

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

CENTRAL OFFICE

WEDNESDAY, NOVEMBER 18, 2015

The meeting will begin at 6:30 p.m., for the possible purpose of considering a motion to enter executive session to discuss a settlement agreement with the BTA and 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 28, 2015- pg. #3
 - 2. Treasurer's Report- October, 2015 - pg. #8
 - 3. Claims Report- September, 2015- pg. #29
 - 4. Independent Auditor's Report- pg. #31

- D. Communications and Announcements
 - 1. Staff Recognition
 - 2. Superintendent's Report
 - 3. Trustee and Advisory Committee Reports (if any)

- E. Public Commentary (Agenda Items Only)

- F. Items for Discussion/Action
 - 1. Greater Bellport Land Use Plan
 - 2. ES BOCES Special Election Vote- pg. #92
 - 3. Local Assistance Plan for Verne W. Critz- *To Follow*

- G. Board Consent Agenda – Curriculum and Instruction - pg. #97
 - 1. CSE/SCSE Minutes - pg. #99
 - 2. CPSE Minutes - pg. #101
 - 3. BHS Dance Team Field Trip- National Dance Competition in Orlando, FL. - pg. #102
 - 4. ES BOCES Field Trip Approvals, Vatea/Perkins Grant- pg. #113
 - 5. BHS Virtual Enterprise Student Field Trip- International Virtual Enterprise Youth Business Summit - pg. #115
 - 6. BHS Culinary Arts Field Trip- Walt Disney World- *To Follow*

- H. Board Consent Agenda – Personnel - pg. #137
 - 1. Resignations and Leave of Absences
 - 2. Instructional New Appointments
 - 3. Non-Instructional New Appointments
 - 4. Long-Term Substitutes
 - 5. Tenure Recommendation
 - 6. Salary Schedule
 - 7. Additional Work
 - 8. Extra Duty Assignment
 - 9. Substitutes

- I. Board Consent Agenda – Business - pg. #139
 - 1. Budget Transfer- pg. #140
 - 2. Agreement with Utility Check, Ltd. - pg. #141
 - 3. Consultant Services Contract- Gregory Singer, LMSW- pg. #142
 - 4. Consultant Service Contract- Creative Tutoring, Inc. - pg. #147
 - 5. Education Services Contract- Patchogue Medford UFSD- pg. #154
 - 6. Education Services Contract- South Huntington UFSD- pg. #159
 - 7. School Services Contract- Julia Dyckman Andrus Memorial Inc. d.b.a. Andrus Children Center- pg. #165
 - 8. MOA with BTA- Autism Extended Year Program- pg. #173
 - 9. MOA with BTA- Lead Teachers- pg. #176
 - 10. Items for discard- pg. #178
 - 11. Consultant Services Contract- Elliot Y. Merenbloom pg. #179

- J. Public Commentary (Non-Agenda Items)

- K. Closing Remarks by Board Members

- L. Adjournment

**BUSINESS MEETING PAGE 035 OCTOBER 28, 2015
SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
MINUTES**

A. CALL TO ORDER

Board Vice President, Carol Herrmann, called a Business Meeting of the Board of Education to order at 6:56 p.m. The meeting took place at Bellport Middle School, 35 Kreamer St, Bellport, NY.

Board of Education Members Present

Rocco DeVito

Carol Herrmann

Antoinette Huffine

Regina Hunt

Lisa Di Santo

Julio Morales

Chris Picini (*arrived 7:15 pm*)

Danielle Skelly

Allison Stines

Natalie Maida, *Student Ex-Officio Member*

Others Present: Superintendent Dr. Joseph Giani, Nelson Briggs, Sam Gergis, Cheriese Pemberton, Sara Cioffaletti, Maria Andreotti, Amy Brennan, Sabrina Meehan, Tim Hogan, Travis Davey, Stefanie Rucinski, Kathy Munisteri, Sean Clark, Brian Ginty, School Attorney John Sheahan.

EXECUTIVE SESSION

A motion (DeVito / Huffine) to convene to executive session at 6:56 p.m. to discuss CSEA negotiations.

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

Public session reconvened at 7:48 pm.

Student Board member, Natalie Maida, led all present 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, noting that we are a smoke-free District, with smoking prohibited in all buildings and on school grounds.

C. BOARD CONSENT AGENDA –APPROVALS

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

1. Minutes- Business Meeting of October 7, 2015.

VOTE: *Motion carries.* 7-Yes, 0-No, 2-Abstain (Picini, Skelly).

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

2. Treasurer's Report- September, 2015.

VOTE: *Motion carries unanimously.* 9-Yes, 0-No.

D. COMMUNICATIONS AND ANNOUNCEMENTS

1. Superintendent's Report

- Thank you to the South Country Retired Teachers Association for their donation of a plaque at the Middle School Auditorium, honoring former teacher, administrator and Board Trustee, Ellie Mahoney. A dedication ceremony was held just prior to tonight's meeting.

- Thank you to High School Responder, Bob Edwards, for saving a student who was choking by performing the Heimlich maneuver.

2. Board Recognition- School Board Appreciation Week

- In recognition of School Board Appreciation Week, Board members were treated to a performance by the Bellport Middle School Jazz Ensemble and South Country Singers. Middle School Student reporters Myriam Ibarra, Katherine Vignona, Helena Gifford and Kanya Shah spoke about their interviews with Board members and presented each with a personalized coffee mug and a special edition copy of the Middle School Barge Newspaper, where their interviews were published.

3. Trustee and Advisory Committee Reports

- Bellport Homecoming was a great success. Our Football team won. Thanks to all involved with the parade and beautiful floats. Board members asked that Homecoming Day be revamped, particularly regarding a dress code for the Homecoming Dance.
- The Middle School Harvest Festival drew a great crowd and was a wonderful community event. Thanks to all involved.
- It was great to see the Future Business Leaders of America and Student Government at the High School PTA meeting. The Virtual Enterprise project in particular was awe-inspiring.
- Many thanks to the Bellport Middle School faculty and students for their wonderful performances and presentations for Board Appreciation Week.

E. PUBLIC COMMENTARY (AGENDA ITEMS ONLY)

(none)

F. ITEMS FOR DISCUSSION/ACTION

1 & 2. Presentations- School Action/Improvement Plans Pre-K – 8 , DCIP AND SCEP

Dr. Pemberton, along with the Directors and Principals, gave presentations on the school action and improvement plans for grades Pre-K through 8, the District Comprehensive Improvement Plan (DCIP) and the School Comprehensive Educational Plan (SCEP).

A motion (Huffine / Herrmann) to approve the following as amended:

3. Board of Education Priorities 2015-2016

VOTE: *Motion carries unanimously. 9-Yes, 0-No.*

A motion (Huffine / Hunt) to approve the following:

4. APPR Hardship Waiver Application

BE IT RESOLVED, that the Board of Education of the South Country Central School District, upon the recommendation of the Superintendent of Schools, hereby approves the submission of an APPR Hardship Waiver application to the State Education Department and hereby ratifies the execution and submission of such application on October 23, 2015 by the Superintendent of Schools and the Board President.

VOTE: *Motion carries unanimously. 9-Yes, 0-No.*

5. Board Policy 6110-Code of Ethics Board Members and All District Personnel -Second Reading *

A motion (Herrmann / DeVito) to approve Board Policy 6110, Code of Ethics for Board Members and All District Personnel:

VOTE: *Motion carries.* 5-Yes, 4-No (Di Santo, Huffine, Morales, Stines).

*Trustee Di Santo wanted it noted for the record that she is absolutely opposed to this.

6. Later School Day

G. BOARD CONSENT AGENDA – CURRICULUM AND INSTRUCTION

A motion (Herrmann / Hunt) to approve the following:

1. CSE/SCSE Minutes
2. CPSE Minutes
3. NYSSMA Field Trip

VOTE: *Motion carries unanimously.* 9-Yes, 0-No.

H. BOARD CONSENT AGENDA – PERSONNEL

A motion (Skelly / DeVito) to approve the following Personnel Agenda Items, # H1 to H5 and #H7 to H9:

1. Resignations and Leave of Absences
2. Instructional New Appointments
3. Non-Instructional New Appointments
4. Long-Term Substitutes
5. Tenure Recommendation
7. Additional Work
8. Extra Duty Assignment
9. Substitutes

VOTE: *Motion carries unanimously.* 9-Yes, 0-No.

A motion (Herrmann / DeVito) to approve the following Personnel Agenda Items, # H6.1 to H6.4:

6. Salary Schedule

VOTE: *Motion carries unanimously.* 9-Yes, 0-No.

A motion (Herrmann / DeVito) to approve the following Personnel Agenda Item, # H6.5:

6. Salary Schedule

VOTE: *Motion carries.* 6-Yes, 2-No (Di Santo, Huffine), 1-Abstain (Morales).

*Trustee Di Santo wanted it noted for the record that she does not believe a raise of 12% is being fiscally responsible in this climate, a point concurred by Trustee Huffine.

Superintendent Giani introduced Mr. Anthony Clement, who was just approved as the Supervisor of Operations and Maintenance.

I. BOARD CONSENT AGENDA – BUSINESS

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

1. Memorandum of Agreement with Bellport Teachers' Association
2. Tax Levy Resolution
RESOLVED, that the Board of Education hereby adopts the 2015-2016 tax levy in the amount of \$57,381,312 before STAR reimbursement reduction and predicated on an estimated valuation of \$25,982,597 that would result in an estimated tax rate of \$220.85 per \$100 assessed value.
3. Budget Transfer – Robotics
4. Budget Transfer – Technology
5. Donation from DonorsChoose.Org for Mrs. Zaffarano's Class
6. Discard of Obsolete Books at High School
7. Educational Services Agreement with Out East Therapy of New York
8. Educational Services Agreement with Crotched Mountain Rehabilitation
9. Educational Services Agreement with Three Village School District
10. Educational Services Agreement with UCP of Suffolk
11. Educational Services Agreement with Developmental Disabilities Institute
12. Educational Services Agreement with Positive Behavior Support Consulting
13. Educational Services Agreement with Joan Tschopp
14. Educational Services Agreement with Henry Viscardi School
15. Addendum to the Educational Services Agreement with Cleary School for the Deaf
16. Resolution for 2014-2015 Reserve Contribution Amounts
RESOLVED, upon the recommendation of the Superintendent of Schools, the Board of Education approves the increase / (decrease) funding of the following reserves for the fiscal year ending June 30, 2015. This resolution replaces the previous October 7, 2015 resolution regarding funding of the Retirement Contribution Reserve:
 - a. Unemployment Reserve \$ 84, 402.
 - b. Workers Compensation Reserve \$400,000.
 - c. Employment Benefit Reserve \$267,585.
 - d. Retirement Contribution Reserve \$814,381.
 - e. Property Loss Reserve \$ (17,585.)
17. Dental Agreement with Stony Brook University School of Dental Medicine
18. South Country Education Foundation Fall 2015 Grant Awards

Board President Picini thanked Mr. White and the BTA.

J. PUBLIC COMMENTARY (Non-Agenda Items)

Alyssa Peterson: (*resident*): Commented on the presentations given tonight.

K. CLOSING REMARKS BY BOARD MEMBERS

- Thank you to Mrs. Zaffarano and teachers for their efforts to secure funding for projects.
- Thank you to DonorsChoose and the South Country Education Foundation for their donations.
- The Greater Bellport Brownfield Committee Meeting is focused on abandoned properties.
- Concerns expressed about the importance of Board members working together.
- Thank you to Mr. Davey for the Middle School Student Council video.
- Thank you to the Building Principals for their efforts to improve the District.

Trustee Huffine left the meeting at approximately 10:30 pm.

BUSINESS MEETING PAGE 039 OCTOBER 28, 2015

L. ADJOURNMENT

A motion (Herrmann / Skelly)) to adjourn the meeting at 10:35 pm:

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

Respectfully submitted,

Nancy Poulos
Nancy Poulos
District Clerk

Attachments

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT



**FINANCIAL REPORTS
October 2015**

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**South Country CSD
Treasurer's Report
10.01.15 - 10.31.15**

*Chuetu m Johnson
11/9/15*

ACCOUNT & LOCATION	PREVIOUS BALANCE	RECEIPTS	DISBURSE	NEW DISTRICT BALANCE	BANK STATEMENT BALANCE	OUTSTANDING CHECKS / (DIT)	NET BALANCE
GENERAL FUND ACCOUNTS							
GENERAL FUND-MMA	747,219.91	21,261,891.00	9,000,000.00	13,009,110.91	13,009,110.91	0.00	13,009,110.91
GEN.FUND-FLUSHING INV	1,715.11	0.36	0.00	1,715.47	1,715.47	0.00	1,715.47
GEN.FUND-FNBLI MM	11,910,756.57	3,034.80	0.00	11,913,791.37	11,913,791.37	0.00	11,913,791.37
GEN.FUND-FNBLI CHKG	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00		2,000,000.00
GENERAL FUND-CAP ONE	4,532,078.03	7,363,982.21	10,299,918.77	1,596,141.47	1,733,596.85	137,455.38	1,596,141.47
				\$ 28,520,759.22			
TRUST & AGENCY ACCOUNTS							
PAYROLL-CAP ONE	56,592.02	2,641,991.09	2,639,837.10	58,746.01	89,481.03	30,735.02	58,746.01
TRUST & AGENCY-CAP ON	137,391.27	4,378,197.98	4,380,628.02	134,961.23	179,010.23	44,049.00	134,961.23
		TOTAL AGENCY		\$ 193,707.24			
SPECIAL AID ACCOUNTS							
FEDERAL-CAP ONE	56,632.99	200,000.00	207,419.59	\$ 49,213.40	86,773.48	37,560.08	49,213.40
CAFETERIA ACCOUNTS							
CAFETERIA-CAP ONE	104,714.31	146,768.67	177,531.46	\$ 73,951.52	71,898.75	(2,052.77)	73,951.52
CAPITAL ACCOUNTS							
CAPITAL CHKG-CAP ONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TOTAL CAPITAL FUND		\$ -			
		Total Cash Balances		\$ 28,837,631.38			
***ALL BANK RECONCILIATIONS ARE AVAILABLE FOR INSPECTION IN THE BUSINESS OFFICE							

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SUMMARY OF TREASURER'S MONTHLY REPORTS CONTINUED:

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

GENERAL FUND

NYS ACH	1,291,413.59
GENERAL FUND MM	5,500,000.00
TUITION	26,105.11
LI CHILD & FAMILY	6,105.97
BOCES	397,932.30
TRUST & AGENCY	27,413.90
MEDICAID	0.00
PILOT	107,819.86
MISC	6,874.98
DRIVERS ED	0.00
INTEREST	316.50

7,363,982.21

PAYROLL

TRUST & AGENCY	2,641,991.09
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2,641,991.09

TRUST & AGENCY

GENERAL FUND	4,247,648.66
FEDERAL	112,164.43
CAFETERIA	18,384.89

4,378,197.98

CAFETERIA

GENERAL	100,000.00
FOOD SALES	37,023.07
MEAL PAY PLUS	9,745.60

146,768.67

FEDERAL CHECKING

GENERAL	200,000.00
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200,000.00

GENERAL FUND-MMA/C

TAN	21,261,891.00
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21,261,891.00

2

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/15 - 10/31/15

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001.000	REAL PROPERTY TAX ITEMS	51,069,394.43	0.00	51,069,394.43	0.00	51,069,394.43
A 1081.000	OTH. PAYMTS IN LIEU OF TA	7,058,865.00	0.00	7,058,865.00	101,909.32	6,956,955.68
A 1085.000	STAR	6,311,917.57	0.00	6,311,917.57	0.00	6,311,917.57
A 1311.000	OTHER DAY SCHOOL TUITION	125,000.00	0.00	125,000.00	0.00	125,000.00
A 1335.000	OTH STUDENT FEE/CHARGES (59,500.00	0.00	59,500.00	25,470.00	34,030.00
A 1489.000	OTHER CHARGES-SERVICES (I	0.00	0.00	0.00	1,921.36	(1,921.36)
A 2230.000	DAY SCHOOL TUIT-OTH DIST.	205,000.00	0.00	205,000.00	12,932.56	192,067.44
A 2280.000	HEALTH SERVICES FOR OTH D	62,000.00	0.00	62,000.00	0.00	62,000.00
A 2401.000	INTERST AND EARNINGS	95,000.00	0.00	95,000.00	18,117.79	76,882.21
A 2410.000	RENTAL OF REAL PROPERTY,I	73,200.00	0.00	73,200.00	24,423.88	48,776.12
A 2445.000	ELECTION RENTAL-LIBRARY V	8,000.00	0.00	8,000.00	0.00	8,000.00
A 2680.000	INSURANCE RECOVERIES	5,000.00	0.00	5,000.00	16,311.90	(11,311.90)
A 2690.000	OTHER COMPENSATION FOR LO	0.00	0.00	0.00	61.76	(61.76)
A 2701.000	REFUND PRIOR YR E-RATE	632,000.00	0.00	632,000.00	0.00	632,000.00
A 2705.000	GIFTS AND DONATIONS	0.00	0.00	0.00	602.30	(602.30)
A 2710.000	PREM.ON OBLIGATIONS(TAN)	0.00	0.00	0.00	261,891.00	(261,891.00)
A 2770.000	OTHER UNCLASSIFIED REV.(S	337,000.00	0.00	337,000.00	12,358.21	324,641.79
A 3101.000	BASIC FORMULA STATE AID	34,883,911.00	0.00	34,883,911.00	5,338,201.80	29,545,709.20
A 3102.000	LOTTERY AID (SECT 3609A E	5,900,000.00	0.00	5,900,000.00	4,121,103.21	1,778,896.79
A 3103.000	BOCES AID (SECT 3609A ED	893,992.00	0.00	893,992.00	0.00	893,992.00
A 3105.000	EXCESS COST AID	9,937,839.00	0.00	9,937,839.00	0.00	9,937,839.00
A 3260.000	TEXTBOOK AID (INCL TXTBK/	282,158.00	0.00	282,158.00	73,305.00	208,853.00
A 3260.001	HARDWARE & TECHNOLOGY	59,194.00	0.00	59,194.00	0.00	59,194.00
A 3262.000	COMPUTER SOFTWARE AID	68,000.00	0.00	68,000.00	0.00	68,000.00
A 3263.000	LIBRARY A/V LOAN PROGRAM	30,000.00	0.00	30,000.00	0.00	30,000.00
A 3289.000	OTHER STATE AID/HOMELESS	400,000.00	0.00	400,000.00	35,000.00	365,000.00
A 4280.000	OTHER FEDERAL AID (SPECIF	0.00	0.00	0.00	5,799.59	(5,799.59)
A 4601.000	MEDIC.ASS'T-SCH AGE-SCH Y	100,000.00	0.00	100,000.00	0.00	100,000.00
A 8021.000	FUND BALANCE OR(DEFICIT)7	4,968,304.00	0.00	4,968,304.00	0.00	4,968,304.00
FUND A TOTAL		123,565,275.00	0.00	123,565,275.00	10,049,409.68	113,515,865.32

5

Report Completed 9:46 AM

W

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 10/31/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	3,500.00	0.00	3,500.00	1,410.00	0.00	2,090.00
A 1010.490-00	BOCES - SVCS BOARD OF ED	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
A 1010.501-00	SUPPLIES - BD OF ED	1,100.00	0.00	1,100.00	57.34	67.66	975.00
A 1010....BOARD OF EDUCATION	*	5,600.00	0.00	5,600.00	1,467.34	1,067.66	3,065.00
A 1040.160-00	SAL DISTRICT CLERK DW	38,446.00	0.00	38,446.00	21,309.37	17,136.63	0.00
A 1040.501-00	SUPPLIES - DISTRICT CLERK	900.00	0.00	900.00	0.00	0.00	900.00
A 1040....DISTRICT CLERK	*	39,346.00	0.00	39,346.00	21,309.37	17,136.63	900.00
A 1060.433-00	RENTAL OF MACHINES - ELECTION	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
A 1060.449-00	SAL - ELECTIONS	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 1060.472-00	ADVERTISING - ELECTIONS	8,000.00	0.00	8,000.00	0.00	0.00	8,000.00
A 1060.490-00	BOCES - ELECTIONS VTR REGIS	17,000.00	0.00	17,000.00	0.00	17,000.00	0.00
A 1060.501-00	SUPPLIES - ELECTIONS	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
A 1060....DISTRICT MEETING	*	47,500.00	0.00	47,500.00	0.00	17,000.00	30,500.00
A 10....BOARD OF EDUCATION	**	92,446.00	0.00	92,446.00	22,776.71	35,204.29	34,465.00
A 1240.150-00	SAL SUPERINTENDENT DW	250,000.00	0.00	250,000.00	71,595.47	154,404.53	24,000.00
A 1240.160-00	SAL CLER OFFICE OF SUPT OF SCHOO	117,307.00	0.00	117,307.00	27,771.28	88,792.43	743.29
A 1240.400-00	CONTRACT SERVICES	0.00	204.00	204.00	0.00	204.00	0.00
A 1240.475-00	CONFERENCE EXPENSE - SUPT OF SCH	3,000.00	0.00	3,000.00	552.50	640.00	1,807.50
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	5,000.00	176.51	5,176.51	1,256.16	1,044.89	2,875.46
A 1240....CHIEF SCHOOL ADMINISTRATOR	*	375,307.00	380.51	375,687.51	101,175.41	245,085.85	29,426.25
A 12....CENTRAL ADMINISTRATION	**	375,307.00	380.51	375,687.51	101,175.41	245,085.85	29,426.25
A 1310.150-00	SAL ASST SUPT BUSINESS DW	175,000.00	0.00	175,000.00	55,985.12	92,764.88	26,250.00
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	310,233.00	0.00	310,233.00	94,612.62	150,148.40	65,471.98
A 1310.200-00	EQUIPMENT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1310.400-00	CONTRACT SVCS - BUSINESS OFFICE	50,000.00	0.00	50,000.00	14,616.67	17,783.33	17,600.00
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	2,000.00	0.00	2,000.00	138.40	461.60	1,400.00
A 1310.475-00	CONFERENCES	2,000.00	0.00	2,000.00	400.00	210.00	1,390.00
A 1310.490-00	BOCES - BUSINESS ADMIN	55,000.00	0.00	55,000.00	8,186.48	46,813.52	0.00
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	40,000.00	(1,552.30)	38,447.70	1,265.52	19,022.99	18,159.19
A 1310....BUSINESS ADMINISTRATION	*	635,233.00	(1,552.30)	633,680.70	175,204.81	327,204.72	131,271.17
A 1320.445-00	AUDITOR (EXTERNAL)	54,500.00	0.00	54,500.00	0.00	54,500.00	0.00
A 1320.446-00	AUDITOR (INTERNAL)	65,000.00	(50.00)	64,950.00	8,724.00	26,176.00	30,050.00
A 1320.447-00	AUDITOR (CLAIMS)	16,250.00	50.00	16,300.00	4,074.99	12,225.01	0.00
A 1320....AUDITING	*	135,750.00	0.00	135,750.00	12,798.99	92,901.01	30,050.00
A 1325.160-00	SAL DISTRICT TREASURER DW	62,430.00	0.00	62,430.00	19,766.01	42,650.25	13.74
A 1325....TREASURER	*	62,430.00	0.00	62,430.00	19,766.01	42,650.25	13.74
A 1345.160-00	SAL PURCHASING AGENT DW	47,509.00	0.00	47,509.00	8,172.46	0.00	39,336.54
A 1345.490-00	BOCES - PURCHASING SVC	9,000.00	0.00	9,000.00	8,650.00	350.00	0.00
A 1345....PURCHASING	*	56,509.00	0.00	56,509.00	16,822.46	350.00	39,336.54
A 13....FINANCE	**	889,922.00	(1,552.30)	888,369.70	224,592.27	463,105.98	200,671.45
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	51,000.00	1,500.00	52,500.00	17,500.00	35,000.00	0.00
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	210,000.00	(3,000.00)	207,000.00	22,079.07	154,120.93	30,800.00

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APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 10/31/15 (Detail)

ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	34,500.00	1,500.00	36,000.00	12,000.00	24,000.00	0.00
A 1420.444-00	LEGAL NEGOTIATIONS HOURLY	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00
A 1420.445-00	LEGAL BOND COUNSEL	13,000.00	0.00	13,000.00	10,115.00	0.00	2,885.00
A 1420....LEGAL	*	363,500.00	0.00	363,500.00	61,694.07	213,120.93	88,685.00
A 1430.150-00	SAL ASST SUPT PERSONNEL	185,658.00	0.00	185,658.00	59,765.73	128,892.27	(3,000.00)
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	180,868.00	0.00	180,868.00	47,896.86	101,983.68	30,987.46
A 1430.200-00	EQUIPMENT - PERSONNEL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1430.400-00	CONTR SVCS ADV RECRUIT HR	11,000.00	0.00	11,000.00	9,658.50	0.00	1,341.50
A 1430.475-00	CONF TRVL ASST SUPT HR	500.00	0.00	500.00	0.00	0.00	500.00
A 1430.490-00	BOCES - SUBS RECRUIT NIS HR	50,773.00	0.00	50,773.00	0.00	50,773.00	0.00
A 1430.501-00	SUPPLIES - PERSONNEL	4,000.00	0.00	4,000.00	225.70	1,038.38	2,735.92
A 1430....PERSONNEL	*	433,799.00	0.00	433,799.00	117,546.79	282,687.33	33,564.88
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000.00	0.00	15,000.00	6,075.77	0.00	8,924.23
A 1480....PUBLIC INFORMATION & SERVICES	*	15,000.00	0.00	15,000.00	6,075.77	0.00	8,924.23
A 14....STAFF	**	812,299.00	0.00	812,299.00	185,316.63	495,808.26	131,174.11
A 1620.150-00	SALARY - OPERATIONS	80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
A 1620.160-00	SAL HOUSEKEEPING CENTRAL	2,345,691.00	0.00	2,345,691.00	697,977.36	1,492,171.75	155,541.89
A 1620.160-06	SAL - CENSUS ENUMERATOR	15,000.00	0.00	15,000.00	570.00	0.00	14,430.00
A 1620.161-00	SAL - SECURITY DW	729,000.00	0.00	729,000.00	127,301.50	0.00	601,698.50
A 1620.161-06	SAL SECURITY OVERTIME	20,000.00	0.00	20,000.00	519.75	0.00	19,480.25
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS D	42,860.00	0.00	42,860.00	11,844.93	25,545.07	5,470.00
A 1620.164-00	SAL SCHOOL CUSTODIAL SUPERVISOR	0.00	0.00	0.00	0.00	0.00	0.00
A 1620.165-00	SAL SUB-CUSTODIAL DW	190,000.00	0.00	190,000.00	64,960.50	0.00	125,039.50
A 1620.190-00	SAL OVERTIME OPERATIONS	110,000.00	0.00	110,000.00	25,644.76	0.00	84,355.24
A 1620.200-00	EQUIPMENT - B&G	100,000.00	0.00	100,000.00	11,130.06	49,074.46	39,795.48
A 1620.449-00	CONTRACT SVC BUILDINGS & GROUNDS	750,000.00	104,090.00	854,090.00	335,289.20	402,307.27	116,493.53
A 1620.454-00	FUEL OIL	110,000.00	0.00	110,000.00	12,985.37	87,014.63	10,000.00
A 1620.455-00	WATER SERVICE	23,000.00	0.00	23,000.00	8,541.38	14,458.62	0.00
A 1620.469-00	CARTAGE	75,000.00	0.00	75,000.00	21,758.08	43,241.92	10,000.00
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	500,000.00	0.00	500,000.00	6,175.87	483,824.13	10,000.00
A 1620.477-00	ELECTRIC	980,000.00	0.00	980,000.00	211,129.89	763,870.11	5,000.00
A 1620.478-00	TELEPHONE SERVICE	40,000.00	0.00	40,000.00	4,332.97	16,719.11	18,947.92
A 1620.490-00	BOCES - OP OF PLANT HLT SFTY	7,500.00	0.00	7,500.00	0.00	7,500.00	0.00
A 1620.501-00	MAINTENANCE SUPPLIES - B&G	3,000.00	0.00	3,000.00	548.93	785.54	1,665.53
A 1620.540-00	CUSTODIAL SUPPLIES - DW	250,000.00	0.00	250,000.00	139,317.41	58,056.77	52,625.82
A 1620.550-00	GLASS REPAIR SUPPLIES	7,500.00	0.00	7,500.00	403.65	4,096.35	3,000.00
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	25,000.00	0.00	25,000.00	12,666.70	10,333.30	2,000.00
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	15,000.00	0.00	15,000.00	6,372.44	8,551.06	76.50
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	30,000.00	0.00	30,000.00	3,874.59	21,125.41	5,000.00
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	592.00	3,908.00	500.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1620....OPERATION OF PLANT		6,461,051.00	104,090.00	6,565,141.00	1,703,937.34	3,493,083.50	1,368,120.16
A 1621.160-00	SAL MAINTAINERS DW	285,772.00	0.00	285,772.00	89,975.93	195,796.07	0.00
A 1621....MAINTENANCE OF PLANT		285,772.00	0.00	285,772.00	89,975.93	195,796.07	0.00
A 1670.160-00	Courier - Central Mailing	47,886.00	0.00	47,886.00	14,945.73	32,232.27	708.00
A 1670.473-00	POSTAGE CENT MAILING DW	65,000.00	0.00	65,000.00	20,562.07	41,437.93	3,000.00
A 1670.501-00	DUPLICATING SUPPLIES - DW	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1670....CENTRAL PRINTING & MAILING		117,886.00	0.00	117,886.00	35,507.80	73,670.20	8,708.00
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DW	254,018.00	0.00	254,018.00	66,611.96	144,371.62	43,034.42
A 1680.200-00	EQPT - DATA PROCESSING	700,000.00	(40,549.00)	659,451.00	9,878.00	130,544.91	519,028.09
A 1680.449-00	CABLEVISION - INTERNET	125,000.00	0.00	125,000.00	28,187.54	67,687.66	29,124.80
A 1680.490-00	BOCES - CTRL DATA PROCESSING	716,000.00	165,549.00	881,549.00	0.00	716,000.00	165,549.00
A 1680.490-06	BOCES DW COPY MACHINES	194,000.00	0.00	194,000.00	0.00	194,000.00	0.00
A 1680.501-00	SUPPLIES DATA PROCESSING	50,000.00	(3,494.30)	46,505.70	5,598.47	36,227.66	4,679.57
A 1680....CENTRAL DATA PROCESSING		2,039,018.00	121,505.70	2,160,523.70	110,275.97	1,288,831.85	761,415.88
A 16....CENTRAL SERVICES		8,903,727.00	225,595.70	9,129,322.70	1,939,697.04	5,051,381.62	2,138,244.04
A 1910.422-00	LIABILITY INSURANCE	472,000.00	(1,300.00)	470,700.00	448,230.00	0.00	22,470.00
A 1910.424-00	OTHER INSURANCE	150,000.00	0.00	150,000.00	136,823.25	300.00	12,876.75
A 1910....UNALLOCATED INSURANCE		622,000.00	(1,300.00)	620,700.00	585,053.25	300.00	35,346.75
A 1920.479-00	SCHOOL ASSOCIATION DUES	20,000.00	(204.00)	19,796.00	10,691.88	0.00	9,104.12
A 1920....SCHOOL ASSOCIATION DUES		20,000.00	(204.00)	19,796.00	10,691.88	0.00	9,104.12
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	550,000.00	0.00	550,000.00	91,459.66	458,540.34	0.00
A 1981....BOCES ADMINISTRATIVE COSTS		550,000.00	0.00	550,000.00	91,459.66	458,540.34	0.00
A 19....SPECIAL ITEMS		1,192,000.00	(1,504.00)	1,190,496.00	687,204.79	458,840.34	44,450.87
A 1....BOARD OF EDUCATION		12,265,701.00	222,919.91	12,488,620.91	3,160,762.85	6,749,426.34	2,578,431.72
A 2010.150-00	SAL ASST SUPT CURRICULUM DW	175,000.00	0.00	175,000.00	59,822.96	115,177.04	0.00
A 2010.160-00	SAL CLER ASST SUPT CURR DW	63,748.00	0.00	63,748.00	19,362.61	41,779.77	2,605.62
A 2010.475-00	CONFERENCE - ASST SUPT CURR	1,500.00	7,800.00	9,300.00	55.00	1,445.00	7,800.00
A 2010.480-00	DW TEXTBOOK ADOPTION	142,071.00	0.00	142,071.00	57,290.31	52,835.49	31,945.20
A 2010.490-00	BOCES - PROG COORD & SUPV	80,000.00	0.00	80,000.00	0.00	80,000.00	0.00
A 2010.501-00	SUPPLIES - ASST SUPT CURR	20,000.00	3,750.00	23,750.00	1,702.58	5,348.40	16,699.02
A 2010....CURRICULUM DEVEL & SUPERVISION		482,319.00	11,550.00	493,869.00	138,233.46	296,585.70	59,049.84
A 2020.150-00	PERSONNEL SERVICE CERTIFI	2,444,837.00	0.00	2,444,837.00	778,657.61	1,697,747.62	(31,568.23)
A 2020.160-00	PERSONNEL SERVICE CLASSIF	880,661.00	0.00	880,661.00	233,527.02	519,910.62	127,223.36
A 2020.161-00-6400	SAL CLER CENT REGISTR DW	53,659.00	0.00	53,659.00	18,777.34	40,495.66	(5,614.00)
A 2020.161-06	CLERICAL SUB DW	45,000.00	0.00	45,000.00	24,490.75	0.00	20,509.25
A 2020.190-00	CLERICAL OVERTIME DW	10,000.00	0.00	10,000.00	2,065.73	0.00	7,934.27
A 2020.200-01	PRINCIPALS EQUIPT BKHVN	1,000.00	0.00	1,000.00	904.85	32.94	62.21
A 2020.200-02	PRINCIPALS EQUIP VC	5,114.00	0.00	5,114.00	563.63	1,658.35	2,892.02
A 2020.200-03	PRINCIPALS EQUIP FPL	1,170.00	0.00	1,170.00	570.67	273.56	325.77
A 2020.200-07	PRINCIPALS EQUIP HS	3,997.00	0.00	3,997.00	758.05	1,476.14	1,762.81
A 2020.433-00	RENT MAINT COPY MCHN DW	15,000.00	0.00	15,000.00	5,486.48	5,056.32	4,457.20
A 2020.474-00	Mileage / Travel - DW	3,000.00	0.00	3,000.00	21.74	928.26	2,050.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2020.501-01	OFFICE SUPPLIES - BKHVN	16,714.00	0.00	16,714.00	5,040.87	7,503.00	4,170.13
A 2020.501-02	OFFICE SUPPLIES - V W CRITZ	20,501.00	478.71	20,979.71	2,071.23	4,611.05	14,297.43
A 2020.501-03	OFFICE SUPPLIES - FPL	6,512.00	0.00	6,512.00	5,773.38	367.50	371.12
A 2020.501-04	OFFICE SUPPLIES - MS	16,504.00	0.00	16,504.00	1,430.17	4,075.21	10,998.62
A 2020.501-05	OFFICE SUPPLIES - KREAMER	11,000.00	0.00	11,000.00	6,977.42	2,693.51	1,329.07
A 2020.501-07	OFFICE SUPPLIES - HS	50,114.00	0.00	50,114.00	28,778.00	5,902.11	15,433.89
A 2020.526-01	PROFESSIONAL LITERATURE BK	557.00	0.00	557.00	297.41	0.00	259.59
A 2020.526-02	PROFESSIONAL LITERATURE CR	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2020.526-03	PROFESSIONAL LITERATURE FPL	789.00	0.00	789.00	89.00	280.00	420.00
A 2020.526-04	PROFESSIONAL LITERATURE MS	1,000.00	0.00	1,000.00	0.00	350.18	649.82
A 2020.526-05	PROFESSIONAL LITERATURE KR	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.526-07	PROFESSIONAL LITERATURE HS	2,181.00	0.00	2,181.00	284.95	215.10	1,680.95
A 2020.....SUPERVISION-REGULAR SCHOOL *		3,590,810.00	478.71	3,591,288.71	1,116,566.30	2,293,577.13	181,145.28
A 2021.150-00	SALARIES DEPT CHAIRS DW	38,058.00	0.00	38,058.00	7,111.13	15,331.87	15,615.00
A 2021.....		38,058.00	0.00	38,058.00	7,111.13	15,331.87	15,615.00
A 2070.400-00	New Tchr Orient - Trans	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2070.490-00	BOCES - 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 **		4,113,687.00	12,028.71	4,125,715.71	1,261,910.89	2,605,994.70	257,810.12
A 2110.120-01	SAL TCH K-3 BKHVN	4,077,074.00	0.00	4,077,074.00	611,850.05	3,352,842.24	112,381.71
A 2110.120-02	SAL TCH K-3 VC	2,435,057.00	0.00	2,435,057.00	359,246.71	1,955,026.02	120,784.27
A 2110.120-03	SAL TCH GR 4 AND GR 5 FPL	3,733,552.00	0.00	3,733,552.00	511,392.29	2,810,772.40	411,387.31
A 2110.120-03-4006	SAL ENRICHMT FPL	58,840.00	(25,000.00)	33,840.00	0.00	0.00	33,840.00
A 2110.120-04	SAL TCH GR 6 MS	1,581,028.00	0.00	1,581,028.00	229,542.07	1,275,025.93	76,460.00
A 2110.120-05	SAL TCH K-3 KS	2,516,128.00	0.00	2,516,128.00	376,583.07	2,075,506.73	64,038.20
A 2110.121-00	SAL TCH ELEM HOME TEACHING DW	15,000.00	0.00	15,000.00	411.25	0.00	14,588.75
A 2110.130-00	SAL TCH ADDTL PREP SEC DW	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2110.130-04	SAL TCH GR 7 AND GR 8 MS	3,288,205.00	0.00	3,288,205.00	467,651.66	2,550,663.17	269,890.17
A 2110.130-07	SAL TCH 9-12 HS	6,312,572.00	0.00	6,312,572.00	965,638.02	5,094,069.98	252,864.00
A 2110.131-00	SAL TCH SEC HOME TEACHING DW	125,000.00	0.00	125,000.00	5,734.00	0.00	119,266.00
A 2110.132-04	SAL TCH AS'DET - BMS	6,000.00	0.00	6,000.00	1,900.00	0.00	4,100.00
A 2110.140-00	SUBSTITUTES DW	750,000.00	0.00	750,000.00	106,408.27	0.00	643,591.73
A 2110.151-00	SAL TCH ASSISTS	582,593.00	0.00	582,593.00	75,028.42	371,511.79	136,052.79
A 2110.160-00	MONITOR AND CAFETERIA AID	478,643.00	0.00	478,643.00	19,952.17	96,273.79	362,417.04
A 2110.164-00	TEACHER AIDES DW	85,000.00	0.00	85,000.00	2,809.44	0.00	82,190.56
A 2110.200-02	EQUIPT INSTR CRITZ	3,548.00	0.00	3,548.00	0.00	0.00	3,548.00
A 2110.200-03	EQUIPMENT PURCHASE-FPL	4,500.00	0.00	4,500.00	2,634.96	610.03	1,255.01
A 2110.200-04	EQUIPMENT PURCHASE-MIDDLE	16,646.00	0.00	16,646.00	13,573.39	3,001.01	71.60
A 2110.200-05	EQUIPMENT PURCHASE-KREAME	1,600.00	0.00	1,600.00	0.00	895.00	705.00
A 2110.200-07	EQUIPMENT PURCHASE-SENIOR	32,514.00	0.00	32,514.00	5,481.77	11,909.84	15,122.39
A 2110.410-06	HOME TUTORING GEN ED CONT	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2110.435-00	GRADUATION EXPENSES	17,500.00	0.00	17,500.00	492.94	4,507.06	12,500.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2110.449-01	ASSEMBLY PROGRAMS BKHVN	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 2110.449-02	ASSEMBLY PROGRAMS CRITZ	3,653.00	0.00	3,653.00	0.00	0.00	3,653.00
A 2110.470-00	FOSTER TUITION REG SCHOOL	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00
A 2110.473-00	PAYMENT TO CHARTER SCHOOLS	300,000.00	0.00	300,000.00	96,737.29	162,864.71	40,398.00
A 2110.474-00	Mileage / Travel INST DW	3,500.00	0.00	3,500.00	67.22	932.78	2,500.00
A 2110.480-03	TEXTBOOKS FRANK P. LONG	14,970.00	0.00	14,970.00	0.00	0.00	14,970.00
A 2110.480-04	TEXTBOOKS MS	12,305.00	0.00	12,305.00	3,299.35	8,277.00	728.65
A 2110.480-07	TEXTBOOKS HS	62,659.00	0.00	62,659.00	0.00	28,006.87	34,652.13
A 2110.484-03	RESOURCE BOOKS FPL	32,136.00	0.00	32,136.00	2,253.38	4,858.00	25,024.62
A 2110.484-04	RESOURCE BOOKS MS	50,919.00	0.00	50,919.00	5,710.34	39,227.23	5,981.43
A 2110.484-07	RESOURCE BOOKS HS	36,097.00	0.00	36,097.00	17,667.69	10,194.14	8,235.17
A 2110.490-00	BOCES - INSTRUCT SVCS	185,650.00	13,241.00	198,891.00	0.00	185,650.00	13,241.00
A 2110.501-01	SUPP ALL OTHER BKHVN	48,609.00	0.00	48,609.00	21,474.94	17,358.56	9,775.50
A 2110.501-02	INSTRUCTIONAL SUPPLIES CRITZ	20,541.00	0.00	20,541.00	7,945.18	6,920.59	5,675.23
A 2110.501-03	INSTRUCTIONAL SUPPLIES FPL	71,207.00	0.00	71,207.00	5,352.89	13,650.61	52,203.50
A 2110.501-04	INSTRUCTIONAL SUPPLIES MS	95,251.00	10,000.00	105,251.00	27,961.35	33,334.66	43,954.99
A 2110.501-05	SUPP INSTR ALL OTHER KS	30,297.00	552.30	30,849.30	16,413.96	5,462.54	8,972.80
A 2110.501-07	INSTRUCTIONAL SUPPLIES HS	58,904.00	15,000.00	73,904.00	13,485.70	29,779.99	30,638.31
A 2110....TEACHING-REGULAR SCHOOL		27,348,898.00	13,793.30	27,362,691.30	3,974,699.77	20,149,132.67	3,238,858.86
A 2130.120-00	SAL TCH ELEMENTARY ART	371,862.00	0.00	371,862.00	60,218.99	261,796.20	49,846.81
A 2130.130-00	SAL TCH SECONDARY ART	860,573.00	0.00	860,573.00	135,827.26	681,224.96	43,520.78
A 2130.200-00-5000	EQUIPMENT	52,118.00	0.00	52,118.00	0.00	708.80	51,409.20
A 2130.476-00-5000	MEMBERSHIPS AND CONFERENCES	2,350.00	0.00	2,350.00	0.00	1,150.00	1,200.00
A 2130.479-00-5000	CONTRACT SERVICES	5,000.00	0.00	5,000.00	0.00	637.00	4,363.00
A 2130.501-00	ART SUPPLIES	58,190.00	0.00	58,190.00	23,410.43	18,988.34	15,791.23
A 2130....		1,350,093.00	0.00	1,350,093.00	219,456.68	964,505.30	166,131.02
A 2138.120-00	SAL TCH ELEMENTARY MUSIC	627,406.00	0.00	627,406.00	101,300.20	530,669.80	(4,564.00)
A 2138.130-00	SAL TCH SECONDARY MUSIC	851,633.00	0.00	851,633.00	125,726.79	642,706.61	83,199.60
A 2138.150-00	SUPERVISION OF STUDENTS	12,180.00	0.00	12,180.00	694.00	0.00	11,486.00
A 2138.200-00	MUSIC EQUIPMENT	40,000.00	0.00	40,000.00	3,783.92	17,003.82	19,212.26
A 2138.449-00	MUSIC ASSEMBLIES	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 2138.476-00	MEMBERSHIPS & PARTICIPATION FEES	9,060.00	0.00	9,060.00	2,370.00	1,720.00	4,970.00
A 2138.479-00	CONTRACT SERVICES	30,875.00	0.00	30,875.00	10,169.29	6,780.71	13,925.00
A 2138.501-00	MUSIC SUPPLIES	35,000.00	0.00	35,000.00	11,274.40	7,470.17	16,255.43
A 2138....		1,611,154.00	0.00	1,611,154.00	255,318.60	1,206,351.11	149,484.29
A 2140.150-07	SALARIES (INSTR DRIVERS ED)	8,000.00	0.00	8,000.00	3,300.00	0.00	4,700.00
A 2140.400-07	CONTRACTED SVCS (DRIVERS ED)	40,000.00	0.00	40,000.00	6,336.00	10,824.00	22,840.00
A 2140.501-07	INSTR SUPPLIES (DRIVERS ED)	2,500.00	0.00	2,500.00	100.00	0.00	2,400.00
A 2140....		50,500.00	0.00	50,500.00	9,736.00	10,824.00	29,940.00
A 21....TEACHING		30,360,645.00	13,793.30	30,374,438.30	4,459,211.05	22,330,813.08	3,584,414.17
A 2250.120-00	SAL SP ED-ELEMENTARY	2,933,473.00	0.00	2,933,473.00	386,234.48	2,152,674.79	394,563.73
A 2250.130-00	SAL SP ED-SECONDARY	3,282,019.00	0.00	3,282,019.00	475,371.86	2,497,105.79	309,541.35

