

LONG LAKE CENTRAL SCHOOL DISTRICT
Long Lake, New York 12847

BOARD OF EDUCATION MEETING
Wednesday, December 13, 2017
5:00 p.m. Regular Meeting – LLCS High School Library

- I. 5:00 p.m. Call To Order – President of the Board
Executive Session : To Discuss Collective Negotiations Pursuant to Article 14 of the Civil Service Law relating to the Long Lake Faculty Association

6:00 p.m. Call To Order- President of the Board
 - A. Pledge of Allegiance
 - B. *Approval of November 8, 2017 Regular Meeting Minutes
 - C. Next Regular Meeting Date, Thursday, January 11, 2018
- II. Public Participation
- III. Presentations
 - A. Nicole Curtin, 7-12 Science
 - B. Duane Finch, Technology
- IV. Superintendent's Update
- V. Business Affairs
 - A. *October 2017 Treasurer's Reports
 - B. Comprehensive Budget and Revenue Status Reports
 - C. *Budget Transfers
 - D. Warrants
- VI. Recommendations for Approval
 - A. *Approval of the June 30, 2017 Audit Corrective Action Plan
 - B. *Approval of the After School Program Assistant pay rate, effective 12/31/17
 - C. *Approval of Long Lake CSD Green Team Club
 - D. *Approval of Caitlin Keefe as Long Lake CSD Green Team Advisor
 - E. *CSE Recommendations for Students #201907, #202749 and #202758
 - F. *Approval of Noelle Short as APPR Lead Evaluator
 - G. *Approval of Noelle Short and Anthony Clark as Designated "No Smoking Zone" Officials
 - H. *2nd Policy Reading, #5110 Budget Planning and Development, #5130 Budget Adoption, #5512 Reserve Funds, #5570 Budget Accountability, #5572 Audit Committee, #5640 Smoking/Tobacco Use, #7320 Alcohol, Tobacco, Drugs and Other Substances, #7520 Accidents and Medical

Emergencies, #7670 Due Process Complaints: Selection and Board
Appointment of Impartial Hearing Officers

- I. *Approval of Ashton Eldridge as Unpaid Assistant Basketball Coach
- J. *Approval of Catherine Clark as Fitness Center Attendant

VII. Policies, First Reading

- A. #6220 Temporary Personnel

VIII. General Discussion

- A. Bus Drivers
- B. Athletics
- C. Tennis Court/Capital Project Update
- D. 2018-2019 Budget Assumptions

IX. 2nd Public Participation

X. Adjourn

**LONG LAKE CENTRAL SCHOOL DISTRICT
DRAFT BOARD MEETING MINUTES**

Date: November 8, 2017

Time: 6:00 p.m.

Type of Meeting: Regular Meeting

Place: Cafeteria

Members Present: Alexandria Harris
Brian Penrose
Paul Roalsvig
Frederick Short

Members Absent: Michael Farrell

Others Present: Noelle Short-Principal/Superintendent, Victoria Snide-Clerk of the Board, Larry Reece, Michele Gannon, Kami Farr, Elizabeth Noonan, Kristin Delehanty

Call to Order: The President called the meeting to order at 6:00 p.m. and followed with the Pledge of Allegiance.

Approved: On Motion by Alexandria Harris, seconded by Frederick Short, **minutes of the October 11, 2017 regular meeting.** Alexandria Harris, Brian Penrose and Frederick Short approved the Motion. Paul Roalsvig abstained.

The **next regular meeting date** is Thursday, December 14, 2017 at 6 p.m. in the cafeteria. This **date was changed later in this meeting to Wednesday, December 13, 2017** at 6 p.m. in the cafeteria.

Public Participation: None

Presentations: Auditor Larry Reece presented the June 30, 2017 Audit to the Board.

Kami Farr and Elizabeth Noonan presented the **PreK and Kindergarten Program.**

Michele Gannon presented the **K-12 Art Program.**

Superintendent Update: Parent Teacher Conferences are Thursday, November 16, 2017. Report Cards and Student Learning Plans will be given to parents at their conference.

The **Character Education Program** has commenced. There are six pillars of Character that will be introduced throughout the year: Respect, Caring, Responsible, Trustworthy, Fairness and Citizenship.

The **Thanksgiving Feast** will be held Friday, November 17, 2017.

There has been one **band/choral rehearsal** with Indian Lake CSD and another one planned before the concert date. Grades K-6 will only perform at the concert in their home school. The Long Lake CSD concert will be held December 12, 2017 and the Indian Lake CSD concert will be held December 14, 2017.

Approved: On Motion by Alexandria Harris, seconded by Paul Roalsvig, with all in favor, due to the concert conflict, to **change the December Board Meeting to Wednesday, December 13, 2017 at 6 p.m.**

Basketball practices started Monday, November 6, 2017.

The October 28, 2017 **Halloween Carnival** sponsored by the Student Council was a success.

College applications have been submitted by seniors and two seniors have already been accepted to colleges of their choice.

The **Garden Committee** has harvested the garden and is working on cleaning it up for the winter.

The Professional Development Committee is working on the **Professional Development Plan**.

The Health, Safety and Wellness Committee will meet to review the **Wellness Policy** to comply with the upcoming NYS Child Nutrition Audit.

The Shared Decision Committee is working on **Adult Education opportunities**.

The Cultural Committee is working on the **Character Education program**.

The Maintenance Committee is working on priorities for a **capital project**.

Four of our teachers have received a grant from Adirondack Teacher Center to attend several trainings on the new **Science Standards**.

Paul Roalsvig, Brian Penrose and Frederick Short attended the **NYS School Boards Association annual conference** in Lake Placid. All felt it was very informative.

Business Affairs:

Approved: On Motion by Alexandria Harris, seconded by Brian Penrose, with all in favor, September 2017 **Treasurer Reports**.

Comprehensive **Budget and Revenue Status** Reports for the General and Lunch Funds, Budget Transfer Schedule A-4 and Warrants A-7, C-4, CM-1 and TA-4 were reviewed.

Recommendations for Approval

Recognized: On Motion by Alexandria Harris, seconded by Frederick Short, with all in favor, **Michael Lamphear as Boys' Varsity Basketball Coach** for the 2017-2018 season.

Approved: On Motion by Brian Penrose, seconded by Alexandria Harris, with all in favor, the **June 30, 2017 Audit** as presented by Larry Reece.

Approved: On Motion by Paul Roalsvig, seconded by Frederick Short, with all in favor, the **Tax Collector's Report** dated November 7, 2017.

Approved: On Motion by Paul Roalsvig, seconded by Alexandria Harris, with all in favor, the **Science Olympiad** proposal for advisors, materials and the Regional Competition.

Approved: On Motion by Paul Roalsvig, seconded by Alexandria Harris, with all in favor, **People for People as an extra-curricular club**, replacing the GSA club. This club will be doing some fundraising.

Approved: On Motion by Alexandria Harris, seconded by Paul Roalsvig, with all in favor, **Aimee Harkness as the People for People club advisor**.

Approved: On Motion by Brian Penrose, seconded by Alexandria Harris, with all in favor, **Karmen Howe's request for ACE funding to attend the National Academy of Future Scientist and Technologists** in Boston next year, per the ACE funding guidelines. The Board would like Ms. Howe to recap her experience at the September 2018 board meeting.

Policy Readings

A **first reading** was held on **Policy #5110 Budget Planning and Development, #5130 Budget Adoption, #5512 Reserve Funds, #5570 Financial Accountability, #5572 Audit Committee, #5640 Smoking/Tobacco Use, #7320 Alcohol, Tobacco, Drugs, and Other Substances, #7520 Accidents and Medical Emergencies, #7670 Due Process Complaints: Selection and Board Appointment of Impartial Hearing Officers.**

General Discussion:

The Board did not have any recommendations to fill a **vacancy on the Franklin-Essex-Hamilton BOCES Board**.

Noelle Short updated the Board on the maintenance committee items to possibly include with a **tennis court capital project**. The architects will be contacted to start discussions on costs.

2nd Public Participation: None

Executive Session: On Motion by Alexandria Harris, seconded by Paul Roalsvig, with all in favor to enter Executive Session at 7:36 p.m. to discuss Collective Negotiations pursuant to Article 14 of the Civil Service Law relating to the Long Lake Faculty Association and the Employment History of Two Particular People. Victoria Snide was invited into Executive Session.

Approved: On Motion by Alexandria Harris, seconded by Brian Penrose, with all in favor, to come out of Executive Session at 8:45 p.m.

Adjournment: On Motion by Alexandria Harris, seconded by Frederick Short, with all in favor, the Board adjourned at 8:45 p.m.

Clerk of the Board

Victoria J. Snide

TREASURER'S MONTHLY REPORT FUND: EXTRACURRICULAR ACCT.

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 4,920.67

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ 500.00
	Interest	\$ 0.05

Total Receipts \$ 500.05

Total receipts, including balance \$ 5,420.72

Disbursements made during the month:

By Check-From Check :#	\$ -
EFT Transfers	\$0.00
By Debit Charge	\$ -

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 5,420.72

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 5,420.72

Less outstanding checks See attached \$ -

Net balance in bank (Should agree with Cash Balance above unless There are undeposited funds in treasurer's hands) \$ 5,420.72

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 5,420.72

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Leisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: TRUST & AGENCY

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 998.84

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ 141,672.11

Total Receipts \$ 141,672.11

Total receipts, including balance \$ 142,670.95

Disbursements made during the month:

By Check-from check #2865-2874 \$ 6,883.11

EFT Transfers 134,924.45

By Debit Charge

Total amount of checks issued and debit charges \$ 141,807.56

Cash balance as shown by records \$ 863.39

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 4,758.01

less outstanding checks # See Attached \$ 3,894.62

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

\$ 863.39

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 863.39

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

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bank statement, as reconciled.Hisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORT FUND: LUNCH FUND

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 15,186.22

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ 4,256.83
	Interest	0.12

Total Receipts \$ 4,256.95

Total receipts, including balance \$ 19,443.17

Disbursements made during the month:

By Check-From Check #2056-2063	\$ 3,123.04
EFT Transfers	4,847.00

Total amount of checks issued and debit charges \$ 7,970.04

Cash balance as shown by records \$ 11,473.13

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 11,473.13

Less outstanding checks see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands) \$ 11,473.13

Amount of receipts undeposited -

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 11,473.13

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Lisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: PAYROLL FUND

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 1,000.00

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	86,183.84

Total Receipts \$ 86,183.84

Total receipts, including balance \$ 87,183.84

Disbursements made during the month:

By Check: #14330-14399 \$ 4,954.71

EFT Transfers \$ 81,229.13

\$ -

Total amount of checks issued and debit charges: \$ 86,183.84

Cash balance as shown by records \$ 1,000.00

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 1,304.57

Less Outstanding Checks - See Attached \$ 304.57

\$ 1,000.00

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands)

Amount of receipts undeposited-

Total available balance (must agree with Cash Balance above if there is a \$ 1,000.00

true reconciliation)

Received by the Board of Education and entered
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Clerk of the Board of Education

This is to certify that the
above cash balance is
in agreement with my
bank statement, as reconciled.Krista Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: TAX CERTIORARI RESERVE

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 32,727.74

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ -
	Interest	\$ 0.28

Total Receipts \$ 0.28

Total receipts, including balance \$ 32,728.02

Disbursements made during the month:

By Check:	
EFT Transfers	\$ -
By Debit Charge	\$ -

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 32,728.02

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 32,728.02

Less outstanding checks \$ -

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 32,728.02

Amount of receipts undeposited(See attached schedules) -

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 32,728.02

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Lisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: GENERAL FUND

For Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 44,269.62

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ 380,000.00
	Interest	0.72

Total Receipts \$ 380,000.72

Total receipts, including balance \$ 424,270.34

Disbursements made during the month:

