



**Rye Neck Union Free School District  
Risk Assessment - Update  
April 30, 2020**

April 30, 2019

The Audit Committee  
Board of Education  
Rye Neck Union Free School District  
310 Hornridge Road  
Mamaroneck, New York 10543

Dear Members of the Board,

We have updated our review of your operations, policies and procedures, and we have made limited tests of the internal controls that have been implemented or modified since our initial Risk Assessment in order to provide you with this Risk Assessment Update. School Districts are required to update the initial Risk Assessment on an annual basis. In all instances where we use the word "District," we are referring specifically to the Rye Neck Union Free School District.

***What is a Risk Assessment?***

Risk is a measure of the effect of negative possibilities applied to a given operating environment. While all possible future events cannot be predicted, some can be anticipated and some could have a material effect (or consequence) on the District and its objectives. As stated above, the negative possibilities are called "risks." The positive possibilities are called "opportunities."

The nature of any business or enterprise that utilizes or employs capital or human resources be it in the private, public or not-for-profit sector, is that these resources may, at any time, be at risk. This is true for the

- Financial assets, such as cash and investments.
- Physical assets, such as land, buildings, and equipment.
- Human assets, including knowledge and skills.
- Intangible assets, such as reputation and information.

While all organizations strive to eliminate or at least minimize their risk, the costs of doing so may often exceed the benefit derived. School districts often have limitations on the number of Business Office personnel that they can afford to employ, which prevents an optimal segregation of duties. Because of this reality, the District should not be consumed with the elimination of risk but, rather it should determine ways in which risk can be managed.

The Audit Committee  
Board of Education  
Rye Neck Union Free School District  
April 30, 2019

***What is a Risk Assessment? - concluded***

Risk management includes understanding and analyzing the policies and procedures that may contribute to risk and subsequently developing internal controls to mitigate the exposure to risk based on resources that are available. The Board should implement a plan by which these policies and procedures are continuously reviewed to assure that they continue to provide the safeguards intended. We will assist in this process if requested to do so.

***Procedures employed by us to examine established controls.***

The policies and procedures reviewed by us during the development of the 2018-19 Risk Assessment Update were discussed with key District personnel in order to identify new procedures that were implemented as well as previously existing procedures that were modified as a result of our previous Risk Assessments and those that remain unchanged. These discussions allow us to maintain our understanding of the District's policies and procedures. We sample tested documents and procedures to facilitate our continuing understanding of these procedures and responsibilities of each employee in the business office.

We reviewed the District's responses to the recommendations made in our previous Risk Assessment Update and modified the attached procedural flowcharts, where applicable, based on the changes implemented by the District.

***Closing***

We appreciate the cooperation and assistance that we receive from the District's Business Office personnel in providing this service to you. We are available to discuss the content of this report, or the District in general, at your convenience

Our Risk Assessment Update report follows.

Very truly yours,

A handwritten signature in blue ink that reads "Summit, Audits & Co, LLP". The signature is written in a cursive, flowing style.

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## ***Summary of procedural flow charts***

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We have reviewed, during the course of our update of the Risk Assessment, the following procedural cycles within the District's financial operations:

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The District utilizes “*nVision*” for general ledger and business operations. We therefore have prepared flowcharts that outline the controls we observed to currently be in place. We have continued the process of updating the flowcharts from those originally presented in the 2008 Risk Assessment Update and have presented them on the subsequent pages.

We reviewed the District's policies on-line, specifically, those modified in the past year in order to update any effected procedures that have been documented in this report

We, again, recommend that the District formalize these procedures into policies and that these policies be approved by the Board of Education. Doing so will assist in training future employees and will also eliminate any ambiguities that may exist in the current workflow.

“Civil Service” employees in the Business Office fulfill many different functions including receptionist and data entry. Their official Civil Service job title is “Clerk”. All references to “Clerk” in the flowcharts and corresponding narrative refer to these individuals

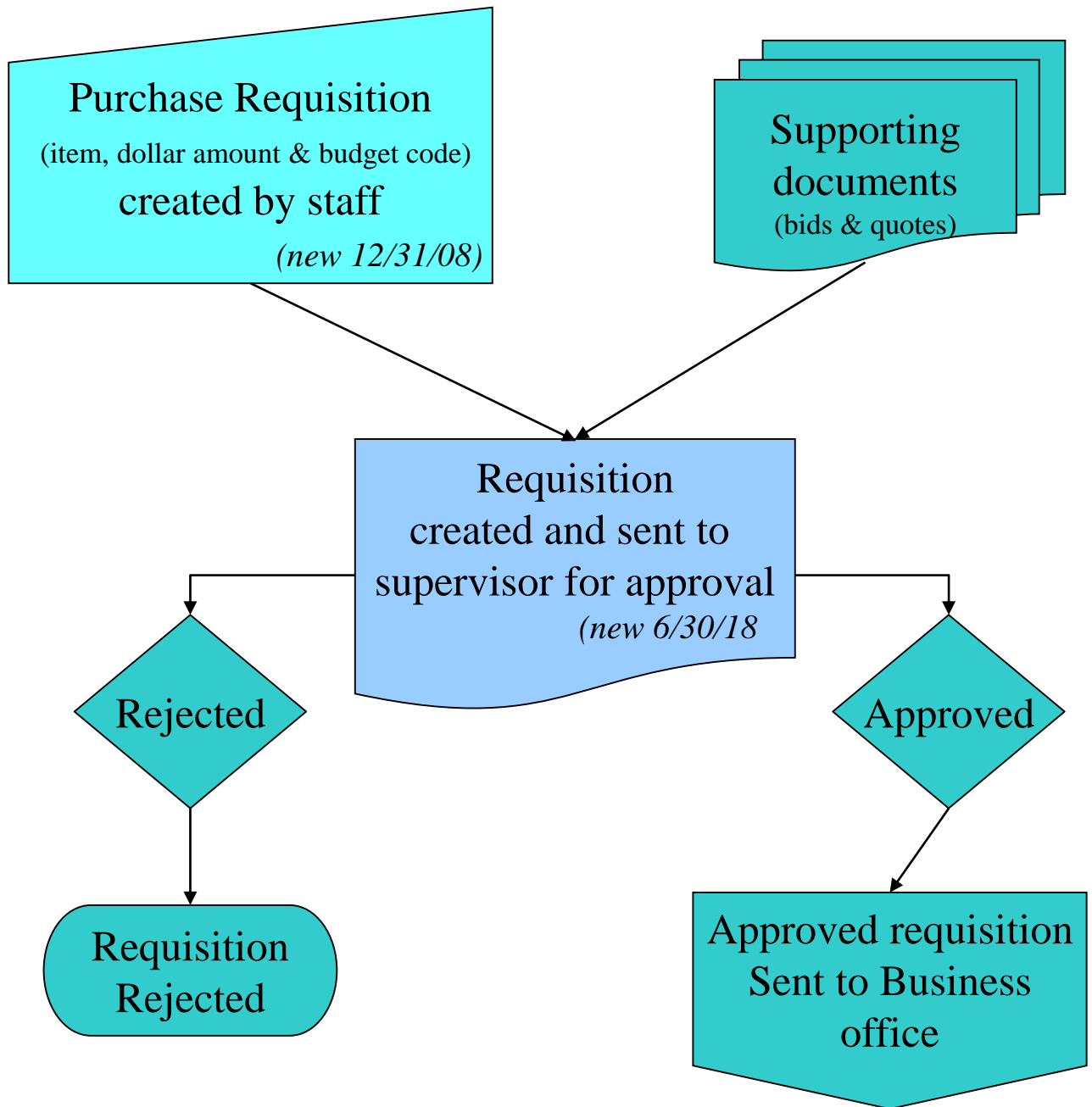
The controls in place will continue to be strengthened and enhanced as the District proceeds with additional intensive reviews of specific procedural cycles as well as continued reviews/updates of the Risk Assessment.

# Purchasing and Payment Cycle

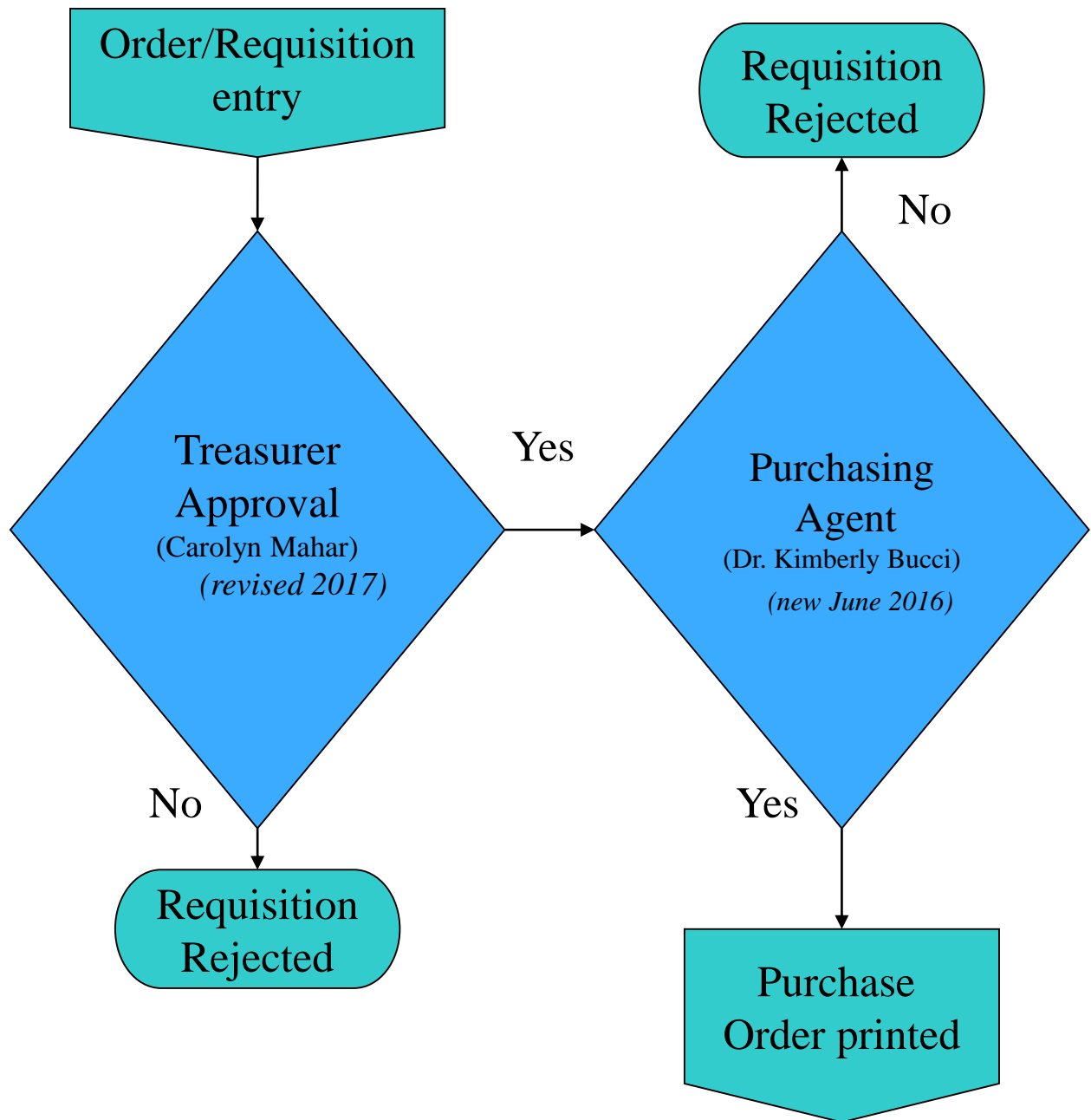
## Internal Control Review and Flow-Chart Documentation

