Was Lost on 6/21/2013 -- Deleted

Pop Up Farm. (Removed: 1)

Call Number	Barcode	Price	Acquired	Removed By
E POP	3XPCG00031565N	\$10.00	12/21/2001	cbelford

Was Lost on 6/21/2013 -- Weeded

Pop Up Jungle. (Removed: 1)

Call Number	Barcode	Price	Acquired	Removed By
E POP	3XPCG00031564M	\$10.00	12/21/2001	cbelford

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Pumpkins (Removed: 1)

Author: Burckhardt, Ann, 1933- LCCN: 96-26561 Published: 1996
Call Number Barcode Price Acquired Removed By
641.3 BUR 3XPCG00030334G 12/10/1999 cbelford
Was Available -- Weeded

The relatives came (Removed: 1)

Author: Rylant, Cynthia. LCCN: 85-10929 Published: 1985
Call Number Barcode Price Acquired Removed By
E RYL 3XPCG00003394M \$14.95 10/5/1999 cbelford
Was Available -- Weeded

Riddle road : puzzles in poems and pictures (Removed: 1)

Author: Spires, Elizabeth. LCCN: 97-36592 Published: 1999
Call Number Barcode Price Acquired Removed By
811 SPI 3XPCG00030535J \$12.75 8/30/1999 cbelford
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A river ran wild : an environmental history (Removed: 1)

Author: Cherry, Lynne. LCCN: 91-12892 Published: 1992
Call Number Barcode Price Acquired Removed By
974.4 CHE 3XPCG00007908R \$14.95 10/5/1999 cbelford
Was Available -- Weeded

Rolling along : the story of Taylor and his wheelchair (Removed: 1)

Author: Heelan, Jamee Riggio. LCCN: 99-87580 Published: 2000
Call Number Barcode Price Acquired Removed By
616.8 HEE 3XPCG00032394O \$10.00 5/5/2005 cbelford
Was Available -- Weeded

Row, row, row your boat (Removed: 1)

Author: Goodhart, Pippa. LCCN: 97-7095 Published: 1997
Call Number Barcode Price Acquired Removed By
782.42164 GOO 3XPCG00040515I \$13.60 11/22/2000 cbelford
Was Available -- Weeded

Rude Ralph (Removed: 1)

Author: Fontes, Justine. LCCN: 2003-7123 Published: 2004
Call Number Barcode Price Acquired Removed By
E FON 3XPCG00042546O \$14.62 12/6/2004 cbelford
Was Lost on 6/21/2013 -- Weeded

Running scared (Removed: 1)

Author: Maddox, Jake. LCCN: 2012-29140 Published: 2013
Call Number Barcode Price Acquired Removed By
F MAD 3XPCG00047913R \$18.04 7/18/2013 cbelford
Was Lost on 10/15/2013 by Gomez, Arianna Victoria (Student: P092150003) - fine was satisfied -- Weeded

Safety at school (Removed: 1)

Author: Knowlton, MaryLee, 1946- LCCN: 2008-35387 Published: 2009
Call Number Barcode Price Acquired Removed By

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363.11 KNO 3XPCG00045465R \$19.95 11/9/2009 cbelford
Was Lost on 9/5/2012 – Weeded

Sea otter rescue : the aftermath of an oil spill (Removed: 1)

Author: Smith, Roland, 1951- ISBN: 0-14-056621-X (pbk.) Published: 1999
Call Number Barcode Price Acquired Removed By
599.769 SMI 3XPCG00040249M \$10.08 3/3/2000 cbelford
Was Available – Weeded

Sea sponges (Removed: 1)

Author: Coldiron, Deborah. LCCN: 2007-17851 Published: 2008
Call Number Barcode Price Acquired Removed By
593.4 COL 3XPCG00045985Y \$17.95 7/28/2010 cbelford
Was Lost on 9/5/2012 – Deleted

Sheep in a shop (Removed: 1)

Author: Shaw, Nancy (Nancy E.) ISBN: 978-0-395-70672-5 Published: 1991
Call Number Barcode Price Acquired Removed By
E SHA 3XPCG00003532G \$12.70 10/5/1999 cbelford
Was Available – Weeded

Shelter dogs : amazing stories of adopted strays (Removed: 1)

Author: Kehret, Peg. LCCN: 98-34760 Published: 1999
Call Number Barcode Price Acquired Removed By
636.7 KEH 3XPCG00045228O \$11.86 7/27/2009 cbelford
Was Available – Weeded

Sitti's secrets (Removed: 1)

Author: Nye, Naomi Shihab. LCCN: 93-19742 Published: 1994
Call Number Barcode Price Acquired Removed By
E NYE T 30184 \$14.00 12/6/1999 cbelford
Was Available – Weeded

Skunks (Removed: 1)

Author: Stone, Lynn M. LCCN: 89-77834 Published: 1990
Call Number Barcode Price Acquired Removed By
599.76 STO 3XPCG00041671M \$14.46 10/14/2003 cbelford
Was Lost on 6/21/2013 – Deleted

Snow, snow : winter poems for children (Removed: 1)

Author: Yolen, Jane. LCCN: 97-76914 Published: 1998
Call Number Barcode Price Acquired Removed By
811 YOL T 30283 \$14.41 2/10/2013 cbelford
Was Available – Weeded

Soccer (Removed: 1)

Author: Joseph, Paul, 1970- LCCN: 96-1633 Published: 1996
Call Number Barcode Price Acquired Removed By
796.334 JOS 3XPCG00042017H \$15.95 1/2/2004 cbelford
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Space missions (Removed: 1)

Author: Shearer, Deborah A. LCCN: 2001-8599 Published: 2003

Call Number	Barcode	Price	Acquired	Removed By
629.4 SHE	3XPCG00042347N	\$14.95	8/26/2004	cbelford

Was Available -- Weeded

Space probes (Removed: 1)

Author: Kortenkamp, Steve. LCCN: 2006-100064 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
629.43 KOR	3XPCG00044058O	\$15.95	11/21/2007	cbelford

Was Available -- Weeded

Space robots (Removed: 1)

Author: Vogt, Gregory. LCCN: 98-45661 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
629.4 VOG	3XPCG00042348O	\$14.95	8/26/2004	cbelford

Was Available -- Weeded

Space shuttles (Removed: 1)

Author: Vogt, Gregory. LCCN: 98-45664 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
629.44 VOG	3XPCG00042349P	\$14.95	8/26/2004	cbelford

Was Available -- Weeded

Space stations (Removed: 1)

Author: Vogt, Gregory. LCCN: 98-45662 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
629.44 VOG	3XPCG00042350H	\$14.95	8/26/2004	cbelford

Was Available -- Weeded

Spiders (Removed: 1)

Author: Hall, Margaret, 1947- LCCN: 2003-24967 Published: 2005

Call Number	Barcode	Price	Acquired	Removed By
595.4 HAL	3XPCG00046741P	\$17.99	7/19/2011	cbelford

Was Lost on 1/31/2013 -- Deleted

Star wars, the clone wars : forces of darkness (Removed: 1)

Author: Scott, Heather. ISBN: 978-0-7566-5201-2 (pbk.) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
791.43 SCO	3XPCG00044992V	\$12.74	7/27/2009	cbelford

Was Lost on 6/25/2014 by Pirozzi, Stephanie (Faculty: S001771920) -- Weeded

Storm warning (Removed: 1)

Author: Park, Linda Sue. LCCN: 2009-942351 Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
F PAR	3XPCG00046844T	\$10.00	9/6/2011	cbelford

Was Lost on 5/31/2013 by Mascellaro, Evan Thomas (Student: P122230217) - fine was satisfied -- Weeded