By Check-From Check #14359-14431	\$ 244,439.49
EFT Transfers	136,825.11
	\$ -

Total amount of checks issued and debit charges \$ 381,264.60

Cash balance as shown by records \$ 43,005.74

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 48,086.14

Less outstanding checks see attached \$ 5,080.40

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 43,005.74

Amount of receipts undeposited(See attached schedules) \$ -

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 43,005.74

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

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Lisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORT

FUND: SCHOLARSHIP FUND

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 74,140.41

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ -
	Interest	\$ 0.63

Total Receipts \$ 0.63

Total receipts, including balance \$ 74,141.04

Disbursements made during the month:

By Check-from Check #1318-1320 \$ 600.00

EFT Transfers -

Total amount of checks issued and debit charges \$ 600.00

Cash balance as shown by records \$ 73,541.04

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 73,541.04

less outstanding checks \$ -

see attached \$ -

Net balance in bank (Should agree with Cash Balance above unless

There are undeposited funds in treasurer's hands) \$ 73,541.04

Amount of receipts undeposited (See attached schedules) -

Total available balance (must agree with Cash Balance above if there is a true reconciliation)

\$ 73,541.04

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the
above cash balance is
in agreement with my
bank statement, as reconciled.Hisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: MONEY MARKET ACCOUNT

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 1,954,320.53

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ 635,006.93
	Interest	\$ 37.81
	Total Receipts	\$ 635,044.74
	Total receipts, including balance	\$ 2,589,365.27

Disbursements made during the month:

By Check:	
EFT Transfers	\$ 382,311.00
By Debit - One Bounced Check for Taxes	\$ 3,646.35

Total amount of checks issued and debit charges \$ 385,957.35

Cash balance as shown by records \$ 2,203,407.92

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 2,203,407.92

Less outstanding checks

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 2,203,407.92

Amount of receipts undeposited \$ -

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 2,203,407.92

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

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above cash balance is
in agreement with my
bank statement, as reconciled.Lisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: FEDERAL AID

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 57.32

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>
October	Deposits
	Interest

Total Receipts \$ -

Total receipts, including balance \$ 57.32

Disbursements made during the month:

By Check:	\$ -
EFT Transfers	\$ -
By Debit Charge	\$ -

Total amount of checks issued and debit charges: \$ -

Cash balance as shown by records \$ 57.32

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 57.32

Less total of outstanding checks

None -

Net balance in bank (Should agree with Cash Balance above unless There are undeposited funds in treasurer's hands) \$ 57.32

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 57.32

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Hissi Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: REPAIR RESERVE

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 51,856.07

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>
October	Deposits
	Interest

\$ -
\$ 0.44

Total Receipts \$ 0.44

Total receipts, including balance \$ 51,856.51

Disbursements made during the month:

By Check:	\$ -
EFT Transfers	\$ -
By Debit Charge	

Total amount of checks issued and debit charges: \$ -

Cash balance as shown by records \$ 51,856.51

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 51,856.51

Less total of outstanding checks \$ -
\$ -Net balance in bank (Should agree with Cash Balance above unless There are undeposited funds in treasurer's hands) \$ 51,856.51
\$ -

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 51,856.51

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Lisa Walker
Treasurer of School District

TREASURER'S MONTHLY REPORTFUND: CAPITAL RESERVE

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 332,957.74

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	-
	Interest	\$ 2.83

Total Receipts \$ 2.83

Total receipts, including balance \$ 332,960.57

Disbursements made during the month:

By Check-from check #	\$ -
EFT Transfers	-
By Debit Charge	-

Total amount of checks issued and debit charges \$ -

Cash balance as shown by records \$ 332,960.57

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 332,960.57

less outstanding checks

see attached \$ -
\$ -Net balance in bank (Should agree with Cash Balance above unless
There are undeposited funds in treasurer's hands)

\$ 332,960.57

Amount of receipts undeposited (See attached schedules)

Total available balance (must agree with Cash Balance above if there is a
true reconciliation)

\$ 332,960.57

Received by the Board of Education and entered
as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

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above cash balance is
in agreement with my
bank statement, as reconciled.Kisha Walker
Treasurer of School District

TREASURER'S MONTHLY REPORT FUND: BUS RESERVE

For the Period from October 2, 2017 thru October 31, 2017

Total available balance as reported at the end of preceding period \$ 200,785.60

Receipts during the month: (with breakdown of source including full amount of all short-term loans)

<u>Date</u>	<u>Source</u>	
October	Deposits	\$ -
	Interest	\$ 1.43

Total Receipts \$ 1.43

Total receipts, including balance \$ 200,787.03

Disbursements made during the month:

By Check:	
EFT Transfers	\$ 110,517.84
By Debit Charge	\$ -

Total amount of checks issued and debit charges \$ 110,517.84

Cash balance as shown by records \$ 90,269.19

RECONCILIATION WITH BANK STATEMENT

Balance as given on bank statement, end of month \$ 90,269.19

Less outstanding checks \$ -

Net balance in bank (Should agree with Cash Balance above unless there are undeposited funds in treasurer's hands) \$ 90,269.19

Amount of receipts undeposited (See attached schedules) -

Total available balance (must agree with Cash Balance above if there is a true reconciliation) \$ 90,269.19

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

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Clerk of the Board of Education

This is to certify that the above cash balance is in agreement with my bank statement, as reconciled.

Lita Walker
Treasurer of School District

Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
C 2860.160-0000	Cafeteria Salaries	54,264.00	0.00	54,264.00	16,528.90	0.00	37,735.10
C 2860.400-0000	Cafeteria Contractual	6,500.00	0.00	6,500.00	3,994.25	0.00	2,505.75
C 2860.410-0000	Cafeteria Food	30,000.00	70.37	30,070.37	8,358.35	6,308.05	15,403.97
C 2860.450-0000	Cafeteria Materials & Supplies	1,800.00	360.88	2,160.88	1,379.72	763.87	17.29
2860	SCHOOL FOOD SERVICE	92,564.00	431.25	92,995.25	30,261.22	7,071.92	55,662.11
28		92,564.00	431.25	92,995.25	30,261.22	7,071.92	55,662.11
2		92,564.00	431.25	92,995.25	30,261.22	7,071.92	55,662.11
C 9010.800-0000	Cafeteria Employees Retirement	9,000.00	0.00	9,000.00	-2,000.00	0.00	11,000.00
9010	STATE RETIREMENT	9,000.00	0.00	9,000.00	-2,000.00	0.00	11,000.00
C 9030.800-0000	Cafeteria Social Security	4,151.00	0.00	4,151.00	0.00	0.00	4,151.00
9030	SOCIAL SECURITY	4,151.00	0.00	4,151.00	0.00	0.00	4,151.00
C 9060.800-0000	Cafeteria Health Insurance	25,863.00	0.00	25,863.00	0.00	0.00	25,863.00
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	25,863.00	0.00	25,863.00	0.00	0.00	25,863.00
90		39,014.00	0.00	39,014.00	-2,000.00	0.00	41,014.00
9		39,014.00	0.00	39,014.00	-2,000.00	0.00	41,014.00
Fund Totals:		131,578.00	431.25	132,009.25	28,261.22	7,071.92	96,676.11
Grand Totals:		131,578.00	431.25	132,009.25	28,261.22	7,071.92	96,676.11

LONG LAKE CSD



Revenue Status Report From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 1440.B	Breakfast - Student Sale of Meals	2,000.00	0.00	2,000.00	1,437.95	562.05
C 1440.L	Lunch - Student Sale of Meals	9,000.00	0.00	9,000.00	3,659.71	5,340.29
C 1445.L	A La Carte Sales	3,500.00	0.00	3,500.00	494.20	3,005.80
C 2401	Interest and Earnings	0.00	0.00	0.00	0.68	-0.68
C 3190.FB	Breakfast - Federal Reimbursement	5,500.00	0.00	5,500.00	1,480.00	4,020.00
C 3190.FL	Lunch - Federal Reimbursement	10,000.00	0.00	10,000.00	3,192.00	6,808.00
C 3190.FS	Snack - Federal Reimbursement	0.00	0.00	0.00	137.00	-137.00
C 3190.SB	Breakfast - State Reimbursement	200.00	0.00	200.00	73.00	127.00
C 3190.SL	Lunch - State Reimbursement	400.00	0.00	400.00	139.00	261.00
C 4190	USDA Surplus Food	1,800.00	0.00	1,800.00	0.00	1,800.00
C 5031	Interfund Transfer	99,178.00	0.00	99,178.00	25,000.00	74,178.00

C Totals: 131,578.00 0.00 131,578.00 35,613.54 95,964.46

Grand Totals: 131,578.00 0.00 131,578.00 35,613.54 95,964.46

LONG LAKE CSD



Revenue Status Report From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Taxes	2,751,856.89	0.00	2,751,856.89	2,751,856.89	0.00
A 1081	Other Payments in Lieu of Taxes	0.00	0.00	0.00	703.94	-703.94
A 1085	School Tax Relief Reimb (STAR)	37,085.11	0.00	37,085.11	37,085.11	0.00
A 1090	Penalty on Taxes	2,800.00	0.00	2,800.00	1,976.43	823.57
A 1310	Day School Tuition	2,600.00	0.00	2,600.00	6,450.00	-3,850.00
A 1335	Other Student Fees/Charges	0.00	0.00	0.00	552.00	-552.00
A 2401	Interest on Earnings	400.00	0.00	400.00	120.53	279.47
A 2701	Refunds of Prior Years Expenditures	0.00	0.00	0.00	1,299.96	-1,299.96
A 3101A	General Aid	470,000.00	0.00	470,000.00	213,774.20	256,225.80
A 3102	VLT Lottery Aid	0.00	0.00	0.00	8,512.48	-8,512.48
A 3103	BOCES Aid	55,000.00	0.00	55,000.00	-102.00	55,102.00
A 3260	Textbook Aid	4,500.00	0.00	4,500.00	885.00	3,615.00
A 3265	Small Government Assistance	0.00	0.00	0.00	158,956.00	-158,956.00
A 3289	Other State Aid	0.00	0.00	0.00	2,000.00	-2,000.00
A 4601	Medicaid Assistance, HRSS	1,000.00	0.00	1,000.00	0.00	1,000.00
A Totals:		3,325,242.00	0.00	3,325,242.00	3,184,070.54	141,171.46
Grand Totals:		3,325,242.00	0.00	3,325,242.00	3,184,070.54	141,171.46