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2250.150-00	SAL SUPV SP ED DW	280,478.00	0.00	280,478.00	88,853.74	191,624.26	0.00
A 2250.151-00	SAL -SP ED TA	1,320,342.00	0.00	1,320,342.00	195,275.55	1,038,277.29	86,789.16
A 2250.160-00	SAL CLER SP ED DW	246,697.00	0.00	246,697.00	61,658.62	132,978.19	52,060.19
A 2250.161-00	SAL SP ED 1:1 AIDES	926,121.00	0.00	926,121.00	153,244.72	765,940.90	6,935.38
A 2250.200-00	EQUIPMENT-REPAIR	1,500.00	0.00	1,500.00	0.00	139.00	1,361.00
A 2250.201-00	EQUIPMENT	15,000.00	0.00	15,000.00	4,686.50	895.00	9,418.50
A 2250.401-00	CONTRACT SERVICES	920,000.00	0.00	920,000.00	103,034.80	799,885.20	17,080.00
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	0.00	1,060,900.00	82,029.31	857,970.69	120,900.00
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	84,644.20	113,088.80	177,267.00
A 2250.473-00	PAYMENTS TO CHARTER SP. ED	195,000.00	0.00	195,000.00	40,327.72	14,672.28	140,000.00
A 2250.474-00	MILEAGE/TRAVEL	13,000.00	0.00	13,000.00	245.90	4,754.10	8,000.00
A 2250.480-00	TEXTBOOKS-SP ED	14,300.00	0.00	14,300.00	0.00	0.00	14,300.00
A 2250.490-00	BOCES - SPECIAL ED SERVICES	7,005,000.00	0.00	7,005,000.00	416.76	7,004,583.24	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	1,354.34	3,428.25	20,217.41
A 2250....PROGRAMS-STUDENTS W/ DISABIL	*	19,573,830.00	0.00	19,573,830.00	1,677,378.50	16,128,017.78	1,768,433.72
A 2280.150-04	SAL TCH CAREER & OCC ED MS	531,255.00	0.00	531,255.00	86,951.43	433,842.57	10,461.00
A 2280.150-07	SAL TCH CAREER & OCC ED HS	413,613.00	0.00	413,613.00	68,487.46	375,331.34	(30,205.80)
A 2280.490-00	BOCES - CAREER & OCC ED	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
A 2280....OCCUPATIONAL EDUCATION	*	1,244,868.00	0.00	1,244,868.00	155,438.89	1,109,173.91	(19,744.80)
A 22....SPECIAL APPORTIONMENT PROGRAMS	**	20,818,698.00	0.00	20,818,698.00	1,832,817.39	17,237,191.69	1,748,688.92
A 2330.150-00	SUMMER SCHOOL INSTRUCTION	150,000.00	0.00	150,000.00	105,136.81	0.00	44,863.19
A 2330.160-00	SUMMER SCHOOL NON INSTRUCTIONAL	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00
A 2330.490-00	BOCES - SPECIAL SCHOOLS REG YR	40,000.00	0.00	40,000.00	0.00	40,000.00	0.00
A 2330....TEACHING-SPECIAL SCHOOLS	*	205,000.00	0.00	205,000.00	105,136.81	40,000.00	59,863.19
A 2340.490-00	BOCES - SPECIAL SCHOOLS	21,250.00	0.00	21,250.00	0.00	21,250.00	0.00
A 2340....	*	21,250.00	0.00	21,250.00	0.00	21,250.00	0.00
A 23....SPECIAL SCHOOLS	**	226,250.00	0.00	226,250.00	105,136.81	61,250.00	59,863.19
A 2610.150-00	SALARY (LIBRARIAN)	585,053.00	0.00	585,053.00	85,570.84	485,610.16	13,872.00
A 2610.490-00	BOCES - LIBRARY & AV SVCS	75,000.00	11,276.10	86,276.10	0.00	75,000.00	11,276.10
A 2610.501-02	LIBRARY SUPPLIES CRITZ	500.00	0.00	500.00	497.50	0.00	2.50
A 2610.501-03	LIBRARY SUPPLIES FPL	1,000.00	0.00	1,000.00	57.26	940.74	2.00
A 2610.501-04	LIBRARY SUPPLIES MS	1,000.00	0.00	1,000.00	721.86	0.00	278.14
A 2610.501-05	LIBRARY SUPPLIES-KS	800.00	0.00	800.00	763.03	0.00	36.97
A 2610.501-07	LIBRARY SUPPLIES-BHS	2,667.00	2,773.86	5,440.86	2,773.86	0.00	2,667.00
A 2610.514-03	AUDIO VISUAL MATERIAL FPL	1,300.00	0.00	1,300.00	0.00	1,299.99	0.01
A 2610.514-04	AUDIO VISUAL MATERIAL MS	5,000.00	0.00	5,000.00	228.06	741.91	4,030.03
A 2610.514-05	AUDIO VISUAL MATERIAL KS	1,000.00	0.00	1,000.00	0.00	997.59	2.41
A 2610.514-07	AUDIO VISUAL MATERIAL HS	8,127.00	0.00	8,127.00	3,537.48	1,651.61	2,937.91
A 2610.521-01	LIBRARY BOOKS BKHVN	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2610.521-02	LIBRARY BOOKS CRITZ	5,000.00	0.00	5,000.00	3,031.86	1,963.57	4.57
A 2610.521-03	LIBRARY BOOKS FPL	7,000.00	0.00	7,000.00	0.00	5,000.00	2,000.00
A 2610.521-04	LIBRARY BOOKS MS	10,000.00	0.00	10,000.00	7,313.38	2,686.62	0.00
A 2610.521-05	LIBRARY BOOKS-KS	8,000.00	0.00	8,000.00	4,665.01	3,334.99	0.00
A 2610.521-07	LIBRARY BOOKS HS	26,973.00	0.00	26,973.00	3,855.00	8,047.49	15,070.51
A 2610.524-01	SUBSCRIPTIONS BKHVN	3,181.00	0.00	3,181.00	3,133.47	44.15	3.38
A 2610.524-02	SUBSCRIPTIONS-V W CRITZ	300.00	0.00	300.00	0.00	0.00	300.00
A 2610.524-03	SUBSCRIPTIONS FPL	3,000.00	0.00	3,000.00	1,168.50	1,793.05	38.45
A 2610.524-04	SUBSCRIPTIONS MS	1,000.00	0.00	1,000.00	956.70	0.00	43.30
A 2610.524-05	SUBSCRIPTIONS KS	3,025.00	0.00	3,025.00	2,133.67	618.75	272.58
A 2610.524-07	SUBSCRIPTIONS SENIOR HIGH	4,821.00	0.00	4,821.00	36.00	4,494.70	290.30
A 2610....SCHOOL LIBRARY & AUDIOVISUAL *		759,747.00	14,049.96	773,796.96	120,443.48	594,225.32	59,128.16
A 2630.160-00	SAL NETWORK	221,767.00	0.00	221,767.00	51,922.13	173,454.64	(3,609.77)
A 2630.220-00	STATE AIDED COMPUTER HARDWARE	120,000.00	0.00	120,000.00	1,433.25	13,543.38	105,023.37
A 2630.460-00	COMPUTER SOFTWARE	130,000.00	(6,017.10)	123,982.90	43,968.76	45,779.62	34,234.52
A 2630....COMPUTER ASSISTED INSTRUCTION *		471,767.00	(6,017.10)	465,749.90	97,324.14	232,777.64	135,648.12
A 26....INSTRUCTIONAL MEDIA **		1,231,514.00	8,032.86	1,239,546.86	217,767.62	827,002.96	194,776.28
A 2805.160-07	SAL CLER ATT HS	50,390.00	0.00	50,390.00	15,737.71	33,940.29	712.00
A 2805....ATTENDANCE-REGULAR SCHOOL *		50,390.00	0.00	50,390.00	15,737.71	33,940.29	712.00
A 2810.150-00	SAL-GUIDANCE COUNCELOR	696,083.00	0.00	696,083.00	108,015.00	544,455.16	43,612.84
A 2810.151-00	SAL TCH GUIDANCE SUMMER	27,095.00	0.00	27,095.00	19,587.39	0.00	7,507.61
A 2810.160-00	PERSONNEL SERVICE CLASSIF	145,831.00	0.00	145,831.00	31,586.31	68,119.69	46,125.00
A 2810.474-00	TRAVEL GUIDANCE	800.00	0.00	800.00	0.00	0.00	800.00
A 2810.476-00	MEMBERSHIPS & PARTICIPATION FEES	400.00	0.00	400.00	0.00	0.00	400.00
A 2810.501-00	SUPPLIES	9,743.00	0.00	9,743.00	0.00	700.00	9,043.00
A 2810....GUIDANCE-REGULAR SCHOOL *		879,952.00	0.00	879,952.00	159,188.70	613,274.85	107,488.45
A 2815.160-00	PERSONNEL SERVICE-CLASSIF	307,929.00	0.00	307,929.00	56,174.01	243,134.03	8,620.96
A 2815.161-00	SAL CLERICAL-NURSE	33,362.00	0.00	33,362.00	6,201.04	26,667.96	493.00
A 2815.401-06	SCHOOL PHYSICIAN BY CONTRACT	40,000.00	0.00	40,000.00	10,000.00	30,000.00	0.00
A 2815.448-00	HEALTH SVCS PAY OTHER DISTRICTS	300,000.00	0.00	300,000.00	0.00	289,500.00	10,500.00
A 2815.501-00	SUPP HEALTH SVCS DW	7,500.00	0.00	7,500.00	475.00	900.00	6,125.00
A 2815.501-01	SUPP HEALTH SVCS BKHVN	1,500.00	0.00	1,500.00	0.00	1,043.46	456.54
A 2815.501-02	SUPP HEALTH SVCS CRITZ	1,250.00	0.00	1,250.00	0.00	827.76	422.24
A 2815.501-03	SUPP HEALTH SVCS FPL	1,500.00	0.00	1,500.00	707.19	573.63	219.18
A 2815.501-04	SUPP HEALTH SVCS MS	2,000.00	0.00	2,000.00	754.27	518.22	727.51
A 2815.501-05	SUPP HEALTH SVCS KS	1,250.00	0.00	1,250.00	696.98	191.22	361.80
A 2815.501-07	SUPP HEALTH SVCS HS	2,000.00	0.00	2,000.00	496.76	703.55	799.69
A 2815....HEALTH SERVICES-REGULAR SCHOOL *		698,291.00	0.00	698,291.00	75,505.25	594,059.83	28,725.92
A 2820.150-00	SAL PSYCHOLOGIST DW	776,299.00	0.00	776,299.00	130,220.96	682,538.04	(36,460.00)
A 2820.449-00	CONTRACTED SERVICES	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
A 2820.501-00	SUPP TESTING PSYCH SVCS DW	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 2820.....PSYCHOLOGICAL SRVC-REG SCHOOL *		816,299.00	0.00	816,299.00	130,220.96	682,538.04	3,540.00
A 2825.150-00	SOCIAL WORKER	926,365.00	0.00	926,365.00	132,201.03	708,561.77	85,602.20
A 2825.151-00	SOCIAL WORKER SUMMER	0.00	0.00	0.00	0.00	0.00	0.00
A 2825.490-00-3100	BOCES Social Wrks DW	145,000.00	0.00	145,000.00	0.00	145,000.00	0.00
A 2825.....SOCIAL WORK SRVC-REG SCHOOL *		1,071,365.00	0.00	1,071,365.00	132,201.03	853,561.77	85,602.20
A 2850.150-00	SAL CO-CURR CHAPERONES CLUBS ETC	246,985.00	0.00	246,985.00	15,670.72	0.00	231,314.28
A 2850.151-00	SAL TCH INTRAMURALS DW	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 2850.401-04	CONTR SVCS SET DSGN, CSTMES, ETC	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00
A 2850.401-07	CONTR SVCS SET DSGN, CSTMES, ETC	10,000.00	6,100.00	16,100.00	0.00	12,100.00	4,000.00
A 2850.449-07	Clipper Publishing	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00
A 2850.....CO-CURRICULAR ACTIV-REG SCHL *		313,085.00	6,100.00	319,185.00	15,670.72	12,100.00	291,414.28
A 2855.120-00	SAL TCH-PE-ELEMENTARY	688,989.00	0.00	688,989.00	104,311.67	572,666.43	12,010.90
A 2855.130-00	SAL TCH-PE-SECONDARY	880,945.00	0.00	880,945.00	133,496.27	744,980.23	2,468.50
A 2855.150-00	SAL-DIRECTOR OF ATHLETICS	147,738.00	0.00	147,738.00	46,802.46	100,935.54	0.00
A 2855.151-00	SAL SPORTS TIME, FILM, EMT, ETC.	35,000.00	0.00	35,000.00	4,426.00	0.00	30,574.00
A 2855.155-00	COACHES SALARIES	403,870.00	0.00	403,870.00	11,564.00	0.00	392,306.00
A 2855.156-00	ATHLETIC TRAINER	47,000.00	0.00	47,000.00	11,297.10	33,702.90	2,000.00
A 2855.160-07	SAL CLERICAL ATHLETIC DIRECTOR H	51,940.00	0.00	51,940.00	15,968.37	34,999.33	972.30
A 2855.200-00	EQUIPMENT	22,500.00	0.00	22,500.00	1,957.75	43.40	20,498.85
A 2855.449-00	OFFICIAL FEES	121,000.00	0.00	121,000.00	16,340.40	73,659.60	31,000.00
A 2855.463-00	CONTRACT SERVICES	32,000.00	0.00	32,000.00	8,327.25	14,311.75	9,361.00
A 2855.476-00	REGISTRATION, TRAVEL, CONFERENCE	16,200.00	0.00	16,200.00	2,859.65	3,664.00	9,676.35
A 2855.501-00	SUPPLIES	76,950.00	0.00	76,950.00	35,122.37	32,134.00	9,693.63
A 2855.502-00	AWARDS	6,500.00	973.50	7,473.50	1,007.79	600.00	5,865.71
A 2855.....INTERSCHOL ATHLETICS-REG SCHL *		2,530,632.00	973.50	2,531,605.50	393,481.08	1,611,697.18	526,427.24
A 28.....PUPIL SERVICES **		6,360,014.00	7,073.50	6,367,087.50	922,005.45	4,401,171.96	1,043,910.09
A 2.....ADMIN & IMPROVEMENT ***		63,110,808.00	40,928.37	63,151,736.37	8,798,849.21	47,463,424.39	6,889,462.77
A 5510.150-00	SAL - ADMIN OF TRANSPORTATION	0.00	0.00	0.00	2,003.82	28,800.00	(30,803.82)
A 5510.160-00	SAL-CLERICAL	0.00	0.00	0.00	2,318.11	5,003.29	(7,321.40)
A 5510.161-00	SAL-BUS MONITORS	250,000.00	0.00	250,000.00	20,456.31	0.00	229,543.69
A 5510.400-00	CONTRACT SVCS	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 5510.440-00	COMPUTERIZED TRANSPORTATI	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
A 5510.....DISTRICT TRANSPORT-MEDICAID *		332,000.00	0.00	332,000.00	24,778.24	33,803.29	273,418.47
A 5530.434-00	LEASE OF BUILDING	38,200.00	0.00	38,200.00	12,740.00	25,480.00	(20.00)
A 5530.....GARAGE BUILDING *		38,200.00	0.00	38,200.00	12,740.00	25,480.00	(20.00)
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	7,300,000.00	0.00	7,300,000.00	1,542,779.01	5,757,220.99	0.00
A 5540.401-00	Add'l Coverage - Reg School	30,000.00	0.00	30,000.00	0.00	3,385.50	26,614.50
A 5540.....CONTRACT TRANSPORT-MEDICAID *		7,330,000.00	0.00	7,330,000.00	1,542,779.01	5,760,606.49	26,614.50
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	225,000.00	0.00	225,000.00	908.38	199,091.62	25,000.00
A 5545.402-00	FIELD TRIPS	1,200.00	0.00	1,200.00	0.00	1,200.00	0.00
A 5545.403-00	FIELD TRIPS (MUSIC)	12,000.00	0.00	12,000.00	510.00	11,320.00	170.00
A 5545.404-00	FIELD TRIPS (MATH)	4,000.00	0.00	4,000.00	280.00	3,720.00	0.00

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ACCOUNT	DESCRIPTION	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 5545....	*	242,200.00	0.00	242,200.00	1,698.38	215,331.62	25,170.00
A 5546.400-01	TRANS STUDENT TRIPS - BRKHVN	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-02	TRANS STUDENT TRIPS - CRITZ	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-03	TRANS STUDENT TRIPS - FPL	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-04	TRANS STUDENT TRIPS - BMS	5,500.00	0.00	5,500.00	0.00	5,500.00	0.00
A 5546.400-05	TRANS STUDENT TRIPS - KS	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
A 5546.400-07	TRANS STUDENT TRIPS HS	5,500.00	0.00	5,500.00	0.00	5,500.00	0.00
A 5546.499-00-4400	FIELD TRIPS	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 5546....	*	33,000.00	0.00	33,000.00	0.00	23,000.00	10,000.00
A 55....PUPIL TRANSPORTATION	**	7,975,400.00	0.00	7,975,400.00	1,581,995.63	6,058,221.40	335,182.97
A 5....	***	7,975,400.00	0.00	7,975,400.00	1,581,995.63	6,058,221.40	335,182.97
A 9010.800-00	EMPLOYEES RETIREMENT	1,410,908.00	0.00	1,410,908.00	0.00	1,410,908.00	0.00
A 9010....STATE RETIREMENT	*	1,410,908.00	0.00	1,410,908.00	0.00	1,410,908.00	0.00
A 9020.800-00	TEACHER RETIREMENT	7,470,685.00	0.00	7,470,685.00	0.00	7,470,685.00	0.00
A 9020....TEACHERS' RETIREMENT	*	7,470,685.00	0.00	7,470,685.00	0.00	7,470,685.00	0.00
A 9030.800-00	SOCIAL SECURITY	4,169,287.00	0.00	4,169,287.00	752,275.14	3,417,011.86	0.00
A 9030....SOCIAL SECURITY	*	4,169,287.00	0.00	4,169,287.00	752,275.14	3,417,011.86	0.00
A 9040.800-00	WORKERS' COMPENSATION	625,000.00	0.00	625,000.00	329,572.48	295,427.52	0.00
A 9040....WORKERS' COMPENSATION	*	625,000.00	0.00	625,000.00	329,572.48	295,427.52	0.00
A 9045.800-00	LIFE INSURANCE	78,500.00	0.00	78,500.00	30,146.57	41,159.43	7,194.00
A 9045....LIFE INSURANCE	*	78,500.00	0.00	78,500.00	30,146.57	41,159.43	7,194.00
A 9050.800-00	UNEMPLOYMENT INSURANCE	150,000.00	0.00	150,000.00	13,599.02	136,400.98	0.00
A 9050....UNEMPLOYMENT INSURANCE	*	150,000.00	0.00	150,000.00	13,599.02	136,400.98	0.00
A 9055.800-00	DISABILITY INSURANCE	53,000.00	0.00	53,000.00	26,058.16	26,941.84	0.00
A 9055....DISABILITY INSURANCE	*	53,000.00	0.00	53,000.00	26,058.16	26,941.84	0.00
A 9060.800-00	HEALTH INSURANCE	13,314,017.00	0.00	13,314,017.00	3,939,092.94	9,374,155.67	768.39
A 9060.801-00	MEDICARE REIMBURSEMENTS	650,000.00	0.00	650,000.00	188,814.80	0.00	461,185.20
A 9060.802-00	HEALTH INS OPT OUT	1,100,000.00	0.00	1,100,000.00	0.00	0.00	1,100,000.00
A 9060.803-00	BTAA Health Reimbursement	55,000.00	0.00	55,000.00	782.00	54,218.00	0.00
A 9060....HOSPITAL, MEDICAL & DENTAL INS	*	15,119,017.00	0.00	15,119,017.00	4,128,689.74	9,428,373.67	1,561,953.59
A 9070.800-00	DENTAL INSURANCE	610,000.00	(2,500.00)	607,500.00	131,763.05	378,892.65	96,844.30
A 9070....UNION WELFARE BENEFITS	*	610,000.00	(2,500.00)	607,500.00	131,763.05	378,892.65	96,844.30
A 9080.800-00	BTA SICK LV BUYOUT FOR TDA	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 9080....	*	75,000.00	0.00	75,000.00	0.00	0.00	75,000.00
A 9089.800-00	TUITION REIMBURSEMENT	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 9089....OTHER	*	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 9090.800-00	TERMINAL LEAVE PAYOUTS & SL BUYB	300,000.00	0.00	300,000.00	150,239.69	0.00	149,760.31
A 9090....	*	300,000.00	0.00	300,000.00	150,239.69	0.00	149,760.31
A 90....EMPLOYEE BENEFITS	**	30,064,397.00	(2,500.00)	30,061,897.00	5,562,343.85	22,605,800.95	1,893,752.20
A 9711.600-00	SERIAL BONDS PRINCIPAL	6,495,000.00	0.00	6,495,000.00	4,385,000.00	2,110,000.00	0.00
A 9711.700-00	SERIAL BONDS INTEREST	3,328,969.00	0.00	3,328,969.00	1,434,021.67	1,798,343.75	96,603.58



APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/15 - 10/31/15 (Detail)

ACCOUNT	DESCRIPTION		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 9711....		*	9,823,969.00	0.00	9,823,969.00	5,819,021.67	3,908,343.75	96,603.58
A 9760.700-00	TAX ANTICIPATION NOTE INT		200,000.00	(3,000.00)	197,000.00	6,700.00	183,300.00	7,000.00
A 9760....	DEBT SERVICE-TAX ANTICIP NOT	*	200,000.00	(3,000.00)	197,000.00	6,700.00	183,300.00	7,000.00
A 97....		**	10,023,969.00	(3,000.00)	10,020,969.00	5,825,721.67	4,091,643.75	103,603.58
A 9901.950-00	TRANSFER TO SPECIAL AID F		125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 9901....	TRANSFER TO SPECIAL AID	*	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 99....	INTERFUND TRANSFERS	**	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
A 9....	EMPLOYEE BENEFITS	***	40,213,366.00	(5,500.00)	40,207,866.00	11,388,065.52	26,697,444.70	2,122,355.78
GRAND TOTALS			123,565,275.00	258,348.28	123,823,623.28	24,929,673.21	86,968,516.83	11,925,433.24

Report Completed 11:15 AM



BUDGET TRANSFER QUERY FUND RANGE: A - V

REF#	DATE	TRANSFER EXPLANATION	ACCOUNT	DEBITS	CREDITS
883	10/14/15	TO COVER NCTE CONFERENCE EXP 4 EMPL			
			A 9760.700-00	3,000.00	0.00
			A 1310.501-00	1,000.00	0.00
			A 9070.800-00	2,500.00	0.00
			A 1910.422-00	1,300.00	0.00
			A 2010.475-00	0.00	7,800.00
884	10/29/15	ROBOTICS PROGRAM EXP.			
			A 2110.120-03-4006	25,000.00	0.00
			A 2110.501-07	0.00	15,000.00
			A 2110.501-04	0.00	10,000.00
885	10/29/15	FOR PURCH. OF COMPUTERS, BOCES AID ELIG			
			A 1680.200-00	40,549.00	0.00
			A 1680.490-00	0.00	40,549.00
			SCHEDULE TOTAL	73,349.00	73,349.00

BUDGET TRANSFER COUNT - 3

Report Completed 11:16 AM

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
 CAPITAL ONE COLLATERAL RECONCILIATION
 OCTOBER 2015

	<u>10.31.15</u>
CAPONE GENERAL FUND MMA	\$13,009,110.91
CAPONE GENERAL FUND CHECKING	\$1,733,596.85
CAPONE PAYROLL CHECKING	\$89,481.03
CAPONE TRUST & AGENCY CHECKING	\$179,010.23
CAPONE FEDERAL CHECKING	\$86,773.48
CAPONE CAFETERIA CHECKING	\$71,898.75
CAPONE CAPITAL CHECKING	\$0.00
TOTAL BALANCES	\$ 15,169,871.25
LESS: FDIC INSURANCE	\$ 250,000.00
	\$ 14,919,871.25
COLLATERAL PERCENTAGE	<u>105.00%</u>
105% OF DEPOSITS	\$ 15,665,864.81
MARKET VALUE	\$ 19,435,800.71





BNY MELLON

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

Date: 10/01/15 - 10/31/15

000452 XBGS101

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

RE: [REDACTED]

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

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

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

DATE	AS OF DATE	TOTAL DEPOSITS	MARKET VALUE	COLLATERAL PERCENTAGE	# OF DAYS
10/02/15	10/01/15	5,977,799.93	6,276,690.50	105.000	1
10/05/15	10/02/15	5,833,506.44	6,125,182.54	105.000	3
10/06/15	10/05/15	5,720,611.16	6,006,642.49	105.000	1
10/07/15	10/06/15	26,935,716.49	28,282,502.47	105.000	1
10/08/15	10/07/15	26,884,697.43	28,228,932.77	105.000	1
10/09/15	10/08/15	26,545,222.64	27,872,484.07	105.000	1
10/13/15	10/09/15	25,225,080.99	26,486,335.54	105.000	4
10/14/15	10/13/15	24,927,983.59	26,174,383.43	105.000	1
10/15/15	10/14/15	21,566,506.71	22,644,832.18	105.000	1
10/16/15	10/15/15	20,436,766.97	21,458,605.78	105.000	1
10/19/15	10/16/15	20,418,380.38	21,439,300.10	105.000	3
10/20/15	10/19/15	20,379,314.85	21,398,280.98	105.000	1
10/21/15	10/20/15	20,374,301.28	21,393,017.12	105.000	1
10/22/15	10/21/15	20,299,915.99	21,314,911.93	105.000	1
10/23/15	10/22/15	20,175,381.19	21,184,150.27	105.000	1
10/26/15	10/23/15	18,612,655.06	19,543,287.91	105.000	3
10/27/15	10/26/15	18,069,882.41	18,973,376.99	105.000	1
10/28/15	10/27/15	18,739,279.48	19,676,243.89	105.000	1
10/29/15	10/28/15	18,877,057.02	19,820,910.64	105.000	1
10/30/15	10/29/15	18,614,390.63	19,545,110.51	105.000	1
11/02/15	10/30/15	18,510,285.97	<u>19,435,800.71</u>	105.000	3

Muni Report - Asset Allocation Report



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



Main Account Name: FIRST NB OF LONG ISLAND

Sub Account 1047439 Sub Account Name FNB LONG ISLAND/SOUTH COUNTRY (Deposit Amount 13,668,717.89 Marginal % 105 Adj Deposit Amount 14,352,153.78