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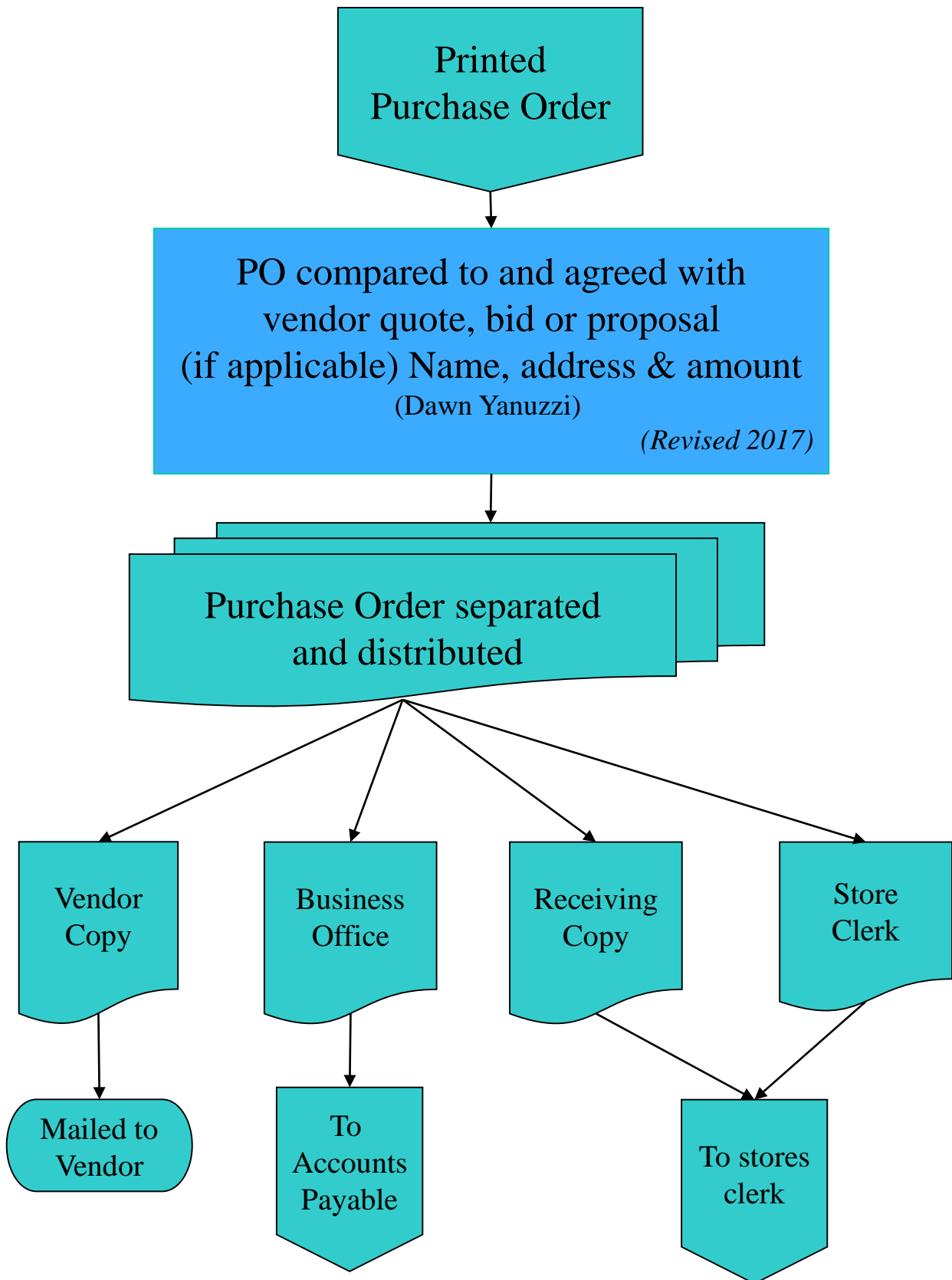
# Purchase Order/Requisition entry