The story of the White House (Removed: 1)

Author: Waters, Kate. LCCN: 89-24289 Published: 1991

Call Number	Barcode	Price	Acquired	Removed By
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Kreamer Street Elementary

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975.3 WAT 3XPCG00041410D \$9.56 12/23/2002 cbelford
Was Available -- Weeded

Strong Siberian huskies (Removed: 1)

Author: Hengel, Katherine. LCCN: 2008-40974 Published: 2009
Call Number Barcode Price Acquired Removed By
636.73 HEN 3XPCG00046170L \$16.95 8/9/2010 cbelford
Was Lost on 5/31/2013 -- Weeded

Summertime in the big woods : adapted from the little house books by Laura (Removed: 1)

Author: illustrated by Renée Graef. LCCN: 94-48814 Published: 1996
Call Number Barcode Price Acquired Removed By
E WIL 3XPCG00003969U \$12.88 10/5/1999 cbelford
Was Available -- Weeded

Swimming in action (Removed: 1)

Author: Crossingham, John, 1974- LCCN: 2002-14304 Published: 2003
Call Number Barcode Price Acquired Removed By
797.2 CRO 3XPCG00041412F \$16.96 12/23/2002 cbelford
Was Lost on 2/4/2013 -- Weeded

The talent show (Removed: 1)

Author: Edwards, Michelle. LCCN: 2001-1227 Published: 2002
Call Number Barcode Price Acquired Removed By
E EDW 3XPCG00041413G \$11.90 12/23/2002 cbelford
Was Lost on 3/11/2013 -- Weeded

Ten little fish (Removed: 1)

Author: Wood, Audrey. LCCN: 2003-25105 Published: 2004
Call Number Barcode Price Acquired Removed By
E WOO 3XPCG00044064L \$13.56 11/21/2007 cbelford
Was Lost on 6/21/2013 -- Weeded

Tennis in action (Removed: 1)

Author: Crossingham, John, 1974- LCCN: 2002-2280 Published: 2002
Call Number Barcode Price Acquired Removed By
796.342 CRO 3XPCG00041415I \$15.96 12/23/2002 cbelford
Was Available -- Weeded

Thanksgiving with me (Removed: 1)

Author: Willey, Margaret. LCCN: 95-43627 Published: 1998
Call Number Barcode Price Acquired Removed By
E WIL 3XPCG00041418L \$13.56 12/23/2002 cbelford
Was Lost on 11/12/2013 -- Weeded

Tiger pups (Removed: 1)

Author: Harvey, Tom. LCCN: 2009-14313 Published: 2009
Call Number Barcode Price Acquired Removed By
636.8 HAR 3XPCG00046049Q \$15.29 7/28/2010 cbelford
Was Lost on 10/1/2013 -- Weeded

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Tigers roar! (Removed: 1)

Author: Scheunemann, Pam, 1955- LCCN: 2008-33922 Published: 2009
Call Number Barcode Price Acquired Removed By
599.756 SCH 3XPCG00046050I \$13.95 7/28/2010 cbelford
Was Lost on 10/11/2013 by Lomuto, Michaelangelo Anthony (Student: P121570000) -- Deleted

TimeLiner. (Removed: 1)

ISBN: 1-59009-000-4 Published: 2002
Call Number Barcode Price Acquired Removed By
P TIM 3XPCG00032948T 10/3/2007 cbelford
Was Lost on 6/21/2013 -- Weeded

To dance : a memoir (Removed: 1)

Author: Siegel, Siena Cherson. ISBN: 978-0-689-86747-7 Published: 2006
Call Number Barcode Price Acquired Removed By
741.5 SIE 3XPCG00043815O \$15.26 7/30/2007 cbelford
Was Available -- Deleted

Tom Thumb (Removed: 1)

Author: Sonneborn, Scott. LCCN: 2010-25337 Published: 2011
Call Number Barcode Price Acquired Removed By
398.2 SON 3XPCG00047980V \$18.04 7/18/2013 cbelford
Was Lost on 5/15/2014 by Carrasquillo, Heavenlyah Emani (Student: P121940002) -- Weeded

Trains on the move (Removed: 1)

Author: Hill, Lee Sullivan, 1958- LCCN: 2010-18170 Published: 2011
Call Number Barcode Price Acquired Removed By
625.1 HIL 3XPCG00047380P \$19.00 7/20/2012 cbelford
Was Lost on 12/13/2012 -- Deleted

Tuckerbean at Big Bone Bowl (Removed: 1)

Author: Kalz, Jill. LCCN: 2008-6312 Published: 2008
Call Number Barcode Price Acquired Removed By
E KAL 3XPCG00030960L \$10.00 6/26/2009 cbelford
Was Lost on 6/22/2012 -- Weeded

Two bad ants (Removed: 1)

Author: Van Aillsburg, Chris. LCCN: 88-12988 Published: 1988
Call Number Barcode Price Acquired Removed By
E VAN 3XPCG00045275Q \$19.26 7/27/2009 cbelford
Was Lost on 2/10/2013 -- Weeded

Vacation under the volcano (Removed: 1)

Author: Osborne, Mary Pope. LCCN: 97-39765 Published: 1998
Call Number Barcode Price Acquired Removed By
F OSB 3XPCG00040694Q \$12.95 2/19/2001 cbelford
Was Lost on 6/21/2013 -- Weeded

Velociraptor (Removed: 1)

Author: Mattern, Joanne, 1963- LCCN: 2006-29992 Published: 2007
Call Number Barcode Price Acquired Removed By

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567.912 MAT 3XPCG00043838T \$14.95 7/30/2007 cbelford
 Was Lost on 10/15/2012 -- Deleted

The wacky wedding : a book of alphabet antics (Removed: 1)

Author: Edwards, Pamela Duncan. LCCN: 98-47171 Published: 1999
 Call Number Barcode Price Acquired Removed By
 E EDW 3XPCG00030559P \$12.74 8/30/1999 cbelford
 Was Lost on 3/11/2013 -- Weeded

We need doctors (Removed: 1)

Author: Schaefer, Lola M., 1950- LCCN: 99-19423 Published: 2000
 Call Number Barcode Price Acquired Removed By
 610.69 SCH 3XPCG00041428M \$10.95 12/23/2002 cbelford
 Was Lost on 6/14/2013 by Goyco, Brianna Amber (Student: P111040002) - fine was satisfied -- Deleted

Whales (Removed: 1)

Author: Simon, Seymour. LCCN: 87-45285 Published: 1989
 Call Number Barcode Price Acquired Removed By
 599.5 SIM 3XPCG00030805J \$10.00 12/6/1999 cbelford
 Was Available -- Weeded

What happens in the autumn (Removed: 1)

Author: Venino, Suzanne. LCCN: 82-47858 Published: 1982
 Call Number Barcode Price Acquired Removed By
 574.5 VEN 3XPCG00005525K \$3.22 10/5/1999 cbelford
 Was Lost on 6/21/2013 -- Deleted

What is the solar system? (Removed: 1)

Author: Bredeson, Carmen. ISBN: 978-0-7660-2944-6 Published: 2008
 Call Number Barcode Price Acquired Removed By
 523.2 BRE 3XPCG00044486T \$16.95 7/14/2008 cbelford
 Was Lost on 10/15/2012 -- Weeded

The wheels on the race car (Removed: 2)

Author: Zane, Alex. LCCN: 2004-8806 Published: 2005
 Call Number Barcode Price Acquired Removed By
 E ZAN 3XPCG00042853P \$12.70 8/22/2005 cbelford
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 E ZAN 3XPCG00043142H \$12.70 11/28/2005 cbelford
 Was Lost on 6/21/2013 -- Weeded