Balance per Bank c 10/31/15 # 13,913,791.37

CUSIP	Security Description	Shares	Market Value	Variable %	Collateral Value
526678FS1	LEONIA NJ 4.000% 7/15/30 (v)	467,374.00	498,744.15	90.00	448,869.73
523336MD4	LEDYARD CT 4.000% 7/01/27 (v)	340,000.00	362,630.40	90.00	326,367.36
507521AS1	LAKE BARRINGTON IL 4.375% 10/15/24 (v)	355,000.00	371,408.07	90.00	334,267.26
498206EA5	KITTERY ME 4.000% 9/01/27 (v)	360,000.00	397,573.20	90.00	357,815.88
498206DZ1	KITTERY ME 4.000% 9/01/26 (v)	160,000.00	177,326.40	90.00	159,593.76
495206MF8	KING CNTY WA SCH 4.300% 12/01/26 (v)	500,000.00	538,425.00	90.00	484,582.50
495080RG0	KING CNTY WA SCH DIS 5.000% 12/01/28 (v)	1,000,000.00	1,111,240.00	90.00	1,000,116.00
495080QK2	KING CNTY WA SCH DIS 4.550% 12/01/28 (v)	200,000.00	214,781.98	90.00	193,303.79
489062BS7	KENILWORTH NJ SCH 4.300% 1/15/25 (v)	575,000.00	617,705.25	90.00	555,934.73
487350E48	KEENE NH 3.375% 10/15/30 (v)	200,000.00	210,182.00	90.00	189,163.80
439340EM8	HOPATCONG BORO NJ 3.400% 9/01/30 (v)	130,000.00	134,652.70	90.00	121,187.43
439340EL0	HOPATCONG BORO NJ 3.300% 9/01/29 (v)	130,000.00	134,083.29	90.00	120,674.96
439340EK2	HOPATCONG BORO NJ 3.200% 9/01/28 (v)	130,000.00	134,366.70	90.00	120,930.03
439340EJ5	HOPATCONG BORO NJ 3.100% 9/01/27 (v)	130,000.00	134,093.70	90.00	120,684.33
433704DY6	HO-HO KUS NJ BOE 2.125% 2/01/23 (v)	440,000.00	441,139.60	90.00	397,025.64
433704DX8	HO-HO KUS NJ BOE 4.000% 2/01/22 (v)	300,000.00	336,824.97	90.00	303,142.48
432843EA4	HILTON HEAD SC PUBL 3.375% 3/01/29 (v)	100,000.00	103,218.99	90.00	92,897.10
426740CN4	HENRY HUDSON NJ SCH 3.250% 3/01/28 (v)	610,000.00	627,433.80	90.00	564,690.42
417884UC5	HARWICH MA 3.400% 10/01/30 (v)	130,000.00	133,638.70	90.00	120,274.83
417884UB7	HARWICH MA 3.250% 10/01/29 (v)	130,000.00	132,385.50	90.00	119,146.95
417884UA9	HARWICH MA 3.250% 10/01/28 (v)	130,000.00	133,008.19	90.00	119,707.37
417884TZ6	HARWICH MA 3.000% 10/01/27 (v)	130,000.00	131,900.60	90.00	118,710.54
415513FQ8	HARRISON TWP NJ 3.625% 8/01/30 (v)	690,000.00	715,674.90	90.00	644,107.41
415513FP0	HARRISON TWP NJ 3.500% 8/01/29 (v)	410,000.00	423,415.20	90.00	381,073.68
389334AW3	GRAY ME 4.250% 10/15/29 (v)	280,000.00	301,313.60	90.00	271,182.24
389334AV5	GRAY ME 4.250% 10/15/28 (v)	280,000.00	301,935.20	90.00	271,741.68
384406JX3	GRAFTON MA 4.000% 2/01/22 (v)	330,000.00	361,607.40	90.00	325,446.66
34629TBN5	FORKS TWP PA 4.000% 11/15/27 (v)	665,000.00	714,788.55	90.00	643,309.70
293040ER8	ENGLEWOOD CLIFFS NJ 4.150% 7/15/19 (v)	130,000.00	137,061.59	90.00	123,355.43
2784434Z6	EAU CLAIRE WI 3.500% 4/01/27 (v)	360,000.00	377,625.57	90.00	339,863.01
275733BD4	E VINCENT PA 4.000% 12/01/28 (v)	410,000.00	414,604.30	90.00	373,143.87
272785PN0	EAST HANOVER TWP NJ 3.950% 3/15/26 (v)	450,000.00	456,353.96	90.00	410,718.56
272659NE9	EAST HAMPTON CT 4.500% 7/15/28 (v)	155,000.00	164,630.15	90.00	148,167.14
272659ND1	EAST HAMPTON CT 4.375% 7/15/27 (v)	155,000.00	164,290.70	90.00	147,861.63
272623HD4	EAST HADDAM CT 3.750% 8/01/30 (v)	225,000.00	238,457.23	90.00	214,611.51
272623HC6	EAST HADDAM CT 3.750% 8/01/29 (v)	200,000.00	211,683.98	90.00	190,515.59
272623HB8	EAST HADDAM CT 3.600% 8/01/28 (v)	200,000.00	210,571.98	90.00	189,514.79
272623HA0	EAST HADDAM CT 3.500% 8/01/27 (v)	200,000.00	210,028.00	90.00	189,025.20
272623GZ6	EAST HADDAM CT 3.400% 8/01/26 (v)	200,000.00	209,782.00	90.00	188,803.80
272623GY9	EAST HADDAM CT 3.300% 8/01/25 (v)	200,000.00	210,120.00	90.00	189,108.00
272623GX1	EAST HADDAM CT 3.200% 8/01/24 (v)	200,000.00	210,258.00	90.00	189,232.20
272623GW3	EAST HADDAM CT 3.100% 8/01/23 (v)	200,000.00	210,395.98	90.00	189,356.39
272623GV5	EAST HADDAM CT 3.000% 8/01/22 (v)	200,000.00	211,045.98	90.00	189,941.39
264759GJ4	DUMONT NJ 4.000% 7/15/24 (v)	657,319.00	707,919.42	90.00	637,127.48
261066FR0	DOWNINGTOWN PA 4.000% 12/01/25 (v)	685,000.00	701,152.24	90.00	631,037.01
261066FQ2	DOWNINGTOWN PA 3.625% 12/01/23 (v)	315,000.00	319,227.30	90.00	287,304.57
249883KC2	DERRY NH 3.000% 5/01/25 (v)	170,000.00	183,832.89	90.00	165,449.60
249883KB4	DERRY NH 2.500% 5/01/24 (v)	165,000.00	173,936.40	90.00	156,542.76
249883KA6	DERRY NH 2.250% 5/01/23 (v)	160,000.00	165,985.59	90.00	149,387.03
249883JZ3	DERRY NH 2.250% 5/01/22 (v)	155,000.00	162,376.45	90.00	146,138.81

**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 - OCTOBER 31, 2015**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015- 2016	TOTAL PAYMENTS 2015-2016	BALANCES 10/31/2015
CLASS OF 2014	4,529.89	0.00	4,529.89	0.00	4,529.89
CLASS OF 2015	9,249.60	0.00	9,249.60	2,167.37	7,082.23
CLASS OF 2016	2,988.23	0.00	2,988.23	500.00	2,488.23
CLASS OF 2017	2,024.58	528.68	2,553.26	0.00	2,553.26
CLASS OF 2018	125.75	0.00	125.75	0.00	125.75
CLASS OF 2019	0.00	300.00	300.00	69.18	230.82
ADVERTISING & PUBLICITY	895.24	0.00	895.24	0.00	895.24
ATHLETES HELPING ATHLET	0.00	0.00	0.00	0.00	0.00
CHAMBER CHOIR	0.00	0.00	0.00	0.00	0.00
CHAMBER STRINGS	0.00	0.00	0.00	0.00	0.00
CHESS CLUB	67.00	0.00	67.00	0.00	67.00
CLARINET CHOIR	0.00	0.00	0.00	0.00	0.00
CLIPPER	0.00	0.00	0.00	585.00	-585.00
COMPUTER CLUB	279.22	0.00	279.22	0.00	279.22
DANCE TEAM	0.00	0.00	0.00	0.00	0.00
DECA-FBLA	931.97	0.00	931.97	394.87	537.10
DRAMA CLUB	0.00	0.00	0.00	0.00	0.00
DRAMA PRODUCTION CLUB	2,599.58	0.00	2,599.58	1,429.25	1,170.33
FATHOM	111.68	0.00	111.68	0.00	111.68
FRENCH CLUB	0.00	0.00	0.00	0.00	0.00
FUTURE TEACHERS OF AME	10.72	0.00	10.72	0.00	10.72
GENERAL FUND	5,592.28	0.00	5,592.28	1,148.74	4,443.54
GRADUATION	13,478.58	25.00	13,503.58	5,206.00	8,297.58
HISTORY CLUB	180.00	0.00	180.00	0.00	180.00
ITALIAN CLUB	112.83	0.00	112.83	0.00	112.83
JAZZ ENSEMBLE	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	10,456.00	0.00	10,456.00	9,800.00	656.00
MATH CLUB	487.53	0.00	487.53	0.00	487.53



**SOUTH COUNTRY SCHOOL DISTRICT
HIGH SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 - OCTOBER 31, 2015**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015- 2016	TOTAL PAYMENTS 2015-2016	BALANCES 10/31/2015
MATH HONOR SOC.	97.61	0.00	97.61	0.00	97.61
MUSIC FUND	189.23	0.00	189.23	171.04	18.19
MUSICAL SHOW	9,328.59	0.00	9,328.59	420.00	8,908.59
PEER MEDIATION	124.00	0.00	124.00	0.00	124.00
PERCUSSION ENSEMBLE	0.00	0.00	0.00	0.00	0.00
POSTERS CLUB	0.00	0.00	0.00	0.00	0.00
S.A.D.D.	2,049.36	0.00	2,049.36	0.00	2,049.36
SCHOOL STORE	9,377.74	0.00	9,377.74	313.78	9,063.96
SCIENCE HONOR SOC	1,576.36	480.00	2,056.36	109.70	1,946.66
SENIOR NAT'L HONOR SOC	2,950.40	0.00	2,950.40	0.00	2,950.40
SEQ	466.09	0.00	466.09	0.00	466.09
SPANISH CLUB	363.63	0.00	363.63	900.00	-536.37
STUDENT COUNCIL	1,193.71	0.00	1,193.71	216.47	977.24
TRI M HONOR SOC.	1,377.63	0.00	1,377.63	0.00	1,377.63
VARIETY SHOW	11,463.94	0.00	11,463.94	0.00	11,463.94
WEB SITE CLUB	0.00	0.00	0.00	0.00	0.00
WRITING CLUB/INKWELL	0.00	0.00	0.00	0.00	0.00
WEIGHTLIFTING	143.00	0.00	143.00	0.00	143.00
TOTAL	\$ 95,171.01	\$ 1,333.68	\$ 96,504.69	\$ 23,431.40	\$ 73,073.29

5

**SOUTH COUNTRY SCHOOL DISTRICT
MIDDLE SCHOOL-EXTRA CLASSROOM ACTIVITIES
JULY 1, 2015 -OCTOBER 31, 2015.**

ACTIVITIES	BALANCES 07/01/2015	TOTAL RECEIPTS 2015 - 2016	TOTAL RECEIPTS & BALANCES 2015 - 2016	TOTAL PAYMENTS 2015 - 2016	BALANCES 10/31/2015
ART CLUB	423.00	0.00	423.00	0.00	423.00
BARGE	479.60	0.00	479.60	0.00	479.60
COMPUTER CLUB	40.00	0.00	40.00	0.00	40.00
GENERAL FUND	1,812.69	0.00	1,812.69	0.00	1,812.69
HISTORY CLUB	22.01	0.00	22.01	0.00	22.01
HONOR SOCIETY	2,419.61	18.92	2,438.53	3,014.50	-575.97
INTERNATIONAL CLUB	3.35	0.00	3.35	0.00	3.35
JAZZ ENSEMBLE	0.00	0.00	0.00	0.00	0.00
MATH CLUB	0.00	0.00	0.00	0.00	0.00
MUSICAL	2,687.78	0.00	2,687.78	575.99	2,111.79
PEER MEDIATION	0.00	0.00	0.00	0.00	0.00
SCIENCE CLUB	0.00	0.00	0.00	0.00	0.00
SC SINGERS	0.00	0.00	0.00	0.00	0.00
STEP SQUAD	438.00	0.00	438.00	0.00	438.00
STUDENT COUNCIL	13,451.04	5,232.00	18,683.04	13,185.46	5,497.58
YEAR BOOK	3,696.94	0.00	3,696.94	0.00	3,696.94
TOTAL	\$ 25,474.02	\$ 5,250.92	\$ 30,724.94	\$ 16,775.95	\$ 13,948.99

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②

TO: Board of Education of South Country Central School District
FROM: Denise Longobardi, Claims Auditor
RE: Purchase Order/ Warrant Review September 2015
DATE: October 1, 2015

I have reviewed and approved for payment the warrants and purchase orders for the period of September 2015. The warrants reviewed include the following:

<u>Warrant #</u>	<u>Date</u>	<u>Fund</u>	<u>\$ Amount</u>
7	9/9/15	General	\$ 0.00
8	9/9/15	General	\$ 2,362,027.84
9	9/25/15	General	\$ 0.00
10	9/25/15	General	\$ 584,351.24
5	9/9/15	Federal Fund	\$ 25,603.75
6	9/25/15	Federal Fund	\$ 10,124.06
5	9/9/15	Cafeteria	\$ 2,527.74
6	9/25/15	Cafeteria	\$ 9,768.14
11	9/4/15	Trust & Agency	\$ 853,004.79
12	9/11/15	Trust & Agency	\$ 1,230,292.44
13	9/9/15	Trust & Agency	\$ 19,618.43
14	9/25/15	Trust & Agency	\$ 2,152,265.41
15	9/25/15	Trust & Agency	\$ 19,067.28

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

1. Confirming Purchase order-During my review of purchase orders in the month of September 2015, I have found 3 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.
 - Michael's Tires- check 30704, p.o. 16-1764, p.o. date 9/4/15, invoice date 8/21/15, \$2,225.99, initiated by Facilities.
 - Gina Benzie- check 100757, p.o. 16-1715, p.o. date 8/27/15, invoice date 8/19/15, \$420.00, initiated by G Benzie- Kreamer Elementary.
 - Christine Moore- check 100831, p.o. 8/31/15, invoice services 7/15/15-8/7/15, \$650.00, initiated by Brookhaven Annex- C. Seidman.
2. The following payments had invoices dated over 90 days old when they were paid:
 - AFP IND.- check 100750, A600 payment, invoice dated 5/14/15, invoice 33499, \$950.40, initiated by Bellport HS- Langhan.
 - Institute for Children with Autism & Related Disorders Inc.- check 100799, A600 payment. This payment included many invoices for services provided to students from August 2014-March 2015. Untimely billing from vendor. \$\$255,125.00.

3. Suffolk Lock & Security- check 101363, p.o. 16-0535, invoice number 125536 invoice dated 7/6/15, non-original invoice paid; invoice 121876, p.o. date 7/10/15, invoice date 7/6/15, initiated by Facilities.
4. Dorothy M. Brotzman- check 100908, void check , \$314.70, due to retiree passing. Check replaced with check payable to the estate.
5. The Book Source- check 101257, p.o. 16-0583, invoice 439147, invoice number corrected on check stub prior to mailing to vendor for payment. \$239.58.
6. Creative Irrigation- check 101267, p.o. 16-0509, written quotations should have been attached to open purchase order to be in compliance with district purchase policy, initiated by Facilities.

Number of exceptions noted: 9
Number of checks processed: 729
Error percentage: 1.29%

CC: S. Gergis–Assistant Superintendent for Business

SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT

A tradition of quality... A future of excellence

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

June 30, 2015

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

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Changes in Accounting Principles

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

Other Matters

Required Supplementary Information

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

Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

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

Cullen & Danowski, LLP

October 14, 2015

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

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

1. FINANCIAL HIGHLIGHTS

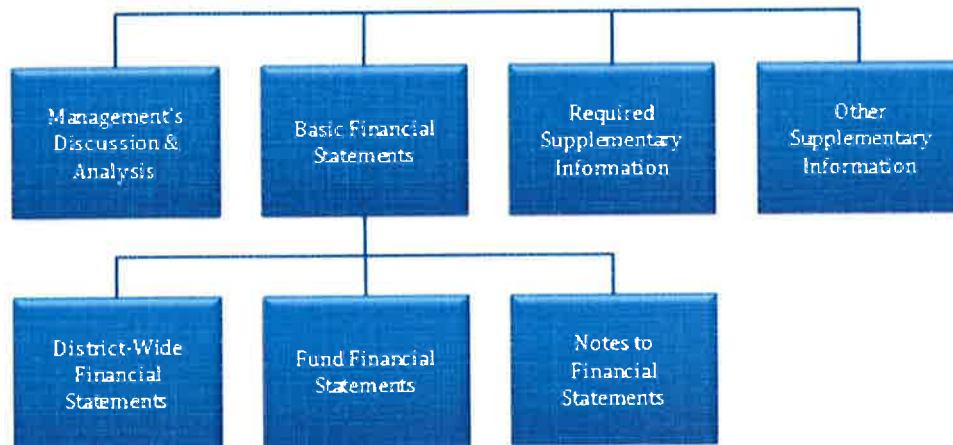
Key financial highlights for fiscal year 2015 are as follows:

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

2. OVERVIEW OF THE FINANCIAL STATEMENTS

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

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



A. District-Wide Financial Statements

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

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

The Statement of Net Position

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

The Statement of Activities

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

B. Fund Financial Statements

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

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

Governmental Funds

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

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

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

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

Fiduciary Funds

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

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Changes in Net Position

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

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

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

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

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

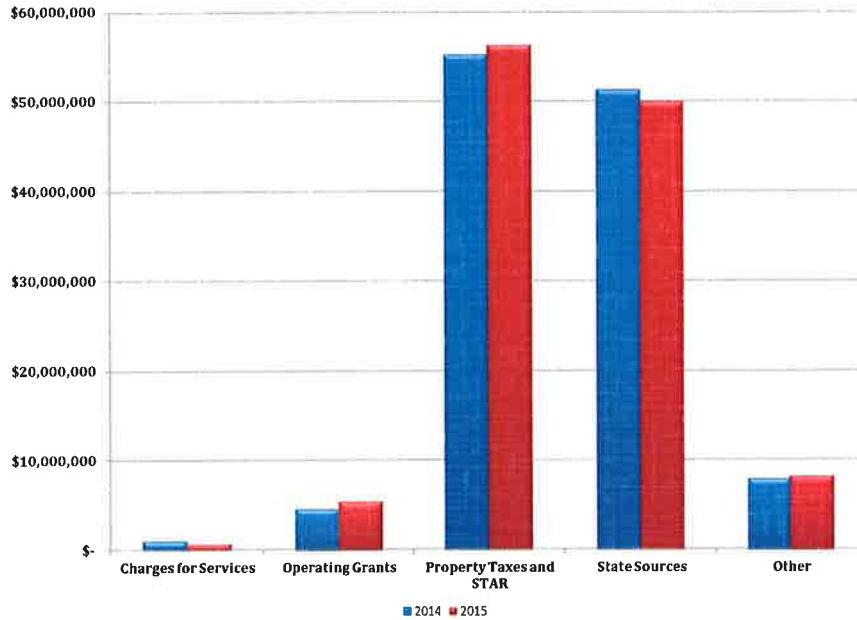
- Operating grant revenues increased by \$807,071 primarily due to an increase in federal grant funding.
- Property taxes levied and STAR increased \$1,021,954 in 2014-15.
- Other revenues increased by \$358,377, which was primarily an increase in Industrial Development Agency PILOT monies received by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

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

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

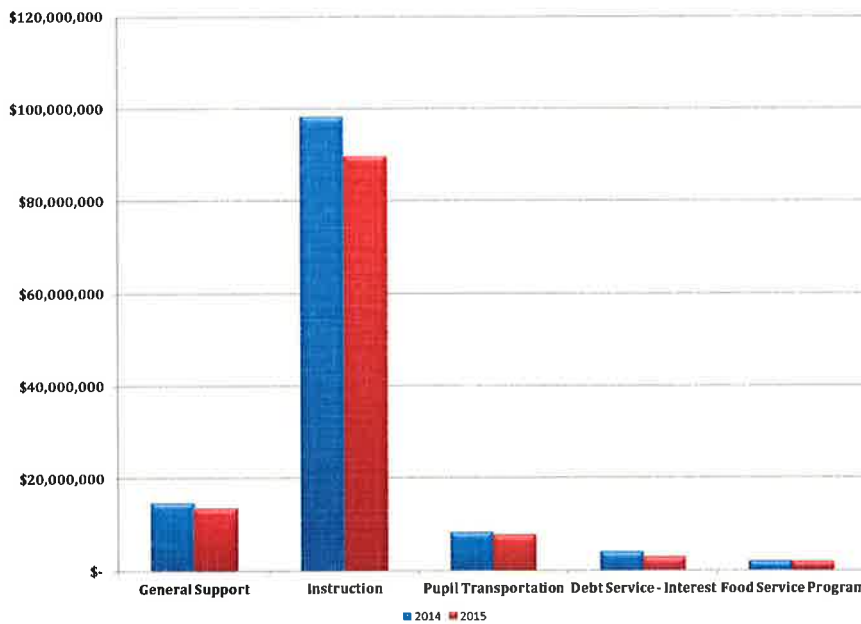
**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

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



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

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



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

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

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

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

A. General Fund

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

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

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

B. School Lunch Fund

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

C. Debt Service Fund

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

D. Capital Projects Fund

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

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2014-15 Budget

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

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

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

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

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

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

Opening, Unassigned Fund Balance

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

Revenues Under Budget

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

Expenditures and Encumbrances Under Budget

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

Interest Income Allocated to Reserves

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

Increase in Restricted Reserves

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

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

Unused Appropriated Reserves

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

Appropriated Fund Balance

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

Closing Unassigned Fund Balance

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

6. CAPITAL ASSETS AND DEBT ADMINISTRATION

A. Capital Assets

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

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

B. Debt Administration

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

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

Issue Date	Interest Rate	2015	2014	Increase (Decrease)
2005	350-5.00%	\$	\$ 3,655,000	\$ (3,655,000)
2005	350-5.00%		1,970,000	(1,970,000)
2006	4.25%	150,000	2,050,000	(1,900,000)
2006	4.13%	4,800,000	34,600,000	(29,800,000)
2007	4.00-4.25%	9,810,000	10,365,000	(555,000)
2010	3.00-4.00%	39,654,575	41,579,575	(1,925,000)
2015	2.00-3.00%	4,345,000		4,345,000
2015	2.00-500%	26,105,000		26,105,000
		<u>\$ 84,864,575</u>	<u>\$ 94,219,575</u>	<u>\$ (9,355,000)</u>

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

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

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

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

B. Future Budgets

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

C. Tax Cap

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

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

D. Property Tax Freeze

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

8. CONTACTING THE DISTRICT

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

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

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT

Statement of Net Position

June 30, 2015

ASSETS

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

DEFERRED OUTFLOWS OF RESOURCES

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

LIABILITIES

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

DEFERRED INFLOWS OF RESOURCES

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

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

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

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

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

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

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

Total Governmental Fund Balances \$ 27,484,407

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

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

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

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

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

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

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

2,877,464

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

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

Total Net Position (Deficit)		<u>\$ (10,594,589)</u>
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SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For The Year Ended June 30, 2015

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

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

Net Change in Fund Balances \$ 171,531

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

Long-Term Revenue and Expense Differences

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

Change in unavailable revenue \$ (176,922)

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

Decrease in compensated absences payable 61,264

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

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

Capital Related Differences

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

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

Long-Term Debt Transactions Differences

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

(36,189,822)

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

457,409

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

35,905,576

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

Repayment of bond principal 6,455,000

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

78,456 6,706,619

Pension Differences

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

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

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

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

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

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

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

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

Extraclassroom Activity Funds

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

B. Joint Venture

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

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

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

C. Basis of Presentation

District-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

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

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

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

D. Measurement Focus and Basis of Accounting

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

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

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

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

E. Real Property Taxes

Calendar

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

Enforcement

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

F. Restricted Resources

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

G. Interfund Transactions

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

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

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

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

H. Use of Estimates

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

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

I. Cash and Cash Equivalents

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

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

J. Receivables

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

K. Inventories

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

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

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

L. Capital Assets

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

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

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

M. Deferred Outflows of Resources

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

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

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

N. Collections in Advance

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

O. Deferred Inflows of Resources

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

P. Vested Employee Benefits - Compensated Absences

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

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

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

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

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

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

Q. Other Benefits

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

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

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

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

R. Short-Term Debt

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

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

S. Equity Classifications

District-Wide Statements

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

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

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

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

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

Fund Statements

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

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

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

Workers' Compensation Reserve

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

Unemployment Insurance Reserve

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

Retirement Contribution Reserve

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

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

Property Loss Reserve and Liability Reserve

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

Employee Benefit Accrued Liability Reserve

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

Restricted for Debt Service

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

Restricted for Scholarships

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

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

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

Fund Balance Classification

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

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

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

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

2. CHANGES IN ACCOUNTING PRINCIPLES

GASB Statements No. 68 and 71

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

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

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

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

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

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

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

Long-Term Revenue and Expense Differences

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

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

Capital Related Differences

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

Long-Term Debt Transaction Differences

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

Pension Differences

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

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

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

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

Appropriations are adopted at the program line item level.