# Purchase Order/Requisition approval

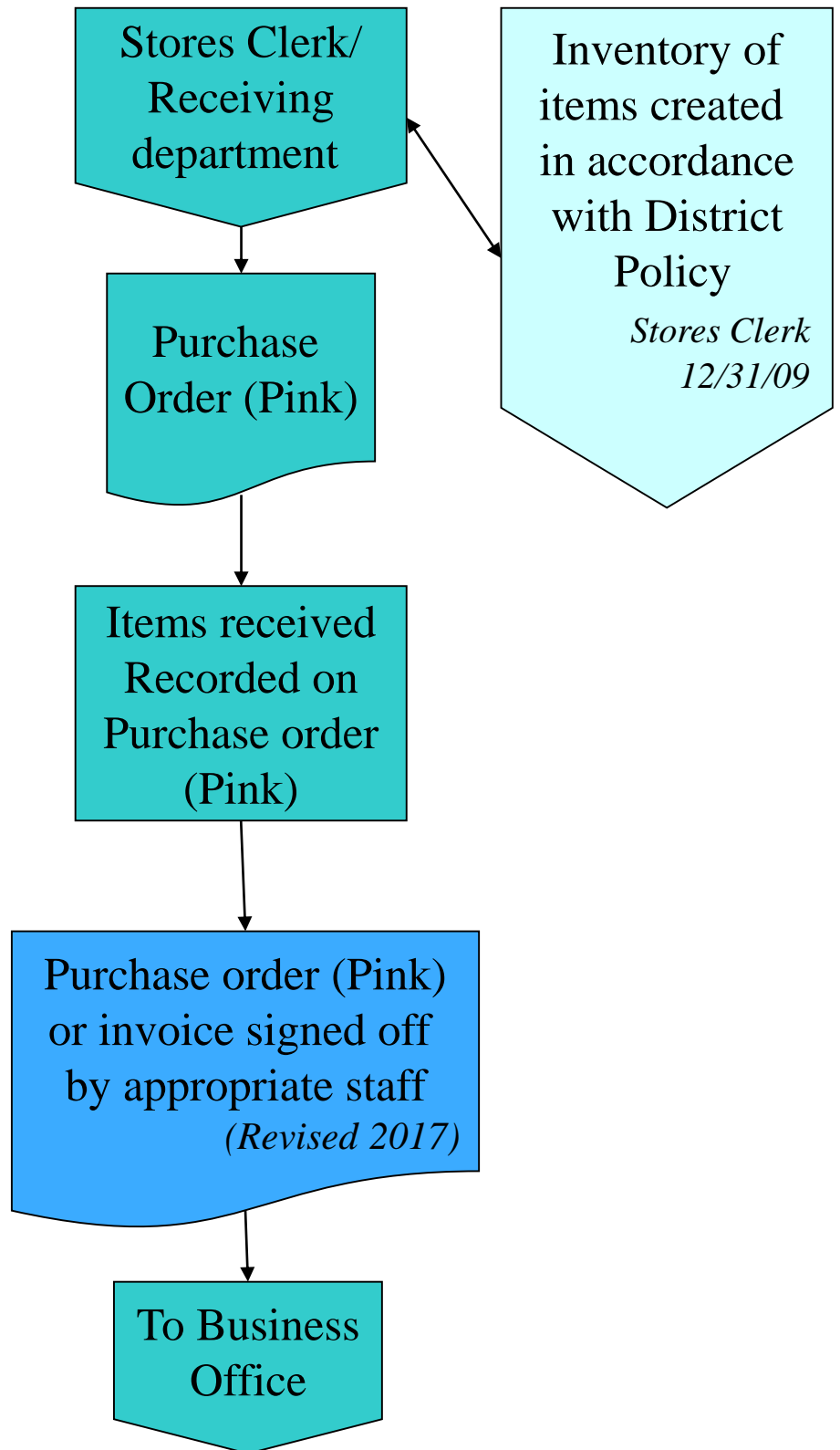


# Purchase Order Creation

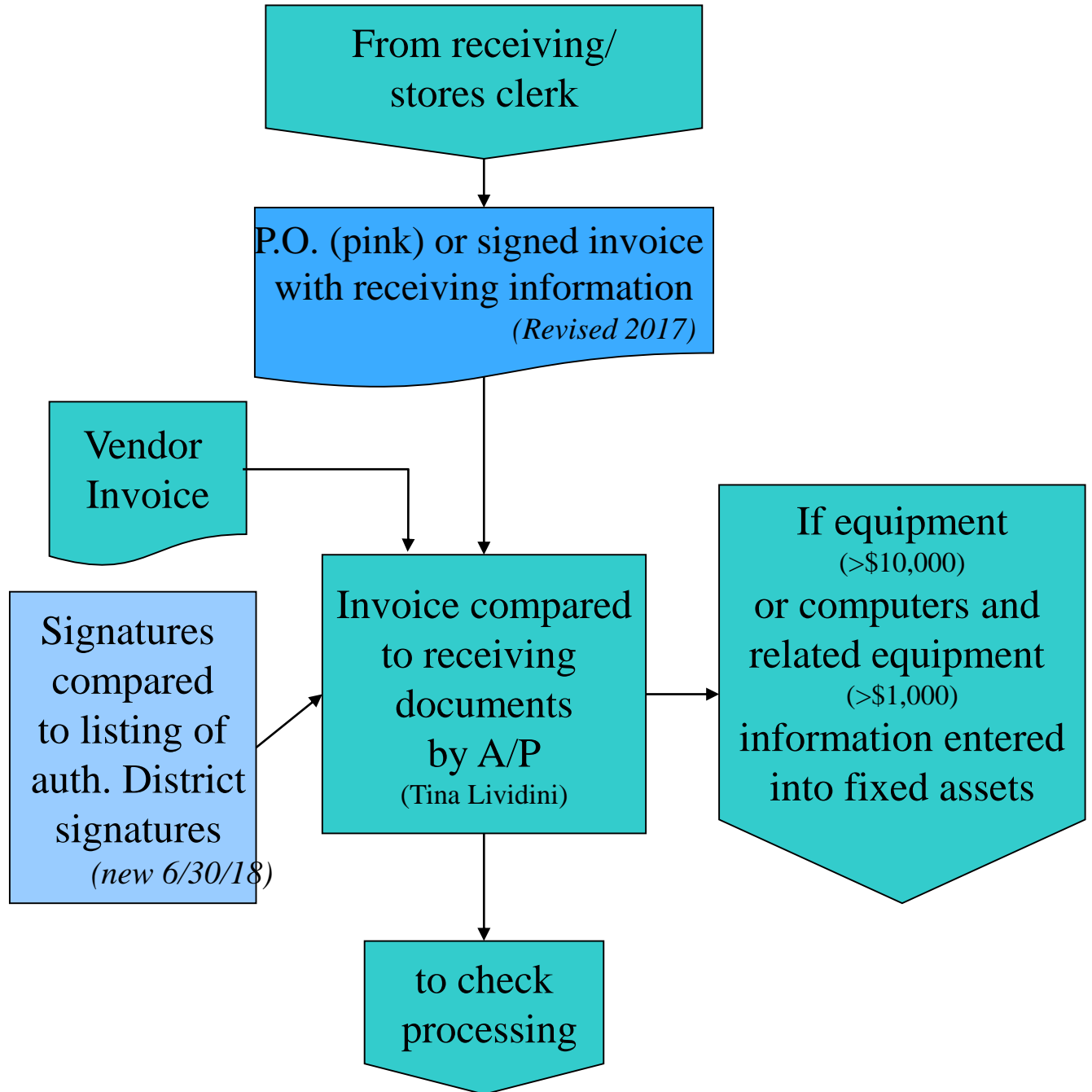




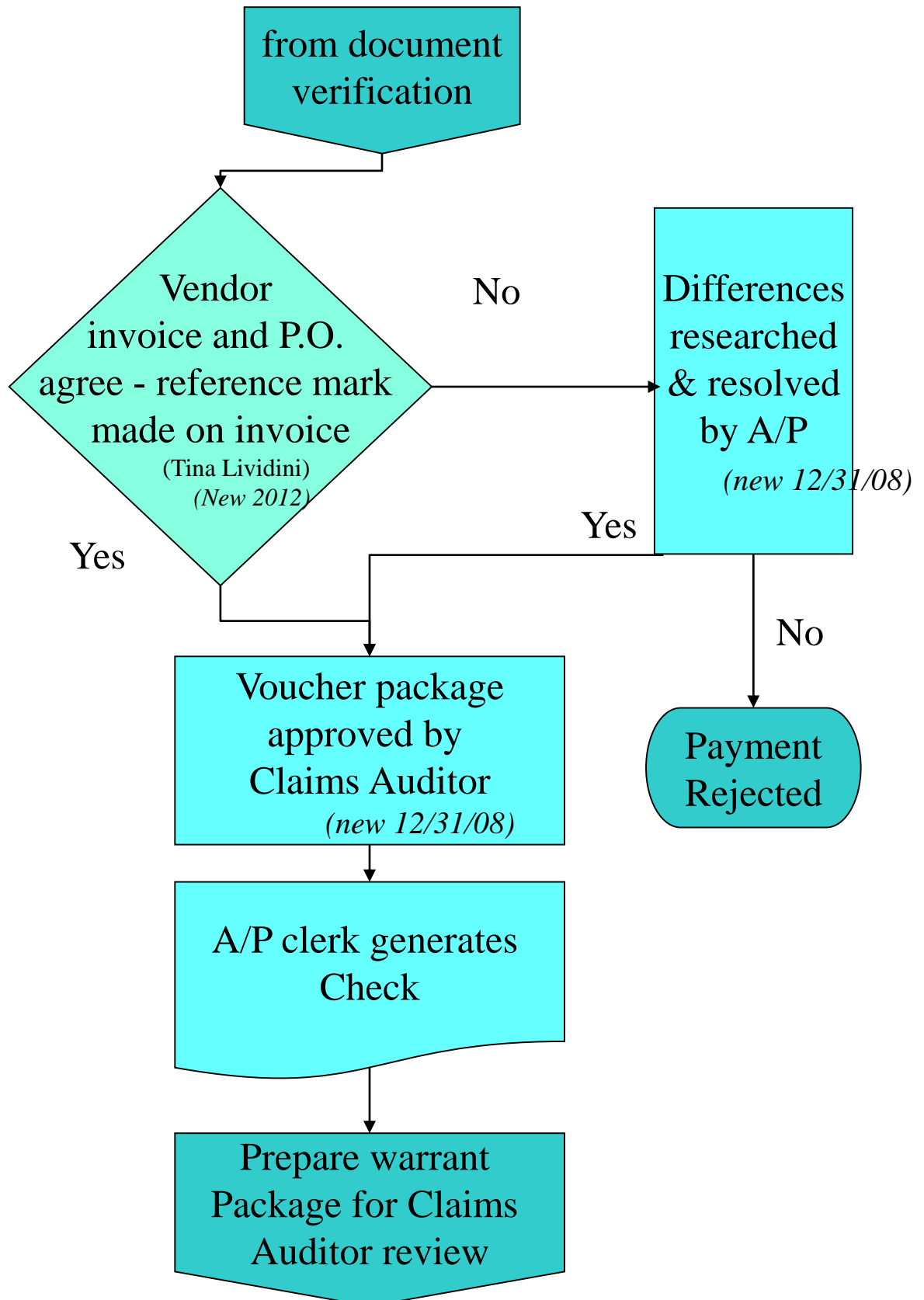
# Receipt of Purchases



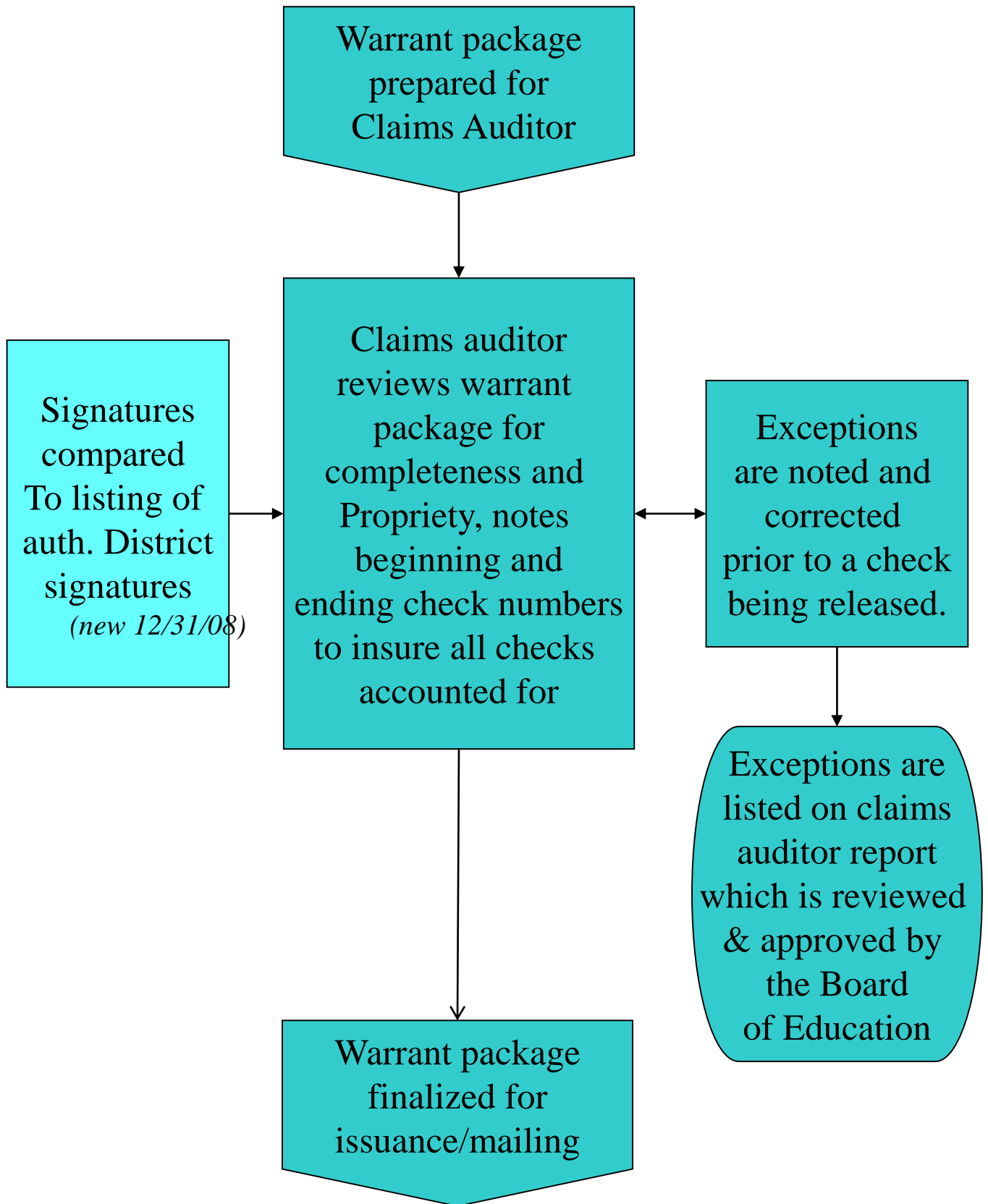
# Payment, document verification



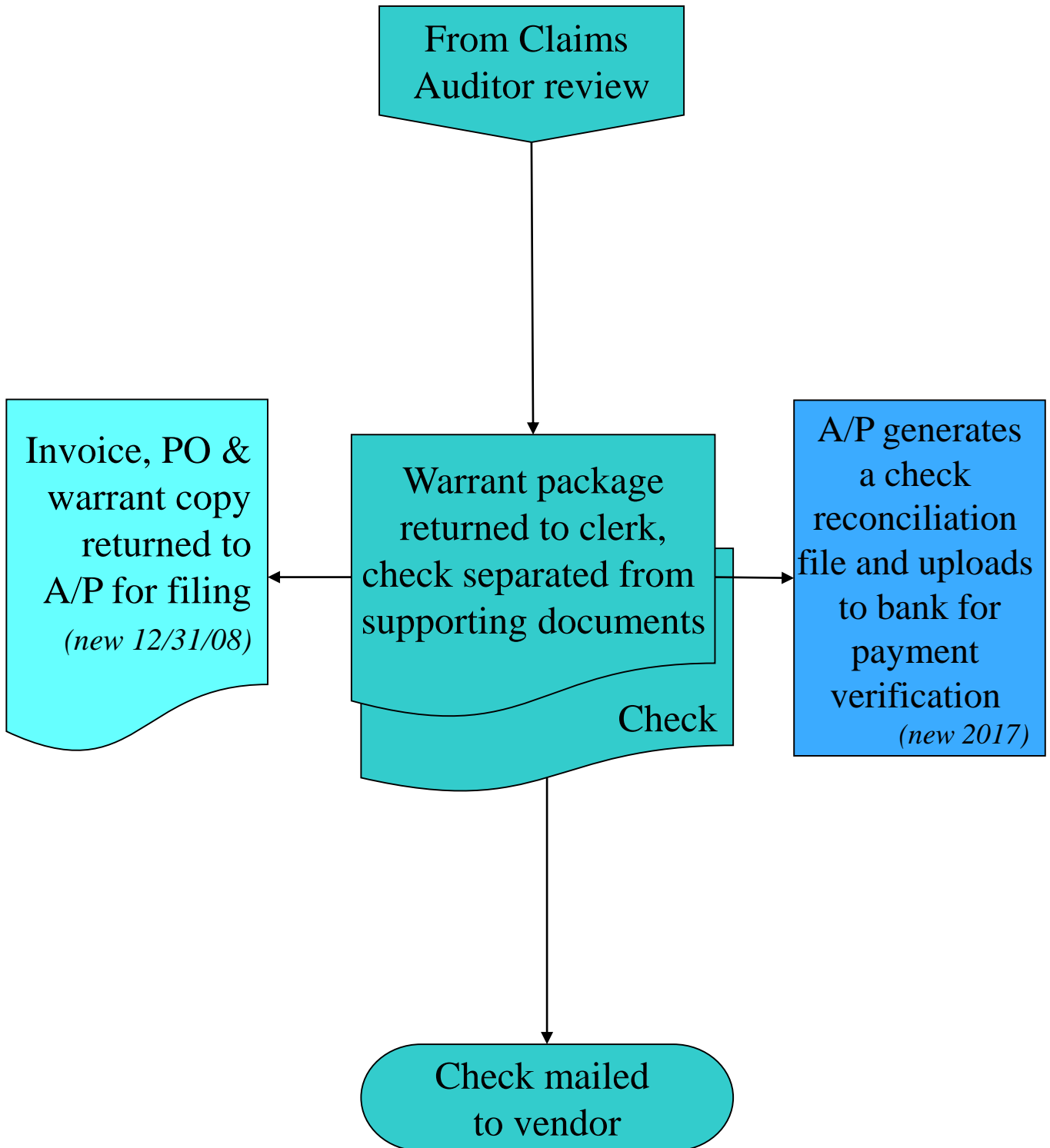
# Payment, check processing



# Claims Auditor Review



# Distribution of payments



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## Purchasing Cycle

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### ***Outline***

Second only to the payroll cycle in dollars disbursed, the purchasing cycle covers purchases of everything from office supplies to academic materials to capital improvements. District policy #6700, (5/18/11) and corresponding Regulation #6700-R (5/18/11) outlines the Board's expectations regarding the purchasing function and the procedures set forth to achieve them.

The purchasing cycle is initiated when a District employee prepares a requisition. Once budgetary availability is determined by "nVision," the requisition, along with the required supporting documentation, is submitted to the individual's direct supervisor for approval. If approved by the Supervisor, the requisition is then submitted to the business office, where the purchase order (PO) is approved by the Treasurer and purchasing agent (Assistant Superintendent). After the requisition has been given final approval a PO is then generated. These changes commenced with the adoption of District Policy #6700 updated during the 2010-11 school year

The District has continued to enhance the usefulness and therefore the functionality of the "nVision" software. Not only can requisitions be input and preliminary approval be granted at the building level, copies of the requisition are now also printed at the building level to be maintained for their records.