Who needs glasses? (Removed: 1)

Author: Manushkin, Fran. LCCN: 2012-29147 Published: 2013
 Call Number Barcode Price Acquired Removed By
 E MAN 3XPCG00048004J \$15.04 7/18/2013 cbelford
 Was Lost on 9/8/2014 by Pirozzi, Stephanie (Faculty: S001771920) -- Weeded

Why does that man have such a big nose? (Removed: 1)

Author: Quinsey, Mary Beth. LCCN: 85-63760 Published: 1986
 Call Number Barcode Price Acquired Removed By

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612 QUI 3XPCG00032423H \$16.95 5/13/2005 cbelford
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Why don't haircuts hurt? : questions and answers about the human body (Removed: 1)

Author: Berger, Melvin. LCCN: 97-45874 Published: 1998
Call Number Barcode Price Acquired Removed By
612 BER 3XPCG00040291J \$10.96 3/3/2000 cbelford
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Winter days in the Big Woods : adapted from the little house books by Laur (Removed: 2)

Author: illustrated by Renée Graef. LCCN: 92-45883 Published: 1994
Call Number Barcode Price Acquired Removed By
E WIL 3XPCG00003972O \$12.88 10/5/1999 cbelford
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E WIL 3XPCG00003973P 10/5/1999 cbelford
Was Lost on 11/12/2013 -- Weeded

Winter on the farm : adapted from the little house books by Laura Ingalls (Removed: 1)

Author: illustrated by Jody Wheeler and Renée Graef. LCCN: 95-35722 Published: 1996
Call Number Barcode Price Acquired Removed By
E WIL 3XPCG00003974Q \$12.88 10/5/1999 cbelford
Was Available -- Weeded

The wolfboy's wish (Removed: 1)

Author: O'Reilly, Sean, 1974- LCCN: 2011-3445 Published: 2012
Call Number Barcode Price Acquired Removed By
741.5 ORE 3XPCG00030339L \$10.00 3/25/2013 cbelford
Was Lost on 2/24/2014 by Gonzalez, Christopher Evenor (Student: P102300015) - fine was satisfied -- Weeded

Wolves (Removed: 1)

Author: Scholl, Elizabeth J. LCCN: 2002-153394 Published: 2003
Call Number Barcode Price Acquired Removed By
599.773 SCH 3XPCG00042589V \$18.96 12/6/2004 cbelford
Was Lost on 6/21/2013 -- Deleted

World Series heroes (Removed: 1)

Author: Buckley, James, 1963- LCCN: 2003-4377 Published: 2003
Call Number Barcode Price Acquired Removed By
796.357 BUC 3XPCG00042072I \$10.96 1/2/2004 cbelford
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The Wright brothers : how they invented the airplane (Removed: 1)

Author: Freedman, Russell. LCCN: 90-48440 Published: 1991
Call Number Barcode Price Acquired Removed By
629.13 FRE 3XPCG00006378R \$17.52 10/5/1999 cbelford
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Yellow as a lemon = : Amarillo como un limón (Removed: 1)

Author: Dingles, Molly. LCCN: 2003-108261 Published: 2003
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Yo! Yes? (Removed: 1)

Author: Raschka, Christopher. LCCN: 92-25644 Published: 1993
Call Number Barcode Price Acquired Removed By
E RAS 3XPCG00003263H \$14.99 10/5/1999 cbelford
Was Available -- Weeded

The young dancer (Removed: 1)

Author: Bussell, Darcey. LCCN: 93-36790 Published: 1994
Call Number Barcode Price Acquired Removed By
792.8 BUS 3XPCG00030040A \$10.00 12/17/1999 cbelford
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The yummy alphabet book : herbs, spices, and other natural flavors (Removed: 1)

Author: Pallotta, Jerry. LCCN: 94-5178 Published: 1994
Call Number Barcode Price Acquired Removed By
641.3 PAL 3XPCG00041258N \$14.40 8/22/2002 cbelford
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17 kings and 42 elephants (Removed: 1)

Author: Mahy, Margaret. LCCN: 87-5311 Published: 1987
Call Number Barcode Price Acquired Removed By
E MAH 3XPCG00040704I \$10.23 2/19/2001 cbelford
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Abuela (Removed: 1)

Author: Dorros, Arthur. LCCN: 90-21459 Published: 1991
Call Number Barcode Price Acquired Removed By
[E] DOR 3XPCG00031526K \$14.00 10/18/2001 cbelford
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Annie and the wild animals (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 84-19818 Published: 1985
Call Number Barcode Price Acquired Removed By
E BRE 3XPCG000300017 \$13.95 10/5/1999 cbelford
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An apple festival : orchards in autumn (Removed: 1)

Author: Gabbert, Lisa. LCCN: 98-24016 Published: 1999
Call Number Barcode Price Acquired Removed By
394.26 GAB 3XPCG00040919Q 6/12/2013 cbelford
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The amadillo from Amarillo (Removed: 1)

Author: Cherry, Lynne. LCCN: 93-11185 Published: 1994
Call Number Barcode Price Acquired Removed By
E CHE 3XPCG00001688Q \$14.44 10/5/1999 cbelford
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At the pond (Removed: 1)

Author: Schwartz, David M. LCCN: 98-6310 Published: 1999
Call Number Barcode Price Acquired Removed By
591.763 SCH 3XPCG00040003A \$14.95 11/18/1999 cbelford
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The barn owl (Removed: 1)

Author: Tagholm, Sally. LCCN: 98-39797 Published: 1999
Call Number Barcode Price Acquired Removed By
598.9 TAG 3XPCG00030481J \$8.46 8/30/1999 cbelford
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Be good to Eddie Lee (Removed: 1)

Author: Fleming, Virginia M. LCCN: 91-46146 Published: 1993
Call Number Barcode Price Acquired Removed By
E FLE 3XPCG00044892U \$14.44 7/27/2009 cbelford
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Behind the mask : a book about prepositions (Removed: 1)

Author: Heller, Ruth, 1924- LCCN: 95-9535 Published: 1995
Call Number Barcode Price Acquired Removed By
428.2 HEL 3XPCG00040117G \$15.29 3/3/2000 cbelford
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Berlioz the bear (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 90-37634 Published: 1991
Call Number Barcode Price Acquired Removed By
E BRE 3XPCG00001390G \$14.95 10/5/1999 cbelford
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The bird alphabet book (Removed: 1)

Author: Pallotta, Jerry. LCCN: 89-60423 Published: 1989
Call Number Barcode Price Acquired Removed By
598 PAL T 30156 12/9/1999 cbelford
Was Available -- Deleted

Birds (Removed: 1)

Author: Cooper, Jason, 1942- LCCN: 97-16920 Published: 1997
Call Number Barcode Price Acquired Removed By
598 COO 3XPCG00040409K \$19.45 11/22/2000 cbelford
Was Available -- Deleted

Butterflies and moths (Removed: 1)

Author: Kalman, Bobbie. LCCN: 94-5311 Published: 1994
Call Number Barcode Price Acquired Removed By
595.78 KAL 3XPCG00040311C \$16.97 8/16/2000 cbelford
Was Available -- Deleted

Captain Zap and the evil Baron von Fishhead (Removed: 1)

Author: Buller, Jon, 1943- LCCN: 99-57828 Published: 2000
Call Number Barcode Price Acquired Removed By

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E BUL 3XPCG00041147K \$12.95 8/22/2002 cbelford
Was Available -- Weeded

Chameleons (Removed: 1)