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.400-0000	BOE Contractual Expense	10,700.00	0.00	10,700.00	2,049.50	99.00	8,551.50
A 1010.450-0000	BOE Materials and Supplies	1,500.00	150.00	1,650.00	208.83	0.00	1,441.17
A 1010.490-0000	BOE BOCES Services	8,555.00	0.00	8,555.00	2,154.00	0.00	6,401.00
1010	BOARD OF EDUCATION	20,755.00	150.00	20,905.00	4,412.33	99.00	16,393.67
A 1040.160-0000	BOE District Clerk Salaries	2,217.00	0.00	2,217.00	910.47	0.00	1,306.53
A 1040.400-0000	BOE District Clerk Contractual	3,500.00	-2,000.00	1,500.00	424.93	0.00	1,075.07
1040	DISTRICT CLERK	5,717.00	-2,000.00	3,717.00	1,335.40	0.00	2,381.60
10		26,472.00	-1,850.00	24,622.00	5,747.73	99.00	18,775.27
A 1240.160-0000	Support Staff Salaries	121,901.00	-13,000.00	108,901.00	45,562.42	0.00	63,338.58
A 1240.200-0000	Central Admin Equipment	3,100.00	0.00	3,100.00	1,836.38	0.00	1,263.62
A 1240.400-0000	Central Admin Contractual	12,975.00	1,300.00	14,275.00	9,203.06	0.00	5,071.94
A 1240.450-0000	Central Admin Materials & Supplies	2,500.00	738.53	3,238.53	1,124.36	0.00	2,114.17
1240	CHIEF SCHOOL ADMINISTRATOR	140,476.00	-10,961.47	129,514.53	57,726.22	0.00	71,788.31
12		140,476.00	-10,961.47	129,514.53	57,726.22	0.00	71,788.31
A 1310.160-0000	Finance Business Admin Salaries	72,400.00	0.00	72,400.00	30,613.62	0.00	41,786.38
A 1310.490-0000	Finance BOCES Services	27,000.00	0.00	27,000.00	7,083.60	0.00	19,916.40
1310	BUSINESS ADMINISTRATION	99,400.00	0.00	99,400.00	37,697.22	0.00	61,702.78
A 1320.160-0000	Finance Auditing Salaries	1,037.00	0.00	1,037.00	115.76	0.00	921.24
A 1320.400-0000	Finance Auditor Contractual	8,500.00	0.00	8,500.00	8,450.00	0.00	50.00
1320	AUDITING	9,537.00	0.00	9,537.00	8,565.76	0.00	971.24
A 1325.160-0000	Finance District Treasurer	19,230.00	0.00	19,230.00	8,111.20	0.00	11,118.80
A 1325.450-0000	Finance District Treasurer Supplies	250.00	6.38	256.38	256.38	0.00	0.00
1325	TREASURER	19,480.00	6.38	19,486.38	8,367.58	0.00	11,118.80
A 1330.160-0000	Finance Tax Collector Salary	3,824.00	0.00	3,824.00	3,713.00	0.00	111.00
A 1330.400-0000	Finance Tax Collector Contractual	1,300.00	0.00	1,300.00	0.00	0.00	1,300.00
A 1330.450-0000	Finance Tax Collector Materials & Supplies	100.00	0.00	100.00	0.00	0.00	100.00
1330	TAX COLLECTOR	5,224.00	0.00	5,224.00	3,713.00	0.00	1,511.00
13		133,641.00	6.38	133,647.38	58,343.56	0.00	75,303.82
A 1420.400-0000	Legal Contractual	14,000.00	0.00	14,000.00	2,560.00	0.00	11,440.00
1420	LEGAL	14,000.00	0.00	14,000.00	2,560.00	0.00	11,440.00
A 1430.490-0000	Personnel - BOCES Services	1,800.00	3,500.00	5,300.00	4,124.36	0.00	1,175.64
1430	PERSONNEL	1,800.00	3,500.00	5,300.00	4,124.36	0.00	1,175.64
A 1480.400-0000	Public Info Contractual	20,200.00	0.00	20,200.00	6,501.00	0.00	13,699.00

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1480.450-0000	Public Info/Printing Charges	1,000.00	0.00	1,000.00	39.00	0.00	961.00
1480	PUBLIC INFORMATION & SERVICES	21,200.00	0.00	21,200.00	6,540.00	0.00	14,660.00
14		37,000.00	3,500.00	40,500.00	13,224.36	0.00	27,275.64
A 1620.160-0000	Central Services Support Staff Salaries	86,429.00	0.00	86,429.00	37,071.48	0.00	49,357.52
A 1620.200-0000	Central Services Equipment	1,200.00	0.00	1,200.00	0.00	0.00	1,200.00
A 1620.400-0000	Central Services Contractual	58,650.00	0.00	58,650.00	40,546.75	2,250.00	15,853.25
A 1620.410-0000	Central Services Fuel Oil	72,000.00	0.00	72,000.00	11,186.50	60,813.50	0.00
A 1620.420-0000	Central Services Television	1,500.00	0.00	1,500.00	613.25	0.00	886.75
A 1620.430-0000	Central Services Electricity	33,000.00	0.00	33,000.00	4,557.66	0.00	28,442.34
A 1620.440-0000	Central Services Water Rent	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
A 1620.450-0000	Central Services Materials & Supplies	17,800.00	1,050.44	18,850.44	5,961.74	8,788.38	4,110.32
A 1620.460-0000	Central Services Telephone	8,500.00	0.00	8,500.00	3,020.46	0.00	5,479.54
A 1620.480-0000	Central Services LP Gas	100.00	0.00	100.00	19.80	0.00	80.20
A 1620.490-0000	Central Services BOCES	1,000.00	0.00	1,000.00	201.00	0.00	799.00
1620	OPERATION OF PLANT	281,179.00	1,050.44	282,229.44	104,168.64	71,851.88	106,208.92
A 1621.160-0000	Mainten Support Staff Salaries	13,173.00	0.00	13,173.00	5,558.40	0.00	7,614.60
A 1621.400-0000	Maintenance Contractual Exp	14,000.00	11,450.00	25,450.00	18,706.20	0.00	6,743.80
1621	MAINTENANCE OF PLANT	27,173.00	11,450.00	38,623.00	24,264.60	0.00	14,358.40
A 1670.400-0000	Contractual	1,200.00	0.00	1,200.00	1,043.16	0.00	156.84
A 1670.450-0000	Postage	3,500.00	0.00	3,500.00	814.76	0.00	2,685.24
A 1670.490-0000	Printing - BOCES Services	2,000.00	0.00	2,000.00	240.60	0.00	1,759.40
1670	CENTRAL PRINTING & MAILING	6,700.00	0.00	6,700.00	2,098.52	0.00	4,601.48
A 1680.490-0000	Central DP - BOCES Services	37,000.00	8,047.00	45,047.00	13,662.88	0.00	31,384.12
1680	CENTRAL DATA PROCESSING	37,000.00	8,047.00	45,047.00	13,662.88	0.00	31,384.12
16		352,052.00	20,547.44	372,599.44	144,194.64	71,851.88	156,552.92
A 1910.400-0000	Unallocated Insurance	2,200.00	0.00	2,200.00	353.24	1,775.00	71.76
1910	UNALLOCATED INSURANCE	2,200.00	0.00	2,200.00	353.24	1,775.00	71.76
A 1920.400-0000	School Association Dues	6,200.00	0.00	6,200.00	4,671.00	0.00	1,529.00
1920	SCHOOL ASSOCIATION DUES	6,200.00	0.00	6,200.00	4,671.00	0.00	1,529.00
A 1981.490-0000	BOCES Administrative Costs	18,000.00	0.00	18,000.00	5,287.50	0.00	12,712.50
1981	BOCES ADMINISTRATIVE COSTS	18,000.00	0.00	18,000.00	5,287.50	0.00	12,712.50
A 1983.490-0000	BOCES Capital Expenses	2,600.00	0.00	2,600.00	752.70	0.00	1,847.30
1983	BOCES CAPITAL EXPENSE	2,600.00	0.00	2,600.00	752.70	0.00	1,847.30

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
19		**	29,000.00	0.00	29,000.00	11,064.44	1,775.00	16,160.56
1		***	718,641.00	11,242.35	729,883.35	290,300.95	73,725.88	365,856.52
A 2020.150-0000	Supervision Instructional		25,000.00	0.00	25,000.00	10,576.83	0.00	14,423.17
2020	SUPERVISION - REGULAR SCHOOL	*	25,000.00	0.00	25,000.00	10,576.83	0.00	14,423.17
A 2070.150-0000	Instructional Salaries		5,000.00	13,000.00	18,000.00	8,676.00	0.00	9,324.00
A 2070.490-0000	Inservices - BOCES Services		23,966.00	-1,500.00	22,466.00	6,445.90	0.00	16,020.10
2070	INSERVICE TRAINING - INSTRUCTION	*	28,966.00	11,500.00	40,466.00	15,121.90	0.00	25,344.10
20		**	53,966.00	11,500.00	65,466.00	25,698.73	0.00	39,767.27
A 2110.120-0000	Teaching K-6 Salaries		443,259.00	0.00	443,259.00	104,902.40	0.00	338,356.60
A 2110.130-0000	Teaching 7-12 Salaries		490,519.00	0.00	490,519.00	118,068.03	0.00	372,450.97
A 2110.140-0000	Substitute Teachers		18,000.00	0.00	18,000.00	4,457.50	0.00	13,542.50
A 2110.160-0000	Support Staff Salaries		23,627.00	0.00	23,627.00	5,670.48	0.00	17,956.52
A 2110.170-0000	Payment in Lieu of Health Insurance		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2110.200-0000	Teaching Equipment		4,000.00	0.00	4,000.00	2,158.95	0.00	1,841.05
A 2110.400-0000	Teaching Contractual		17,600.00	0.00	17,600.00	3,263.31	0.00	14,336.69
A 2110.410-0000	Field Trips		20,000.00	0.00	20,000.00	2,053.68	0.00	17,946.32
A 2110.411-0000	Conference Attendance		7,000.00	0.00	7,000.00	2,342.59	0.00	4,657.41
A 2110.412-0000	Mileage Reimbursement		2,500.00	0.00	2,500.00	419.87	0.00	2,080.13
A 2110.450-0000	Teaching Materials & Supplies		8,200.00	803.94	9,003.94	5,925.64	360.56	2,717.74
A 2110.451-0000	Elementary - Grade 1		1,037.00	0.00	1,037.00	620.72	143.47	272.81
A 2110.451-1000	Summer School		100.00	0.00	100.00	57.68	0.00	42.32
A 2110.451-2000	Art Program		2,290.00	1,963.41	4,253.41	2,865.11	0.00	1,388.30
A 2110.451-3000	Computer Literacy		1,000.00	0.00	1,000.00	335.21	0.00	664.79
A 2110.451-4000	Teachers Assistant		250.00	0.00	250.00	0.00	0.00	250.00
A 2110.451-5000	English		680.00	400.00	1,080.00	556.49	0.00	523.51
A 2110.451-6000	French		200.00	0.00	200.00	-815.43	0.00	1,015.43
A 2110.451-7000	Family Consumer Science		1,340.00	0.00	1,340.00	0.00	0.00	1,340.00
A 2110.451-8000	Health Education		570.00	0.00	570.00	493.27	0.00	76.73
A 2110.451-9000	Math		907.00	0.00	907.00	0.00	150.27	756.73
A 2110.452-0000	Driver Education		100.00	0.00	100.00	0.00	0.00	100.00
A 2110.452-2000	Music		1,105.00	0.00	1,105.00	396.93	0.00	708.07
A 2110.452-3000	Phys Ed		3,505.00	0.00	3,505.00	807.72	0.00	2,697.28
A 2110.452-4000	Science		1,203.00	0.00	1,203.00	607.90	0.00	595.10