After the PO has been printed it is compared to the vendor quote, bid or proposal, if applicable. The vendor name, address and dollar amount verified.

Once approved, a copy of this purchase order is distributed as follows:

- Vendor copy
- Business office copy
- Receiving / Stores clerk (2 copies)

The Stores clerk utilizes the pricing shown on the PO, and consults with the Treasurer, to identify which items are to be inventoried in accordance with District policy.

Quantities received are recorded on the receiving copy (of the PO) and forwarded along with the packing slip to accounts payable for payment. The accounts payable department then compares the invoice received from the vendor to the receiving documents and original PO to verify item pricing and quantity. Authorizing signatures

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## **Purchasing Cycle**

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### ***Outline – concluded***

are also verified to a District listing of authorized signatures; the vendor invoice is then processed for payment. Utilizing a listing of authorized signatures is a new practice this year and resulted from a recommendation made in the initial Risk Assessment.

The voucher package is also reviewed by the Claims Auditor before checks are printed. The supporting documentation is checked for completeness, and mathematical accuracy and authorizing signatures are compared to the listing of authorized District signatures.

Any item purchased of a non-consumable nature (equipment, fixtures, vehicles, electronics or computers) having a cost in excess of \$1,000 or a normal expected life of two years or more, could be considered to be a fixed asset. Computer hardware in excess of \$1,000 (individually) and equipment in excess of \$10,000 are classified as fixed assets. All of these items are tagged with a District ID number for purposes of tracking (see *equipment purchases cycle*).

Prior to the check or “warrant” being prepared, the vendor invoice is compared to the PO and the vendor name, address and amount to be paid are agreed. Verification of this review is marked on the PO.

A check or “warrant” package is then prepared and the District Treasurer’s electronic signature is applied to the check. The claims auditor reviews the warrant package again prior to the payment being released to the vendor. After approval by the claims auditor, accounts payable creates a check file to upload to *Chase Bank Payables*. A clerk separates the check and remittance documents from the warrant package. The check and remittance documents are then mailed to the vendor, and the balance of the warrant package is returned to A/P for filing.

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## **Purchasing Cycle**

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### ***Observations and recommendations***

#### Purchase orders:

*Observation:* The District, in response to a recommendation made in the Initial Risk Assessment, has developed a listing of authorized signatures to be utilized by the accounts payable department and the Claims Auditor to verify signatures on the various purchasing and payment documents. In the past these individuals could only verify that a signature existed and not that the individual signing was authorized to do. Starting with the 2009-10 school year this listing has been updated each year to include the new Athletic Director and other new authorized signors.

*Observation:* The requisition is first reviewed by the Treasurer prior to being sent to the Purchasing Agent for final approval before a PO is printed. This dual approval process allows for a double check of budget availability, as well as, vendor propriety. This preliminary approval adds a second review of requisitions, thereby rejections of some, and thus reducing some of the clerical paperwork burden placed on the Purchasing Agent who is also the Asst. Superintendent. This modification to the original procedure remains in place and is working as planned.

We concur with this modification, as a control is always better when more reviews are placed on a procedure.

*Observation* The District encourages PO's to be generated at the beginning of the school year or when the need for the service or product is identified, even if not needed until later in the school year. Open PO's are subject to continuous review by the Accounts Payable Clerk and the Treasurer.





# Equipment Purchase and Control Cycle

Internal Control Review and  
Flow-Chart Documentation

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# Equipment Purchase & Asset Control

From payment portion of Purchasing cycle

Asset Description entered into data base, asset # assigned, serial # and asset location also entered into data base, by stores clerk

*(revised 2019)*

*District staff complete and sign a listing of equipment in their control*  
*(new 12/31/11)*

Data base of designated assets  
(Equipment >\$10,000)  
(Computers & related equip >\$1,000.00)  
*Stores Clerk*  
*(new 12/31/09)*

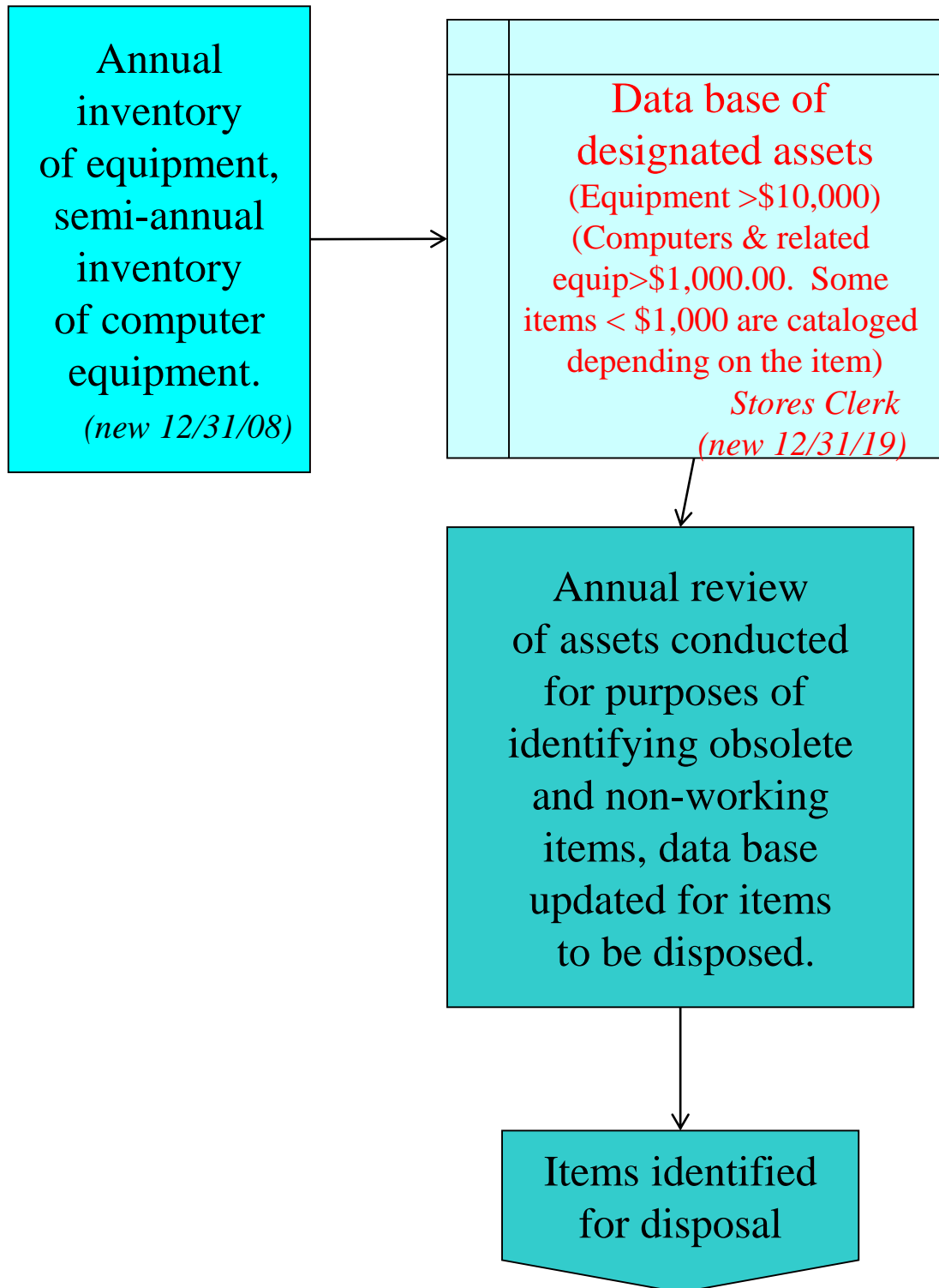
Computer equipment available for “loan” to students and staff tracked by Librarian. “Loaned” to administrators tracked by Asst. Superintendent.

*(new 12/31/08)*

Asset listing, created by stores compared by A/P clerk to PO report – listing updated as needed prior to being submitted to BOE

*(new 12/31/08)*

# Equipment Purchase & Asset Control



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## **Equipment Purchases & Asset Control**

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### ***Outline***

In compliance with District Policy #6645, (11/17/07) computer items purchased with a cost in excess of \$1,000 (all other equipment purchases in excess of \$10,000) are entered into the equipment tracking system, along with a description of the asset, its model and serial numbers, and the location where the asset will be stored or used.

The Stores clerk discusses with the Treasurer to identify which items are to be inventoried in accordance with District policy.

A full inventory of equipment is taken annually, and Computer equipment is inventoried semi-annually. The database of assets is corrected to reflect these inventories.

District staff are now required to complete and sign an inventory listing identifying the equipment under their control.

The annual review or inventory of assets is conducted annually under the direction of the Assistant Superintendent for Business. Those items that are found to be obsolete or no longer in working condition are then identified for disposal. Approval by the Board of Education is required to dispose of these items. The identified assets will then be advertised for sale, and only if there is no response to the advertisement will the assets be discarded.

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## **Equipment Purchases & Asset Control**

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### ***Observations and recommendations***

*Observation:* The District catalogs all equipment costing in excess of \$1,000. Some items, with values less than \$1,000 may be cataloged for tracking purposes at the discretion of the Treasurer. Asset information (item description, model number, serial number and location) is recorded when the invoice is entered for payment. Inventories of cataloged assets are maintained and existence/location of computer equipment is reviewed periodically.

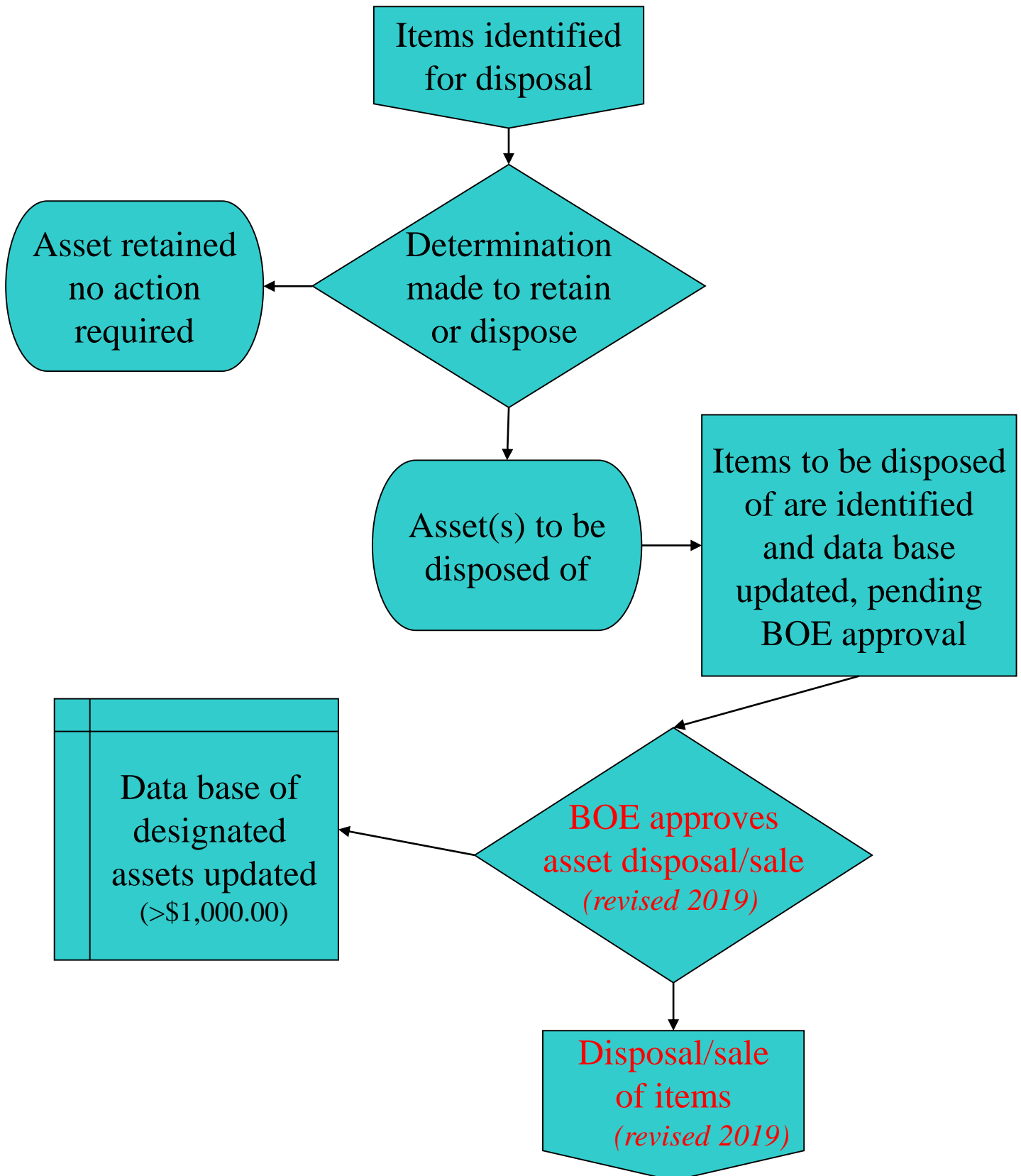
We had recommended, in the past that the District examine the feasibility of expanding the asset control system currently in place that requires the maintenance and athletic staff to “sign off” on the equipment in their control pending approval through collective bargaining. This expansion would institute the same procedures for the classroom and common school building areas and would therefore require teachers and building administrators to be accountable for the equipment in their control. During the 2011-12 school year the District expanded this requirement to all District staff in control of equipment.