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

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

Budgets are adopted annually on a basis consistent with GAAP.

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

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

B. Encumbrances

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

C. Over Expenditure of Certain Appropriations

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

D. Interfund Transfers

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

5. DEPOSITS WITH FINANCIAL INSTITUTIONS

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

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

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

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

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

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

6. PARTICIPATION IN BOCES

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

7. DUE FROM STATE AND FEDERAL

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

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

8. DUE FROM OTHER GOVERNMENTS

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

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

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

9. CAPITAL ASSETS

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

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

Depreciation expense was charged to governmental functions as follows:

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

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

10. INTERFUND TRANSACTIONS

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

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

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

11. SHORT-TERM DEBT

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

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

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

12. LONG-TERM LIABILITIES

A. Changes

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

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

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

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

B. Bonds Payable

Bonds payable is comprised of the following:

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

The following is a summary of debt service requirements:

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

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

C. Advance Refunding

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

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

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

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

D. Interest Expense

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

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

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

13. PENSION PLANS – NEW YORK STATE

A. General Information

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

B. Provisions and Administration

Teachers' Retirement System

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

Employees' Retirement System

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

C. Funding Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Actuarial Assumptions

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

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

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

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

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

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

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

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

Discount Rate

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

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

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

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

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Pension Plan Fiduciary Net Position

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

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

Payables to the Pension Plan

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

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

14. PENSION PLANS - OTHER

A. Tax Sheltered Annuities

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

B. Deferred Compensation Plan

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

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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15. POSTEMPLOYMENT BENEFITS

A. Plan Description

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

B. Funding Policy

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

C. Annual OPEB Cost and Net OPEB Obligation

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

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

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

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

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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D. Funded Status and Funding Progress

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

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

E. Actuarial Methods and Assumptions

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

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

16. RISK MANAGEMENT

A. General Information

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

B. Workers' Compensation

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

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

	2014	2015
Unpaid claims at beginning of year	\$ 2,868,231	\$ 2,868,231
Incurred claims	634,178	641,609
Claim payments and adjustments	(634,178)	(595,565)
Unpaid claims at year end	\$ 2,868,231	\$ 2,914,275

17. ASSIGNED APPROPRIATED FUND BALANCE

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

18. RESTATEMENT OF NET POSITION

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

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

19. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

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

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

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

B. Grants

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

C. Litigation

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

D. Operating Leases

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

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

20. SUBSEQUENT EVENTS

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

Issuance of TANs

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

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

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

Note to Required Supplementary Information

Budget Basis of Accounting

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

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

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

Note to Required Supplementary Information

Budget Basis of Accounting

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

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

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

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

Teachers' Retirement System

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

Employees' Retirement System

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

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

Teachers' Retirement System

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

Employees' Retirement System

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

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

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

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

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

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

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

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

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

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

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

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

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

Cullen & Danowski, LLP

October 14, 2015



Julie Davis Lutz, Ph.D.
Chief Operating Officer
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Patchogue, NY 11772
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Fax: (631) 289-2529
E-mail: jlutz@esboces.org
www.esboces.org

MEMORANDUM

TO: Superintendents of Schools, First Supervisory District

FROM: Julie Davis Lutz, Ph.D.

DATE: October 29, 2015

RE: Special Election Update

Please be reminded that the Special Election of an Eastern Suffolk BOCES Board Member to fill the vacant seat of Jeffrey Smith is on Wednesday, November 18, 2015. There is one candidate, Arlene Barresi (Middle Country CSD), who was nominated to fill the vacant seat.

Attached is a copy of the ballot and certification form that will be mailed to your District Clerk later today. Please ask your District Clerk to watch for the official ballot that is being mailed.

In order to vote in this election, your Board must meet on Wednesday, November 18, 2015, and vote for the candidate by resolution. In order for us to have an idea as to how many districts plan to meet on November 18 to vote for the candidate for the Eastern Suffolk BOCES Board, I would ask that you complete the attached form and return it to me by Monday, November 9, 2015.

Thank you for your prompt response and for your attention to this matter.

JDL/df
Attachments

**Board of Cooperative Educational Services
of the First Supervisory District
of the County of Suffolk**

**BALLOT FOR SPECIAL ELECTION TO
BOARD OF COOPERATIVE EDUCATIONAL SERVICES**

There is one (1) vacancy on the Board of Cooperative Educational Services to be filled at a Special Election to be held on Wednesday, November 18, 2015. The vacancy is for a term commencing upon election and ending on June 30, 2018. **The trustees or board of education of each component school district, by resolution, may cast one vote. No more than one vote may be cast for the candidate.** No more than one person residing in a particular component school district may be elected to serve on the Board of Cooperative Educational Services at one time, except as provided in Education Law 1950 (2-a). The District Clerk, or other officer authorized to certify that a board resolution has been adopted, shall complete the ballot by placing an "X" next to the name of the candidate for whom a vote has been cast, and by completing the attached certification.

BALLOT

NOVEMBER 18, 2015 SPECIAL ELECTION

1. Arlene Barresi
40 Pine Street
Selden, NY 11784
(Middle Country CSD)

SCHOOL DISTRICT: _____

Certification Form

I, _____, District Clerk of the _____ School District, do hereby certify that at a public meeting held on **Wednesday, November 18, 2015**, the Board of Education of the _____ School District, adopted a resolution casting its vote for the election of a member of the Board of Cooperative Educational Services for the person indicated on the attached ballot.

Signature, District Clerk or Other
Authorized Official

**EASTERN SUFFOLK BOCES
Special Board Election**

Wednesday, November 18, 2015

1. The _____ Board will meet on November 18, 2015.

The time of the meeting will be _____.

We can be reached at the following phone number that day: _____

2. The _____ Board does **not** plan to meet on November 18, 2015.

Superintendent's Signature

Please email to Doreen Frazier (dfrazier@esboces.org) by Monday, November 9.

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 11/18/2015

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

DATE MATERIAL SUBMITTED: 11/10/2015

CATEGORY OF ITEM: Action

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

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

G.1.

CSE/SCSE	122232328	CSE/SCSE	060300000
CSE/SCSE	006702682	CSE/SCSE	006801151
CSE/SCSE	090680002	CSE/SCSE	081050001
CSE/SCSE	070870003	CSE/SCSE	053390000
CSE/SCSE	052720004	CSE/SCSE	051650011
CSE/SCSE	072350004	CSE/SCSE	061320005
CSE/SCSE	102380009	CSE/SCSE	082410006
CSE/SCSE	060800001	CSE/SCSE	060550000
CSE/SCSE	102280001	CSE/SCSE	007601090
CSE/SCSE	062280004	CSE/SCSE	113360000
CSE/SCSE	122232441	CSE/SCSE	110820000
CSE/SCSE	006702695	CSE/SCSE	051450003
CSE/SCSE	112620002	CSE/SCSE	072350004
CSE/SCSE	052720004	CSE/SCSE	112520003
CSE/SCSE	082420006	CSE/SCSE	060760006
CSE/SCSE	060940019	CSE/SCSE	122232394
CSE/SCSE	052410003	CSE/SCSE	110820001
CSE/SCSE	122232265	CSE/SCSE	006801242
CSE/SCSE	102280001	CSE/SCSE	111300000
CSE/SCSE	052560005	CSE/SCSE	122232452
CSE/SCSE	006801175	CSE/SCSE	082660002
CSE/SCSE	006801194	CSE/SCSE	080370001
CSE/SCSE	007601304	CSE/SCSE	061640001
CSE/SCSE	006801196	CSE/SCSE	103510000
CSE/SCSE	070170002	CSE/SCSE	080790012
CSE/SCSE	122231117	CSE/SCSE	122230386
CSE/SCSE	051580015	CSE/SCSE	060400006
CSE/SCSE	052920000	CSE/SCSE	006701801
CSE/SCSE	006701411	CSE/SCSE	122232326
CSE/SCSE	007601406	CSE/SCSE	006702384
CSE/SCSE	070170003	CSE/SCSE	101170010

South Country Central School District



G.2.

CPSE	122231677	CPSE	122231989
CPSE	122231097	CPSE	122232256
CPSE	122231868	CPSE	122232498

G.3.

Bellport High School Dance Team – NDA National’s Orlando, FL February 24, 2016 – February 29, 2016. Bellport High School dance team will be representing South Country Central School District at the national dance competition. The only cost to the district is for transportation to the airport.

G.4.

South Country Central School District is a member of a consortium with ESBOCES in which we receive funding each year through the Vatea/Perkins grant. ESBOCES requires trips associated with this grant have Board of Education approval.

G.5

Bellport High School virtual enterprise students will represent Bellport High School at the International Virtual Enterprise Youth Business Summit and trade show to be held on April 18, 2016 & April 19, 2016.

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: November 18, 2015

OFFICE OF ORIGIN: Student Support Services

DATE MATERIAL SUBMITTED: November 6, 2015

CATEGORY OF ITEM: Action

TITLE: CSE/SCSE Recommendations

Handwritten initials 'PW' inside a hand-drawn circle, located to the right of the 'DATE MATERIAL SUBMITTED' line.

STAFF RECOMMENDATION:

Date:	Location:	# of Students
11/06/15	Bellport High School	2
11/05/15	Bellport High School	4
11/05/15	Bellport Middle School	2
11/04/15	Bellport High School	1
11/02/15	Bellport High School	3
10/30/15	Bellport High School	1
10/30/15	Bellport Middle School	3
10/29/15	Bellport High School	3
10/29/15	BOCES	1
10/28/15	BOCES	2
10/27/15	BOCES	2
10/23/15	Bellport High School	2
10/22/15	Bellport High School	1
10/21/15	Bellport Middle School	2
10/20/15	Bellport High School	3

10/20/15	BOCES	2
10/19/15	Bellport High School	1
10/19/15	Student Support Services	1
10/15/15	Bellport High School	2
10/15/15	Student Support Services	1
10/13/15	Bellport High School	3
10/09/15	Bellport High School	4
10/08/15	Student Support Services	1
10/07/15	Bellport Middle School	3
10/07/15	BOCES	1
10/05/15	BOCES	1
09/28/15	Bellport High School	3
09/28/15	BOCES	2
09/25/15	Bellport High School	3
09/22/15	Bellport High School	2

BACKGROUND RATIONALE: Recommendation of the CSE/SCSE

Not an official record: subject to change

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 11/18/15

OFFICE OF ORIGIN: Student Support Services, Southaven School

DATE MATERIAL SUBMITTED: 11/9/15

CATEGORY OF ITEM: Action

TITLE: CPSE Recommendations

STAFF RECOMMENDATION:

Date of CPSE meeting	No. of Students
10/28/15	1
10/29/15	2
11/3/15	2
11/5/15	1

BACKGROUND RATIONALE: Recommendations of the CPSE

Not an official record; subject to change

BOARD OF EDUCATION

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Allison Stines

SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT



SUPERINTENDENT OF SCHOOLS

Dr. Joseph Gianì

Assistant Superintendent for Curriculum, Instruction & Accountability

Dr. Cheresse Pemberton
(631) 730-1540
FAX: (631) 286-4436

Recd

OCT 27 2015

FIELD TRIP APPLICATION

Day Trip Overnight Trip

South Country Central School District
Central School District

Today's Date: 8/12/15

Name of Group: Bellport High School Dance Team

Destination & Address: NDA Nationals - Orlando, Florida

Date of Trip: 2/24/16 - 2/29/16

Departure Time: 5:00 PM Departure Location: High School

Return Time: 11:45 PM Return Location: High School (Islip Airport)

If applicable please attach the following to demonstrate the connection to our educational programs.

1. The lesson plans and materials you will be using prior to the field trip for students to build knowledge.
2. Please articulate in writing specific goals you have established regarding what you expect students will learn by attending this trip.
3. Copy of the parental permission slip for field trip.

Number of Students Attending: 8 Cost per Student: \$ 1,000 (fundraised)

Cost to District: \$ 250 - MAX To cover: Bus transportation to airport

Teacher' Name & Cell phone number: Kristen Olsen 

Chaperones: Keri Olsen Kelly Olsen
(Indicate staff or parents) Brittany Nunziata

NDA National Championship



February 26 - 28, 2016

Hard Rock Live
Orlando, Florida

2016 REGISTRATION FORMS

- [Watch routine videos on varsity.com](#)
- [Order a National Championship Ring](#)
- [Rules and Divisions](#)
- [2015 Coverage on varsity.com - results, videos and photos!](#)
- Check out past winners on our [Wall of Fame](#)
- [2015 - 2016 Team Photographer Form](#)
- [2015 - 2016 Official Media Form](#)
- **Please send all Media Form requests to snoone@varsity.com*

Connections Housing | Stay to Play

Connections Housing is the official, and only, housing company for NDA Nationals. All participants, coaches and spectators MUST book all hotel rooms through the NDA Resident Package or through Connections Housing. [Learn more about Connections Housing.](#)

Universal elements and all related indicia TM & © 2013 Universal Studios. © 2013 Universal Orlando. All rights reserved.

- [Book your rooms through Connections Housing](#)
- [Housing Compliance Forms - Due October 31, 2015](#)
- [Housing ExceptionForms](#)

Media & Coverage

For all updates, results and information visit varsity.com. You may also follow @NDAupdates on Twitter for live, behind the scenes coverage and make sure to use the official hashtag #NDAnationals and #theworkisworthit to connect with NDA and fans around the world on social. For competition alerts, performance orders and results in the palm of your hand, download the "myVarsity" app today!

South Country Central School District

Field Trip Approval Form January 1, 2016 – February 29, 2016

School: Bellport H.S.

Due By: 12/18/15

January						
Date	Grade	# of Students attending	Est. Cost per Student	Destination	Curriculum area enriched:	Est. Cost to District

February						
Date	Grade	# of Students attending	Est. Cost per Student	Destination	Curriculum area enriched:	Est. Cost to District
2/24	9-12	8	\$1000-	NDA National Dame	Performing Arts	\$250-
2/29				Competition, Orlando Fla	Athletics	

Approved/Denied by:

_____ Department Chair: _____ Date: _____

✓
_____ Department Director: R McElroy Date: 10/21/15

I confirm that transportation funds are available for the listed trips.

✓
_____ Principal: Tom Hogan Date: 10/23/15

_____ Assistant Superintendent: Cherise Rendon Date: 10/28/15

Field trip packet is to be kept on file at the building

Emergency contact information for Chaperones: _____

Transportation: (Check one)

___ Train District Bus (to airport)

Other (flight) Overnight----Board Approval Required

Detailed Itinerary: (include all locations other than destination - This information will be helpful in case of an emergency contact for you or a member of your trip)

Attach additional sheet if necessary

We leave from Islip Airport and arrive in Orlando. We go to our hotel and unpack. On Thursday, we practice all day at the hotel. On Friday, Saturday and Sunday, we compete in Prelims and Finals (if we make finals). On Monday, we fly home into Islip Airport.

Approval By:

R. Mc. Pelyne
Director/Department Chairman/Assistant Principal

9/8/15
Date

Tim Hog
Principal

10/23/15
Date

Flight to Florida

Southwest ISP → MCO
Wed, Feb. 24, 2016
7:35 PM - 10:30 PM
Flight 1501

Flight Home

Southwest MCO → BWI → ISP
Mon., Feb. 29, 2016
7:05 PM_{ISP} → 9:15 PM Baltimore
10:25 AM_{BWI} → 11:25 AM ISP
Flight 1309 + 1546

Hotel Info

Hilton/Hampton Inn
7110 S. Kirkman Rd.
Orlando, FL 32819

Dance Team Itinerary 2016

Wednesday, February 24th 2016

- 3:30pm - meet at the high school.
- 4:30pm – Depart BHS on a school bus and head to MacArthur airport.
- 7:35pm - Depart out of ISP on Southwest flight 1501 to MCO (Orlando International Airport). 10:30pm – Arrive at Orlando International Airport.
- 11:15pm - Pick up our 15 person Van that we rent and drive to our hotel.
- 12:00am – Arrive at the Hampton Inn-Orlando at 7110 S. Kirkman Road.

Thursday, February 25th 2016

- 8:00am wakeup call
- 8:45am – Breakfast in the hotel
- 10:00am – Practice in the hotel
- 12:30am – Lunch in the hotel
- 1:30-3:00pm – Practice in the hotel
- 3:00-5:00pm – down time in the hotel
- 5:15pm – Depart the hotel for Dinner and a show at Disney World.
- 6:15pm – Dinner and show with parents.
- 8:30pm – Depart Disney for Hampton Inn-Orlando
- 9:15pm – Tradition Night – Team building activity
- 10:30pm – Lights Out

Friday, February 26th 2016

- 7:30am - Wakeup call
- 8:30am – Breakfast at the hotel
- 10:00am – Depart hotel for the Hard Rock Live at Universal. (Competition Site)
- 11:00am – Practice and competitions begin. We will compete and practice all afternoon and evening on Friday. Times TBD. Food breaks during the day.
- 9:00pm – Depart for Hampton Inn-Orlando

Saturday, February 27th 2016

- 7:30am - Wakeup call
- 8:30am – Breakfast at the hotel
- 10:00am – Depart hotel for the Hard Rock Live at Universal. (Competition Site)
- 11:00am – Practice and competitions begin. We will compete and practice all afternoon and evening on Saturday. Times TBD. Food breaks during the day.
- 9:00pm – Depart for Hampton Inn-Orlando

Sunday, February 28th 2016

- 7:30am - Wakeup call
- 8:30am – Breakfast at the hotel
- 10:00am – Depart hotel for the Hard Rock Live at Universal. (Competition Site)
- 11:00am – Practice and competitions begin. We will compete and practice all afternoon and evening on Sunday. Times TBD. Food breaks during the day.
- 9:00pm – Depart for Hampton Inn-Orlando

Monday, February 29

- 7:30am - Wakeup call
- 8:30am – Breakfast at the hotel
- 9:45am – Depart Hotel for Disney
- 4:00pm – Depart Disney for MCO airport (Orlando International Airport)
- 7:05pm – Depart MCO airport for Baltimore on flight 1309
- 10:30pm – Depart Baltimore airport on flight 1546
- 11:30pm – Arrive at MacArthur airport. Parent pick up

BOARD OF EDUCATION

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Regina Hunt
Julio Morales
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Allison Stines

SOUTH COUNTRY

CENTRAL SCHOOL DISTRICT



SUPERINTENDENT OF SCHOOLS

Dr. Joseph Giani

Assistant Superintendent for Curriculum, Instruction & Accountability

Dr. Chenese Pemberton
(631) 730-1540
FAX: (631) 286-4436

FIELD TRIP ROSTER

THIS ROSTER MUST BE TURNED INTO ATTENDANCE 5 DAYS PRIOR TO TRIP

The following students, listed alphabetically, will be on a field trip to

NDA Nationals - Orlando, FL on 2/24/16 - 2/29/16

Departure Time 5:00PM Return Time 11:45PM

Teacher Kristen Olsen

STUDENT'S NAME (please print)

	5. _____
	6. _____
	7. _____
	8. _____
	9. _____
	10. _____
	11. _____
	12. _____
	13. _____
	14. _____
24. _____	
25. _____	
26. _____	
27. _____	
28. _____	

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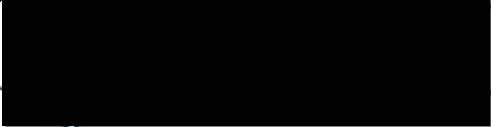
CHAPERONE SIGNATURE FORM

DATE OF TRIP 2/24/16 - 2/29/16

- Overnight Trip
 Day Trip

I understand that all BOARD OF EDUCATION 'S Disciplinary code applies during this trip and that appropriate action will be taken if I violate this code.

CHAPERONE NAME (PRINT): Kristen Olsen

CONTACT INFORMATION: 

SIGNATURE: Kristen Olsen

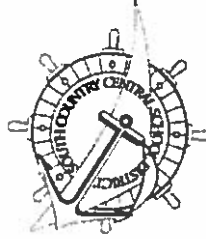
DATE: 8/18/15

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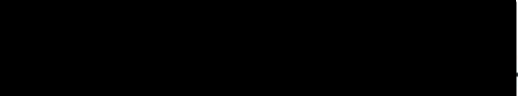
CHAPERONE SIGNATURE FORM

DATE OF TRIP 2/24/16 - 2/29/16

- Overnight Trip
 Day Trip

I understand that all BOARD OF EDUCATION 'S Disciplinary code applies during this trip and that appropriate action will be taken if I violate this code.

CHAPERONE NAME (PRINT): Keri Olsen

CONTACT INFORMATION: 

SIGNATURE: Keri Olsen

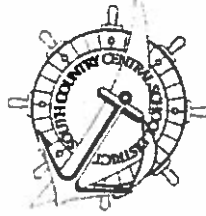
DATE: 8/18/15

BOARD OF EDUCATION

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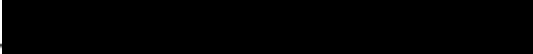
CHAPERONE SIGNATURE FORM

DATE OF TRIP 2/24/16 - 2/29/16

- Overnight Trip
 Day Trip

I understand that all BOARD OF EDUCATION 'S Disciplinary code applies during this trip and that appropriate action will be taken if I violate this code.

CHAPERONE NAME (PRINT): Kelly Olsen

CONTACT INFORMATION: 

SIGNATURE: Kelly Olsen

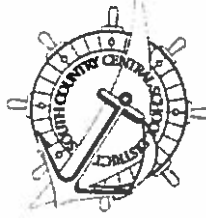
DATE: 8/18/15

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CENTRAL SCHOOL DISTRICT



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Assistant Superintendent for Curriculum, Instruction & Accountability

Dr. Chenese Pemberton
(631) 730-1540
FAX: (631) 286-4436

CHAPERONE SIGNATURE FORM

DATE OF TRIP 2/24/16 - 2/29/16

- Overnight Trip
 Day Trip

I understand that all BOARD OF EDUCATION 'S Disciplinary code applies during this trip and that appropriate action will be taken if I violate this code.

CHAPERONE NAME (PRINT): Brittany Nunziata

CONTACT INFORMATION: 

SIGNATURE: Brittany Nunziata

DATE: 8/18/15

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 11/18/15

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

DATE MATERIAL SUBMITTED: 11/10/15

CATEGORY OF ITEM: Action or Report (circle one)

TITLE: *Vatea/Perkins Grant field trips*

STAFF RECOMMENDATION:

RESOLVED, upon the recommendation of the Superintendent of Schools, the Board of Education approves field trips to be funded through the Vatea/Perkins grant during the 2015-2016 school year.

WHEREAS, the Board of Education of the South Country Central School District (Board of Education) agrees that participation of students in educational field trips which are funded through monies in the Perkins IV Basic Secondary Grant ("Grant") represent an educational opportunity for students of the School District;

NOW THEREFORE BE IT RESOLVED that the Board of Education approves the participation of students from the school district to participate in said educational field trips in accordance with the terms and conditions of the grant; and

BE IT FURTHER RESOLVED that such field trips shall be hosted by Eastern Suffolk BOCES in collaboration with the school district because the grant requires:

- A) "Members join a consortium to contribute to the improvement and innovation in CTE programs that they could not accomplish individually";
- B) "Funds allocated to a consortium...shall be used only for purposes and programs that are mutually beneficial to all members of the consortium; and

BE IT FURTHER RESOLVED that the School District's customary policies, regulations and procedures for field trips shall be complied with insofar as applicable prior to the School District submitting documentation to Eastern Suffolk BOCES in conjunction with a field trip; and

BE IT FURTHER RESOLVED that ESBoces and the School District agree to defend, indemnify and hold harmless each other, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorney fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the other party, its officers, directors, agents or employees in connection with the participation of the students of the School District in educational field trips funded by the Perkins Grant through Eastern Suffolk BOCES in collaboration with the School District.