Author: Murray, Peter, 1952 Sept. 29- LCCN: 92-41543 Published: 1993
Call Number Barcode Price Acquired Removed By
597.95 MUR 3XPCG00030783O \$9.00 12/10/1999 cbelford
Was Available -- Deleted

Chibi : a true story from Japan (Removed: 1)

Author: Brenner, Barbara. LCCN: 94-31082 Published: 1996
Call Number Barcode Price Acquired Removed By
598.4 BRE 3XPCG00044200D \$11.96 7/14/2008 cbelford
Was Available -- Deleted

A cloak for the dreamer (Removed: 1)

Author: Friedman, Aileen. LCCN: 94-11274 Published: 1994
Call Number Barcode Price Acquired Removed By
E FRI 3XPCG00040588S \$13.56 2/19/2001 cbelford
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Clown fish (Removed: 1)

Author: Lindeen, Carol, 1976- LCCN: 2003-25608 Published: 2005
Call Number Barcode Price Acquired Removed By
597 LIN 3XPCG00043518O \$14.95 7/30/2007 cbelford
Was Available -- Deleted

Columbus Day (Removed: 1)

Author: Ansary, Mir Tamim. LCCN: 98-13721 Published: 1999
Call Number Barcode Price Acquired Removed By
394.264 ANS 3XPCG00040422F \$14.95 11/22/2000 cbelford
Was Available -- Weeded

Corals (Removed: 1)

Author: Schaefer, Lola M., 1950- LCCN: 98-40905 Published: 1999
Call Number Barcode Price Acquired Removed By
593.6 SCH 3XPCG00041301C \$10.95 12/23/2002 cbelford
Was Available -- Deleted

A day's work (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 93-38357 Published: 1994
Call Number Barcode Price Acquired Removed By
E BUN 3XPCG00042129L \$13.60 8/26/2004 cbelford
Was Available -- Weeded

Desert (Removed: 1)

Author: Butterfield, Moira, 1961- LCCN: 99-73407 Published: 1999
Call Number Barcode Price Acquired Removed By
577.54 BUT 3XPCG00041509M \$16.98 10/14/2003 cbelford
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Desert animals at night (Removed: 1)

Author: Stone, Lynn M. LCCN: 97-16379 Published: 1997
Call Number Barcode Price Acquired Removed By
591.754 STO 3XPCG00040951M \$13.96 1/23/2002 cbelford
Was Available -- Deleted

Down, down, down in the ocean (Removed: 1)

Author: Markle, Sandra. LCCN: 99-38607 Published: 1999
Call Number Barcode Price Acquired Removed By
577.7 MAR 3XPCG00040140C \$19.28 3/3/2000 cbelford
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Ducks (Removed: 1)

Author: McDonald, Mary Ann. LCCN: 96-46138 Published: 1998
Call Number Barcode Price Acquired Removed By
598.4 MCD 3XPCG00030490J \$15.95 8/30/1999 cbelford
Was Available -- Deleted

Ducks don't get wet (Removed: 1)

Author: Goldin, Augusta R. LCCN: 97-43597 Published: 1999
Call Number Barcode Price Acquired Removed By
598.4 GOL 3XPCG00030491K \$15.89 8/30/1999 cbelford
Was Available -- Deleted

Electric fish (Removed: 1)

Author: Landau, Elaine. LCCN: 98-16122 Published: 1999
Call Number Barcode Price Acquired Removed By
597 LAN 3XPCG00041524J \$17.62 10/14/2003 cbelford
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Electrical storms (Removed: 1)

Author: Burby, Liza N. LCCN: 98-7565 Published: 1999
Call Number Barcode Price Acquired Removed By
551.55 BUR 3XPCG00041525K \$13.95 10/14/2003 cbelford
Was Available -- Deleted

The emperor's egg (Removed: 1)

Author: Jenkins, Martin. LCCN: 98-46839 Published: 1999
Call Number Barcode Price Acquired Removed By
598.47 JEN 3XPCG00040293L \$14.44 3/10/2000 cbelford
Was Available -- Deleted

Endangered desert animals (Removed: 1)

Author: Taylor, J. David. LCCN: 93-6149 Published: 1993
Call Number Barcode Price Acquired Removed By
591.68 TAY 3XPCG00041822K \$16.95 1/2/2004 cbelford
Was Available -- Deleted

The first dog (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 88-2224 Published: 1988
Call Number Barcode Price Acquired Removed By

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Flower garden (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 92-25766 Published: 1994
Call Number Barcode Price Acquired Removed By
E BUN 3XPCG00001519J \$13.95 10/5/1999 cbelford
Was Available -- Weeded

Flute's journey : the life of a wood thrush (Removed: 1)

Author: Cherry, Lynne. LCCN: 96-17024 Published: 1997
Call Number Barcode Price Acquired Removed By
598.8 CHE 3XPCG00006084L \$15.00 10/5/1999 cbelford
Was Available -- Deleted

Fly away home (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 90-42353 Published: 1991
Call Number Barcode Price Acquired Removed By
E BUN 3XPCG00001520B \$13.45 10/5/1999 cbelford
Was Available -- Weeded

The fortune-tellers (Removed: 1)

Author: Alexander, Lloyd. LCCN: 91-30684 Published: 1992
Call Number Barcode Price Acquired Removed By
E ALE 3XPCG00001060A \$15.99 10/5/1999 cbelford
Was Available -- Weeded

Fox on stage (Removed: 1)

Author: Marshall, James, 1942-1992. LCCN: 91-46740 Published: 1993
Call Number Barcode Price Acquired Removed By
E MAR 3XPCG00002887S \$11.89 10/5/1999 cbelford
Was Available -- Weeded

Friends at school (Removed: 1)

Author: Bunnett, Rochelle. LCCN: 95-31712 Published: 1995
Call Number Barcode Price Acquired Removed By
371.9 BUN 3XPCG00032411E \$11.00 5/11/2005 cbelford
Was Available -- Weeded

From tadpole to frog (Removed: 1)

Author: Pfeffer, Wendy, 1929- LCCN: 93-3135 Published: 1994
Call Number Barcode Price Acquired Removed By
597.8 PFE T 30051 12/10/1999 cbelford
Was Available -- Deleted

The great kapok tree : a tale of the Amazon rain forest (Removed: 2)

Author: Cherry, Lynne. LCCN: 89-2208 Published: 1990
Call Number Barcode Price Acquired Removed By
E CHE 3XPCG00001692L \$14.95 10/5/1999 cbelford
Was Available -- Weeded

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Green Wilma (Removed: 1)

Author: Arnold, Tedd. LCCN: 91-31501 Published: 1993
Call Number Barcode Price Acquired Removed By
E ARN 3XPCG00001141A \$13.89 10/5/1999 cbelford
Was Available -- Weeded

Guide dogs : seeing for people who can't (Removed: 1)

Author: McGinty, Alice B. (Alice Blumenthal) LCCN: 97-44840 Published: 1999
Call Number Barcode Price Acquired Removed By
362.4 MCG 3XPCG00040615J 6/12/2013 cbelford
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Harold & Chester in Creepy-crawly birthday (Removed: 1)

Author: Howe, James, 1946- LCCN: 90-35370 Published: 1991
Call Number Barcode Price Acquired Removed By
E HOW 3XPCG00002429K \$13.04 10/5/1999 cbelford
Was Available -- Weeded

I like computers : what can I be? (Removed: 1)

Author: Dubois, Muriel L. LCCN: 00-21354 Published: 2001
Call Number Barcode Price Acquired Removed By
004 DUB 3XPCG00042210C \$14.95 8/26/2004 cbelford
Was Available -- Weeded