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2110.452-5000	Social Studies	30.00	102.00	132.00	131.64	0.00	0.36
A 2110.452-6000	Technology	1,700.00	0.00	1,700.00	1,398.62	51.86	249.52
A 2110.452-7000	Elementary - PreK	680.00	0.00	680.00	351.04	0.00	328.96
A 2110.453-0000	Elementary - Harkness	678.00	0.00	678.00	155.51	0.00	522.49
A 2110.454-0000	Elementary - Grade 2	1,258.00	1,253.13	2,511.13	2,222.86	0.00	288.27
A 2110.455-0000	Elementary - Grade 3/4	925.00	0.00	925.00	601.05	0.00	323.95
A 2110.456-0000	Elementary - Grade 5/6	510.00	41.00	551.00	550.96	0.00	0.04
A 2110.458-0000	Elementary - Grade K	951.00	0.00	951.00	478.88	0.00	472.12
A 2110.459-1000	Ace Committee	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2110.459-2000	STEM	1,000.00	0.00	1,000.00	852.04	138.03	9.93
A 2110.480-0000	Teaching Textbooks	3,000.00	4,800.92	7,800.92	5,332.96	0.00	2,467.96
A 2110.490-0000	Teaching BOCES	11,000.00	-585.94	10,414.06	5,610.10	0.00	4,803.96
2110	TEACHING - REGULAR SCHOOL	1,074,224.00	8,778.46	1,083,002.46	272,873.71	844.19	808,284.56
21		1,074,224.00	8,778.46	1,083,002.46	272,873.71	844.19	809,284.56
A 2250.150-0000	Instructional Salaries	90,715.00	0.00	90,715.00	4,415.38	0.00	86,299.62
A 2250.400-0000	Students w/Disab Contractual	3,400.00	0.00	3,400.00	3,640.25	0.00	-240.25
A 2250.450-0000	Special Ed Materials & Supplies	500.00	0.00	500.00	2,538.91	99.74	-2,138.65
A 2250.451-0000	Speech Materials & Supplies	720.00	0.00	720.00	409.00	0.00	311.00
A 2250.470-0000	Special Tuition	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 2250.490-0000	BOCES Services	65,000.00	0.00	65,000.00	0.00	0.00	65,000.00
2250	PROGRAM FOR STUDENTS W/ DISABILITIES SCHOOL AGE - SCHOOL YEAR	162,835.00	0.00	162,835.00	11,003.54	99.74	151,731.72
A 2280.490-0000	BOCES Services	29,914.00	0.00	29,914.00	5,910.30	0.00	24,003.70
2280	OCCUPATIONAL EDUCATION (GRADES 9 -12)	29,914.00	0.00	29,914.00	5,910.30	0.00	24,003.70
22		192,749.00	0.00	192,749.00	16,913.84	99.74	175,735.42
A 2330.150-0000	Adult Education Salary	11,280.00	0.00	11,280.00	984.00	0.00	10,296.00
A 2330.151-0000	Special Schools Salary	18,040.00	0.00	18,040.00	3,353.00	0.00	14,687.00
A 2330.400-0000	Special Schools Contractual	3,000.00	0.00	3,000.00	100.00	0.00	2,900.00
A 2330.450-0000	Special Schools Materials & Supplies	1,000.00	236.42	1,236.42	69.42	97.09	1,069.91
2330	TEACHING - SPECIAL SCHOOLS	33,320.00	236.42	33,556.42	4,506.42	97.09	28,952.91
23		33,320.00	236.42	33,556.42	4,506.42	97.09	28,952.91
A 2610.150-0000	Library Salaries	54,252.00	0.00	54,252.00	13,003.92	0.00	41,248.08

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2610.450-0000	Library Materials & Supplies	900.00	0.00	900.00	156.62	0.00	743.38
A 2610.460-0000	Library Collections	7,485.00	0.00	7,485.00	5,931.64	0.00	1,553.36
2610	SCHOOL LIBRARY & AUDIOVISUAL	62,637.00	0.00	62,637.00	19,092.18	0.00	43,544.82
A 2630.220-0000	Computer Hardware	21,000.00	-6,127.09	14,872.91	13,518.93	0.00	1,353.98
A 2630.450-0000	Computer Materials & Supplies	1,000.00	0.00	1,000.00	224.90	0.00	775.10
A 2630.460-0000	Computer Software	6,500.00	0.00	6,500.00	2,464.50	1,322.95	2,712.55
A 2630.490-0000	Computer BOCES	69,000.00	0.00	69,000.00	28,451.30	0.00	43,548.70
2630	COMPUTER ASSISTED INSTRUCTION	97,500.00	-6,127.09	91,372.91	41,659.63	1,322.95	48,390.33
26		160,137.00	-6,127.09	154,009.91	60,751.81	1,322.95	91,935.15
A 2805.160-0000	Attendance	4,500.00	0.00	4,500.00	1,125.00	0.00	3,375.00
2805	ATTENDANCE - REGULAR SCHOOL	4,500.00	0.00	4,500.00	1,125.00	0.00	3,375.00
A 2810.150-0000	Guidance Instructional Salaries	57,191.00	0.00	57,191.00	17,588.84	0.00	39,602.16
A 2810.450-0000	Guidance Materials & Supplies	609.00	100.00	709.00	643.46	0.00	65.54
A 2810.451-0000	Guidance Testing and Materials	1,124.00	249.50	1,373.50	208.50	189.00	976.00
2810	GUIDANCE - REGULAR SCHOOL	58,924.00	349.50	59,273.50	18,440.80	189.00	40,643.70
A 2815.160-0000	Support Staff Salaries	25,512.00	0.00	25,512.00	7,901.32	0.00	17,610.68
A 2815.400-0000	Health Contractual	6,500.00	0.00	6,500.00	435.00	0.00	6,065.00
A 2815.450-0000	Health Materials & Supplies	3,300.00	-278.00	3,022.00	2,102.10	0.00	919.90
2815	HEALTH SERVICES - REGULAR SCHOOL	35,312.00	-278.00	35,034.00	10,438.42	0.00	24,595.58
A 2820.400-0000	Psychologist Contractual	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
A 2820.450-0000	Psychologist Materials & Supplies	1,500.00	0.00	1,500.00	159.99	0.00	1,340.01
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	41,500.00	0.00	41,500.00	159.99	0.00	41,340.01
A 2825.400-0000	Contractual	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
A 2850.150-0000	Co-curricular Salaries	20,771.00	0.00	20,771.00	1,531.00	0.00	19,240.00
A 2850.450-0000	Co-curricular Materials & Supplies	1,000.00	0.00	1,000.00	225.00	0.00	775.00
2850	CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL	21,771.00	0.00	21,771.00	1,756.00	0.00	20,015.00
A 2855.150-0000	Interscholastic Salaries	25,000.00	0.00	25,000.00	4,058.50	0.00	20,941.50
A 2855.200-0000	Interscholastic Equipment	2,500.00	0.00	2,500.00	1,875.50	0.00	624.50
A 2855.400-0000	Interscholastic Contractual	5,500.00	0.00	5,500.00	4,433.75	0.00	1,066.25
A 2855.450-0000	Interscholastic Materials & Supplies	3,500.00	0.00	3,500.00	999.00	0.00	2,501.00

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2855.490-0000	BOCES Interscholastic	500.00	0.00	500.00	114.30	0.00	385.70
2855	INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL	37,000.00	0.00	37,000.00	11,481.05	0.00	25,518.95
28		205,007.00	71.50	205,078.50	43,401.26	189.00	161,488.24
2		1,719,403.00	14,459.29	1,733,862.29	424,145.77	2,552.97	1,307,163.55
A 5510.160-0000	Transportation Salaries	74,282.00	0.00	74,282.00	23,843.07	0.00	50,438.93
A 5510.400-0000	Transportation Contractual	12,000.00	0.00	12,000.00	5,961.85	0.00	6,038.15
A 5510.450-0000	Transportation Materials & Supplies Misc	250.00	0.00	250.00	119.00	0.00	131.00
A 5510.451-0000	Diesel/Gasoline	18,000.00	0.00	18,000.00	1,105.00	0.00	16,895.00
A 5510.452-0000	Tires	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
A 5510.453-0000	Parts	7,000.00	0.00	7,000.00	3,184.35	0.00	3,815.65
A 5510.454-0000	Labor	13,000.00	0.00	13,000.00	2,906.43	0.00	10,093.57
A 5510.455-0000	Oil	500.00	0.00	500.00	0.00	0.00	500.00
A 5510.490-0000	BOCES Contractual	1,300.00	0.00	1,300.00	325.80	0.00	974.20
5510	DISTRICT TRANSPORTATION SERVICES	128,832.00	0.00	128,832.00	37,445.50	0.00	91,386.50
55		128,832.00	0.00	128,832.00	37,445.50	0.00	91,386.50
5		128,832.00	0.00	128,832.00	37,445.50	0.00	91,386.50
A 9010.800-0000	NYS Retirement	55,000.00	0.00	55,000.00	42,238.00	0.00	12,762.00
9010	STATE RETIREMENT	55,000.00	0.00	55,000.00	42,238.00	0.00	12,762.00
A 9020.800-0000	Teacher Retirement	135,000.00	0.00	135,000.00	12,218.16	0.00	122,781.84
9020	TEACHERS' RETIREMENT	135,000.00	0.00	135,000.00	12,218.16	0.00	122,781.84
A 9030.800-0000	Social Security	130,751.00	0.00	130,751.00	35,877.80	0.00	94,873.20
9030	SOCIAL SECURITY	130,751.00	0.00	130,751.00	35,877.80	0.00	94,873.20
A 9040.800-0000	Worker Compensation	14,000.00	0.00	14,000.00	6,115.50	0.00	7,884.50
9040	WORKERS' COMPENSATION	14,000.00	0.00	14,000.00	6,115.50	0.00	7,884.50
A 9050.800-0000	Unemployment	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
9050	UNEMPLOYMENT INSURANCE	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
A 9055.800-0000	Disability Plan	4,000.00	0.00	4,000.00	1,981.35	0.00	2,018.65
9055	DISABILITY INSURANCE	4,000.00	0.00	4,000.00	1,981.35	0.00	2,018.65
A 9060.800-0000	Hospitalization	965,437.00	0.00	965,437.00	421,859.03	0.00	543,577.97
9060	HOSPITAL, MEDICAL & DENTAL INSURANCE	965,437.00	0.00	965,437.00	421,859.03	0.00	543,577.97
90		1,324,188.00	0.00	1,324,188.00	520,289.34	0.00	803,898.16
A 9901.930-0000	Transfer to School Food Svc Fund	99,178.00	0.00	99,178.00	25,000.00	0.00	74,178.00

LONG LAKE CSD



Appropriation Status Detail Report By Function From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9901	TRANSFERS TO FUNDS	*	0.00	99,178.00	25,000.00	0.00	74,178.00
A 9950,900-0000	Transfer to Capital Fund	0.00	0.00	0.00	110,517.84	0.00	-110,517.84
9950	TRANSFER TO CAPITAL FUNDS	*	0.00	0.00	110,517.84	0.00	-110,517.84
99		**	0.00	99,178.00	135,517.84	0.00	-36,339.84
9		***	0.00	1,423,366.00	655,807.68	0.00	767,558.32
Fund A Totals:		3,990,242.00	25,701.64	4,015,943.64	1,407,699.90	76,278.85	2,531,964.89
Grand Totals:		3,990,242.00	25,701.64	4,015,943.64	1,407,699.90	76,278.85	2,531,964.89

LONG LAKE CSD



Budget Transfer Schedule Report For A - 5: Budget Transfer

Ref Number	Date	Budget Transfer Description	Detail Description	Approval Status	Transfer Out	Transfer In
Account	Account	Description				
Z1	11/03/2017	TRANSFER TO COVER OLAS THROUGH BOCES - NOT BUDGETED FOR		Not Required		
A 1430.490-0000		Personnel - BOCES Services				1,500.00
A 2070.490-0000		Inservics - BOCES Services			1,500.00	
Z2	11/03/2017	TRANSFER FROM COMPUTER HARDWARE TO BOCES TO COVER COMPUTER SERVER (BUDGETED FOR UNDER COMPUTER HDWR)		Not Required		
A 1680.490-0000		Central DP - BOCES Services				8,047.00
A 2630.220-0000		Computer Hardware			8,047.00	
Z3	11/27/2017	TRANSFER FROM BOCES ARTS IN ED TO COVER NON-BOCES ARTS IN ED PURCHASE		Not Required		
A 2110.450-0000		Teaching Materials & Supplies	KATHERINE HARTLEY			480.00
A 2110.450-0000		Teaching Materials & Supplies	AMAZON ORDER			105.94
A 2110.490-0000		Teaching BOCES			585.94	
Z4	11/30/2017	TRANSFER TO COVER SHORTAGE		Not Required		
A 1240.450-0000		Central Admin Materials & Supplies			6.38	
A 1325.450-0000		Finance District Treasurer Supplies				6.38

LONG LAKE CSD



Budget Transfer Schedule Report For A - 5: Budget Transfer

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			

Number of Budget Transfers: 4

Grand Totals: 10,139.32 10,139.32
Net Amount: 0.00

Account Distribution Totals

Account	Description	Debits	Credits
A 1240.450-0000	Central Admin Materials & Supplies	6.38	0.00
A 1325.450-0000	Finance District Treasurer Supplies	0.00	6.38
A 1430.490-0000	Personnel - BOCES Services	0.00	1,500.00
A 1680.490-0000	Central DP - BOCES Services	0.00	8,047.00
A 2070.490-0000	Inservices - BOCES Services	1,500.00	0.00
A 2110.450-0000	Teaching Materials & Supplies	0.00	585.94
A 2110.490-0000	Teaching BOCES	585.94	0.00
A 2630.220-0000	Computer Hardware	8,047.00	0.00