BACKGROUND RATIONALE:

The district receives funding from the Vatea/Perkins grant each year. As per Eastern Suffolk BOCES, the South Country Central School District Board of Education must approve their field trip requests associated with this funding source.

Not an official record; subject to change

**RESOLUTION REGARDING PERKINS GRANT FUNDED
FIELD TRIPS**

WHEREAS, the Board of Education of the _____ School District (Board of Education) agrees that participation of students in educational field trips which are funded through monies in the Perkins IV Basic Secondary Grant ("Grant") represent an educational opportunity for students of the School District;

NOW THEREFORE BE IT RESOLVED that the Board of Education approves the participation of students from the school district to participate in said educational field trips in accordance with the terms and conditions of the grant; and

BE IT FURTHER RESOLVED that such field trips shall be hosted by Eastern Suffolk BOCES in collaboration with the school district because the grant requires:

A) "Members join a consortium to contribute to the improvement and innovation in CTE programs that they could not accomplish individually";

B) "Funds allocated to a consortium... shall be used only for purposes and programs that are mutually beneficial to all members of the consortium; and

BE IT FURTHER RESOLVED that the School District's customary policies, regulations and procedures for field trips shall be complied with insofar as applicable prior to the School District submitting documentation to Eastern Suffolk BOCES in conjunction with a field trip; and

BE IT FURTHER RESOLVED that ESBOCES and the School District agree to defend, indemnify and hold harmless each other, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the other party, its officers, directors, agents or employees in connection with the participation of the students of the School District in educational field trips funded by the Perkins Grant through Eastern Suffolk BOCES in collaboration with the School District.

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: 11/18/15

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

DATE MATERIAL SUBMITTED: 11/10/15

CATEGORY OF ITEM: Action or Report (circle one)

TITLE: *Vatea/Perkins Grant field trips*

STAFF RECOMMENDATION:

RE: Resolution CTEIA/Perkins Grant Funded Field Trips

BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the field trip for Bellport High School Business Ownership/Virtual Enterprise students to go to the Virtual enterprise trade Show on April 18, 2016 and return on April 19, 2016. This trip is funded through the CTEIA/Perkins Grant as written below:

<u>Date(s)</u>	<u>Location Name and Address of Field Trip</u>
4/18/16	Virtual enterprise trade show – 69 th Regiment Armory, 68 Lexington Avenue, NYC Hotel Accommodations - TBD
4/19/16	69 th regiment Armory, Lexington Av, NYC (pick up)

BACKGROUND RATIONALE:

This trip is for the Business Ownership/Virtual Enterprise students to participate in the Virtual Enterprise International trade show in NYC on April 18, 2016 – April 19, 2016. 19 students with 2 chaperones will be going to NYC on 4/18/16 to set up their booth for each of their businesses for the trade show on 4/19/16. The students will be staying overnight so they are available at the start of the trade show. High Schools from around the world will be attending the tradeshow and students will have opportunities to meet and network with people from around the world. The Global Business Challenge is one event taking place where our students will be placed on teams with other students from around the world where they work together to solve a business problem and present their solution.

The district receives funding from the Vatea/Perkins grant each year. As per Eastern Suffolk BOCES, the South Country Central School District Board of Education must approve their field trip requests associated with this funding source.

BOARD OF EDUCATION

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

South Country Central School District



Bellport Senior High School

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

SUPERINTENDENT OF SCHOOLS

Dr. Joseph Gian

PRINCIPAL
Tim Hogan

Assistant Principals
Erika Della Rosa
Daniel Fauvell
Mandy Mazziotti
Bernie Soete

RE: Resolution CTEIA/Perkins Grant Funded Field Trips

Attached please find a copy of the field trip request forms received for CTEIA/Perkins Grant funded High School trips for the date(s): April 18 & April 19, 2016.

Accordingly, the following motion should be adopted:

RECOMMENDED MOTION:

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

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

<u>Date(s)</u>	<u>Location Name and Address of Field Trip</u>
April 18-19, 2016	Virtual Enterprise International Youth Business Summit 69 th Regiment Armory, Lexington and 25 th , NYC

Eastern Suffolk Perkins IV Title I Consortium
Transportation Request
One Request Per Worksheet
Work Sheet

School District South Country Person making request Sheila Smith
 Contact phone number 730-1575 Email address ssmith9@southcountry.org
 Total school allotment 21,020 Amount for this category 4,000

For Transportation Requests within Suffolk County, NY: All Transportation Requests must be submitted with the Board Approved Blanket Resolution from your school district. Since this is a blanket resolution, this document will be applicable for all field trip requests within Suffolk County, NY throughout the 2015-2016 program year.

For Transportation Requests outside Nassau County, NY: All Transportation Requests must be submitted with the Board Approved Board Resolution from your school district (attached). This document must specify the details pertaining to each field trip (i.e., date and destination address) outside of Suffolk County, NY. These field trip requests will require advance notice and the mandatory Board Approval from your school district prior to being submitted on the ESBOCES Board Agenda.

Virtual Enterprise International Youth Business Summit	Description of Item			
	TRANSPORTATION REQUEST			
Date(s) of Trip <u>April 18, 2016</u>				
Departure Address: <u>Bellport HS, 205 Beaver Dam Road, Brookhaven, NY</u>				
Destination Address: <u>Hotel TBD then 69th Regiment Armory, Lexington and 25th, NYC</u>				
Departure Times: <u>8:00 am</u> From: <u>8:00</u> <u>AM</u> / PM To: <u>10:30</u> <u>AM</u> / PM				
Return Time(s): From: <u>ONE WAY TRIP</u>				
# of Participants: <u>21</u> #Adults: <u>2</u> #Students: <u>19</u>				
Special Requirements: (Specify):				
Are Vehicles to Remain? Yes or <u>No</u>				
<u>Choose One:</u> School Bus _____ or Coach Bus <u>x</u> _____				

Eastern Suffolk Perkins IV Title I Consortium
Transportation Request
One Request Per Worksheet
Work Sheet

School District South Country Person making request Sheila Smith
 Contact phone number 730-1575 Email address ssmith9@southcountry.org
 Total school allotment 21,020 Amount for this category 4,000

For Transportation Requests within Suffolk County, NY: All Transportation Requests must be submitted with the Board Approved Blanket Resolution from your school district. Since this is a blanket resolution, this document will be applicable for all field trip requests within Suffolk County, NY throughout the 2015-2016 program year.

For Transportation Requests outside Nassau County, NY: All Transportation Requests must be submitted with the Board Approved Board Resolution from your school district (attached). This document must specify the details pertaining to each field trip (i.e., date and destination address) outside of Suffolk County, NY. These field trip requests will require advance notice and the mandatory Board Approval from your school district prior to being submitted on the ESBOCES Board Agenda.

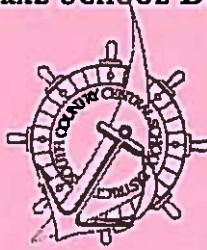
Virtual Enterprise International Youth Business Summit	Description of Item			
	TRANSPORTATION REQUEST			
Date(s) of Trip <u>April 19, 2016</u>				
Departure Address: <u>69th regiment armory, 25th and Lexington, NYC</u>				
Destination Address: <u>Bellport HS 205 Beaver Dam Road, Brookhaven, NY</u>				
Departure Times: <u>3:00 pm</u> From: <u>3:00</u> <u>AM / PM</u> To: <u>5:30</u> <u>AM / PM</u>				
Return Time(s): From: <u>ONE WAY TRIP</u>				
# of Participants: <u>21</u> #Adults: <u>2</u> #Students: <u>19</u>				
Special Requirements: (Specify):				
Are Vehicles to Remain? Yes or <u>No</u>				
<u>Choose One:</u> School Bus _____ or Coach Bus <u>x</u> _____				

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Dr. Joseph Giani

Assistant Superintendent for Curriculum, Instruction & Accountability

Dr. Cherie Pemberton
(631) 730-1540
FAX: (631) 286-4436

To: Building Principals and Directors

From: Dr. Cherie Pemberton

Date: August 2015

Re: 2015-16 Field Trip Procedures

VE April ~~19-20~~
18-19
Overnight

Field trips are an integral part of the learning process, requiring much preparation to ensure the safety of all students, staff, and volunteers. The purpose of these procedures is to continue our organizational work flow as it relates to field trips. Below find a list of steps to follow within your building:

1. Field trip proposal is generated and application packet completed.
2. Teacher reviews field trip proposal with Department chair, director, and/or building administration.
3. The teacher arranging the field trip is responsible for arranging transportation for the Trip. Please contact Lorraine at Montauk Bus by email lorraine@montaukbustrans.com, phone 1-631-345-9600 Ext 1002 or fax 1-631-345-0800. Please have the teacher document the number of busses, cost and person s/he spoke with to confirm transportation will be provided. Montauk Bus representatives' signature must be on the transportation form included with the application for trip approval.
* We suggest that transportation needs are confirmed again prior to trip date.
4. Department Chair/Director/Assistant Principal and teacher(s) review proposal with Principal.
5. Principal verifies that building funds are available to cover the cost of the field trip.
6. After principal approves, field trip information is added to Field Trip Approval Form (1 page) and the form is sent to Assistant Superintendent for Curriculum, Instruction & Accountability by date listed below.
7. Assistant Superintendent for Curriculum, Instruction & Accountability will review and return once approved.
8. All overnight field trips need Board of Education approval. Therefore, please send a completed field trip packet when requiring Board of Education approval.

*Please Note: Completed Field Trip Approval Form (one page) must be submitted to my office on the following dates:

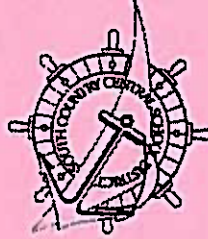
- September 11, 2015
- October 16, 2015
- December 18, 2015
- February 12, 2016
- April 15, 2016

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FIELD TRIP APPLICATION

Day Trip Overnight Trip

Today's Date: 11/4/15

Name of Group: Virtual Enterprise

Destination & Address: International VE Youth Business Summit

Date of Trip: April 18-19, 2016

Departure Time: 8:00am Departure Location: BHS April 18

Return Time: 6 pm Return Location: BHS April 19

If applicable please attach the following to demonstrate the connection to our educational programs.

1. The lesson plans and materials you will be using prior to the field trip for students to build knowledge.
2. Please articulate in writing specific goals you have established regarding what you expect students will learn by attending this trip.
3. Copy of the parental permission slip for field trip.

Number of Students Attending: 20 Cost per Student: \$ 100.00

Cost to District: \$ — To cover: subs

Teacher' Name & Cell phone number: Sheila Smith [REDACTED]

Chaperones: Sheila Smith
(Indicate staff or parents) Camille Masem

Emergency contact information for Chaperones: Nick Smith [REDACTED]

Transportation: (Check one)

Train District Bus

Other BOXES BUS Overnight----Board Approval Required

Detailed Itinerary: (include all locations other than destination - This information will be helpful in case of an emergency contact for you or a member of your trip)

Attach additional sheet if necessary

Please see Attached

Approval By: Erika L Oelke
Director/Department Chairman/Assistant Principal

11/5/15
Date

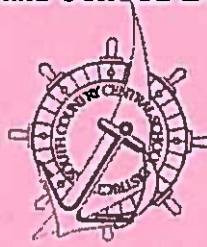
Tim Hagan
Principal

11/8/15
Date

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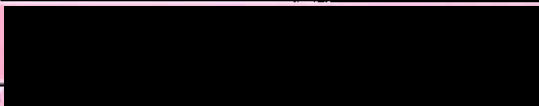
CHAPERONE SIGNATURE FORM

DATE OF TRIP April 18-19, 2016

- Overnight Trip
 Day Trip

I understand that all BOARD OF EDUCATION 'S Disciplinary code applies during this trip and that appropriate action will be taken if I violate this code.

CHAPERONE NAME (PRINT): Sheila Smith

CONTACT INFORMATION: 

SIGNATURE: Sheila Smith

DATE: 11/4/15

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FIELD TRIP CHECKLIST

(Internal Use ONLY)

- Complete field trip application.
- Request approval from building administration.
- Complete the Transportation Form and make arrangements by contacting East End Bus at 345-9600.
- Arrange class coverage through AESOP for all chaperones participating on trip date. Make sure all Consolidated Leave forms are completed and handed into the main office.
- Complete and submit Chaperone form to the Main Office for all trips and confirm with AESOP that sub coverage has been arranged.
- Submit completed Roster to the Attendance Office five days prior to the trip. If necessary, an adjusted Roster indicating those NOT attending should be given to the Attendance Office prior to departure.
- Submit the upper-half of the Permission Slips 5 days prior to the trip. (Part D is taken with chaperones). At this time, Administrator's emergency contact phone numbers will be given to the head chaperone. In the event of a major delay, accident or personal injury, contact your Administrator for further information.

OVERNIGHT FIELD TRIPS or OUTSIDE NEW YORK METROPLITAN AREA CHECKLIST

Any overnight trip or trips outside of the New York Metropolitan area require Board of Education approval.

In Addition to Steps Above Complete the Following:

- Complete the Overnight Trip form which is included in every Field Trip Packet. This form requires: Name of group, Staff member in charge, Dates & Destination, Cost to Students.
- Field Trip Packet approved by Superintendent of Schools
- Field Trip Packet approved by Board of Education
- Secure Medical information from the School Nurse and First Aid Kit (s).

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Field Trip Medical Form

If student has a 504 plan and it requires a Nurse to be present on all field trips an approval is not needed. Please inform the Nursing Supervisor that a substitute nurse will be attending the field trip.

Does student have 504 plan? Yes No

Does 504 plan require a nurse on all field trips? Yes No

If no nurse is required to attend field trip, please explain below why you feel that a nurse is required to attend.

-
1. Nurse will be informed of the date of the field trip at least ten (10) school days in advance.
 2. Classroom teacher and or trip coordinator will then confer with the nurse to determine the need for dispensing prescription medication to students.
 3. Classroom teacher will contact the parent to discuss options for the field trip, i.e. parent attending, parent enlisting another parent to administer, medication adjustment or eliminated with doctor's permission.
 4. Nurse is informed of preliminary plan:
 - ❖ If parent will attend ~ no action necessary
 - ❖ If parent designates another parent, not employed by South Country, then a written statement is given to the nurse two (2) days before the trip. (form included in Field Trip Packet)
 - ❖ If the administration of medication is to be adjusted or eliminated, an order must be submitted by the child's physician/health care provider two (2) days before the trip.

It is understood that the Nursing Supervisor in consultation with the building Nurse, will determine the need for nursing services on any field trip.

Approved: Yes No Signature _____ Date: _____

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Procedures for Medication Administration on Field Trips

1. Nurse will be informed of the date of the field trip at least ten (10) school days in advance.
2. Classroom teacher and/or trip coordinator will then confer with the nurse to determine the need for dispensing prescription medication to students.
3. Classroom teacher will contact the parent to discuss options for the field trip, i.e. parent attending, parent enlisting another parent to administer, medication adjustment/eliminated with doctor's permission.
4. Nurse is informed of preliminary plan:
 - ❖ If parent will attend ~ no action necessary
 - ❖ If parent designates another parent, not employed by South Country, then a written statement is given to the nurse two (2) days before the trip. (form included in Field Trip Packet)
 - ❖ If the administration of medication is to be adjusted/eliminated, an order must be submitted by the child's physician/health care provider two (2) days before the trip.
 - ❖ If none of the above options are possible, either the school nurse or a substitute nurse will attend the trip.

It is understood that the Principal, in consultation with the staff, will determine the need for nursing services on any field trip.

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PARENTAL PERMISSION SLIP FOR OVERNIGHT SCHOOL ACTIVITY INCLUDING ACKNOWLEDGEMENT, RELEASE, AND HOLD HARMLESS

My son/daughter _____ has permission to participate in the overnight school activity of _____ on _____ with _____ under the supervision of _____.
(CLASS) (TEACHER IN CHARGE)

The cost of the trip will be _____ per student (NO REFUNDS); Checks should be made payable to _____. The students will be leaving at approximately _____ and will return at approximately _____.

In case of an emergency, please contact _____ (_____), at _____.
(RELATIONSHIP) (TELEPHONE)

I understand that my son/daughter will miss class work during the field trip and that he/she is responsible to make up all missed work and assignments. Additionally, I have reviewed with my son/daughter the requirements that he/she remain with the group and follow the directions of all chaperones.

I acknowledge that I have read the *Information for Overnight School Activity Including Acknowledgement, Release, and Hold Harmless* that accompanies this permission slip. I understand it and accept the risk of electing to permit my child to participate in this overnight school activity. My consent to my child's participation is purely voluntary and my permission is given in spite of the risks, known or unknown.

ACKNOWLEDGEMENT, RELEASE AND HOLD HARMLESS

I also fully understand that any school travel, activity, or outdoor pursuit can have inherent dangers that no amount of care, caution, instruction or expertise can eliminate. Mindful of these conditions, I FOREVER RELEASE AND DISCHARGE South Country Schools, its personnel and volunteers for any and all liabilities, claims, demands or causes of action that I may hereafter have for any injuries or damages arising out of my child's participation on the above referenced activity. I EXPRESSLY AND VOLUNTARILY ASSUME ALL RISK OF DEATH, PERSONAL INJURY OR PROPERTY DAMAGE SUSTAINED BY MY CHILD WHILE PARTICIPATING IN THE ABOVE REFERENCED ACTIVITY AND AGREE FOR MYSELF, MY CHILD AND MY HEIRS, REPRESENTATIVES AND ASSIGNS TO INDEMNIFY AND HOLD HARMLESS the South Country School District, its personnel and volunteers for any and all losses, claims actions, or proceedings of any kind including demands for damages, judgments, costs, losses of services, or expenses which may be initiated by me, my child or any other person or organization on our behalf.

Parent's Initials _____

If my son or daughter is a minor, I agree on behalf of my child and myself to be bound by all terms and conditions of the above agreement.

Date: _____ X _____
Signature of Parent, Guardian or Responsible Party (if Participant is under 18 years of age)

Date: _____ X _____
Signature of Student (if Participant is over 18 years of age)

Today's Date _____

89041

My child has permission to take the following medication as long as a chaperone observes:

_____ Medication

_____ Doctor's Name

_____ Doctor's Phone Number

Signature of Parent/Guardian
Date: _____

Signature of Student
Date: _____

_____ Home Phone Number

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FIELD TRIP PERMISSION SLIP

A. Trip Information:

Destination International Youth Business Summit / Trade Show
Location and Phone Numbers 69th Regiment Armory 25^d Lexington, NYC
Date 8 AM Time of Departure from District April 18, 2016
Date 6 pm Time of Return to District April 19, 2016
Chaperones Mrs Smith & Mrs Masem
Class or Sponsoring Club Virtual Enterprise

B. Insurance Information: The Certificate of Insurance Student Accident policy now used in the South Country Central School District covers all school sponsored and supervised activities, even those away from the school. This policy provides reasonable and customary benefits for medical expense to a maximum of \$50,000.00 as a result of any one covered accident. The Student Accident policy will pay those covered balances for which benefits are not provided by the parent's primary insurance carriers in excess of \$25.00. These insurance payments are secondary and based on usual and customary charges within the limits of the policy.

C. Permission Slip: I hereby give my son/daughter _____ permission to participate in the above trip; sponsored by South Country Central School District. I understand that the above mentioned insurance coverage applies only to currently enrolled students of South Country Central School District.

D. Student Academic Responsibility: I am aware that my son/daughter is responsible for any academic work missed during the trip.

Date: _____ Signature Parent/Guardian: _____

Address: _____

Telephone: _____ Emergency number: _____

Emergency Contact Name: _____

(To be taken with chaperones on trip – MUST BE FILLED IN COMPLETELY)

Emergency Medical Treatment Release: In case of an emergency, I hereby give permission to the adult supervisor on the field trip to secure proper medical treatment, including hospitalization, if necessary for my child, _____

Date of last tetanus shot: _____ Unusual medical conditions including allergies to medication: _____

Date: _____ Signature of Parent/Guardian: _____

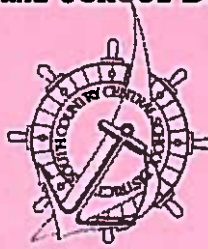
Telephone: _____ Emergency name & phone: _____

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PERMISO POR UNA VIAJE ESCOLAR

A. Información de viaje: Destino _____

Lugar y números de teléfonos _____

Fecha _____ Tiempo de salir el distrito _____

Fecha _____ Tiempo de revolver al distrito _____

Acompañatas _____

Clase _____

B. Información sobre seguros: El certificado de póliza de seguro de accidentes estudiantiles actualmente en el Distrito Escolar de South Country cubre todos patrocinados por la escuela y supervisado las actividades, incluso aquellas fuera de la escuela. Esta política proporciona beneficios razonables y habituales para los gastos médicos hasta un máximo de \$ 50,000.00 como resultado de cualquier accidente cubierto. La póliza de Estudiantes de accidentes pagará los contemplados en los balances para que los beneficios no son prestados por el hospital de los padres y las compañías de seguros quirúrgica en exceso de \$ 25.00 y dentro de los límites de la póliza.

C. Papel de permiso: Yo doy a mi hijo/a _____ el permiso para participar en el viaje anterior, patrocinado por el Distrito Escolar de South Country. Entiendo que el seguro antes mencionado se aplica solo a los estudiantes actualmente matriculados en el Distrito Escolar de South Country.

D. Responsabilidades Académicos de Estudiantes: Soy consciente de que mi hijo/a es responsable de cualquier trabajo académico se perdió durante el viaje.

Fecha: _____ Firma de padre o tutor: _____

Dirección: _____

Número de teléfono: _____ Numero en caso de emergencia: _____

Persona(s) para contactar en caso de emergencia: _____

(Para tomado con acompañantes en el viaje – DEBEN SER RELLANADOS POR COMPLETO)

Tratamiento Médico de Emergencia de Lanzamiento: En el caso de una emergencia, doy permiso para que el supervisor adulto en el viaje de escolar para garantizar el tratamiento médico adecuado, incluida la hospitalización, si es necesario para mi hijo/a, _____

Fecha de la última vacuna del tétanos: _____

Condiciones médicas, incluidas las alergias a las medicaciones: _____

Fecha: _____ Firma de padre o tutor: _____ Número de teléfono: _____

Nombre y número de teléfono en el caso de emergencia: _____

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FIELD TRIP ROSTER

THIS ROSTER MUST BE TURNED INTO ATTENDANCE 5 DAYS PRIOR TO TRIP

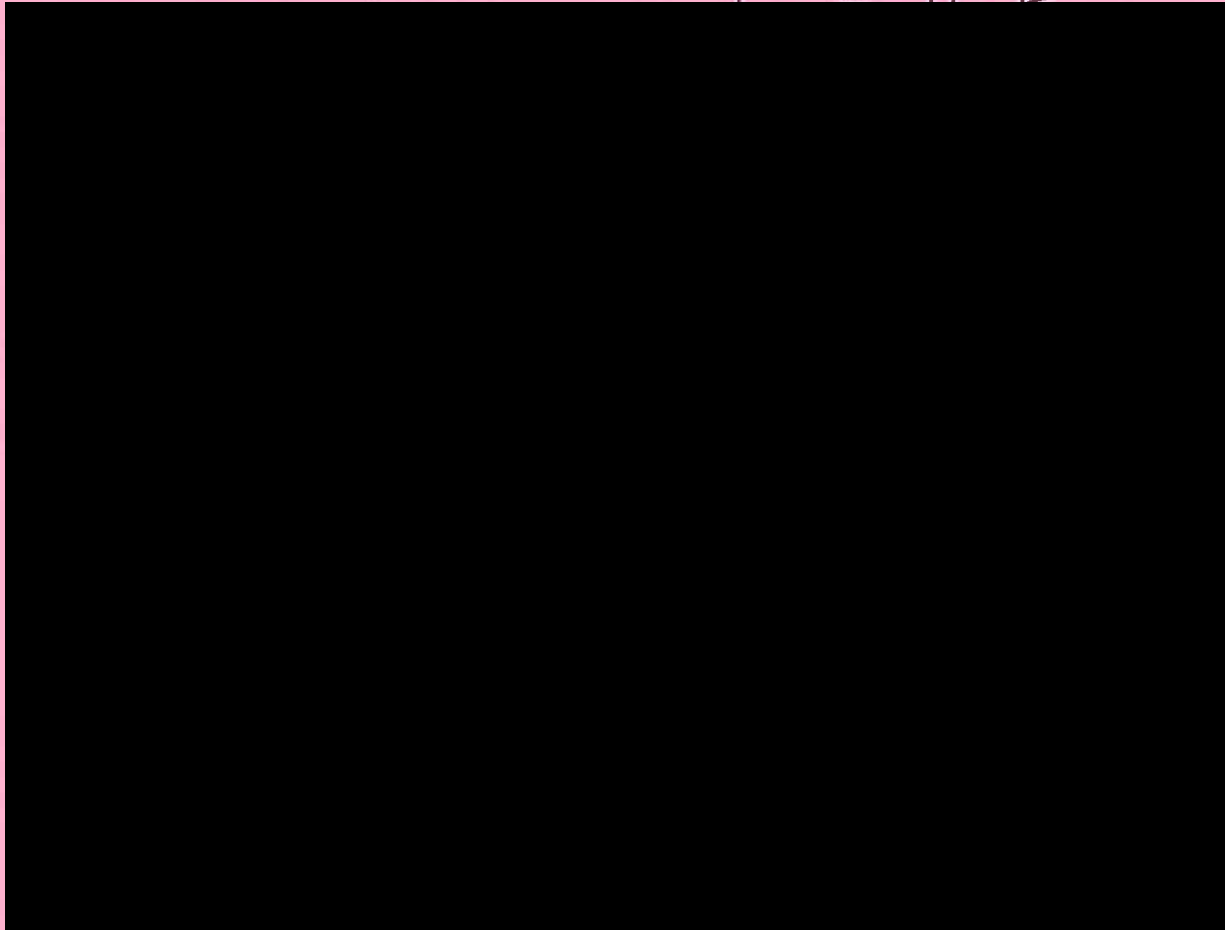
The following students, listed alphabetically, will be on a field trip to

Int'l VE Youth Business Summit on April 18-19, 2016

Departure Time 7 Am 4/18/16 Return Time 6pm 4/19/16

Teacher Mrs. Sheila Smith

STUDENT'S NAME (please print)



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STUDENT'S ACADEMIC RESPONSIBILITY **FIELD TRIP**

Period	Class	Teacher Name	Teacher Comments
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____
9	_____	_____	_____

I have spoken to all of my teachers and understand that I am responsible for any academic work missed.