Internet (Removed: 1)

Author: Ward-Johnson, Chris. LCCN: 2002-13274 Published: 2003
Call Number Barcode Price Acquired Removed By
004.67 WAR 3XPCG00042218K \$16.16 8/26/2004 cbelford
Was Available -- Weeded

King of another country (Removed: 1)

Author: French, Fiona. LCCN: 92-12661 Published: 1993
Call Number Barcode Price Acquired Removed By
E FRE 3XPCG00002116D \$14.95 10/5/1999 cbelford
Was Available -- Weeded

Kisses (Removed: 1)

Author: McLerran, Alice, 1933- LCCN: 92-2722 Published: 1993
Call Number Barcode Price Acquired Removed By
[E] MCL 3XPCG00032542J \$5.00 4/26/2000 cbelford
Was Lost on 12/20/2013 by Ligon, Treasure Jalise (Student: P122230006) -- Weeded

Let's celebrate Thanksgiving (Removed: 1)

Author: Roop, Connie. LCCN: 98-51380 Published: 1999
Call Number Barcode Price Acquired Removed By
394.2649 ROO 3XPCG00041594Q \$17.18 10/14/2003 cbelford
Was Available -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

The lion and the mouse (Removed: 1)

Author: Herman, Gail, 1959- LCCN: 97-38601 Published: 1998
Call Number Barcode Price Acquired Removed By
398.24 HER 3XPCG00030067J \$8.00 12/7/1999 cbelford
Was Available -- Weeded

Lion dancer : Ernie Wan's Chinese New Year (Removed: 1)

Author: Waters, Kate. ISBN: 978-0-590-43047-0 (pbk.) Published: 1990
Call Number Barcode Price Acquired Removed By
394.261 WAT 3XPCG00042241G \$8.86 8/26/2004 cbelford
Was Available -- Weeded

Madeline (Removed: 1)

Author: Bemelmans, Ludwig, 1898-1962. ISBN: 0-670-44580-0 Published: 1967
Call Number Barcode Price Acquired Removed By
E BEM 3XPCG00030194K \$18.00 5/26/2010 cbelford
Was Lost on 12/3/2013 by Morrow-Dennis, Casmere Anthony (Student: P122230451) -- Weeded

The magic mouse dictionary of computers and information technology (Removed: 1)

Author: Ward-Johnson, Chris. LCCN: 2002-13264 Published: 2003
Call Number Barcode Price Acquired Removed By
004 WAR 3XPCG00042247M \$19.76 8/26/2004 cbelford
Was Available -- Weeded

Many luscious lollipops : a book about adjectives (Removed: 1)

Author: Heller, Ruth, 1924- LCCN: 88-83045 Published: 1989
Call Number Barcode Price Acquired Removed By
428.2 HEL 3XPCG00040196N \$15.29 3/3/2000 cbelford
Was Available -- Deleted

Mary McLean and the St. Patrick's Day parade (Removed: 1)

Author: Kroll, Steven. LCCN: 90-37409 Published: 1991
Call Number Barcode Price Acquired Removed By
E KRO 3XPCG00004418K \$13.95 10/5/1999 cbelford
Was Available -- Weeded

The mean hyena : a folktale from Malawi (Removed: 1)

Author: Sierra, Judy. LCCN: 96-349 Published: 1997
Call Number Barcode Price Acquired Removed By
398.2 SIE T 30115 \$13.50 12/7/1999 cbelford
Was Available -- Weeded

Memorial Day (Removed: 1)

Author: Ansary, Mir Tamim. LCCN: 98-14377 Published: 1999
Call Number Barcode Price Acquired Removed By
394.262 ANS 3XPCG00040465M \$14.95 11/22/2000 cbelford
Was Available -- Weeded

The Midas touch (Removed: 1)

Author: Mark, Jan. LCCN: 98-21922 Published: 1999
Call Number Barcode Price Acquired Removed By

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

398.2 MAR 3XPCG00040201A \$14.44 3/3/2000 cbelford
Was Available -- Weeded

Miss Rumphius (Removed: 1)

Author: Cooney, Barbara, 1917-2000. LCCN: 82-2837 Published: 1982
Call Number Barcode Price Acquired Removed By
E COO 3XPCG00032825N \$14.95 10/5/1999 cbelford
Was Available -- Weeded

The mountain that loved a bird (Removed: 3)

Author: McLerran, Alice, 1933- LCCN: 85-9391 Published: 1985
Call Number Barcode Price Acquired Removed By
[E] MCL 3XPCG00030179N 4/23/2010 cbelford
Was Available -- Weeded
[E] MCL 3XPCG00031227I 4/26/2000 cbelford
Was Available -- Weeded
[E] MCL 3XPCG00031347L \$16.00 9/21/2000 cbelford
Was Available -- Weeded

Mouse views : what the class pet saw (Removed: 1)

Author: McMillan, Bruce. LCCN: 92-25921 Published: 1993
Call Number Barcode Price Acquired Removed By
E MCM 3XPCG00002821G \$15.95 10/5/1999 cbelford
Was Available -- Weeded

My favorite word book : words and pictures for the very young (Removed: 1)

Author: Young, Selina. ISBN: 0-385-32683-1 Published: 1999
Call Number Barcode Price Acquired Removed By
428.1 YOU 3XPCG00040212C \$15.26 3/3/2000 cbelford
Was Available -- Deleted

My little book of burrowing owls (Removed: 1)

Author: Marston, Hope Irvin. LCCN: 95-36480 Published: 1996
Call Number Barcode Price Acquired Removed By
598.9 MAR 3XPCG00041229L \$9.16 8/22/2002 cbelford
Was Available -- Deleted

National Audubon Society first field guide. Birds (Removed: 1)

Author: Weidensaul, Scott. LCCN: 97-17989 Published: 1998
Call Number Barcode Price Acquired Removed By
598.09 NAT 3XPCG00031601E \$18.00 5/10/2002 cbelford
Was Available -- Deleted

The night has ears : African proverbs (Removed: 1)

Author: selected and illustrated by Ashley Bryan. LCCN: 98-48772 Published: 1999
Call Number Barcode Price Acquired Removed By
398.9 NIG 3XPCG00040216G \$13.60 3/3/2000 cbelford
Was Available -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

The night I followed the dog (Removed: 1)

Author: Laden, Nina. LCCN: 93-31008 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E LAD	3XPCG00043349Q	\$14.40	8/10/2006	cbelford

Was Available -- Weeded

Night of the gargoyles (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 93-8160 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E BUN	3XPCG00001522D	\$14.45	10/5/1999	cbelford

Was Available -- Weeded

Nuts to you! (Removed: 1)

Author: Ehlert, Lois. LCCN: 92-19441 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
E EHL	3XPCG00002052C	\$14.95	10/5/1999	cbelford

Was Available -- Weeded

An octopus is amazing (Removed: 1)

Author: Lauber, Patricia. ISBN: 978-0-06-445157-4 Published: 1990

Call Number	Barcode	Price	Acquired	Removed By
594 LAU	3XPCG00040504G	\$8.53	11/22/2000	cbelford

Was Available -- Deleted

Owls (Removed: 1)

Author: George, Michael, 1964- LCCN: 97-28749 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
598.9 GEO	3XPCG00030167K	\$10.00	12/9/1999	cbelford

Was Available -- Deleted

Owls (Removed: 1)

Author: Holmes, Kevin J. LCCN: 97-14022 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
598.9 HOL	3XPCG00041235I	\$13.95	8/22/2002	cbelford

Was Available -- Deleted

Pegasus (Removed: 1)