Fund A Totals: 10,139.32 10,139.32

Grand Totals: 10,139.32 10,139.32

LONG LAKE CSD



Check Warrant Report For TA - 5: Cash Disbursement - Trust & Agency For Dates 11/1/2017 - 11/30/2017

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
323	11/09/2017	3407	NYS INCOME TAX	Trust & Agency Payment		2,875.33
324	11/09/2017	3411	VOYA INSTITUTIONAL TRUST COMPANY	Trust & Agency Payment		1,525.00
325	11/09/2017	4340	LLCS GENERAL FUND	Trust & Agency Payment		43,939.48
326	11/09/2017	4375	EFTPS Enrollment Processing	Trust & Agency Payment		17,035.30
327	11/22/2017	3407	NYS INCOME TAX	Trust & Agency Payment		2,842.93
328	11/22/2017	3411	VOYA INSTITUTIONAL TRUST COMPANY	Trust & Agency Payment		1,525.00
329	11/22/2017	3413	NYS EMPLOYEES RETIREMENT SYSTEM	Trust & Agency Payment		276.08
330	11/22/2017	4340	LLCS GENERAL FUND	Trust & Agency Payment		44,596.86
331	11/22/2017	4375	EFTPS Enrollment Processing	Trust & Agency Payment		16,914.35
2875	11/09/2017	3406	C.S.E.A., INC.	Trust & Agency Payment - DUES-CSEA		169.68
2876	11/09/2017	3454	LLCS FACULTY ASSOCIATION	Trust & Agency Payment - DUES-TEACHER		1,185.45
2877	11/09/2017	3573	NYS CHILD SUPPORT PROCESSING CENTER	Trust & Agency Payment - CRTORD		216.92
2878	11/09/2017	3591	NEW YORK STATE DEFERRED COMP PLAN	Trust & Agency Payment - T-NYSDEF		185.00
2879	11/27/2017	3406	C.S.E.A., INC.	Trust & Agency Payment - DUES-CSEA		169.68
2880	11/27/2017	3408	C.S.E.A. EMPLOYEE BENEFIT FUND	Trust & Agency Payment - F-EBF		2,064.35
2881	11/27/2017	3414	NYS TEACHERS RETIREMENT SYSTEM	Trust & Agency Payment - TRS LOANS		137.00
	11/27/2017	3454	LLCS FACULTY ASSOCIATION	Trust & Agency Payment - DUES-TEACHER		1,185.45
2883	11/27/2017	3573	NYS CHILD SUPPORT PROCESSING CENTER	Trust & Agency Payment - CRTORD		216.92
2884	11/27/2017	3591	NEW YORK STATE DEFERRED COMP PLAN	Trust & Agency Payment - T-NYSDEF		185.00

Number of Transactions: 19

Warrant Total: 137,245.78

Vendor Portion: 137,245.78

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 19 in number, in the total amount of \$137,245.78. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

11/27/17
Date

Noelle J. Shof
Superintendent

87 11/28/17

LONG LAKE CSD

Check Warrant Report For C - 5: Cash Disbursement-November For Dates 11/1/2017 - 11/30/2017



Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
2064	11/09/2017	2861	HUFF ICE CREAM	ICE CREAM	180151	203.52
2065	11/09/2017	3652	U.S. FOODSERVICE, INC.	CAFETERIA FOOD	180146	639.65
2066	11/09/2017	4358	SHAHEEN'S MARKET	CAFETERIA FOOD	180145	24.75
2067	11/09/2017	2551	LELAND PAPER CO.	CAFETERIA SUPPLIES	180118	102.63
2068	11/09/2017	4204	BIMBO FOODS BAKERIES	CAFETERIA FOOD	180107	187.72
2069	11/09/2017	4371	CAPITAL CANDY CO. INC.	CAFETERIA FOOD	180108	503.76
2070	11/09/2017	2496	SYSCO FOOD SERVICES	CAFETERIA FOOD	180134	1,144.95
2071	11/21/2017	4371	CAPITAL CANDY CO. INC.	CAFETERIA FOOD	180108	427.49

Number of Transactions: 8

Warrant Total: 3,234.47

Vendor Portion: 3,234.47

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 8 in number, in the total amount of \$ 3,234.47. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

11/30/17 Noelle J. Short
Date Superintendent

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$ 3,234.47. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/1/17 Shirone J. Flanagan
Date Claims Auditor

LONG LAKE CSD



Check Warrant Report For A - 9: Cash Disbursement- November For Dates 11/1/2017 - 11/30/2017

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
14432	11/01/2017	3259	FIRST UNUM LIFE INSURANCE CO.	DISABILITY NOVEMBER		249.72
14433	11/01/2017	2469	NYSCOSS	DUES SHORT 17-18		1,375.00
14434	11/01/2017	3779	MARLIN LEASING CORP	COPIER LEASES		320.84
14435	11/01/2017	1583	UNITED PARCEL SERVICE	RETURN OF TESTING MATERIALS		33.07
14436	11/01/2017	3349	MOUNTAIN AND VALLEY ATHLETIC CONF.	17-18 DUES		300.00
14437	11/01/2017	1583	UNITED PARCEL SERVICE	RETURN OF WRONG ITEM		30.69
14438	11/09/2017	3801	NYS TAX DEPARTMENT	IFTA LICENSE 2018		8.00
14439	11/09/2017	4596	CHRISTOPHER SASS	NORTHEAST MEALS- RECEIPTS REQUIRED		300.00
14440	11/09/2017	2809	TIME FOR KIDS	TIME FOR KIDS	180070	59.40
14441	11/09/2017	1147	FOLLETT LIBRARY BOOK CO.	LIBRARY BOOKS	180148	982.51
14442	11/09/2017	3631	DUANE FINCH	CONFERENCE REIMB/ STEM REIMB.		40.24
14443	11/09/2017	3064	TRI-LAKES 3HREE PRESS CORP.	ELECTRATHON FOR SALE AD		15.60
14444	11/09/2017	1143	DEMCO	LIBRARY SUPPLIES	180147	156.62
14445	11/09/2017	2690	LRP PUBLICATIONS	BOARD & ADMIN NEWSLETTER		314.50
14446	11/09/2017	4428	TWODOT CONSULTING INC.	OCTOBER PUBLIC INFO SERVICES		1,575.00
14447	11/09/2017	3639	INDIAN LAKE CENTRAL SCHOOL	SOCCER SPLIT		1,868.75
14448	11/09/2017	3217	FRONTIER	TELEPHONE		389.52
14449	11/09/2017	4014	TBS	THERMOSTATS	180152	314.25
14450	11/09/2017	4525	SLIC NETWORK SOLUTIONS	CABLE TV NOVEMBER		122.65
14451	11/09/2017	1288	XEROX CORPORATION	COPIER CHARGES NOVEMBER		23.87
14452	11/09/2017	2279	**CONTINUED** F-E-H BOCES TREASURER	Voided During Printing		0.00
14453	11/09/2017	2279	F-E-H BOCES TREASURER	NOVEMBER CONTRACT BILLING		31,696.98
14454	11/09/2017	4039	DENTON PUBLICATIONS, INC.	ELECTRATHON FOR SALE AD		20.00
14455	11/09/2017	4349	WHITESBORO SPRING	PLOW DEFLECTOR	180156	283.00
14456	11/09/2017	4545	CAITLIN KEEFE	MILEAGE 10/27/17		72.12
14457	11/09/2017	4523	IXL LEARNING	MATH SUBSCRIPTION THROUGH 11/1/18	180161	299.00
14458	11/09/2017	4543	KYLIE MARTIN	ASP ASSISTANT 10/24/17		20.00
14459	11/09/2017	3148	DECKER EQUIPMENT	SIGNS	180154	199.58
14460	11/09/2017	2609	B.J. QUEEN	COMP LAB A/C WORK		295.50
14461	11/09/2017	1896	WILLIAMSON LAW BOOK COMPANY	TREASURER RECEIPT BOOKS	180136	150.94
14462	11/09/2017	1523	HELMER'S FUEL & TRUCKING	PROPANE		19.80
14463	11/09/2017	2004	FORTUNE'S TRUE VALUE HARDWARE STORE			205.82

LONG LAKE CSD



Check Warrant Report For A - 9: Cash Disbursement- November For Dates 11/1/2017 - 11/30/2017

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
14464	11/09/2017	4166	CVW LONG LAKE PUBLIC LIBRARY	LIBRARY TAXES COLLECTED TO DATE		79,373.10
14465	11/09/2017	3952	NICOLE CURTIN	CONFERENCE MEAL REIMB.		36.71
14466	11/21/2017	3238	EXXONMOBIL	GAS FOR VAN-D. FINCH CONFERENCE		22.37
14467	11/21/2017	2752	LAWSON OFFICE PRODUCTS	COPIER USAGE		384.56
14468	11/21/2017	4199	NYS EMPLOYEES' HEALTH INSURANCE	DECEMBER HEALTH INSURANCE		75,700.77
14469	11/21/2017	4597	TIMOTHY LEMERE	MILEAGE & MEAL REIMB FOR CONF.		445.60
14470	11/21/2017	2833	UTICA NATIONAL INSURANCE GROUP	BUS #29 INSURANCE		494.00
14471	11/21/2017	4582	SCHOOL FIX	BASKETBALL CARTS	180166	677.70
14472	11/21/2017	2385	ADIRONDACK CHAPTER NYSASBO	2017-18 DUES SNIDE		30.00
14473	11/21/2017	4407	LILLIAN DECHENE	ASP ASSISTANT		20.00
14474	11/21/2017	4543	KYLIE MARTIN	ASP ASSISTANT		20.00
14475	11/21/2017	2551	LELAND PAPER CO.	CUSTODIAL SUPPLIES	180002	375.26
14476	11/21/2017	3771	NYSRA CONFERENCE REGISTRATION	CONFERENCE - PNE, LEBLANC, NOONAN	180153	420.00
14477	11/21/2017	3413	NYS EMPLOYEES RETIREMENT SYSTEM	ERS 4/1/17 - 3/31/18		54,238.00
14478	11/21/2017	2988	GIRVIN & FERLAZZO, P.C.	OCTOBER LEGAL RETAINER		600.00
14479	11/21/2017	2695	CDW	PROJECTOR-NEVINS	180160	1,490.00
14480	11/21/2017	1447	WOODWIND AND THE BRASSWIND	MUSIC SUPPLIES	180157	62.14
14481	11/21/2017	2819	MCCLARY MEDIA INC.	HELP WANTED/FOR SALE/LEGAL ADS		64.88
14482	11/21/2017	3949	ENVIRONMENTAL COMPLIANCE MGMT CORP.	ASBESTOS TRAINING-CLARK		180.00
14483	11/21/2017	3791	NYS SCIENCE OLYMPIAD INC.	SCIENCE OLYMPIAD REGISTRATION		225.00
14484	11/21/2017	4595	GO GUARDIAN	LICENSE 10/23/17-10/23/18	180159	958.50
14485	11/21/2017	4141	NOELLE SHORT	MILEAGE & SUPPLY REIMB.		71.70
14486	11/21/2017	3805	MARY PHILLIPS-LEBLANC	MEAL REIMB. 11/13/17		39.60
14487	11/21/2017	3215	JEFFORDS STEEL & ENGINEERING	FLOOR GRATES	180149	946.08
14488	11/28/2017	3825	AMAZON		180163	340.90
14489	11/28/2017	3779	MARLIN LEASING CORP	COPIER LEASE		320.84
14490	11/28/2017	4598	KATHERINE M. HARTLEY	ARTS IN ED CONSULTATION		480.00
14491	11/28/2017	1305	AMERICAN EXPRESS	FINGERPRINTS, CAFE REPAIR, NURSE SUPPLIES, CANADIEN STICKERS		498.82

Number of Transactions: 60

Warrant Total: 260,259.50

Vendor Portion: 260,259.50

Certification of Warrant

Check Warrant Report For A - 9: Cash Disbursement- November For Dates 11/1/2017 - 11/30/2017

Check #	Check Date	Vendor ID	Vendor Name	Check Description	PO Number	Check Amount
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To The District Treasurer: I hereby certify that I have verified the above claims, 60 in number, in the total amount of \$210,259.50. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

11/30/17 Noelle J. Shott
Date Superintendent

Certification of Warrant

To The District Treasurer: I hereby certify that I have audited the above claims in the total amount of \$210,259.50. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/1/17 James J. Horvath
Date Claims Auditor

**LONG LAKE CENTRAL SCHOOL
CORRECTIVE ACTION PLAN TO SCHEDULE
OF AUDIT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2017 AUDIT**

Unassigned Fund Balance

The district will work to keep in compliance with the 4% limitation on unexpended fund balance.