# Equipment and Fixed Asset Disposal Cycle

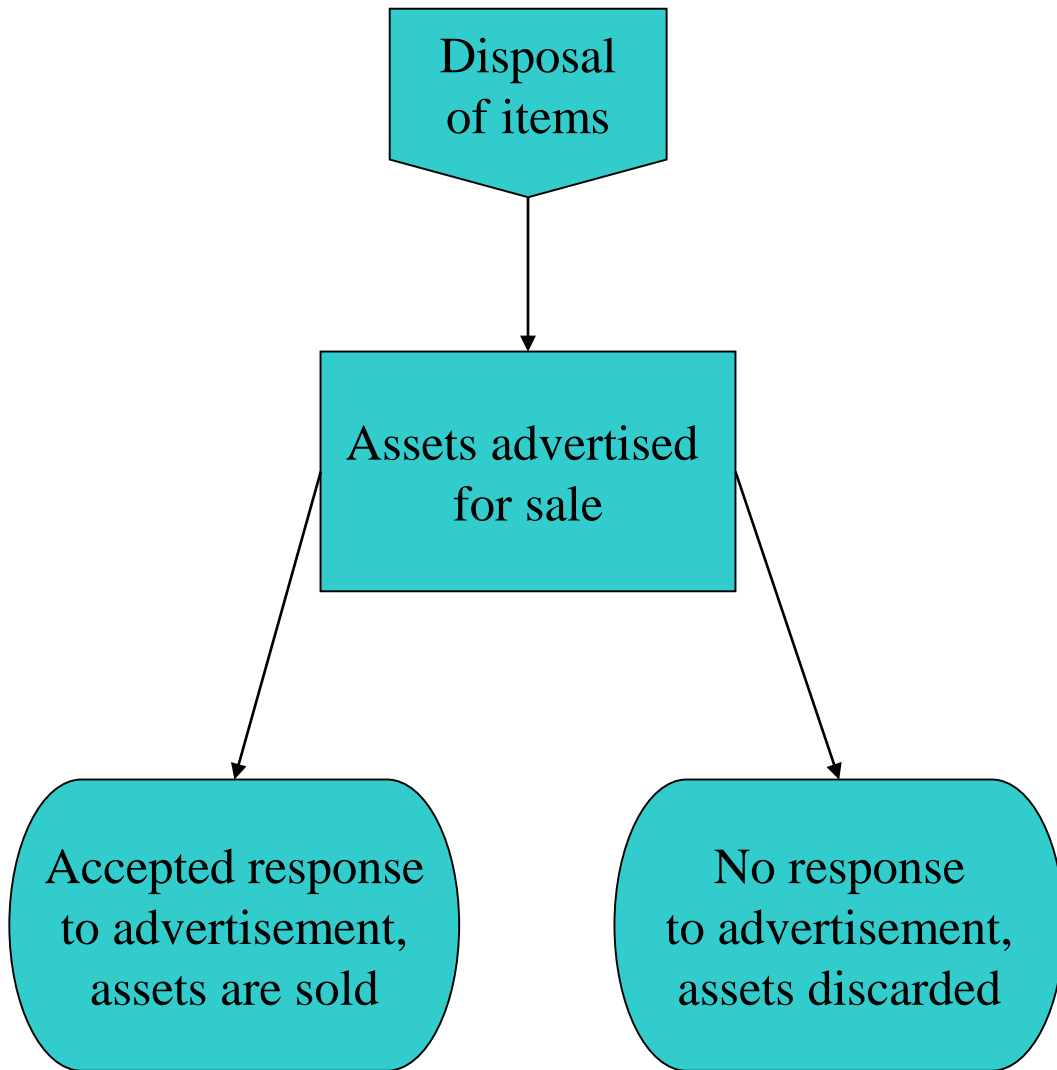
Internal Control Review and  
Flow-Chart Documentation

April 30, 2020

# Authorization to Dispose of Equipment Assets



# Disposal of Assets





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## **Equipment and Fixed Assets Disposal**

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### ***Outline***

Items to be disposed of are identified through the normal course of District operations. District policy #6900 (9/4/13) outlines the procedures to be followed to identify these assets. As these assets become obsolete or are no longer functional. A determination is made by the Administration to request from the Board of Education authorization to dispose of specific items.

In addition, the District performs periodic reviews to identify location and functionality of all assets. Assets identified as obsolete or no longer of any use are segregated for disposal.

After the Board of Education has approved the asset disposal the assets are either immediately disposed of or advertised for sale and purchase bids are requested. The assets are then sold to the highest bidder. In the event that no bids are received the items are cannibalized, if possible, and then sold as scrap or disposed of as trash.

The District has recently prepared a comprehensive listing of obsolete equipment for disposal as a result of an inventory of all assets. These items have been processed in accordance the aforementioned policy.

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## **Equipment and Fixed Assets Disposal**

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### ***Observations and recommendations***

*Observation:* The District performs periodic reviews to identify location and functionality of all assets. Assets identified as obsolete or no longer of any use are segregated for disposal awaiting Board of Education approval. The control over and safe keeping of District assets is an area that has seen strict scrutiny in State Audits. We feel that the District has adequate procedures in place to safeguard District assets. The District has implemented a plan, as a result of a recommendation made in the Initial Risk Assessment, whereby the Assistant Superintendent works with department heads to monitor and control the identification of and disposal of obsolete and equipment. This is intended to identify any departments that are disposing of equipment more frequently than expected.

Since the 2011-12 school year the District staff has acknowledged receipt and responsibility for equipment under their control by signing a form identifying the items assigned to them.

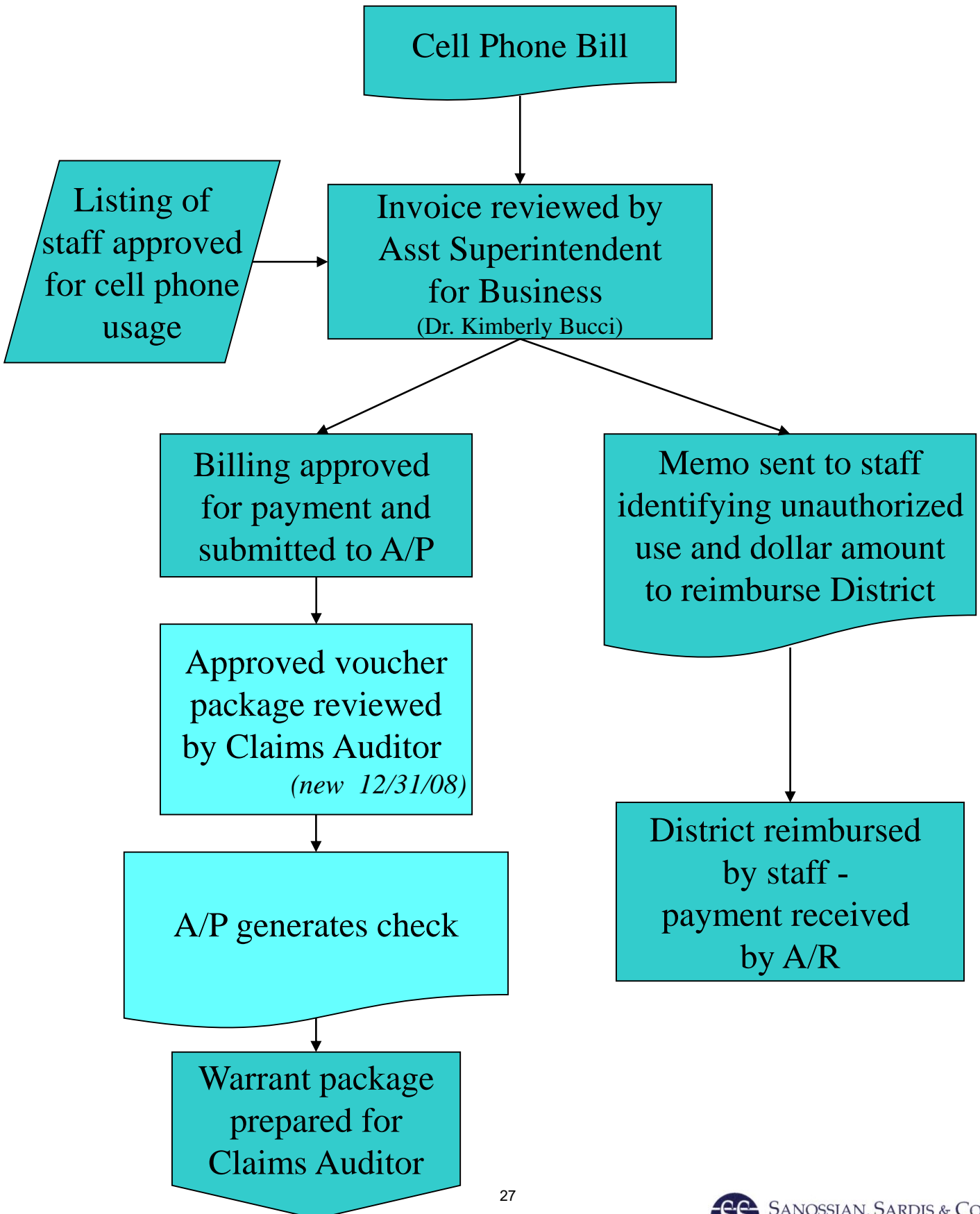


# Cell phone expenses

## Internal Control Review and Flow-Chart Documentation

April 30, 2020

# Cell Phone expenses



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## **Cell Phone Expenses**

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### ***Outline***

District policy (#8332, 12/15/10) and a corresponding regulation (#8332R, 12/17/07) clearly specify those District employees who are authorized to have a District provided cell phone.

The Assistant Superintendent for Business reviews every cell phone bill upon receipt in order to identify any charges associated with personal use by these employees. In the event that personal use is identified, a summary is generated and the employee is notified in a memo of the amount of reimbursement required. Excessive and/or improper use of the cell phone may result in the revocation of cell phone privileges.

Only after the review, by the Assistant Superintendent of Business, is the cell phone bill approved for payment. The bill is then submitted to Accounts Payable for payment processing. A warrant package will be prepared for review by the Claims Auditor as is done for all disbursements.

On at least annual basis the Business Office is required provide a listing of cell phone users to the Board of Education for approval. This reporting takes place at the annual reorganization meeting. The cell phone contract is with a NYS approved vendor to ensure cost effectiveness.