Author: Mayer, Marianna. LCCN: 96-32442 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
398.2 MAY	T 30435		12/9/1999	cbelford

Was Available -- Weeded

Piranhas (Removed: 1)

Author: Landau, Elaine. LCCN: 98-16117 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
597 LAN	3XPCG00041238L	\$17.25	8/22/2002	cbelford

Was Available -- Deleted

Puss in boots (Removed: 1)

Author: Perrault, Charles, 1628-1703. LCCN: 99-17366 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
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Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

398.2 PER 3XPCG00040238K \$17.15 3/3/2000 cbelford
 Was Available -- Weeded

Real-life sea monsters (Removed: 1)

Author: Jango-Cohen, Judith. LCCN: 2006-9817 Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
591.77 JAN	3XPCG00044460L	\$18.95	7/14/2008	cbelford

 Was Available -- Deleted

Red-eyed tree frog (Removed: 1)

Author: Cowley, Joy. LCCN: 98-15674 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
597.8 COW	3XPCG00041047J	\$14.41	1/23/2002	cbelford

 Was Available -- Deleted

River town (Removed: 1)

Author: Geisert, Bonnie. LCCN: 98-17249 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
307.72 GEI	3XPCG00030536K	\$13.60	8/30/1999	cbelford

 Was Available -- Weeded

Roxaboxen (Removed: 1)

Author: McLerran, Alice, 1933- LCCN: 89-8057 Published: 1991

Call Number	Barcode	Price	Acquired	Removed By
E MCL	3XPCG00002820F	\$14.88	10/5/1999	cbelford

 Was Available -- Weeded

Salamanders (Removed: 1)

Author: Maruska, Edward J. LCCN: 96-5244 Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
597.8 MAR	T 30294		12/10/1999	cbelford

 Was Available -- Deleted

School from A to Z (Removed: 1)

Author: Kalman, Bobbie. LCCN: 99-22340 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
372 KAL	3XPCG000420009	\$16.95	1/2/2004	cbelford

 Was Available -- Weeded

Sesame Street sign language ABC with Linda Bove (Removed: 1)

Author: Bove, Linda. LCCN: 85-1845 Published: 1985

Call Number	Barcode	Price	Acquired	Removed By
419 BOV	3XPCG00040667Q	\$6.86	2/19/2001	cbelford

 Was Available -- Deleted

Shockers of the sea : and other electric animals (Removed: 1)

Author: Arnold, Caroline. LCCN: 98-7035 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
597 ARN	3XPCG00040252G	\$13.56	3/3/2000	cbelford

 Was Available -- Deleted

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

Simple signs (Removed: 1)

Author: Wheeler, Cindy. ISBN: 978-0-14-055673-5 (pbk.) Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
419 WHE	3XPCG00040668R	\$9.40	2/19/2001	cbelford

Was Available -- Deleted

Smoky night (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 93-14885 Published: 1994

Call Number	Barcode	Price	Acquired	Removed By
E BUN	3XPCG00001523E	\$14.44	10/5/1999	cbelford

Was Available -- Weeded

Smooth and rough : an animal opposites book (Removed: 1)

Author: Bullard, Lisa. LCCN: 2004-27954 Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
573.5 BUL	3XPCG00043389U	\$17.95	8/10/2006	cbelford

Was Available -- Deleted

Snakes (Removed: 1)

Author: Simon, Seymour. LCCN: 91-15948 Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
597.96 SIM	3XPCG00032733L	\$7.50	12/8/1999	cbelford

Was Available -- Deleted

Soaring with the wind : the bald eagle (Removed: 1)

Author: Gibbons, Gail. LCCN: 97-20497 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
598.9 GIB	3XPCG00040256K	\$17.16	3/3/2000	cbelford

Was Available -- Deleted

South American animals (Removed: 1)

Author: Arnold, Caroline. LCCN: 98-7669 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
591.98 ARN	3XPCG00040379Q	\$17.16	8/16/2000	cbelford

Was Available -- Deleted

St. Patrick's Day in the morning (Removed: 1)

Author: Bunting, Eve, 1928- LCCN: 79-15934 Published: 1980

Call Number	Barcode	Price	Acquired	Removed By
E BUN	3XPCG00040381J	\$12.75	8/16/2000	cbelford

Was Available -- Weeded

Stellaluna (Removed: 1)

Author: Cannon, Janell, 1957- LCCN: 92-16439 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
E CAN	3XPCG00031464L	\$14.00	4/18/2005	cbelford

Was Lost on 6/21/2013 -- Weeded

Storms (Removed: 1)

Author: Simon, Seymour. LCCN: 88-22045 Published: 1989

Call Number	Barcode	Price	Acquired	Removed By
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Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

551.5 SIM 3XPCG00005366N \$13.30 10/5/1999 cbelford
Was Lost on 6/21/2013 -- Weeded

Strange birds (Removed: 1)

Author: Kalman, Bobbie. LCCN: 97-39877 Published: 1998
Call Number Barcode Price Acquired Removed By
598 KAL 3XPCG00040383L \$16.29 8/16/2000 cbelford
Was Available -- Deleted

Strega Nona meets her match (Removed: 1)

Author: DePaola, Tomie, 1934- LCCN: 92-8199 Published: 1993
Call Number Barcode Price Acquired Removed By
[E] DEP 3XPCG00031513G \$15.00 9/7/2001 cbelford
Was Available -- Weeded

Sylvia Long's Mother Goose (Removed: 1)

Author: [illustrated by Sylvia Long]. LCCN: 98-52311 Published: 1999
Call Number Barcode Price Acquired Removed By
398.8 SYL 3XPCG00040263I \$16.96 3/3/2000 cbelford
Was Available -- Weeded

Tadpoles (Removed: 1)

Author: Pascoe, Elaine. LCCN: 95-40848 Published: 1997
Call Number Barcode Price Acquired Removed By
597.813 PAS 3XPCG00042564O \$18.96 12/6/2004 cbelford
Was Available -- Deleted

Tasty baby belly buttons (Removed: 1)

Author: Sierra, Judy. LCCN: 98-22524 Published: 1999
Call Number Barcode Price Acquired Removed By
398.2 SIE 3XPCG00030553J \$20.51 8/30/1999 cbelford
Was Available -- Weeded

Ten suns : a Chinese legend (Removed: 1)

Author: Kimmel, Eric A. LCCN: 96-30044 Published: 1998
Call Number Barcode Price Acquired Removed By
398.2 KIM T 30307 12/15/1999 cbelford
Was Available -- Weeded

These birds can't fly (Removed: 1)

Author: Fowler, Allan. LCCN: 97-26722 Published: 1998
Call Number Barcode Price Acquired Removed By
598.5 FOW 3XPCG00031125F 12/9/1999 cbelford
Was Available -- Deleted

The three little wolves and the big bad pig (Removed: 1)

Author: Trivizas, Eugenios. LCCN: 92-24829 Published: 1993
Call Number Barcode Price Acquired Removed By
398.24 TRI 3XPCG00005003B \$16.00 10/5/1999 cbelford
Was Available -- Weeded

Library Weeding Log

Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/29/2014 - Copies Removed: 116

Triceratops and other horned herbivores (Removed: 1)

Author: West, David, 1956- LCCN: 2010-9749 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
567.915 WES	3XPCG000303009	\$15.00	2/2/2011	cbelford

Was Available -- Deleted

Two of everything : a Chinese folktale (Removed: 1)

Author: Hong, Lily Toy. LCCN: 92-29880 Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
398.21 HON	3XPCG00047385U	\$16.99	7/20/2012	cbelford