Date: _____ **Student Name:** _____

Student Responsibilities as Pertains to Field Trips

As a South Country Central School District student, it is my responsibility to:

- **decide if attending this trip will be detrimental to my other academic subjects**
- **notify the teachers whose classes I will miss**
- **make up any class work or examinations which I will miss**
- **notify the trip teacher if I decide not to go on the trip**
- **submit the permission slip and fees in a timely fashion**

Overnight Field Trip Request

Mrs. Sheila Smith, Teacher/Chaperone

The Bellport HS Virtual Enterprise class will be participating, as required, in the VE International Youth Business Summit in NYC on April 18-19, 2016. The event is the culminating activity for the program and offers our students an opportunity to network and compete with Business students from around the world. The event requires us to have a booth at the trade show. We are in the process of registering and submitting the paper work for the booth for payment with Business Department budgeted money. VATEA/Perkins IV grant money has been allotted to pay for the transportation to and from the event.

The required booth set up day is Monday, April 18, 2016 with the trade show being held the following day Tuesday, April 19, 2016. Rather than traveling in and out of the city each day, I would like to bring the class to the city on April 18, 2016 and stay overnight so they can experience what a business trip might be like and as many of the summit activities as possible. Transportation costs, submitted at approximately \$2400 will be paid by the Perkins IV/VATEA Grant. I am seeking an SCEF grant in the amount of \$2000 to help pay for the lodging expenses.

With high schools from around the world attending the tradeshow many opportunities are available for us to meet and network with a diverse community of people. The Global Business Challenge is one such event taking place on April 18th. This event places our students on teams with international students as well as students from across the United States where they work together to solve a business problem and present their solution. The past students who attended this part of the summit said it was the highlight of the year. We even had one student win an iPod Nano for his participation on the second place team.

I have attached information regarding this event and the Youth Business Summit as a whole so that you may gain a better understanding of the event. For more information you can also visit the Virtual Enterprise website at www.veinternational.org.

Specific activities that the students listed below will be engaged in:

Monday, April 18, 2016 (all VE students)

1. Travel to NYC
2. Trade show booth/promotional items set up
3. Global Business Challenge
4. Networking dinner with VE business students

Tuesday, April 19, 2016

1. VE breakfast of champions
2. VE International Trade Show
3. Trade show Awards ceremony

The following is a list of proposed students (and their position within the company) that I would like to bring to the Youth Business Summit:

- | | |
|-------------------------|---------------------------------------|
| 1. Marquise Steward | CEO Savor the Flavor Inc. |
| 2. Joshua Cohen | COO Savor the Flavor Inc. |
| 3. Erin Berja | CFO Savor the Flavor Inc. |
| 4. Matthew Milia | SR. Vice President of Marketing |
| 5. Matthew Bicknese | Director of Sales/Marketing Dept. |
| 6. Caitlynn Boogertmann | SR VP of Human Resources |
| 7. Nia Tucker | VP of Research and Development/design |
| 8. Xavier Desilus | Human Resources |
| 9. James Hardy | Human Resources |
| 10. Na'Taysia Smith | Human Resources Dept. |
| 11. Anthony Lindsey | Marketing Sales |
| 12. Tyler McCarthy | Accounts Payable/Payroll |
| 13. Christian Libby | Accounts Receivable/Accounting Dept. |
| 14. Emmanuel Louis | Marketing Sales |
| 15. Jaye Bookhart | Marketing Sales |

- | | |
|-------------------------|-------------------------|
| 16. David Garay | Marketing Dept/Design. |
| 17. Tyleek Jackson | Marketing Dept/Design. |
| 18. Anthony Garriques | Marketing Dept/Design |
| 19. Jessica LeRoux | Public Relations |
| 20. Matthew Pucciarelli | Executive Administrator |

We will need 7 rooms to house the above students, and one room for the chaperones. We are applying for a grant from the South Country Education Foundation to offset the cost of lodging. We have received the grant for the past 4 years and are hopeful to receive it again this year. Students will be responsible for remaining lodging and meals at a cost of \$100.00/student. I am looking into options and welcome any suggestions for grant money or fundraising opportunities to help offset the cost for students who may not be able to pay for the trip. In looking at the proposed list I estimate only a few of the students may have a difficult time as they currently receive free or reduced lunch.

Overall Cost breakdown for the trip

Transportation:	\$2400.00	paid by VATEA Grant
Trade Booth Fees:	\$650.00	paid by HS Business Department budget
Lodging for students:	\$1700.00	paid by S.C.E.F. grant
	\$50/student	paid by student
Meals for students:	\$50	paid by student
Lodging for chaperones:	\$300	paid by S.C.E.F. grant
Meals for chaperones:	\$50/ea.	paid by Teachers
2 Substitutes:	per day for	
	2 days (4/14-4/15)	paid by district

As you can see by the above chart, the cost to the district is minimal and experience for our students is tremendous. Virtual Enterprise is a new program at the High School where the students create a Virtual business and operate as a business within the International Virtual Enterprise System. They can earn 6 college credits through our University in the Classroom program with SUNY Farmingdale.

Please let me know if you require further information from me. I also encourage you to come to the event if you are available... it is quite amazing!! I look forward to your response.

Sheila Smith
Business Teacher

November 5, 2015

January 11, 2016

Dear Parent/Guardian of: _____

Congratulations! Your child has been selected to represent Bellport High School at the **International Youth Business Summit in NYC on Monday, April 18 – Tuesday, April 19, 2016**. As part of the Virtual Enterprise class we will be attending the International Trade Show with our "company", Savor the Flavor Inc. Over 150 Virtual Businesses from around the world will each have a booth at the show. We have been working in class for weeks preparing our booth materials for the trade show!

The transportation for the trip will be by bus, paid for with Perkins IV grant money. We have received a grant from the South Country Education Foundation to offset the cost of lodging and meals. **The total cost for this trip is \$100 per student** which will cover the lodging at La Quinta Inn Manhattan as well as dinner on Monday night and breakfast Tuesday morning. I prefer payment in cash or check payable to cash at the time the permission slip is submitted as I will need to pay the balance of lodging and for dinner in cash when we get there. Any questions or concerns on the finances please contact me so we can make alternate arrangements.

Students will need to bring lunch or money for lunch on Monday and Tuesday. The attached **permission slip, with payment is due back by January 29, 2016**.

The other chaperone, Mrs. Camille Masem and I are so looking forward to this experience with the kids. If you have questions regarding anything, please email me at ssmith9@southcountry.org. The school will have my cell phone number in the event you need to reach me directly during the trip. For more information regarding the International Youth Business Summit as a whole please visit the Virtual Enterprise website at www.veinternational.org

Sincerely,

Mrs. Sheila Smith
Business Teacher
730-1575 ext. 2117

TRIP ITINERARY

Monday April 18, 2016

- 8:30-9:00 am Depart Bellport HS via BOCES bus
- 11:00 am Check in to hotel (drop off luggage)
La Quinta Inn, Manhattan
17 West 32nd street
(between 5th and 6th)
- 11:30 am (Reservations for all 7 rooms is under Sheila Smith)
drop off students attending the Global Business Challenge
- 12:00 pm Lunch (will need \$ for this meal)
- 1:00 pm. set up booth for the Trade Show
- 69th Regiment Armory
68 Lexington Avenue, NYC
In between 25th and 26th street
- 8:00 pm conclude booth set up and return to hotel
- 8:30 pm networking dinner with other VE firms (included in cost)
- 10:00 pm return to hotel

Tuesday, April 19, 2016

- 8:00 a.m. check out of Hotel
- VIP Global Business Challenge breakfast for qualifiers
- Baruch College
Lexington Avenue at 24th street, room 14-220, NYC
- *others will report to Armory to set up booth for trade show
- 9:00 a.m. Opening ceremony of the Virtual Enterprise International Trade Show
- 69th Regiment Armory
68 Lexington Avenue
(between 25th & 26th street)
- 3:30 p.m. Trade show concludes
- 3:30-4:00 break down booths and depart
- 6/7:00 p.m. arrive Bellport HS via ESBOCES bus

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
East Patchogue, New York

Memo To: Dr. Joseph Giani, Superintendent of Schools
From: Nelson C. Briggs, Assistant Superintendent for Personnel
Date: November 10, 2015
Subject: Human Resources Personnel Changes November 18, 2015

Administration recommends approval of the following changes in Personnel:

II.1 Approve Resignations and Leave of Absences

Resignations					
No.	Unit	Name	Assignment	Effective Date	Reason
1.1	BTAA		School Monitor/KRM	10/28/15	Personal
1.2	CSEA		Maintenance Mechanic III/CO	10/29/15	Accepted School Maintenance Crew Leader position
1.3	BTAA		Special Education Aide I-1/KRM	12/01/15	Accepted a position in another District

Leave of Absence					
No.	Unit	Name	Assignment	Effective Date	Reason
1.4	BTA		Teacher-English/BMS	11/30/15-TBD	Child rearing
1.5	BTA		Teacher-English/BMS	9/11/15-12/14/15 (LWOP revised to 10/8/15 pm from 9/17/15 pm)	FMLA Sick
				12/15/15 - 06/24/15	Medical (unpaid)

II.2 Approve Instructional New Appointments

Full-Time						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
2.1	BTAA		Teaching Assistant/FPL	09/01/15-09/01/19	\$14.84 /hr. (Revised from \$16.76/hr)	
2.2	BTAA	RESCIND-	Teaching Assistant-BMS	11/16/2015-11/16/19	\$16.76/hr	
2.3	BTAA		Teaching Assistant-BMS	TBD	TBD	

II.3 Approve Non-Instructional New Appointments

Full-Time						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
3.1	BTAA		School Monitor/KRM	11/23/15	\$13.42/hr.	
3.2	BTAA		Special Education Aide/Bilingual/FPL	TBD	\$13.42/hr.	

II.4 Approve Long-Term Substitutes

Full-Time Substitutes						
No.	Unit	Name	Assignment	Effective Date	Salary	Replacing
4.1	NC		Teacher-English/BMS	10/08/15-06/30/16	\$47,505 (revised to-"With Benefits")	

II.5 Approve Tenure Recommendations

No.	Unit	Name	Building	Effective Date	Certification
5.1	BTA		BMS/BHS	01/28/16	Science
5.2	BTA		FPL	02/05/16	Elementary
5.3	BTA		BHS	01/02/16	Guidance Counselor
5.4	BTAA		KRM	01/17/16	Teaching Assistant

II.6 Approve Salary Schedule

No.	Unit	Name	Position/Building	Effective Date	From	To
6.1	BTA		Teacher/VWC	09/01/15	\$50,117	\$57,954

II.7 Approve Additional Work

After School Regents Instructors - BHS					
<i>Funded through Title I SIG Grant</i>					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
7.1	BTA		Algebra Common Core - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.2	BTA		Algebra Common Core - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.3	BTA		Algebra 2/Trig - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.4	BTA		Geometry - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.5	BTA		Living Environment - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.6	BTA		Earth Science - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.7	BTA		ELA - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.8	BTA		Global History - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session
7.9	BTA		US History - 2:00-2:45pm. Not to exceed 6 sessions	11/30/15-01/22/16	\$61.00/session

After School Math & ENL Regents Instructors for Seniors - BHS					
<i>Funded through Title I SIG Grant</i>					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
7.10	BTA		Math. One hour per day/three days per week. Not to exceed 18 sessions	11/30/15-01/22/16	\$61.00/session
7.11	BTA		Math. One hour per day/three days per week. Not to exceed 18 sessions	11/30/15-01/22/16	\$61.00/session
7.12	BTA		ELA. One hour per day/three days per week. Not to exceed 18 sessions	11/30/15-01/22/16	\$61.00/session
7.13	BTA		ELA. One hour per day/three days per week. Not to exceed 18 sessions	11/30/15-01/22/16	\$61.00/session

IEP Data Collection Training <i>Funded through 611 Grant</i>					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
7.14	NC		Not to exceed 4 hours	11/14/15	\$50.00/hr.
Other Work					
7.15	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 16 hours.	09/1/18-06/30/16	\$58.00/hr.
7.16	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.17	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.18	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.19	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.20	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.21	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.22	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.23	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.24	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
7.25	BTA		Teach First Aid & CPR/AED. Not to exceed a total of 8 hours.	11/19/15-06/30/16	\$58.00/hr.
Extra Coverage					
No.	Unit	Name	Assignment	Effective Date	Rate of Pay
7.26	BTA		Teacher-Mathematics 0.2 FTE extra coverage-BMS	11/9/15-06/30/16	\$13,137.58 (16 2/3% of M75/5 prorated)
7.27	BTA		Teacher-Special Education - 0.2 FTE extra coverage-BMS	11/9/15-06/30/16	\$12,702.48 (16 2/3% of M60/5 prorated)
7.28	BTA		Teacher-Mathematics 0.2 FTE extra coverage-BMS	11/9/15-06/30/16	\$13,137.58 (16 2/3% of M75/5 prorated)
7.29	BTA		Teacher-Special Education - 0.2 FTE extra coverage-BMS	11/9/15-06/30/16	\$13,137.58 (16 2/3% of M75/5 prorated)

11.8 Approve Extra Duties Assignment

Club-BHS				
No.	Unit	Name	Assignment	Salary
8.1	BTA		Musical - Accompanist	\$2,150
8.2	BTA		Musical - Vocal Director	\$2,780
Interscholastics-BHS				
No.	Unit	Name	Assignment	Salary
8.3	BTA		Boys Bowling Varsity	\$3,947
8.4	BTA		Girls Basketball JV (Winter)	\$4,925
Enrichment-FPL				
No.	Unit	Name	Assignment	Salary
8.5	BTA		English as a New Language Program Lab. Not to exceed 48 sessions.	\$55/session
8.6	BTA		English as a New Language Program Lab. Not to exceed 48 sessions.	\$55/session
8.7	BTA		English as a New Language Program Lab Substitute-as needed	\$55/session
8.8	BTA		English as a New Language Program Lab Substitute-as needed	\$55/session

11.9 Approve Substitutes

No.	Unit	Name	Assignment	Effective Date	Rate of Pay
9.1	NC		Substitute Aide-DSW	11/19/15-06/24/16	\$9.00/hr.
9.2	NC		Substitute Aide-DSW	11/19/15-06/24/16	\$9.00/hr.
9.3	NC		Substitute Aide-DSW	11/19/15-06/24/16	\$9.00/hr.
9.4	NC		Substitute Teaching Assistants-DSW	11/19/15-06/24/16	\$9.75/hr.
9.5	NC		Substitute Teacher (Certified)-DSW	11/19/15-06/24/16	\$105.00/day
9.6	NC		Substitute Custodial Worker-DSW	11/19/15-06/24/16	\$11.00/hr.

LEGEND

Schools/Buildings

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

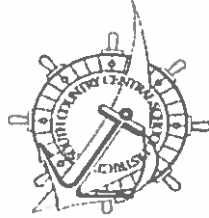
VWC = Verne W. Critz Elementary
 SHS = South Haven School
 SSS = Student Support Services
 DSW = District Wide

Unit/Group

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

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

South Country Central School District



BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: November 18, 2015

OFFICE OF ORIGIN: Business Office

DATE MATERIAL SUBMITTED: November 11, 2015

CATEGORY OF ITEM: Action

1. Budget Transfer
2. Agreement with Utility Check, Ltd.
3. Consultant Service Contract with Mr. Gregory Singer, LMSW
4. Consultant Service Contract with Creative Tutoring, Inc.
5. Education Services Contract with Patchogue-Medford Union Free S.D.
6. Education Services Contract with South Huntington Union Free S.D.
7. School Services Contract with Julia Dyckman Andrus Memorial Inc. dba Andrus Children Center
8. BTA MOA
9. Discard of books from Middle School

South Country Central School District

Budget Transfer Request Form

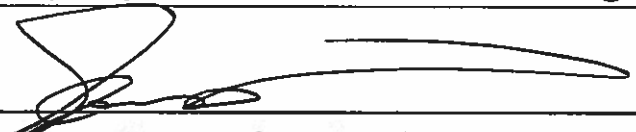
Requested By	Date	Transfer #
Sammy Gergis	October 29, 2015	

Account from	Account Title	Amount	Account to	Account Title	Amount
A1430.160.00		\$ 3,000.00	A1430.150.00		\$ 3,000.00
A2020.160.00		\$19,223.77	A2020.161.00.6400		\$ 5,614.00
A2110.120.00		\$ 4,564.00	A2138.120.00		\$ 4,564.00
A2110.120.07		\$30,205.80	A2280.150.07		\$30,205.80
A2250.120.00		\$36,460.00	A2630.160.00		\$13,609.77
A1310.150.00		\$26,250.00	A2820.150.00		\$36,460.00
A1310.160.00		\$11,875.22	A5510.150.00		\$30,803.82
A5540.401.00		\$ 20.00	A5510.160.00		\$ 7,321.40
			A5530.434.00		\$ 20.00

Please explain the reason for the above transfer request

Adjust payroll expenses to proper accounts according to expenses

Recommended by:



 Assistant Superintendent for Business/Business Administrator

Approved by:

for transfers greater than \$5,000

 President, Board of Education

AGREEMENT

1. Utility Check, Ltd. is hereby authorized to make a complete examination and analysis of Client's electric, gas, and steam charges. This is for securing for the Client any savings, credits, and/or refunds of such rates and charges wherever possible.
2. Client agrees to send Utility Check, Ltd. utility bills for the period of six (6) years prior to the date of this agreement or for whatever period available. In addition, Client agrees to send Utility Check, Ltd. utility bills and any other pertinent information Utility Check, Ltd. requests for the term of this agreement.
3. Utility Check, Ltd. will conduct all negotiations with the utility companies, and others, in securing savings, credits, and/or refunds for Client. To this end, and at its own expense, Utility Check, Ltd. may utilize such services and/or professional consultants as are deemed necessary.
4. Client agrees to pay Utility Check, Ltd. fifty (50) percent of all credits and/or refunds which shall include but is not limited to the overcharge(s), interest, taxes, or any other item relative to Client's utility bills. Payment is due thirty (30) days after receipt of the refund and/or credit and receipt of Utility Check Ltd.'s invoice. A late payment charge of one and one half (1 1/2) percent, per month, will be applied to all outstanding balances. In the event Utility Check, Ltd. shall have to retain an attorney to collect any of its fees, Client shall be responsible for reasonable attorney fees and court costs.
5. If, at the expiration of the term of this agreement, negotiations with a utility company are still pending, Client agrees to pay Utility Check, Ltd. as outlined above. Furthermore, Utility Check, Ltd. may, upon request, examine Client's utility bills until said negotiations have been completed.
6. The term of this agreement will be for a period of one (1) year from date of contract. This contract will be extended for one (1) year terms unless canceled by written notice thirty (30) days prior to the beginning of any renewal period. In the event of cancellation or termination of this agreement, the provisions of paragraphs 4 and 5 shall remain in full force and effect.

AGREED AND ACCEPTED:

Utility Check, Ltd.
 P O Box 266
 Atlantic Beach, NY 11509
 516.371.2130
 516.371.2132 (FAX)
 info@utilitycheck.com

CLIENT NAME: South Country Central School District

ADDRESS: 189 North Dunton Avenue
East Patchogue, NY 11222

TELEPHONE: 631-730-1520

AUTHORIZED SIGNATURE: _____

FOR UTILITY CHECK: [Signature]

TITLE: _____

DATE: 10/28/15

DATE: _____

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this 18th day of November, 2015, by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 North Dunton Ave, East Patchogue, New York, and Mr. Gregory Singer LMSW, SBL, SDL (hereinafter "CONSULTANT"), having its principal place of business for the purpose of this Agreement at 97 N. Penataquit Ave. Bayshore, NY 11706.

A. TERM

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

B. SERVICES AND RESPONSIBILITIES

1. During the term of this agreement, the services to be provided by the CONSULTANT to the DISTRICT shall include, but not limited to the following:
Work with at-risk youth at Bellport High School to use Poetic artistry to promote self-esteem through self-definition.
2. During the term of this Agreement, the services to be provided by the CONSULTANT to the DISTRICT shall be provided according to the following schedule:
2 Hour Sessions on Tuesday's throughout the 2015-16 school year for a total of 16 hours.
3. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as the established policy guidance from the New York State Education Department.
4. CONSULTANT shall provide conscientious, competent and diligent services throughout the term of the Agreement.
5. The DISTRICT shall have the right to examine any or all records or accounts maintained by the CONSULTANT in connection with this Agreement.
6. CONSULTANT shall observe and comply with all applicable DISTRICT Policies and Regulations while on the grounds of the DISTRICT or providing services under this Agreement.
7. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional and timely manner.

8. DISTRICT reserves the right to reject any of the CONSULTANT'S staff, which the DISTRICT, at its sole discretion, may deem unqualified.
9. CONSULTANT shall perform background checks and fingerprinting services to employees, and comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act. CONSULTANT shall provide the DISTRICT with the appropriate proof of clearance for employment by the New York State Education Department.

C. CONDITIONS

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

1. Independent Contractor:
 - a. CONSULTANT will be engaged as an Independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this Agreement.
 - b. Neither CONSULTANT nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Employee's Retirement System, health or dental insurance, or malpractice insurance, or the like.
 - c. The DISTRICT, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.
2. Defense / Indemnification:
 - a. CONSULTANT agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the CONSULTANT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
 - b. The DISTRICT agrees to defend, indemnify and hold harmless the CONSULTANT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act,

omission, error, recklessness or negligence of the DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

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

D. COMPENSATION

1. Compensation shall be at the rate of Five Hundred (\$500.00) dollars per day, during the following months, exact dates to be determined:
 - 2 days in December, 2015
 - 1 day in January, 2016
 - 1 day in February, 2016
 - 1 day in March, 2016
 - 1 day in April, 2016
 - 1 day in May, 2016
 - 1 day in June, 2016

2. The CONSULTANT shall submit invoices for payment on a monthly basis. The DISTRICT shall pay CONSULTANT within thirty (30) days of the DISTRICT'S receipt of a detailed written invoice from the CONSULTANT. Said invoice shall include the services provided, the total hours, the dates that the invoice covers, and the total amount due for the period specified.
3. The DISTRICT shall give the CONSULTANT notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.
4. Neither CONSULTANT nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.
5. CONSULTANT shall bear the cost of all expenses incurred as the result of doing business, including, but not limited to all fees, fines, licenses, bonds or taxes as well as the cost of all tools, vehicles or other equipment necessary for the implementation of services pursuant to this agreement.