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## **Cell Phone Expenses**

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### ***Observations and recommendations***

*Observation:* The District cell phone policies were implemented in response to recommendations from the State Education Department. These policies require the strict review of cell phone invoices, as described above, to identify personal or misuse of District provided phones. Personal use of cell phones is identified and the employee is notified. The controls exhibited over the use of District cell phones appear to be functioning well.

Reimbursement to the District is required for any charges deemed to be personal in nature. The extent of unauthorized usage is extremely rare and therefore the amount of reimbursement required has historically been minimal.

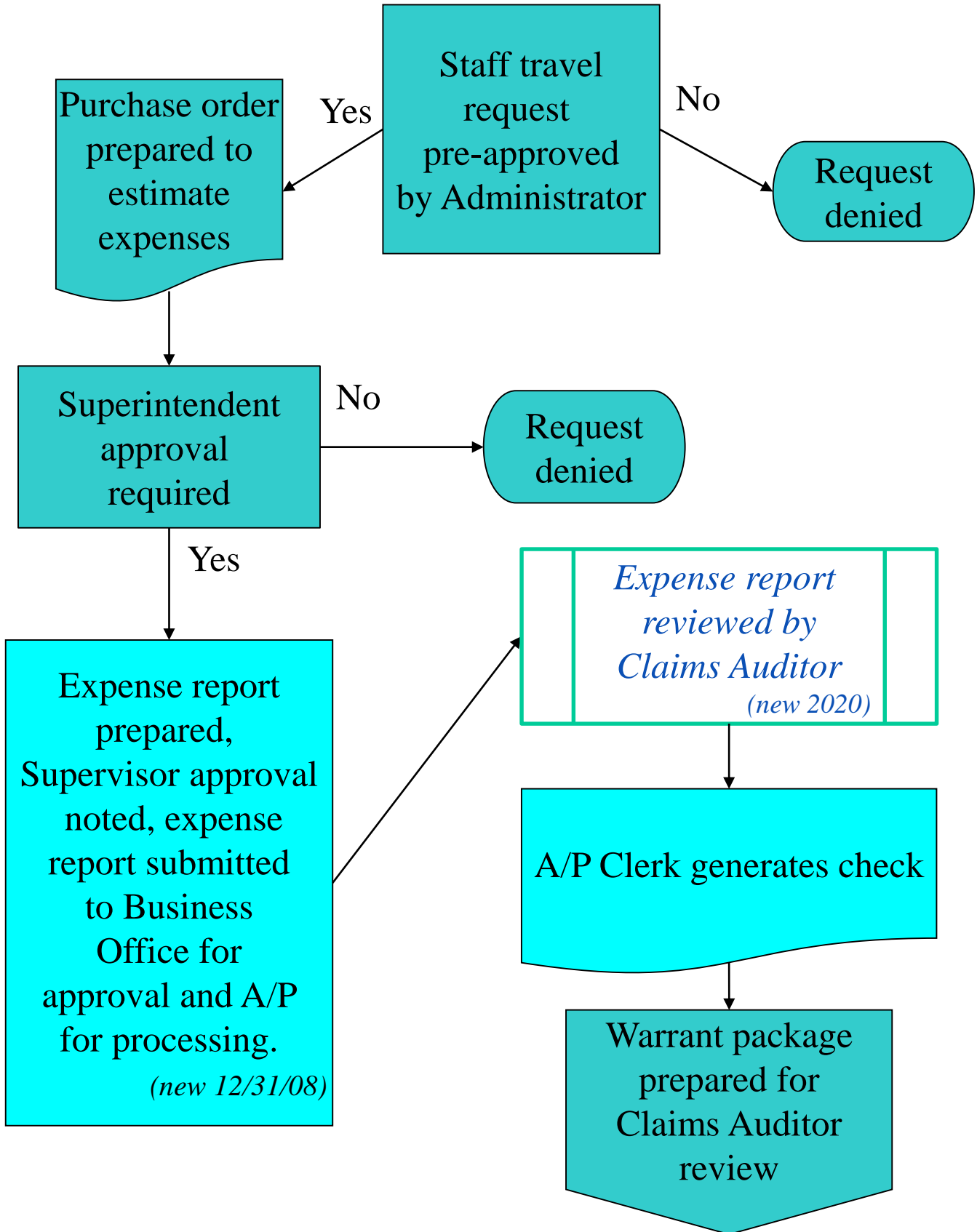


# Travel and Expense Reports

Internal Control Review and  
Flow-Chart Documentation

April 30, 2020

# Travel & Expense Reports





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## **Travel and Expense Reports**

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### ***Outline***

District policy (#6830, 6/14/17) sets forth the regulations regarding employee expense reimbursement for travel and related expenses. This policy was recently updated as a result of a review conducted of District expense reports and sets forth per-diem amounts for meals and gratuities among other regulations regarding the content and submission of expense reports..

An employee must first get the proposed travel approved by his/her direct supervisor. A purchase order is then prepared and submitted to the Superintendent for approval. Only after Superintendent approval can the employee make the necessary travel arrangements.

After the travel is completed an expense report is prepared and submitted to accounts payable for reimbursement. The expense report form has been modified in accordance with recommendations made in the Initial Risk Assessment to provide for Supervisor and Business Office approval.

The District expense policy specifies per-diem meal amounts for full day travel and partial day travel out of the District as well as reimbursement for auto mileage. The District, in accordance with recommendations made in the Initial Risk Assessment, reconciles these rates with the current rates allowed by the Internal Revenue Service as of the annual re-organization meeting every July.

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## **Travel and Expense Reports**

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### ***Observations and recommendations***

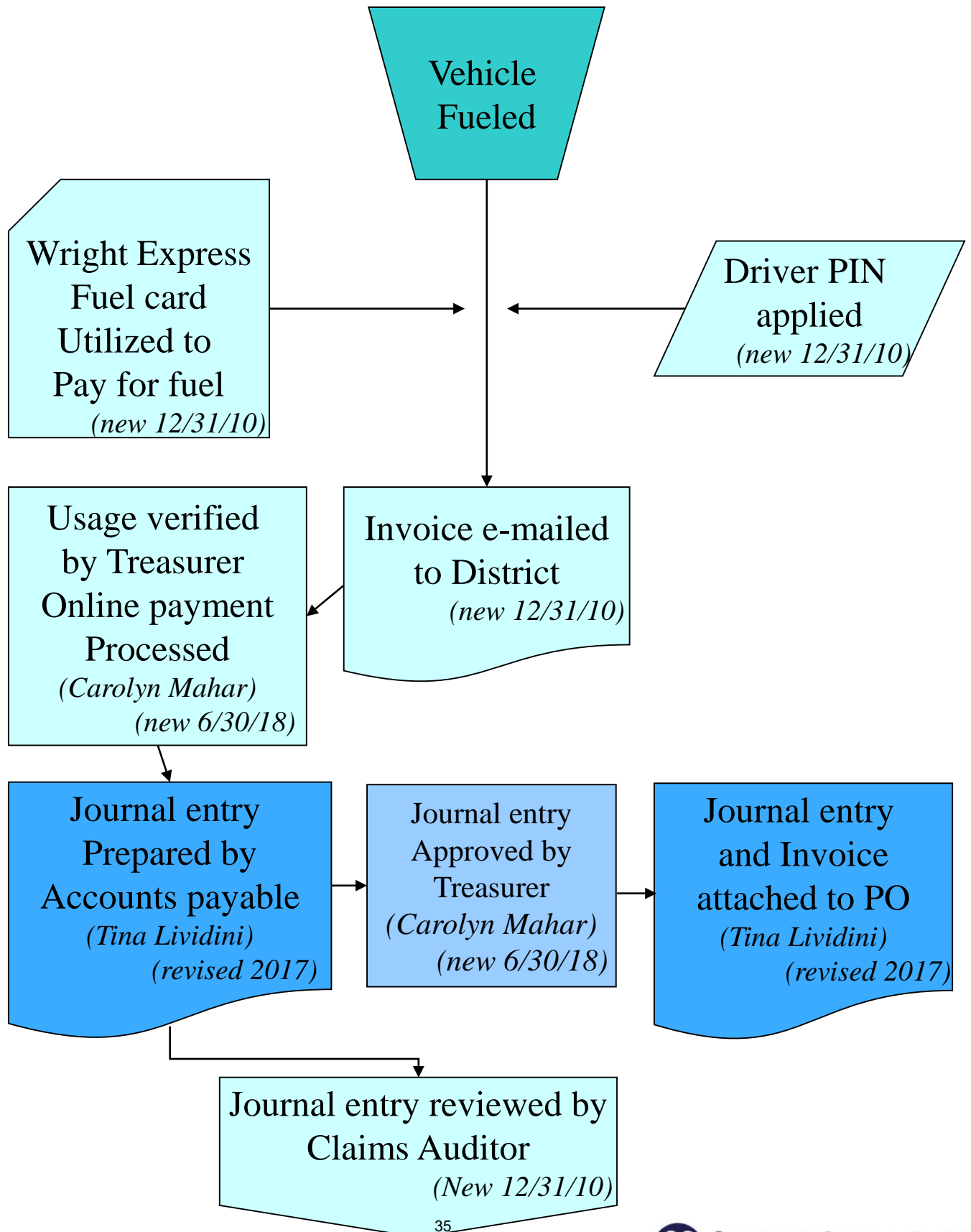
*Observation:* The District utilizes an expense report form for the submission of all reimbursable travel expenses. The expense report has been modified in recent years to include an area for the approval of the employee's supervisor and Business Office (A/P).

# Gasoline cards

## Internal Control Review and Flow-Chart Documentation

April 30, 2020

# Gas card expenses



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## **Gasoline Cards**

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### ***Outline***

District policy (#8333 12/19/18) sets forth the procedures regarding the use of the District's fuel cards. This policy reflects the procedure put in place in November, 2010 this policy was modified as the District began using "Wright Express" which is a card based system to keep track of the fuel purchases and vehicle usage. Each vehicle is assigned a card, identified by the license plate number. A list of registered drivers is maintained by the District. Each driver is assigned their own confidential personal identification number (PIN).

Each card is kept in the assigned vehicle at all times. The card, by itself is useless; a valid PIN is required to authorize each purchase. All valid PIN's can be used to authorize a fuel purchase on each credit card.

When a driver takes a vehicle for fuel, they swipe the card; enter the mileage and their PIN. In order to fill a fuel can a "9" is entered for the mileage, which designates this purchase as a non-vehicle fuel purchase.

The invoice is e-mailed to the District Treasurer (Carolyn Mahar). She verifies the usage and pays the invoice on line. A journal entry is prepared to record the payment. The payment is then recorded on the purchase order as well. The invoice, which includes a memo entry of the mileage entries, is attached to the journal entry.

The Claims Auditor reviews the transaction and the corresponding journal entry just as if the disbursement was made by a check.