Was Available -- Weeded

Tyrannosaurus rex and other giant carnivores (Removed: 1)

Author: West, David, 1956- LCCN: 2010-9604 Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
567.912 WES	3XPCG00030293K	\$15.00	2/2/2011	cbelford

Was Available -- Deleted

UFO mysteries (Removed: 1)

Author: Grace, N. B. LCCN: 2006-1634 Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
001.942 GRA	3XPCG00044518P	\$16.95	7/14/2008	cbelford

Was Available -- Weeded

UFOs (Removed: 1)

Author: Gorman, Jacqueline Laks, 1955- LCCN: 2002-22511 Published: 2002

Call Number	Barcode	Price	Acquired	Removed By
001.942 GOR	3XPCG00042377Q	\$15.95	8/26/2004	cbelford

Was Available -- Weeded

The underbed (Removed: 1)

Author: Hoellwarth, Cathryn Clinton, 1957- LCCN: 89-28884 Published: 1990

Call Number	Barcode	Price	Acquired	Removed By
E HOE	3XPCG00040097N	\$12.95	11/18/1999	cbelford

Was Available -- Weeded

Veterans Day (Removed: 1)

Author: Ansary, Mir Tamim. LCCN: 98-14376 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
394.264 ANS	3XPCG00040536L	\$14.95	11/22/2000	cbelford

Was Available -- Weeded

What is a mammal? (Removed: 1)

Author: Kalman, Bobbie. LCCN: 97-39884 Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
599 KAL	3XPCG00042578T	\$16.95	12/6/2004	cbelford

Was Available -- Deleted

What is a reptile? (Removed: 1)

Author: Kalman, Bobbie. LCCN: 98-37548 Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
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Kreamer Street Elementary

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9/29/2014 - Copies Removed: 116

597.9 KAL 3XPCG00042580M \$16.95 12/6/2004 cbelford
Was Available -- Deleted

What's a penguin doing in a place like this? (Removed: 1)

Author: Schlein, Miriam. ISBN: 0-7613-0003-1 Published: 1997
Call Number Barcode Price Acquired Removed By
598.47 SCH 3XPCG00032806M \$9.00 1/9/2001 cbelford
Was Available -- Deleted

The wild Christmas reindeer (Removed: 1)

Author: Brett, Jan, 1949- LCCN: 89-36095 Published: 1990
Call Number Barcode Price Acquired Removed By
E BRE T 30096 \$15.65 2/10/2013 cbelford
Was Available -- Weeded

Wild flamingos (Removed: 1)

Author: McMillan, Bruce. LCCN: 97-1521 Published: 1997
Call Number Barcode Price Acquired Removed By
598.3 MCM T 30133 12/9/1999 cbelford
Was Available -- Deleted

The year of the ranch (Removed: 3)

Author: McLerran, Alice, 1933- LCCN: 95-46308 Published: 1996
Call Number Barcode Price Acquired Removed By
E MCL 3XPCG00030171F \$15.00 4/23/2010 cbelford
Was Available -- Weeded
E MCL 3XPCG00030175J \$15.00 4/23/2010 cbelford
Was Available -- Weeded
[E] MCL 3XPCG00031229K \$15.00 4/26/2000 cbelford
Was Available -- Weeded

The yucky reptile alphabet book (Removed: 1)

Author: Pallotta, Jerry. LCCN: 89-60425 Published: 1989
Call Number Barcode Price Acquired Removed By
597.9 PAL 3XPCG00030984R \$10.00 12/9/1999 cbelford
Was Available -- Deleted

9/24/2014 - Copies Removed: 1

I love my new toy! (Removed: 1)

Author: Willems, Mo. ISBN: 978-1-42310961-7 (trade) Published: 2008
Call Number Barcode Price Acquired Removed By
E WIL 3XPCG00047169U \$12.51 7/20/2012 cbelford
Was Lost on 9/24/2014 by Vertichio, Taylor Beth (Student: P122230612) -- Deleted

9/23/2014 - Copies Removed: 1

John Henry (Removed: 1)

Author: Lester, Julius. LCCN: 93-34583 Published: 1994
Call Number Barcode Price Acquired Removed By

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Kreamer Street Elementary

From: 9/1/2014 To: 9/30/2014

9/23/2014 - Copies Removed: 1

398.2 LES	T 30079	\$14.95	12/9/1999	cbelford
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Was Available -- Deleted

9/17/2014 - Copies Removed: 1

Science fair nightmare (Removed: 1)

Author: O'Reilly, Sean, 1974-	LCCN: 2012-4533	Published: 2012		
Call Number	Barcode	Price	Acquired	Removed By
741.5 ORE	3XPCG00047919X	\$17.04	7/18/2013	cbelford

Was Available -- Deleted

From: 9/1/2014 To: 9/30/2014 Total Copies Removed: 369
Deleted: 88, Transferred: 0, Weeded: 281

MEMORANDUM OF AGREEMENT

Except as modified herein, the contract between the BOARD OF EDUCATION, SOUTH COUNTRY CENTRAL SCHOOL DISTRICT and the LOCAL 1000, CIVIL SERVICE EMPLOYEES ASSOCIATION, INC., AMERICAN FEDERATION OF STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO, SUFFOLK EDUCATIONAL LOCAL #870, SOUTH COUNTRY UNIT, expiring June 30, 2012, shall remain in full force and effect.

This memorandum shall be subject to ratification by the Board of Education and the membership of the unit. The parties' respective negotiating teams agree to recommend such ratification to their principals.

1. **Term** - July 1, 2014 through June 30, 2015

2. **Salary – Article II – Compensation – Section 9 – Salary Rate Increase – Add:**

2014-15: 1.5%

3. **Insurance – Article VI – Insurance – Section 1 – Health Insurance – Add new unnumbered paragraphs as follows:**

The New York State Department of Civil Service's Memorandum of May 15, 2012, Number 122r3, purports to prohibit health insurance buy outs (receiving a payment for dropping health insurance coverage) where a spouse is covered by the New York State Health Insurance Plan ("NYSHIP).

The District recognizes that a lawsuit has been filed in State Supreme Court, Albany County (Index No. 6860-12) to declare Memorandum Number 122r3 unlawful and for related relief. A declaratory action has also been filed before PERB (DR-130 and DR-131) seeking to declare such buy outs to be mandatorily negotiable notwithstanding Memorandum Number 122r3. Pending final resolution of that litigation, the District shall enforce the rule as set forth in the May 15, 2012 memorandum effective January 1, 2015.

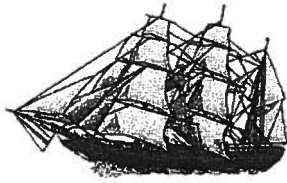
In the event the rule is ultimately declared to be in violation of rights of employees pursuant to the collective bargaining agreement, in the above-referenced litigation or other litigation, or the rule is otherwise repealed, employees who elected not to participate in the district's health insurance plan (other than through the plan of a spouse) shall be eligible for the benefit of this section retroactive to the date established by the Court and PERB or the effective date of repeal by NYSHIP. In the event the rule set forth in the NYSHIP Memorandum Number 122r3 is ultimately upheld, this provision

shall be deemed amended so as to be consistent with said rule. Unit members remain eligible for the buy back if covered by insurance provided by other than the South Country School District and from carriers other than that provided by NYSHIP.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals this _____ day of _____, 2014.