Extraclassroom Account –Reconciliation of Cash

Due to staffing limitations, Long Lake Central School is unable to assign additional personnel to perform separate duties when it comes to extraclassroom account activity. A thorough review of extraclassroom accounting controls will be performed by the Business Manager on a monthly basis to help eliminate the internal control risk.

Prepared by Victoria Snide
November 20, 2017

Approved by Board of Education: _____

Club/Organization: LLCSD Green Team

Faculty Advisor Name: Caitlin Keefe

Student Members: Lillian Dechene, Maria Black, Karmen Howe and Catherine Clark

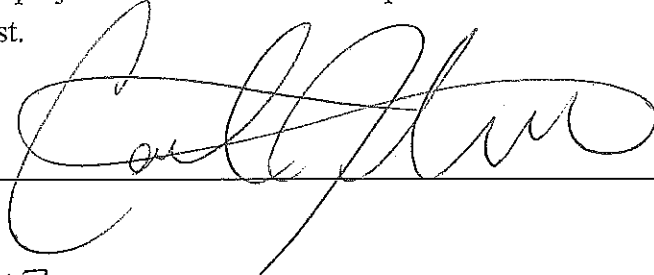
Proposal: The LLCSD Green Team will remain open to students in grades 9-12 and will hold at least one meeting per calendar month during the school year. Previous advisors have been Robert Reynolds (2012-2015) and Genny Stephens (2015-2016). The compensation for the advisor is that of \$36.00 for the one meeting and any additional meetings held will be held on a voluntary basis. Part of the proposed change would allow for the LLCSD Green Team to independently fundraise and disburse money in accordance with our mission statement.

Mission Statement: LLCSD Green Team strives to increase awareness of climate change issues within both the school and wider community. Through our participation in the Adirondack Youth Climate Summit, we will develop and carry out our Climate Action Plan which seeks to reduce our school's carbon footprint while benefiting the student body and faculty as a whole.

Fundraising: During this school year, our fundraising efforts will be used to implement our Climate Action Plan which was developed during the Adirondack Youth Climate Summit at The Wild Center on November 8th and 9th of this year. Any additional monies raised would be held and/or help in funding the Green Team's next Climate Action Plan.

Implementation: In addition to our larger Climate Action Plan project, we are also planning smaller projects and tasks in order to engage our school in the wider climate change discussion. This includes, but is not limited to, creating gifts for the faculty in conjunction with the After School Program using repurposes materials ("upcycling"), activities that will coordinate with both Earth Day celebrations and Long Lake Community Pride Day and involvement with the school's gardens. All future projects discussed with be implemented based on feasibility, logistics and student interest.

Advisor Signature:



Date:

12/08/2017

Non-Instructional/Business
Operations**SUBJECT: BUDGET PLANNING AND DEVELOPMENT**

Budget planning and development for the District is an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the District. Budget planning is a year-round process involving participation of District-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development will allow for community input and opportunities for public information and feedback.

The Superintendent has overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. Program managers will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

Principals will develop and submit budget requests for their particular schools in conjunction with the advice and suggestions of staff members and their own professional judgment. Each school's budget request will be the principal's recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the school. Program budgets and school budgets will reflect state and/or federal requirements, special sources of funding, and District objectives and priorities.

The Board will give consideration to budget requests, and will review allocations for appropriateness and for their consistency with the District's educational priorities.

All budget documents for distribution to the public will be in plain language and organized in a manner which best promotes public comprehension of the contents. Documents will be complete, and accurate, and contain sufficient detail to adequately inform the public regarding data such as estimated revenues, proposed expenditures, transfers to other funds, fund balance information, and changes in this information from the prior year's submitted budget.

In accordance with Commissioner's regulations, the budget will be presented in three components which are to be voted upon as one proposition. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in the component.

- a) A program component which will include, but need not be limited to, all program expenditures of the District, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
- b) A capital component which will include, but need not be limited to, all transportation capital, debt service, and lease expenditures; costs resulting from judgments and tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the District, including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school

(Continued)

Non-Instructional/Business
Operations**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

buildings, provided that such budget will include a rental, operations, and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the District, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repairs of school facilities; and

- c) An administrative component which will include, but need not be limited to, office and central administrative expenses, traveling expenses and all compensation, including salaries and benefits of all school administration and supervisors, business administrators, superintendents of schools and deputy, assistant, associate or other superintendents under all existing employment contracts or collective bargaining, any and all expenditures associated with the operation of the Office of the Board, the Office of the Superintendent, General Administration, the School Business Office, consulting costs not directly related to direct student services and programs, planning, and all other administrative activities.

Additionally, the Board will append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent, and any Assistant or Associate Superintendent in the ensuing school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- b) A list of all other school administrators and supervisors, if any, whose annual salary for the coming school year will be at or above that designated in law for such reporting purposes, with the title of their positions and annual salary identified;
- c) A School District Report Card, prepared pursuant to Commissioner's regulations, which includes measures of the academic performance of the District, on a school by school basis, and measures of the fiscal performance of the District (see subheading School District Report Card);
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's regulations (see subheading Property Tax Report Card); and
- e) A Tax Exemption Report prepared in accordance with law (see subheading Tax Exemption Report).

The Board will ensure that unexpended surplus funds (i.e., operating funds in excess of the current school year budget, not including funds properly retained under other sections of law) have been applied in determining the amount of the school tax levy. Surplus funds means any operating funds in excess of four percent.

(Continued)

Non-Instructional/Business
Operations**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

The proposed budget for the ensuing school year will be reviewed by the Board and publicly disseminated, in accordance with law, prior to its submission to District voters for approval.

District funds may be expended to inform the public regarding the annual budget and to present the annual budget to District voters; however, these funds will not be utilized to promote either a favorable or negative opinion of the proposed budget.

School District Report Card

Each year the District will supply data as required by the State Education Department (SED) and will receive a School District Report Card, sometimes referred to as a New York State Report Card. These provide enrollment, demographic, attendance, suspension, dropout, teacher, assessment, accountability, graduation rate, post-graduation plan, career and technical education, and fiscal data for public and charter schools, districts, and the State. The School District Report Cards consist of three parts:

- a) Accountability and Overview Report - shows District or school profile data, accountability statuses, data on accountability measures such as ELA, Math, and Science scores, and graduation rates.
- b) Comprehensive Information Report - shows non-accountability data such as annual Regents examination results and post-graduate plans of students completing high school.
- c) Fiscal Accountability Supplement - shows expenditures per pupil and some information about placement and classification of students with disabilities.

School District Report Cards are also available online at the SED website.

Property Tax Report Card

Each year, the Board will prepare a Property Tax Report Card, pursuant to Commissioner's regulations, and will make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card will include:

- a) The amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget, and the percentage increase or decrease in total spending and total school tax levy from the District budget for the preceding school year; and

(Continued)

Non-Instructional/Business
Operations**SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)**

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Revised
- b) The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
 - c) The percentage increase in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year as defined in Education Law; and
 - d) The projected amount of the adjusted unrestricted fund balance that will be retained if the proposed budget is adopted; the projected amount of the adjusted restricted fund balance; the projected amount of the assigned appropriated fund balance; the percentage of the proposed budget that the adjusted unrestricted fund balance represents; the actual adjusted unrestricted fund balance retained in the District budget for the preceding school year; and the percentage of the District budget for the preceding school year that the actual adjusted unrestricted fund balance represents; and a schedule of reserve funds setting forth the name of each reserve fund, a description of its purpose, the balance as of the close of the third quarter of the current fiscal year, and a brief statement explaining any plans for the use of each reserve fund for the ensuing fiscal year; and
 - e) The District's school tax levy limit calculation. The District will submit its school tax levy limit calculation to the Office of the State Comptroller, SED, and the Office of Taxation and Finance by March 1 annually. If a voter override of the tax levy limit is necessary, the budget vote must be approved by 60% of the District's qualified voters present and voting.

A copy of the Property Tax Report Card prepared for the Annual District Meeting will be submitted to the SED in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board, but no later than 24 days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The SED will compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and will make this compilation available electronically at least ten days prior to the statewide uniform voting day. Links to each school year's Property Tax Report Card can be found on the SED's official website.

Tax Exemption Report

A Tax Exemption Report will be annexed to any tentative or preliminary budget and will become part of the final budget. This report will be on the form as prescribed by the State Board of Real Property Services and will show the following:

- a) How much of the total assessed value of the final assessment roll(s) used in the budgetary process is exempt from taxation;

(Continued)

SUBJECT: BUDGET PLANNING AND DEVELOPMENT (Cont'd.)

- b) Every type of exemption granted as identified by statutory authority;
- c) The cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll;
- d) The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services; however, individual recipients are not to be named; and
- e) The cumulative impact of all exemptions granted.

Notice of this report will be included in any notice of the preparation of the budget required by law and will be posted on any bulletin board maintained by the District for public notices as well as on any website maintained by the District.

Education Law §§ 1608(3)-(7), 1716(3)-(7), 2022(2-a), 2023-a, 2601-a(3), and 2601-a(7)
General Municipal Law § 36
Real Property Tax Law §§ 495 and 1318(l)
8 NYCRR §§ 170.8, 170.9, and 170.11
State Education Department Handbook No. 3 on Budget

Adoption Date

Non-Instructional/Business
Operations**SUBJECT: BUDGET ADOPTION**

The Board will review the recommended budget of the Superintendent and seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy.

The District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Education Law §§ 1608, 1716, 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 2007(3)(b), 2022, 2023,
2023-a, and 2601-a
8 NYCRR §§ 100.2(bb), 170.8, and 170.9

Adoption Date

Non-Instructional/Business
Operations**SUBJECT: RESERVE FUNDS**

new { Reserve funds (essentially a legally authorized savings account designated for a specific purpose) are an important component in the District's financial planning for future projects, acquisitions, and other lawful purposes. ~~To this end, the~~ The District may establish and maintain reserve funds in accordance with New York State Laws, Commissioner's regulations, and the rules ~~and/or~~ opinions issued by the Office of the New York State Comptroller, ~~as applicable~~. The District will comply with the reporting requirements of Article 3 of the General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

new { Any and all District reserve funds will be properly established and maintained to promote the goals of creating an open, transparent, and accountable use of public funds. The District will authorize all payments or transfers into a reserve fund by express resolution. The District may engage independent experts and professionals, including, but not limited to, auditors, accountants, and other financial and legal counsel, ~~as necessary~~, to monitor all reserve fund activity and prepare any and all reports that the Board may require.

Periodic Review and Annual Report

The Board will periodically review all reserve funds. The District will also prepare and submit an annual report of all reserve funds to the Board. The annual report will include the following information for each reserve fund:

- a) The type and description of the reserve fund;
- b) The date the reserve fund was established and the amount of each sum paid into the fund;
- c) The interest earned by the reserve fund;
- d) Capital gains or losses resulting from the sale of investments of the reserve fund;
- e) The total amount and date of each withdrawal from the reserve fund;
- f) The total assets of the reserve fund showing cash balance and a schedule of investments; and
- g) An analysis of the projected needs for the reserve fund in the upcoming fiscal year and a recommendation regarding funding those projected needs.