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## **Gasoline Cards**

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### ***Observations and recommendations***

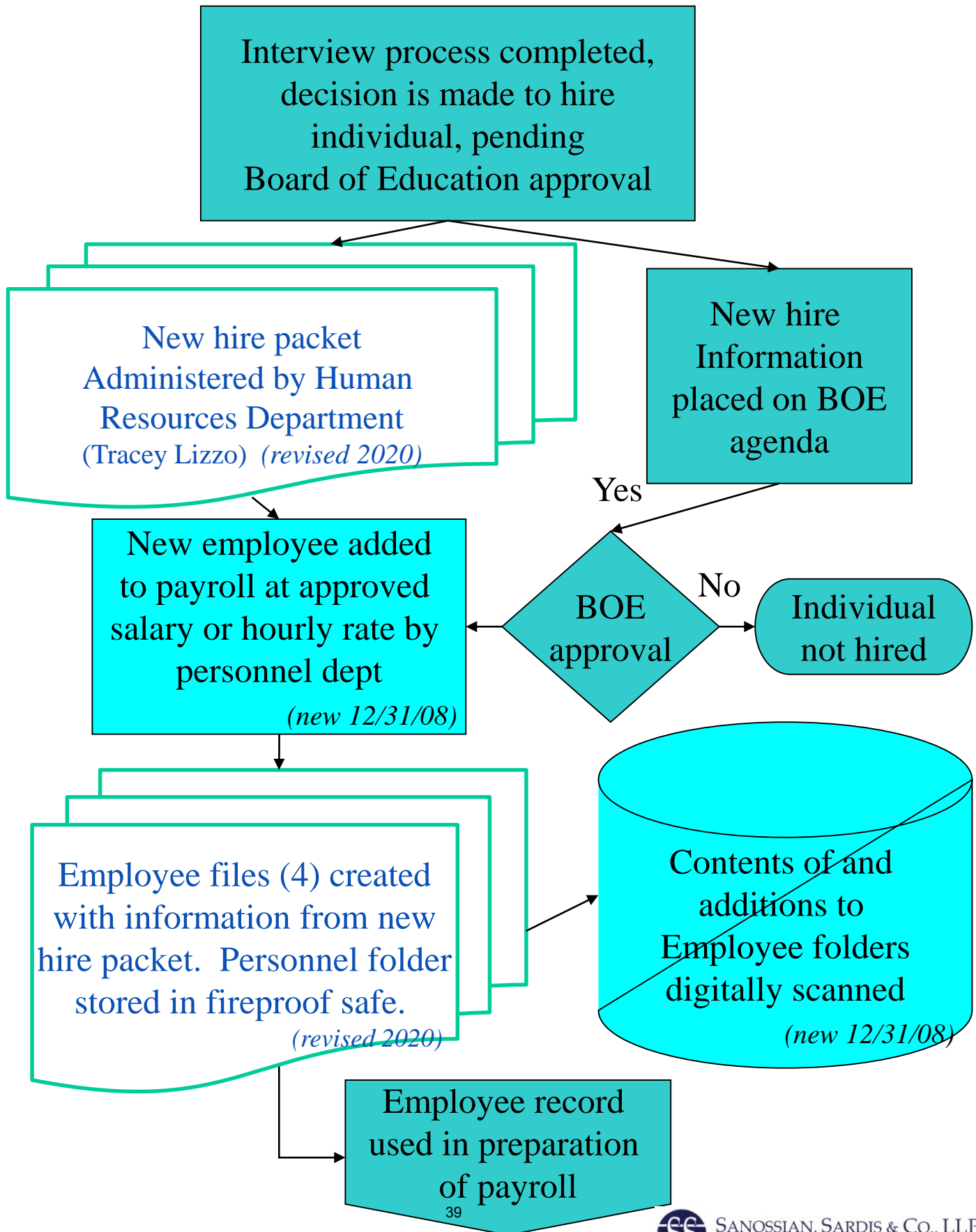
*Observation:* The District has updated this policy effective 12/18/18 and accurately reflects the procedure in place.