Joseph Giani, Ed.D.
Superintendent of Schools
South Country CSD

Jorge Jimenez
President, CSEA South Country Unit



SOUTH COUNTRY SCHOOL DISTRICT
HUMAN RESOURCES OFFICE

TO: Dr. Joseph Giani, Superintendent
FROM: Nelson C. Briggs, Assistant Superintendent for Human Resources
RE: Crystal Investigations, Inc. Resolution.
DATE: October 6, 2014

The following are the specifics for the Crystal Investigations Inc. Resolution:

Not to exceed 10 hours per building for a total of 60 hours x \$50 per hour
totaling \$3,000.00

TASK:

1. Review building Lockdown and Evacuation Plans
2. Review all building layouts
3. Make recommendations as to adjustments to lockdown and evacuation plans
4. Assist in the coordination of Lockdown and Evacuation Drills at each Building level

/bn

Telephone & Fax
(516) 662-5376 & (631) 828-8577

CRYSTAL INVESTIGATIONS, INC.

P.O. Box 703
Moriches, New York, 11955-0703

James Garcia
Sr. Investigator
NYS Licensed & Bonded

August 27, 2014

South Country Central School District
Board Of Education
189 North Dunton Avenue
East Patchogue, New York, 11772-5598

REF: Consulting Agreement

Dr. Joseph Giani (Superintendent):

Enclosed please find one fully written contract between the South Country Central School District and Crystal Investigations, Inc.

If you have any questions or concerns, please do not hesitate to contact me. I may be reached at (516) 662-5376.

Respectfully Submitted,


James Garcia

cc: Nelson Briggs (Safety Officer)

CONSULTING AGREEMENT

This agreement is made on 1st Day of October, 2014, between South Country Central School district (hereinafter referred to as the "SCHOOL DISTRICT") as the party of the first part, having its principal place of business located at 189 North Dunton Avenue, East Patchogue, New York, 11772-5598, and Crystal Investigations, Inc. (hereinafter referred to as the ("CONSULTANT)), as the party of the second part, having its principal place of business for purpose of this Agreement at P.O. Box 703, Moriches, New York, 11955-0703.

WHEREAS, the SCHOOL DISTRICT is authorized by law to contract for consultant Services; and

NOW, IN CONSIDERATION of the mutual promises of the parties hereto and for other good and valuable consideration, the parties agree as follows:

1. **TERM OF AGREEMENT:** This Agreement shall be in effect for the School Calendar Year 2014 - 2015, unless terminated earlier, as set forth herein.
2. **SCOPE OF SERVICE:** CONSULTANT shall provide the SCHOOL DISTRICT with the following services:
 - a) **CONSULTANT:** To assist the School District in making decisions in the area of Security Issues.
 - b) **LECTURES** not limited but to include **EMERGENCY SITUATIONS** (Fire/Bomb Threats/Hazard Material/ Natural Disasters/Crimes in Progress/ Gangs/Gun Incidents/Lock Down Procedures), and **ETHICS AND CONDUCT** (Situations involving Ethics/ Conduct).

3. **PAYMENT SCHEDULE:** In full consideration for the services to be rendered by CONSULTANT to SCHOOL DISTRICT for the term of this Agreement, SCHOOL DISTRICT agrees to pay CONSULTANT at the following rates: \$50.00 per hour.
4. **INVOICE DUE ON MONTHLY BASIS:** CONSULTANT will submit an invoice for services rendered on a monthly basis, and payment to CONSULTANT shall be made within thirty (30) days from receipt of invoice from CONSULTANT. SCHOOL DISTRICT shall give CONSULTANT notice of any invoice dispute within twenty (20) days of its receipt and reserves the right to withhold payment pending the resolution of this dispute.
5. **INDEPENDENT CONTRACTOR:** CONSULTANT shall not be considered as having employee status and shall not be entitled to participate in any of SCHOOL DISTRICT 's workers' compensation, retirement, fringe benefits, unemployment insurance, liability insurance, disability insurance, or other similar employee benefit program.
6. **EXPENSES OF CONSULTANT:** CONSULTANT shall be responsible for all costs and expenses incurred by CONSULTANT that are incident to the performance of services for SCHOOL DISTRICT, including, but not limited to, all tools, vehicles, or other equipment to be provided by CONSULTANT, all fees, fines licenses, bonds or taxes required of or imposed against CONSULTANT and all other of CONSULTANT's costs of doing business. SCHOOL DISTRICT shall not be responsible for any expenses incurred by CONSULTANT in performing services for SCHOOL DISTRICT, except those set forth in paragraph 3 of this Agreement.
7. **INCOME TAX DESIGNATION AND INDEMNIFICATION:** SCHOOL DISTRICT shall not withhold from sums payable to CONSULTANT under this Agreement any amounts for Federal, State, or local taxes including Federal or State income taxes, employment taxes (including Social Security and Medicare taxes), and unemployment taxes. CONSULTANT agrees that any tax obligation of CONSULTANT arising from the payment made under this Agreement will be CONSULTANT's sole responsibility.

CONSULTANT will indemnify SCHOOL DISTRICT for any tax liability, interest, and/or penalties imposed upon SCHOOL DISTRICT for any taxing authority based upon SCHOOL DISTRICT's failure to withhold any amount from the payments for tax purposes.

8. **COMPLIANCE WITH LAW:** CONSULTANT understands and agrees that it is responsible for complying with all applicable Federal, State, Local statutes, rules, and ordinances including the New York State Safe Schools Against Violence in Education (SAVE) Legislation.
9. **SCHOOL GROUNDS & RULES:** It is understood and agreed that while on school grounds, CONSULTANT, shall obey all SCHOOL DISTRICT rules and regulations and must follow all reasonable directives of SCHOOL DISTRICT's administrators and employees.
10. **TERMINATION NOTICE:** This Agreement may be terminated by SCHOOL DISTRICT upon seven (7) days' written notice to the CONSULTANT. In the event of such termination, the parties will adjust the amount due and payable to CONSULTANT for services rendered. CONSULTANT will not incur any additional expenses upon receipt of SCHOOL DISTRICT's notification that CONSULTANT's services have been terminated. Upon any such termination, the parties shall endeavor in an orderly manner to wind down activities hereunder.
11. **CONFIDENTIALITY:** CONSULTANT, its employees, and/or agents agree that all information obtained in connection with the services provided for in this Agreement is deemed confidential information.
12. **AUTHORITY TO ENTER AGREEMENT:** This undersigned representative of CONSULTANT hereby represents and warrants that the undersigned is an officer, director, or agent of CONSULTANT with full legal rights, power and authority to enter into this Agreement on behalf of CONSULTANT and bind CONSULTANT with respect to the obligations enforceable against CONSULTANT in accordance with its terms.

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

South Country Central
School District

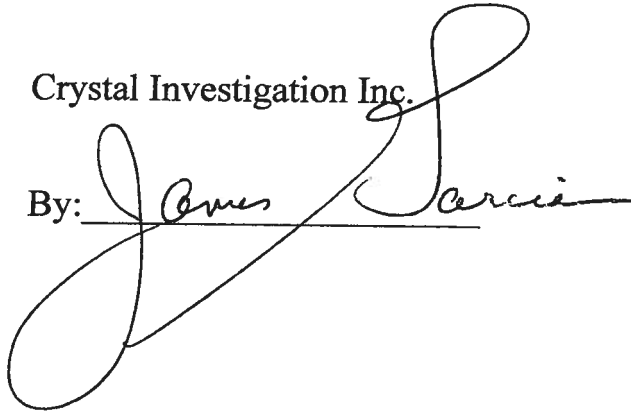
Date: _____

By: _____

Crystal Investigation Inc.

Date: 8/27/14

By: James Garcia

A large, stylized handwritten signature in black ink, appearing to read "James Garcia", is written over the signature line. The signature is highly cursive and loops around the line.