The Board will utilize the information in the annual report to make necessary decisions to adequately maintain and manage the District's reserve fund balances while mindful of its role and responsibility as a fiduciary of public funds.

Education Law § 3653

Adoption Date

Non-Instructional/Business
Operations**SUBJECT: FINANCIAL ACCOUNTABILITY**

The District has internal controls in place to ensure that:

- a) The goals and objectives of the District are accomplished;
- b) Laws, regulations, policies, and good business practices are complied with;
- c) Audit recommendations are considered and implemented;
- d) Operations are efficient and effective;
- e) Assets are safeguarded; and
- f) Accurate, timely, and reliable data are maintained.

The District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
 - 1. Treasurer's cash reports,
 - 2. Budget status reports,
 - 3. Revenue status reports,
 - 4. Monthly extra-classroom activity fund reports, and
 - 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

Non-Instructional/Business
Operations**SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)**

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up-to-date.
- i) All computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site or in a secure fireproof location.
- j) The District periodically verifies that its controls are working efficiently.
- k) The District requires all staff to take leave time during which time another staff member performs the duties of the staff on leave. Staff may also schedule transactions and other responsibilities to occur electronically before taking a leave.

Audit Response

new Periodically, the District receives audit reports from the External (Independent) Auditor and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the Audit Committee and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. The District will also timely post a copy of the annual external audit report or the Comptroller's final audit report on its website for a period of five years. Notice of the availability of independent and Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten public places within the District. ~~Additionally, final audit reports from the Office of the New York State Comptroller should be posted on the District website, if one is available, for a period of five years.~~

Education Law § 2116-a(3-b)
General Municipal Law § 33(2)(e) and 35(1),(2)
8 NYCRR § 170.12

Adoption Date

Non-Instructional/Business
Operations**SUBJECT: AUDIT COMMITTEE**

An Audit Committee has been established by Board resolution. The Audit Committee may consist of:

- a) The Board as a whole;
- b) A subcommittee of the Board; or
- c) An Advisory Committee that may include, or be composed entirely of persons other than Board members if, in the opinion of the Board, membership is advisable to provide accounting and auditing expertise.

Persons other than Board members who serve on the advisory committee will be independent and will not be:

- 1. Employed by the District;
- 2. An individual who within the last two years provided, or currently provides, services or goods to the District;
- 3. The owner of or have a direct and material interest in a company providing goods or services to the District; or
- 4. A close or immediate family member of an employee, officer, or contractor providing services to the District.

The Audit Committee will consist of at least three members who should collectively possess knowledge in accounting, auditing, financial reporting, and District finances. They will serve without compensation, but will be reimbursed for any actual and necessary expenditure incurred in relation to attendance at meetings. Employees of the District are prohibited from serving on the Audit Committee. Members of the Audit Committee will be deemed District Officers, but will not be required to be residents of the District.

The role of the Audit Committee will be advisory unless the Audit Committee consists of at least a quorum of Board members, and any recommendations it provides to the Board will not substitute for any required review and acceptance by the Board.

The Audit Committee will develop and submit to the Board for approval a formal, written charter which includes, but is not limited to, provisions regarding the committee's purpose, mission, duties, responsibilities, and membership requirements.

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Non-Instructional/Business
Operations**SUBJECT: AUDIT COMMITTEE (Cont'd.)**

The Audit Committee will hold regularly scheduled meetings and report to the Board on the activities of the Committee on an as needed basis, but not less than annually. The report will address or include at a minimum:

- a) The activities of the Audit Committee;
- b) A summary of the minutes of the meeting;
- c) Significant findings brought to the attention of the Audit Committee;
- d) Any indications of suspected fraud, waste, or abuse;
- e) Significant internal control findings; and
- f) Activities of the internal audit function.

The responsibilities of the Audit Committee include the following:

- a) Providing recommendations regarding the appointment of the External (Independent) Auditor for the District;
- b) Meeting with the External (Independent) Auditor prior to commencement of the audit;
- c) Reviewing and discussing with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable;
- d) Receiving and reviewing the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assist the Board in interpreting such documents;
- e) Making a recommendation to the Board on accepting the annual audit report; and
- f) Discussing and analyzing every corrective action plan developed by the District in response to any audit and assist the Board in its implementation.

Corrective Action Plan

Within 90 days of receipt of the report or management letter, the Superintendent will prepare a corrective action plan approved by the Board in response to any findings contained in:

(Continued)

Non-Instructional/Business
Operations**SUBJECT: AUDIT COMMITTEE (Cont'd.)**

- a) The annual external audit report or management letter;
- b) A final audit report issued by the District's internal auditor;
- c) A final report issued by the State Comptroller;
- d) A final audit report issued by the State Education Department (SED); or
- e) A final audit report issued by the United States or an office, agency, or department thereof.

new The Audit Committee will review and approve the corrective action plans developed by the Superintendent and Business Official. The corrective action plan must be filed with the SED, and if appropriate, must include the expected date(s) of implementation. The District will also timely post a copy of this plan on its website. To the extent practicable, implementation of the corrective action plan should begin no later than the end of the next fiscal year.

Additional responsibilities of the Audit Committee include: assisting in the oversight of the Internal Audit Function including, but not limited to, providing recommendations regarding the appointment of the Internal Auditor; reviewing significant findings and recommendations of the Internal Auditor; monitoring the District's implementation of these recommendations; and participating in the evaluation of the performance of the Internal Audit Function.

The Audit Committee may conduct an Executive Session pertaining to the following matters:

- a) To meet with the External (Independent) Auditor prior to commencement of the audit;
- b) To review and discuss with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable; and
- c) To receive and review the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assist the Board in interpreting such documents.

Any Board member who is not a member of the Audit Committee may be allowed to attend an Audit Committee Meeting, including an executive session of the Audit Committee, if authorized by a Board resolution. However, if the Board member's attendance results in a meeting of a quorum of the full Board, any action taken by formal vote may constitute official Board action.

(Continued)

2017

5572

4 of 4

Non-Instructional/Business
Operations

SUBJECT: AUDIT COMMITTEE (Cont'd.)

Education Law §§ 2116-a, 2116-c, and 3811-3813
Public Officers Law §§ 105(b), 105(c), and 105(d)
8 NYCRR § 170.12(d)

NOTE: Refer also to policies #1330 -- Appointments and Designations by the Board
#1335 -- Appointment and Duties of the Claims Auditor
#2210 -- Committees of the Board

Adoption Date

SUBJECT: SMOKING/TOBACCO USE**School Grounds**

Tobacco use will not be permitted and no person will use tobacco on school grounds or within 100 feet of the entrances, exits, or outdoor areas of any public or private elementary or secondary schools. However, this does not apply to smoking in a residence, or within the real property boundary lines of residential real property. For purposes of this policy, "school grounds" means any building, structure, and surrounding outdoor grounds, including entrances or exits, contained within the District's preschool, nursery school, elementary or secondary school's legally defined property boundaries as registered in the County Clerk's Office; as well as all District vehicles, including vehicles used to transport children or school personnel.

Similarly, "Tobacco" is defined to include any lighted or unlighted cigarette, cigar, cigarillo, pipe, bidi, clove cigarette, spit/spitless tobacco and any other smoking or tobacco product, (smokeless, dip, chew, snus and/or snuff) in any form.

The District also prohibits use of electronic cigarettes or e-cigarettes, and any refill, cartridges and any other component of an electronic cigarette or e-cigarette (collectively known as e-cigarette) on school grounds or in District vehicles.

~~It is the policy of the District that the use of e-cigarettes, vaporizers, and~~ The use of vaporizers or any other products containing nicotine, except for current FDA-approved smoking cessation products, are also prohibited.

Off-School Grounds

Tobacco use and e-cigarette use is prohibited by students at any school sponsored event or activity off school grounds.

Posting/Notification of Policy

In compliance with the New York State Clean Indoor Air Act, the District will prominently post its Smoking/Tobacco Use policy and signs prohibiting all forms of tobacco products in District buildings and other appropriate locations; and will supply a copy upon request to any current or prospective employee. The District will also designate a school official to tell individuals who smoke in a non-smoking area that they are in violation of the New York State Public Health Law, Education Law, the federal Pro-Children Act of 1994, and District policy.

The District will also ensure that this policy is communicated to staff, students, parents/guardians, volunteers, and visitors as deemed appropriate in order to orient all persons to the District's "No Smoking" Policy and environment.

Prohibition of Tobacco Promotional Items/Tobacco Advertising

Tobacco promotional items (e.g., brand names, logos, and other identifiers) are prohibited:

(Continued)

Non-Instructional/Business
Operations

SUBJECT: SMOKING/TOBACCO USE (Cont'd.)

- a) On school grounds;
- b) In school vehicles;
- c) At school sponsored events, including those that take place off school premises and in another state;
- d) In school publications;
- e) On clothing, shoes, accessories, gear, and school supplies in accordance with the District *Code of Conduct* and applicable collective bargaining agreements.

This prohibition of tobacco promotional items will be enforced in accordance with the District *Code of Conduct* and applicable collective bargaining agreements.

In addition, tobacco advertising is also prohibited in all school sponsored publications and at all school sponsored events. The District will request, whenever possible, tobacco free editions of periodical publications for school libraries and classroom use.

Safe and Drug-Free Schools and Communities Act, 20 USC § 7101 et seq.

Pro-Children Act of 2001, 20 USC §§ 7181-7184, as amended by the Every Student Succeeds Act (ESSA) of 2015

Education Law §§ 409, 2801(1) and 3020-a

Public Health Law Article 13-E, Article 13-F, §§ 1399-aa(13), 1300-o

NOTE: Refer also to Policies #3280 -- Use of School Facilities, Materials and Equipment
#3410 -- Code of Conduct on School Property
#7320 -- Alcohol, Tobacco, Drugs, and Other Substances (Students)
#8210 -- Safety Conditions and Prevention Instruction Programs
District *Code of Conduct*

Adoption Date

Students

SUBJECT: ALCOHOL, TOBACCO, DRUGS, AND OTHER SUBSTANCES

The Board recognizes that the misuse of alcohol, drugs, tobacco, electronic cigarettes (e-cigarettes), and other illegal substances is a serious problem with legal, physical, emotional, and social implications for our students, as well as the entire community. Therefore, the consumption, sharing, selling, use, or possession of alcoholic beverages, tobacco products, e-cigarettes, illegal drugs, counterfeit and designer drugs, or paraphernalia for the use of these drugs is prohibited at any school-sponsored function, on school grounds, and on school buses at all times. The unauthorized use or misuse of prescription and over-the-counter drugs is also prohibited.

Students are not permitted to be under the influence of alcohol or other prohibited substances on school grounds or at school-sponsored events. A school-sponsored function includes a school sponsored or school-authorized extracurricular event or activity regardless of where the event or activity takes place.

Smoking

new Smoking is not permitted and no person is permitted to smoke within 100 feet of the entrance, exits, or outdoor areas of any public or private elementary or secondary schools. However, this prohibition does not apply to smoking in a residence or within the real property boundary lines of residential real property. Similarly, the use of e-cigarettes is prohibited on school grounds, as defined in Public Health Law.

Non-Medical Use of Prescription Drugs

Non-medical use of prescription drugs is prohibited. If a student is found to be in possession of these substances, he or she will be disciplined in accordance with the District *Code of Conduct*.

Disciplinary Measures

Disciplinary measures for students consuming, sharing, selling, using, or possessing alcoholic beverages, tobacco products, e-cigarettes, illegal drugs, counterfeit and designer drugs, or paraphernalia for the use of these drugs are outlined in the District *Code of Conduct*.