E. TERMINATION

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

F. INSURANCE

1. CONSULTANT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the CONSULTANT and the DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by CONSULTANT in connection with the performance of CONSULTANT'S responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000).

2. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
3. In the event any of the aforementioned insurance policies are cancelled or not renewed, the CONSULTANT shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.
4. Upon the execution of this Agreement, CONSULTANT will supply the DISTRICT with a Certificate of Insurance including the DISTRICT, Board of Education, employees and volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

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

CONSULTANT

DISTRICT


By: Mr. Gregory Singer, LMSW, SBL, SDL

By: Mr. Chris Picini
Board of Education, President

**SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
ADMINISTRATIVE OFFICES
189 Dunton Avenue
East Patchogue, New York 11772**

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this _____ day of _____, 2015 by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, NY 11772, and Creative Tutoring, Inc. (hereinafter "CONSULTANT"), having its principal place of business for the purpose of this Agreement at 1120 Old Country Road, Plainview, NY 11803.

A. TERM

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

B. SERVICES AND RESPONSIBILITIES:

1. During the term of this Agreement, CONSULTANT shall provide those services outlined herein and as specified by the DISTRICT.
2. CONSULTANT shall abide by the DISTRICT'S calendar. The DISTRICT shall not be liable for work performed under this Agreement when class is not otherwise in session without the express written authorization of the DISTRICT.
3. The CONSULTANT shall provide the services set forth in this Agreement to those student(s) referred by the DISTRICT in writing.
4. If applicable, all services provided by CONSULTANT to students under this Agreement shall be in accordance with each student's Individualized Education Plan (IEP), as it may be modified from time to time. Prompt written notice shall be given by the DISTRICT to the CONSULTANT upon any modification of a student's IEP. The DISTRICT shall obtain whatever releases, prescriptions or other legal documents are necessary for the CONSULTANT to perform its services pursuant to this Agreement.
5. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.
6. CONSULTANT shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to

background checks and fingerprinting of all staff directly providing services to students. All persons providing services to the DISTRICT pursuant to this Agreement must receive clearance for employment by the New York State Education Department prior to the provision of such services.

7. CONSULTANT represents that all services under this Agreement shall be provided by qualified individuals of good character, and in good professional standing. CONSULTANT represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
8. At the DISTRICT'S request, CONSULTANT shall provide copies of required licenses/certifications of all professionals providing services to student(s) under this Agreement. In the event that the required license/certification of any agent or employee of CONSULTANT providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, CONSULTANT shall immediately notify the DISTRICT in accordance with the requirements for all notices pursuant to this Agreement set forth below.
9. CONSULTANT shall observe and comply with all applicable DISTRICT Policies and Regulations while on the grounds of the DISTRICT or providing services pursuant to this Agreement.
10. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional, and timely manner.
11. If applicable, CONSULTANT will work cooperatively with the Committee on Special Education (CSE), the Committee on Pre-School Special Education (CPSE), the DISTRICT'S administrative staff, and medical staff. The CONSULTANT shall make relevant personnel available to participate in meetings of the DISTRICT'S CSE or CPSE when appropriate, upon reasonable prior notice to the CONSULTANT of such meetings.
12. CONSULTANT shall maintain records, logs, and/or reports in accordance with all applicable laws, regulations, requirements of the New York State Education Department or Health Department and DISTRICT policies and procedures in force during the term of this Agreement. The DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the CONSULTANT in connection with this Agreement, and upon request shall be entitled to copies of same.
13. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.

14. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).
15. CONSULTANT shall attempt to provide substitute coverage in the event of the absence of the regularly scheduled service provider. The services of the substitute provider shall be in accordance with all terms and conditions of this Agreement.
16. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement initiates litigation in connection with such services, CONSULTANT shall promptly give written notice of same to the DISTRICT.
17. The DISTRICT reserves the right to reject any of the CONSULTANT'S staff, which the DISTRICT, at its sole discretion, may deem unqualified.
18. CONSULTANT shall coordinate instructional services through the office of Pupil Personnel Services or as otherwise directed. DISTRICT shall provide CONSULTANT with the appropriate instructional materials for each student.
19. CONSULTANT shall provide monthly attendance reports, progress reports, and report cards when required.
20. CONSULTANT shall pay all expenses incurred by it in connection with the performance of its duties hereunder, including, but not limited to automobile and/or travel expenses.

C. INSURANCE:

1. CONSULTANT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the CONSULTANT and the DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by

CONSULTANT in connection with the performance of CONSULTANT'S responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000.00) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).

2. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
3. In the event any of the aforementioned insurance policies are cancelled or not renewed, the CONSULTANT shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.
4. Upon the execution of this Agreement, CONSULTANT will supply the DISTRICT with a Certificate of Insurance including the DISTRICT, Board of Education, Employees and Volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

D. COMPENSATION:

1. The DISTRICT shall pay CONSULTANT in accordance with attached fee schedule, incorporated by referenced herein and made a part of this Agreement.
2. The CONSULTANT shall submit invoices for payment on a monthly basis. All invoices shall include the services provided, the total hours, the dates that the invoice covers, and the total amount due for the period specified. The DISTRICT shall pay CONSULTANT within thirty (30) days of the DISTRICT'S receipt of such invoice.
3. The DISTRICT shall not incur any charges should CONSULTANT, its employees and/ or agents fail to attend a session for any reason whatsoever. Should a student be absent or unable to attend a session, for any reason whatsoever, the DISTRICT shall not be responsible for payment of the fee associated with such services. The DISTRICT will endeavor to notify CONSULTANT of a student's absence whenever practicable.
4. The DISTRICT shall give the CONSULTANT notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.
5. Neither CONSULTANT nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.
6. CONSULTANT shall bear the cost of all expenses incurred as the result of doing business, including, but not limited to all fees, fines, licenses, bonds or taxes as

well as the cost of all tools, vehicles or other equipment necessary for the implementation of services pursuant to this agreement.

E. MISCELLANEOUS

1. Termination:

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

2. Independent Contractor:

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

3. Defense / Indemnification:

- a. CONSULTANT agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act,

omission, error, recklessness or negligence of the CONSULTANT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

4. Notices

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

DISTRICT:

South Country CSD
189 Dunton Avenue
East Patchogue, New York 11772

CONSULTANT:

Creative Tutoring, Inc.
1129 Old Country Road
Plainview, New York 11803

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

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

Creative Tutoring, Inc.

[Handwritten Signature]

SOUTH COUNTRY CENTRAL
SCHOOL DISTRICT

Date: 10/19/15

Date: _____

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this ____ day of _____, 20__ by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, NY 11772, and the Board of Education of the Patchogue-Medford Union Free School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 241 South Ocean Avenue, Patchogue, NY 11772.

WITNESSETH

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

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

NOW, THEREFORE, the parties mutually agree as follows:

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

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

2. The DISTRICT OF LOCATION represents and warrants that services to students under this Agreement shall be provided by individuals who are certified or licensed in accordance with applicable law, rules and regulations.

C. **COMPENSATION:**

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

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

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

D. **TERMINATION.**

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

E. **MISCELLANEOUS**

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

To DISTRICT OF RESIDENCE: South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

To DISTRICT OF LOCATION: Patchogue-Medford UFSD
241 South Ocean Avenue
Patchogue, NY 11772

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

10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other is complying with its obligations under Federal or State law or regulation.

DISTRICT OF RESIDENCE

DISTRICT OF LOCATION

By:
President Board of Education
South Country Central School District

By: Thomas P. Donofrio
President Board of Education
Patchogue-Medford UFSD

Date _____

Date _____

CONFIDENTIAL SCHEDULE "A"

Student(s) to whom services shall be provided pursuant to this AGREEMENT:

Name and Address of Student	Date of Birth
Student A Bellport, NY 11713	
Student B East Patchogue, NY 11772	
Student C Brookhaven, NY 11719	
Student D Brookhaven, NY 11719	
Student E E. Patchogue, NY 11772	
Student F Bellport, NY 11713	10/1/02

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this ____ day of _____, 20__ by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, NY 11772 and the Board of Education of the South Huntington Union Free School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 60 Weston Street, Huntington Station, New York, 11746.

WITNESSETH

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

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

NOW, THEREFORE, the parties mutually agree as follows:

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

B. **SERVICES AND RESPONSIBILITIES:**

1. The DISTRICT OF LOCATION shall develop an individualized education service program (IESP) for those student(s) listed on the attached "Confidential Schedule A," incorporated by reference herein and made a part of this Agreement, and shall provide the services set forth in such IESP attached as Schedule "B".

a. A student(s) and/or services may be added or deleted from the attached Schedules "A" and/or "B" at any time upon written notification to the DISTRICT OF RESIDENCE. Such written notification shall include a copy of any revised IESP. In such event, the payment amount owed by the DISTRICT OF RESIDENCE shall be adjusted accordingly.

2. The DISTRICT OF LOCATION represents and warrants that services to

students under this Agreement shall be provided by individuals who are certified or licensed in accordance with applicable law, rules and regulations.

C. COMPENSATION:

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

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

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

D. TERMINATION.

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

E. MISCELLANEOUS

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

To DISTRICT OF RESIDENCE:

Director of Special Education
South Country Central School District
189 Dunton Avenue
East Patchogue, NY 11772

To DISTRICT OF LOCATION:

Matthew A. Krivoshey, Psy.D.
Director of Special Education
South Huntington UFSD
60 Weston Street
Huntington Station, New York 11746

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

8. It is expressly understood that nothing in this Agreement is intended to modify or vary the statutory and regulatory obligations or rights of the parties; nor is it intended to create any additional legal rights or obligations other than those imposed or provided by Federal or State law or regulation.
9. Nothing in this Agreement is intended to bestow any benefits or rights to any third parties who are not signatories to this Agreement. The parties to this Agreement shall have the sole right to enforce its terms.
10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other is complying with its obligations under Federal or State law or regulation.

DISTRICT OF RESIDENCE

DISTRICT OF LOCATION

By:
President Board of Education
South Country Central School District



By:
President Board of Education
South Huntington U.F.S.D.

Date _____

Date 10/21/15

CONFIDENTIAL SCHEDULE "A"

Student(s) to whom services shall be provided pursuant to this AGREEMENT:

Name and Address of Student	Date of Birth
[REDACTED]	10/4/2000

SOUTH COUNTRY CENTRAL SCHOOL DISTRICT
Administrative Offices
189 Dunton Avenue
East Patchogue, New York 11772
(631) 730-1500

SCHOOL SERVICES CONTRACT

This Agreement is entered into this _____ day of _____, 2015 by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 Dunton Avenue, East Patchogue, New York 11772, and Julia Dyckman Andrus Memorial, Inc. dba Andrus Children Center (hereinafter "SCHOOL"), having its principal place of business for the purpose of this Agreement at 1156 North Broadway Yonkers, New York 10701.

WITNESSETH

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

WHEREAS the SCHOOL is a registered nonpublic school chartered by the Board of Regents of the University of the State of New York as a non-profit educational corporation authorized to establish, conduct, operate, and maintain an educational program for children with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM

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

B. SERVICES AND RESPONSIBILITIES:

1. During the term of this Agreement, SCHOOL shall provide educational services to those students listed on the attached "Schedule A" in accordance with Part 200 of the Regulations of the Commissioner of Education and applicable law.
2. The SCHOOL shall provide the services set forth in this Agreement to those student(s) referred by the DISTRICT in writing and at the times, frequency, and for the period therein specified. Payment for students added or removed shall be prorated for the period during which services were rendered.
3. All services provided under this Agreement by the SCHOOL to students shall be in accordance with each student's Individualized Education Plan (IEP), as it may be modified from time to time. Prompt written notice shall be given by the

DISTRICT to the SCHOOL upon any modification of a student's IEP. The DISTRICT shall obtain whatever releases, prescriptions or other legal documents as are necessary for the SCHOOL to perform its services pursuant to this Agreement.

4. The SCHOOL shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department, including those related to the discipline of students with disabilities.
5. The SCHOOL shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act.
6. The SCHOOL represents that all services under this Agreement shall be provided by qualified individuals of good character, and in good professional standing. SCHOOL shall be responsible for orientation and training of its own staff. SCHOOL represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
7. At the DISTRICT'S request, the SCHOOL shall provide copies of required licenses/certifications of all professionals providing services to student(s) under this Agreement. In the event that the required license/certification of any agent or employee of SCHOOL providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, SCHOOL shall immediately notify the DISTRICT in accordance with the requirements for all notices pursuant to this Agreement set forth below.
8. The SCHOOL shall observe and comply with all applicable DISTRICT Policies and Regulations while on the grounds of the DISTRICT or providing services pursuant to this Agreement.
9. The SCHOOL shall provide all services pursuant to this Agreement in a competent, professional, and timely manner.
10. The SCHOOL will work cooperatively with the Committee on Special Education (CSE), the Committee on Pre-School Special Education (CPSE), the DISTRICT'S administrative staff, and medical staff. The SCHOOL shall make relevant personnel available to participate in meetings of the DISTRICT'S CSE or CPSE when appropriate, upon reasonable prior notice to the SCHOOL of such meetings.
11. The SCHOOL shall maintain records, logs, and/or reports in accordance with all applicable laws, regulations, requirements of the New York State Education Department or Health Department and DISTRICT policies and procedures in force during the term of this Agreement. The DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the

SCHOOL in connection with this Agreement, and upon request shall be entitled to copies of same.

12. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
13. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).
14. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement initiates litigation in connection with such services, the SCHOOL shall promptly give written notice of same to the DISTRICT.
15. The DISTRICT reserves the right to reject any of the SCHOOL'S staff, which the DISTRICT, at its sole discretion, may deem unqualified.
16. The SCHOOL shall maintain its status as an approved school for the education of children with disabilities. Failure to do so shall render this agreement void. The DISTRICT shall not be responsible for services rendered during any period in which the SCHOOL has failed to maintain its status.
17. The SCHOOL shall maintain monthly attendance records which shall be submitted to the District quarterly. In the event a student is absent from instruction for a period of (5) consecutive days or more, the student's record shall indicate the reason for said absences. Authorized absences include sickness, family emergency, or the death of an immediate family member. The SCHOOL shall notify the District immediately in the event the student has an unauthorized absence of (1) day or more. The SCHOOL shall not discharge a student without prior authorization of the DISTRICT.

18. The SCHOOL shall attempt to provide substitute coverage in the event of the absence of the regularly scheduled service provider. The services of the substitute provider shall be in accordance with all terms and conditions of this Agreement.

C. INSURANCE:

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

D. COMPENSATION:

1. The SCHOOL shall be entitled to recover tuition from the DISTRICT for each student receiving services pursuant to this Agreement in accordance with the tuition rate established by the Commissioner of Education. See Schedule A.
2. The SCHOOL shall submit invoices for payment on a monthly basis. All invoices shall include the services provided, the total hours, the dates that the invoice covers, and the total amount due for the period specified. The DISTRICT shall pay SCHOOL within thirty (30) days of the DISTRICT'S receipt of such invoice.
3. The DISTRICT shall give the SCHOOL notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.
4. Neither the SCHOOL nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.

5. The SCHOOL shall bear the cost of all expenses incurred as the result of doing business, including, but not limited to all fees, fines, licenses, bonds or taxes as well as the cost of all tools, vehicles or other equipment necessary for the implementation of services pursuant to this agreement.

E. MISCELLANEOUS

1. Termination:

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

2. Independent Contractor:

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

3. Defense / Indemnification:

- a. The SCHOOL agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the SCHOOL, its officers,

directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

4. Notices:

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

To District: Superintendent of Schools
South Country CSD
189 Dunton Ave.
East Patchogue, New York 11772

To School: Julia Dyckman Andrus Memorial, Inc.
dba Andrus Children Center
1156 North Broadway
Yonkers, New York 10701

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

11. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

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

SCHOOL

DISTRICT

By:



Bryan R. Murphy
President & CEO

By:



MEMORANDUM OF AGREEMENT

THIS AGREEMENT made this ____ day of November, 2015 by and between the Board of Education of the South Country Central School District (hereinafter "Board" or District"), and the Bellport Teachers' Association (hereinafter "BTA") is constituted as follows:

WHEREAS, the District and the BTA are parties to a Collective Bargaining Agreement ("CBA") with a term of July 1, 2008 through June 30, 2015; and

WHEREAS, the District and the BTA presently dispute the rate of pay for the Autism Extended Year Program; and

WHEREAS, the parties wish to resolve the dispute without the need for costly litigation.

NOW, THEREFORE, in consideration of the terms and conditions set forth herein, the parties mutually agree as follows:

1. Effective upon the execution of this Agreement by both parties, the prospective rate of pay for the Autism Extended Year Program shall be \$58.00 per hour.
2. Within thirty (30) days of the execution of this Agreement by all parties, the District shall pay Jenny Cook, Megan Huber and Jennifer McNaughton the sums of \$2,228, \$2,446, and \$2,446, respectively, less applicable taxes, which sums represent the difference between the hourly rate Jenny Cook, Megan Huber and Jennifer McNaughton were paid for working in the Autism Extended Year Program during the summers of 2013 and 2014, and the rate referenced herein, multiplied by the total number of hours worked in the Autism Extended Year Program during said periods.
3. The Union agrees that, except as set forth in paragraph #2 above, with respect to Jenny Cook, Megan Huber and Jennifer McNaughton, the hourly rate paid for Autism Extended Year Program during the summers of 2013 and 2014 is acceptable, and the Union agrees to waive any and all claims by other teachers regarding said rate of pay for those time periods.
4. Except as necessary to enforce this Agreement, the BTA hereby releases the District (including its past and current officers, employees and agents) from any and all grievances, improper practice charges, causes of action, judgments, damages and/or claims of any kind or nature arising out of or in connection with the specific facts of this grievance which arose prior to, or as of the effective date of this Agreement and hereby agrees to withdraw, with prejudice, any such outstanding claims should the same so exist.
5. Except as specifically set forth herein, it is agreed that the provisions of this Memorandum of Agreement shall be non-precedent setting, shall not constitute a practice or a policy on the part of the District or the BTA, and shall not be construed as modifying any of the terms of the existing Collective Bargaining Agreement, or any practices that may exist between the District and the BTA.

6. This Agreement shall not be utilized by the District or the BTA in any grievance, arbitration, charge or claim of any kind, except as necessary to enforce the terms of this Agreement.
7. This Agreement shall not constitute an acknowledgement by either the BTA or the District regarding any of the allegations/denials that constituted the positions of the respective parties.
8. Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
9. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
10. This Agreement, is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
11. This Agreement, and any amendments to this Agreement, will not be in effect until it is approved by the Board of Education, pursuant to a resolution passed by a majority of its full membership, and signed by authorized representatives of both parties.
12. This Agreement may not be amended or modified orally; this Agreement can only be amended or modified by written agreement, signed by authorized representatives of both parties.
13. This Memorandum of Agreement is subject to and contingent upon approval by the Board of Education.

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

Date

Christopher Picini
President, Board of Education
South Country Central School District

Date

Dr. Joseph Giani
Superintendent of Schools
South Country Central School District

Date

Wayne White
President, Bellport Teachers' Association

Memorandum of Agreement

THIS AGREEMENT made this _____ day of November, 2015 by and between the Board of Education of the South Country Central School District (hereinafter "Board" or "District"), and the Bellport Teachers' Association (hereinafter "BTA") is constituted as follows:

WHEREAS, the District and the BTA are parties to a Collective Bargaining Agreement ("CBA") with a term of July 1, 2015 through June 30, 2019; and

WHEREAS, on or around September 25, 2015 the District posted the position of Lead Teachers at a stipended rate of \$3,500.00 per annum, to be paid in connection with the District's award of Unrestricted State Aide; and

WHEREAS, as part of said position the incumbent will 1) Facilitate four after school common assessment developments aligned to CCSS, 2) Order and distribute all department supplies, 3) Maintain department supplies and inventory, 4) Organize testing (external & internal assessments) 5) disseminate student performance data (internal assessments), Assist the Director of Humanities or the Director of STEM with non-evaluative duties as assigned, and

WHEREAS, the BTA presently disputes the fact that the duties of Lead Teacher falls within the parameters outlined in Appendix B attached to Article XXVI, of the parties' Agreement attendant to the stipend position of "Coordinator"; and

WHEREAS the parties wish to resolve the dispute without need for costly litigation.

NOW, THEREFORE, in consideration of the terms and conditions set forth herein, the parties mutually agree as follows:

1. The Unrestricted State Aide funded position of Lead Teacher shall be paid at a rate of \$3,500.00 per annum and prorated accordingly and to the extent necessary, to wit: for the period from September 25, 2015 through June 30, 2015 and thereafter from July 1 through June 30.

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2. The Unrestricted State Aide funded position of Lead Teacher shall perform those duties as herein set forth and shall not otherwise encroach upon and/or usurp the duties concomitant to and actually performed by the position of "Coordinator" and/or "Department Chairperson" as set forth in the parties Agreement.

DATE

Christopher Picini
President Board of Education
South Country Central School District

DATE

Dr. Joseph Giani
Superintendent of Schools
South Country Central School District

DATE

Wayne White
President, Bellport Teachers'
Association

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this 18th day of November, 2015, by and between the Board of Education of the South Country Central School District (hereinafter the "DISTRICT"), having its principal place of business for the purpose of this Agreement at 189 North Dunton Ave, East Patchogue, New York, and Elliot Y. Merenbloom (hereinafter "CONSULTANT"), having its principal place of business for the purpose of this Agreement at 7 Elm Hollow Ct. Baltimore, MD 21208.

A. TERM

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

B. SERVICES AND RESPONSIBILITIES

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

Restructuring the Bellport Middle School Schedule to maximize student learning outcomes

2. During the term of this Agreement, the services to be provided by the CONSULTANT to the DISTRICT shall be provided according to the following schedule:

During the school day 8:00am – 4:00pm

3. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as the established policy guidance from the New York State Education Department.
4. CONSULTANT shall provide conscientious, competent and diligent services throughout the term of the Agreement.
5. The DISTRICT shall have the right to examine any or all records or accounts maintained by the CONSULTANT in connection with this Agreement.
6. CONSULTANT shall observe and comply with all applicable DISTRICT Policies and Regulations while on the grounds of the DISTRICT or providing services under this Agreement.
7. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional and timely manner.

8. DISTRICT reserves the right to reject any of the CONSULTANT'S staff, which the DISTRICT, at its sole discretion, may deem unqualified.
9. CONSULTANT shall perform background checks and fingerprinting services to employees, and comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act. CONSULTANT shall provide the DISTRICT with the appropriate proof of clearance for employment by the New York State Education Department.

C. CONDITIONS

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

1. Independent Contractor:

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

2. Defense / Indemnification:

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

omission, error, recklessness or negligence of the DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

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

D. COMPENSATION

1. Compensation shall be at the rate of not to exceed Three thousand two hundred thirty five (\$3,235.00) dollars per day for consultation and travel expenses on the following days:
 - December 2, 2015
 - May 3, 2016
2. The CONSULTANT shall submit invoices for payment on a monthly basis. The DISTRICT shall pay CONSULTANT within thirty (30) days of the DISTRICT'S receipt of a detailed written invoice from the CONSULTANT. Said invoice shall

include the services provided, the total hours, the dates that the invoice covers, and the total amount due for the period specified.

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

E. TERMINATION

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

F. INSURANCE

1. CONSULTANT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the CONSULTANT and the DISTRICT, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by CONSULTANT in connection with the performance of CONSULTANT'S responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000).
2. The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum Best rating of A-minus.

3. In the event any of the aforementioned insurance policies are cancelled or not renewed, the CONSULTANT shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.
4. Upon the execution of this Agreement, CONSULTANT will supply the DISTRICT with a Certificate of Insurance including the DISTRICT, Board of Education, employees and volunteers as Additional Insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

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

CONSULTANT

DISTRICT

By: Elliot Y. Merenbloom

By:
Board of Education, President