Education Law §§ 409 and 2801(1)
Public Health Law 1399-o

NOTE: Refer also to Policies #3280 -- Use of School Facilities, Materials, and Equipment
#3410 -- Code of Conduct on School Property
#5640 -- Smoking/Tobacco Use
#8210 -- Safety Conditions and Prevention Instruction Programs
District Code of Conduct

Adoption Date

Students

SUBJECT: ACCIDENTS AND MEDICAL EMERGENCIES**Student Emergency Treatment**

All staff members of the District are responsible to obtain first aid care for students who are injured or become ill while under school supervision.

In most instances, first aid should be rendered and then the parent should be contacted to come to school and transport the student to the family physician. Beyond first aid, the medical care of the student is the parent's responsibility. However, the student's welfare is always the primary concern, and it is the responsibility of school personnel to exercise good judgment and care under all circumstances.

The Board encourages all staff members to become qualified to give emergency treatment through instruction in first aid, Cardiopulmonary Resuscitation (CPR), and Automated External Defibrillators (AEDs).

Transporting an Ill or Injured Student

new In the event of an illness or injury to a student, an ambulance may be called if warranted. ~~This solution will be used after other alternatives, including parent or person in parental relation contact, have been made.~~ The District will make all reasonable attempts to contact a parent or person in parental relation when determining if emergency treatment is necessary.

Insurance

The Board will approve provisions for all students to be covered by group insurance. These student accident insurance policies will be a co-insurance with family coverage(s) as primary.

Education Law §§ 1604(7-a), 1604(7-b), 1709(8-a) and 1709(8-b)

NOTE: Refer also to Policy #7420 -- Sports and the Athletic Program

Adoption Date

Students

**SUBJECT: DUE PROCESS COMPLAINTS: SELECTION AND BOARD APPOINTMENT
OF IMPARTIAL HEARING OFFICERS****Due Process Complaints**

The District is committed to making every effort to amicably resolve disputes regarding educational programs for students with disabilities. In the event these disputes cannot otherwise be resolved, either a parent or the District may file a due process complaint challenging the identification, evaluation, or educational placement of a student with a disability, or a student suspected of having a disability, or the provision of a free appropriate public education to the student. The complainant may not have an impartial due process hearing until the complainant, or the attorney representing the complainant, files a due process complaint notice that meets the requirements set forth in law for the notice. ~~Any and~~ All due process hearings will be conducted in a manner consistent with the timelines and procedures set forth in law and regulation.

Except as otherwise provided by law, all requests for impartial due process hearings must be submitted within two years of the date the parent or the District knew or should have known about the alleged action forming the basis of the complaint. Upon receipt or filing of the due process complaint notice, the District will provide ~~at~~ the most current version of the procedural safeguards notice to the parents. The District will also inform parents in writing of the availability of mediation and ~~of any free~~ or low-cost legal and other relevant services available in the area.

An impartial due process hearing will be conducted at a time and location reasonable and convenient to the parent and student involved. The hearing will be closed to the public unless the parent requests otherwise.

A student whose education is the subject of a due process complaint will remain in his or her current placement during the pendency of the impartial due process hearing unless both parties agree or as otherwise permitted by law.

~~—All issues relating to a request for and conduct of an impartial due process hearing must be kept confidential by all District staff.~~

Resolution Process

Prior to the opportunity for an impartial due process hearing, the District will convene a meeting with the parents and the relevant member or members of the Committee on Special Education or Committee on Preschool Special Education who have specific knowledge of the facts identified in the complaint. This meeting will provide the parents with an opportunity to discuss their complaint and the facts that form the basis of the complaint, and an opportunity to resolve the complaint with the District. The District will take steps to ensure that one or both of the parents of the student with a disability are present at the resolution meeting, and will notify parents of the meeting early enough to ensure that they have the opportunity to attend. The resolution meeting will be at a mutually agreed upon time and place, and in a location that is ~~physically~~ accessible to the parents. The District will ensure that all resolution meetings conform to the requirements set forth in the Commissioner's regulations.

(Continued)

Students

**SUBJECT: DUE PROCESS COMPLAINTS: SELECTION AND BOARD APPOINTMENT
OF IMPARTIAL HEARING OFFICERS (Cont'd.)**

The parents and the District may agree, in writing, however, to waive the resolution process or agree to use the mediation process to resolve the dispute.

Selection and Board Appointment of Impartial Hearing Officers

In the event a due process complaint notice is properly filed, ~~in accordance with the Individuals with Disabilities in Education Act (IDEA)~~, the Board will arrange for an impartial due process hearing to be conducted. In these instances, the Board will immediately, but not later than two business days after receipt of the due process complaint notice or mailing of the due process complaint notice to the parent, initiate the process to select an impartial hearing officer (IHO) through a rotational selection process. To expedite this process, the Board may designate one or more of its members to appoint the IHO on its behalf.

The District will utilize the New York State Education Department's (SED) Impartial Hearing Reporting System (IHRS) to access the alphabetical list of the names of each IHO certified in New York State and available to serve in the District. The appointment of an IHO will be made only from this list and in accordance with the alphabetical rotation selection process and the timelines and procedures established by the Commissioner of Education. The District will record and report to SED required information relating to the selection of IHOs and the conduct of impartial due process hearings according to the manner and schedule specified by the Department SED.

The District will be responsible for compensating the IHO for prehearing, hearing, and post-hearing activities at the rate agreed upon at the time of the IHO's appointment. The District will also reimburse the IHO for certain travel and other hearing-related expenses (e.g., duplication and telephone costs) in accordance with an annually determined schedule.

Individuals with Disabilities Education Act (IDEA), 20 USC § 1400 et seq.
34 CFR Part 300
Education Law §§ 4005, 4202, 4404(1), and 4410(7)
8 NYCRR §§ 200.2 and 200.5

NOTE: Refer also to Policies #7313 -- Suspension of Students
#7660 -- Parent Involvement for Children with Disabilities
#7690 -- Special Education Mediation

Adoption Date

Personnel

SUBJECT: TEMPORARY PERSONNEL

The District's needs sometimes require temporary appointments. The terms of these appointments will be defined by the Board on a case-by-case basis.

Student Teachers

The District will cooperate with teacher training institutions in the placement of student teachers to provide beginning teachers with the best possible student teaching experience.

Schools are required to allow student teachers to videotape themselves providing instruction in a classroom to meet part of their performance assessment requirements for teaching certification. The video must remain confidential, is a confidential record of the New York State Education Department (SED), and is not subject to viewing or disclosure to an individual or entity other than the student teacher applicant and relevant SED personnel.

Student teachers will be protected from liability for negligence or other acts resulting in accidental injury to any person by the District, as provided by law.

Substitute Teachers

A fully qualified substitute teacher will be employed, whenever possible, by the Superintendent in the absence of a regular teacher. It is recognized that fully certified persons will not always be available for employment as substitute teachers.

Eligibility for Service

There are three categories of substitutes:

- a) Substitutes with valid teaching certificates or certificates of qualification. ~~Service may serve be rendered~~ in any capacity, for any number of days. If employed on more than an "itinerant" basis, these substitutes will be employed in ~~an~~ their certification area ~~for which they are certified~~.
- b) Substitutes without a valid certificate, but who are completing collegiate study towards certification at the rate of not less than six semester hours per year. ~~Service may serve be rendered~~ in any capacity, for any number of days, in any number of school districts. If employed on more than an "itinerant" basis, these substitutes will be employed in their anticipated certification area ~~for which they are seeking certification~~.
- c) Substitutes without a valid certificate and who are not working towards certification may serve. ~~Service may be rendered~~ for no more than 40 days per school year. In extreme circumstances—where there is an urgent need for a substitute teacher—however, the District may employ this substitute teacher beyond the 40-day limit, for up to an additional 50 days (90 days total in a school year), if the Superintendent certifies that the District conducted a good-faith recruitment search and there are no certified teachers available who can perform the duties of the position.

Personnel

SUBJECT: TEMPORARY PERSONNEL (Cont'd.)

The District may hire this substitute teacher beyond the 90 days only if the Superintendent attests that the District conducted a good-faith recruitment search, but there are still no certified teachers available who can perform the duties of the position and that the District needs a particular substitute teacher to work with a specific class or group of students until the end of the school year.

The Board will annually establish the ordinary rate for per diem substitute teachers.

Reporting

The Superintendent will submit an annual report to the Commissioner concerning the employment of all uncertified teachers. The report will include:

- a) The number of substitute teachers authorized to be employed beyond the 40-day limit.
- b) The number of substitute teachers authorized to be employed beyond the 90-day limit.
- c) The required good-faith recruitment certifications for all teachers employed beyond the 40-day and 90-day limits.

Education Law § 3023
8 NYCRR §§ 80-1.5 and 80-5.4

Adoption Date



Long Lake

CENTRAL SCHOOL DISTRICT

Long Lake Central School
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To: Board of Education Members

From: Vickie Snide *V. Snide*

Re: Initial Preliminary Budget Assumptions

Date: December 4, 2017

Board of Education
Paul Roalsvig
President
Brian Penrose
Vice President
Michael Farrell
Alexandria Harris
Frederick Short

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The purpose of this memo is to list planning assumptions for projected expenditures and revenues in fiscal year 2018-2019.

EXPENSES

Salaries – CSEA, Superintendent Secretary and Treasurer salaries are already set for 2018-2019 per contract. Superintendent, Business Manager and LLCs Faculty Association need contracts negotiated.

Stipends/Substitutes – Substitute teachers, substitute bus drivers, substitute health care provider, substitute custodial/kitchen/secretarial, fitness center attendant, ASP assistants, claims auditor, board clerk stipend and tax collector stipend salaries all need to be decided.

TRS Rates – TRS rates for 2017-2018 are 9.8%. Based upon the Administrative Bulletin received from Teachers Retirement System, the estimated rate for 2018-2019 budget year will be approximately 11%.

ERS Rates – ERS tier 4 rates for the 2017-2018 state fiscal year are 16.1%. The rate for the 2018-2019 state fiscal year is 15.9%. ERS reserves are available to help on this budget line if needed. Our ERS Reserve Fund balance is currently \$80,000.

Individual Subject Material & Supplies Budgets - Teacher meetings for their individual budget needs will be held in February 2018. We will request in December for employees to let us know now if they know of any large expenditures upcoming, such as a new elementary reading program, large equipment purchases, etc.

Health Insurance – NYSHIP rates increase every January 1. The rate increase effective 1/1/18 ranged from 5.44% to 8.68% depending on the policy. I will budget a 10% overall increase.

BOCES – Change to BOCES line items for:

- Remove Personnel Recruitment Service \$1,500 decrease
- Add Speech Services through BOCES personnel (and will be removed from LLCS Salaries)

Curriculum Planning – Previous budgets have been very lacking for new and veteran teachers curriculum planning. Will be increasing this line item by \$5,000.

BOCES Capital Project – First payment of \$17,675 is due 1/10/19. I don't plan on having a budget line for this as we plan to take it from excess revenues/fund balance.

REVENUES

State Aid – Unknown. The Governor's budget proposal is due in January.

BOARD OF EDUCATION SEAT

Paul Roalsvig's term expires June 30, 2018.

RESERVE FUNDS

Bus 26 is the next bus scheduled for replacement next year per our Bus Replacement Plan. I spoke to the DOT Mechanic on 11/9/17 to ask him the condition of the bus. He said our mileage is great but there is a problem with rust. The main rust areas are: outside edges front and rear of axle, rear axle to the back, fuel tank, cross sills, oil pan. If we have to start doing rust repairs it could get expensive. He said the bus could last another year, but we should plan on spending funds on repairs on a bus that we may only keep another year.

I have received lease options from our Leonard Bus Sales representative and am reviewing. I am not sure that the salesman can be at our January board meeting, but if not I will make sure that I will try to set up a daytime meeting with him that will be convenient for board members to come and ask questions about leasing/purchasing.

Our Bus Purchase Reserve Fund currently has \$90,269 (Bus 29 cost us \$110,518). The voters would need to approve the usage of the Bus Purchase Reserve Fund.