# Payroll and Personnel Cycle

Internal Control Review and  
Flow-Chart Documentation

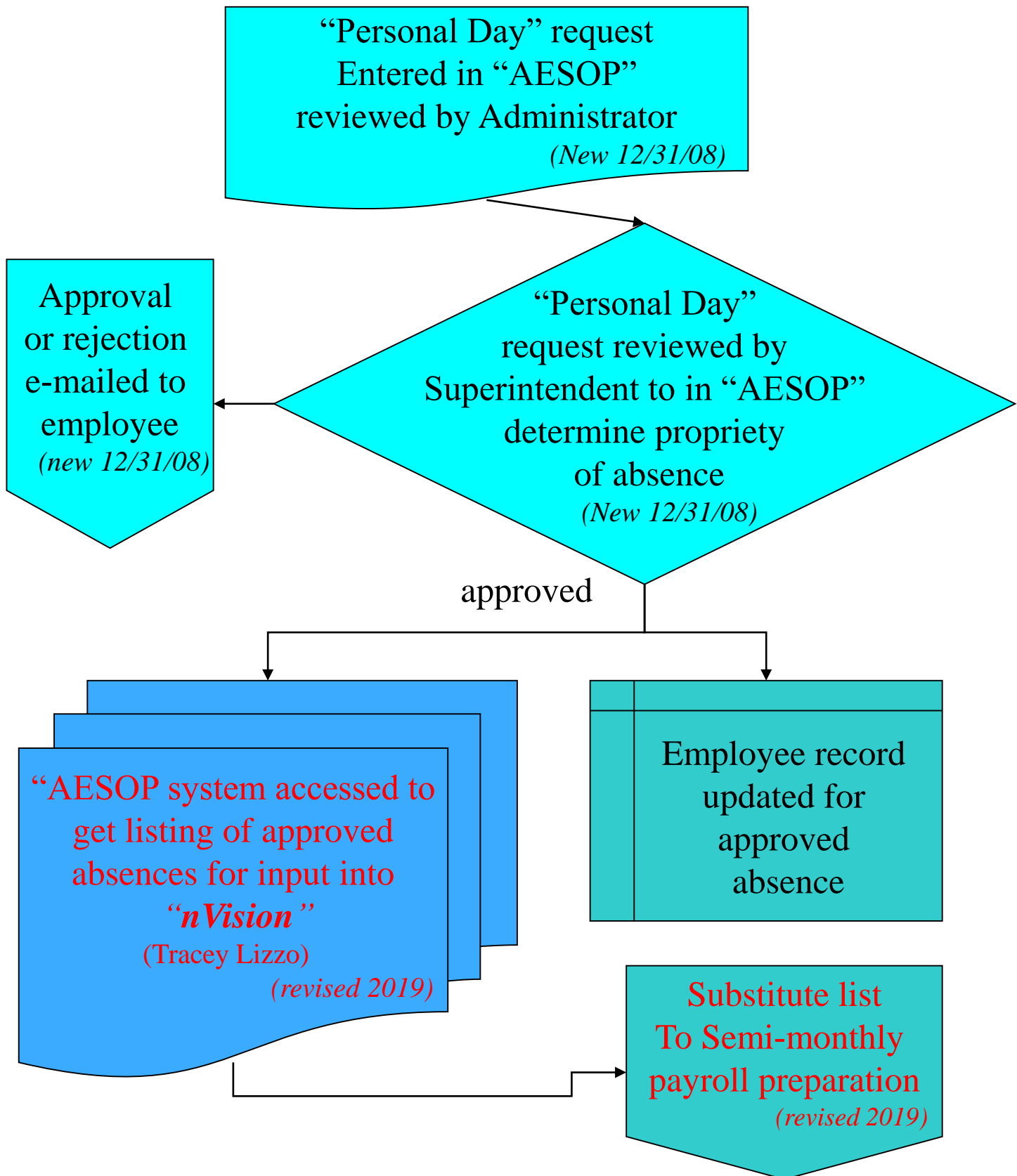
April 30, 2020

# New Employee Hiring

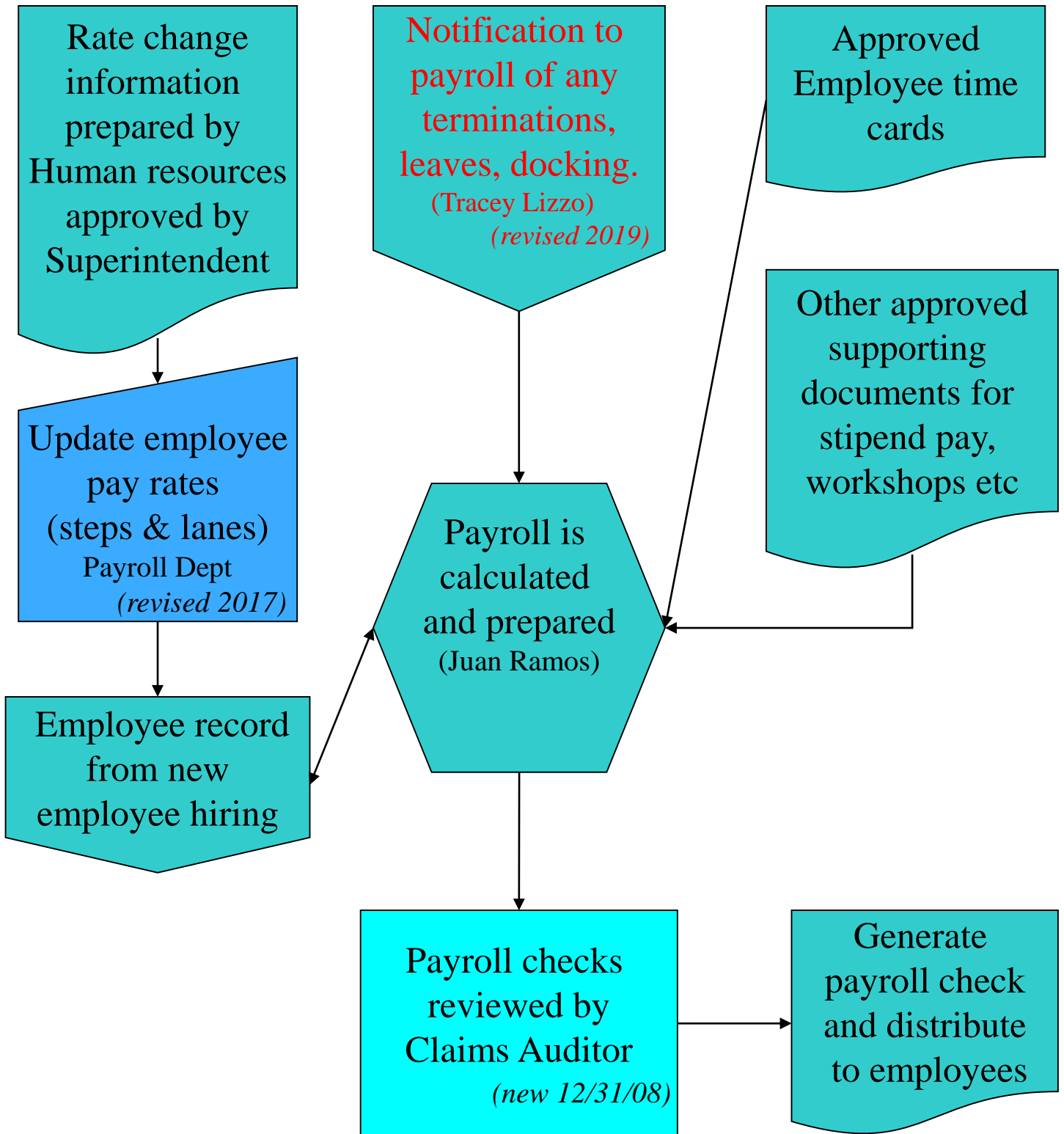




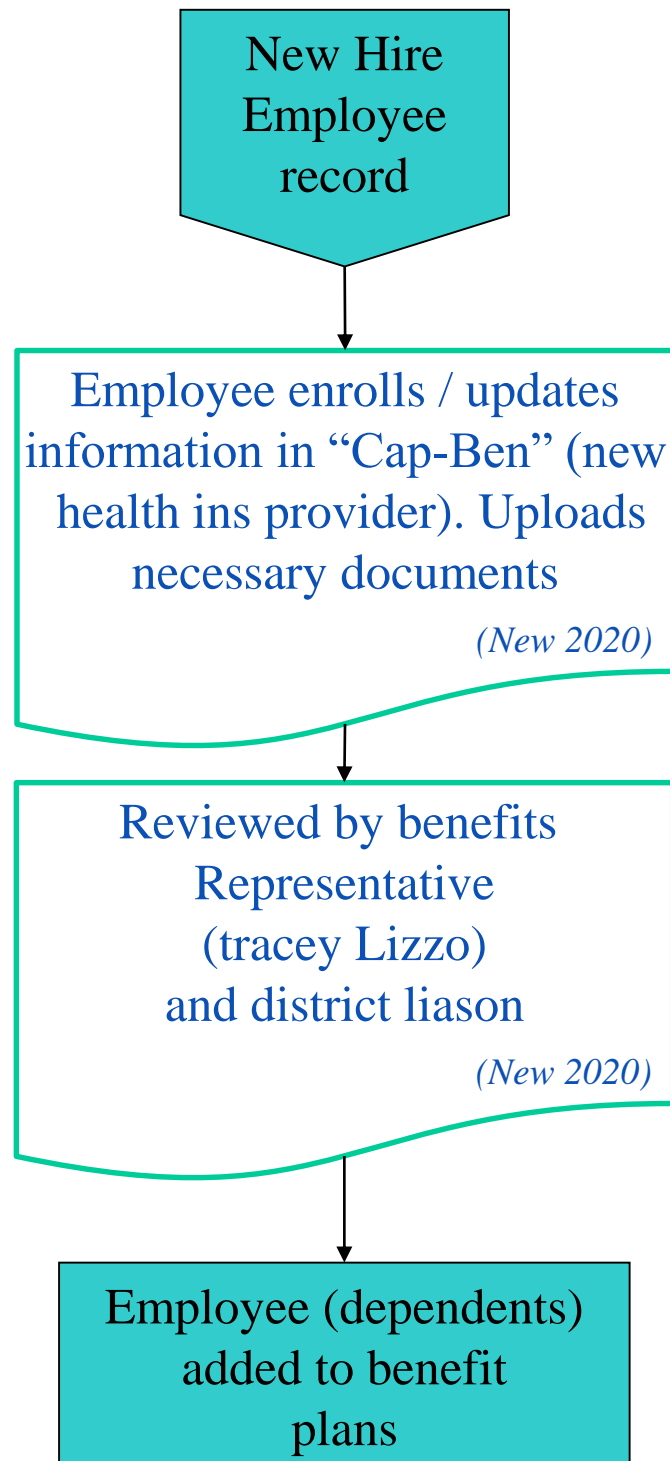
# Employee Attendance Reporting



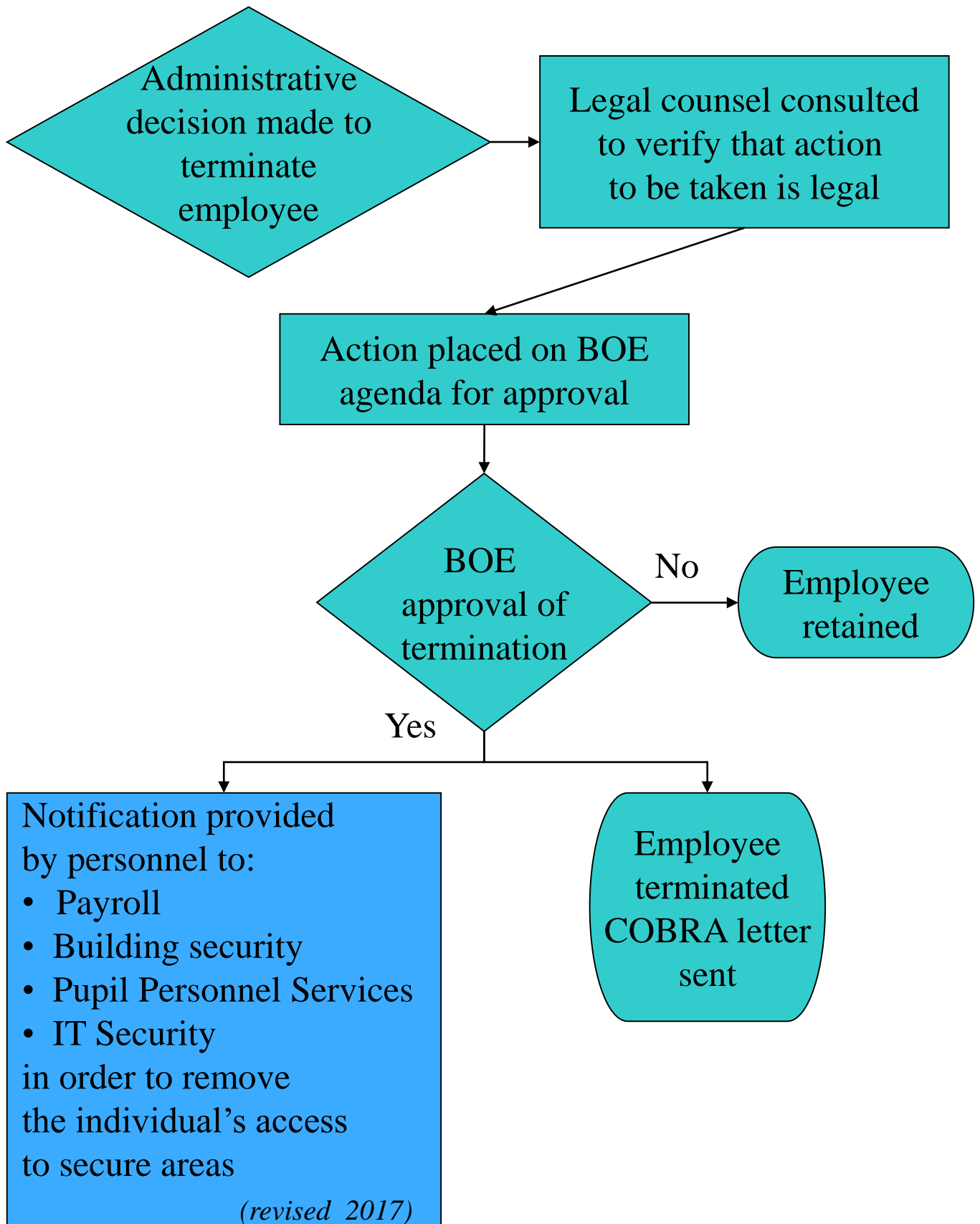
# Preparation of Semi-monthly Payroll



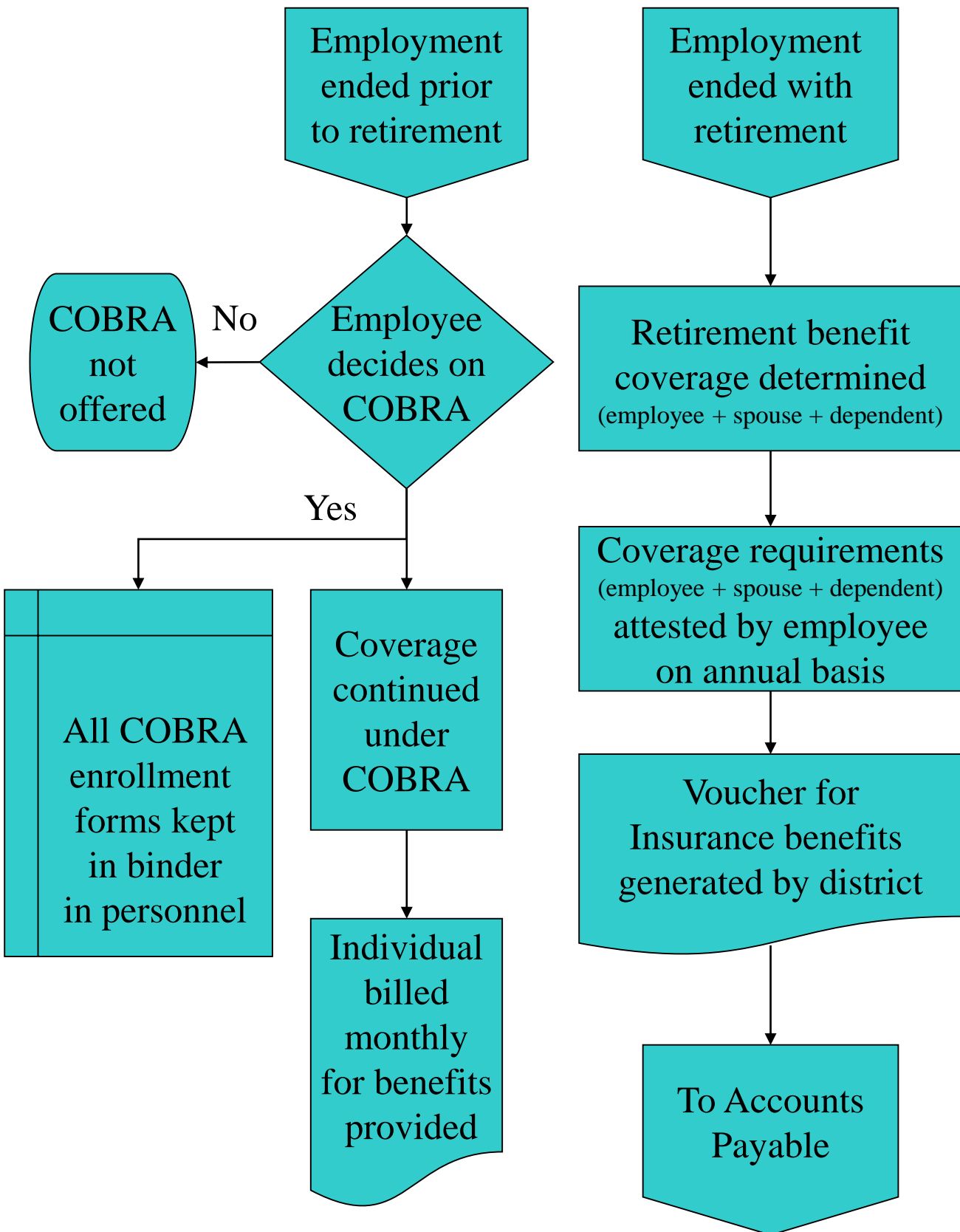
# Employee Benefits



# Employee Termination



# Post-Employment Benefits



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## **Payroll cycle**

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### ***Outline***

Understandably, payroll expense is the District's most significant expense and therefore the District's greatest potential for risk.

Once the employee interview process is completed and the hiring of the employee is approved by the Board of Education, four employee folders are prepared within the employee file. The four folders are designated as follows;

- Payroll master
- Personnel
- Observations & reviews
- Courses taken and credits achieved

The "payroll master" folder contains all salary information required for the preparation of payroll in accordance with the respective bargaining unit or employees contract. The personnel folder includes all forms necessary for employment including Forms W-4, I-9, retirement and benefit forms, among others. The contents of the other folders are as described by the file names.

Employee attendance reports are submitted to the Human Resource department. An employee's absence is either approved or denied at this point. A memo is then sent to payroll for employees who are to be paid, docked pay, terminated, or going on leave of absence.

All employees are paid semi-monthly. The payroll department collects employee time sheets, when required, to process the payroll for hourly/daily employees. Regular substitutes are paid on the 15<sup>th</sup> of the month following the month they worked (ie, worked in the month of September – paid on October 15)

Overtime and other miscellaneous time sheets for hours worked in addition to the normal school day for proctoring exams, moderating clubs, sports, etc. are approved in the respective departments and submitted to the payroll department for processing.

The Claims Auditor reviews payroll disbursements. The District has modified his responsibilities to include reviews of the "changes to payroll" report, the payroll check register, and the transaction journal. In addition, he will prepare a monthly report to be approved by the Board of Education

Changes in employee rates are entered into the system by the payroll department upon receipt of a memo from personnel. after recommendation by the Superintendent and approval of the Board of Education. This change was implemented based on a recommendation included in the Initial Risk Assessment.

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## **Payroll cycle**

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### ***Outline – concluded***

Employee benefit information is completed upon hiring and maintained in the personnel folder.

Staff observations and education credits and courses taken are kept in the folders that are so named.

In the event that employees are to be terminated, they are identified by the Superintendent and a listing is prepared to be reviewed with the Board of Education. Board of Education approval is required in order to terminate an individual's employment with the District.

Once termination has been approved by the Board of Education, the personnel department notifies payroll, building security, pupil personnel services and IT to remove access to buildings, *e-school data* system, and District e-mail by de-activating access cards and removing user names and passwords.

Upon termination, resignation, or retirement, the employee completes COBRA or retirement benefit forms which are retained in the appropriate employee file. COBRA enrollment forms are also maintained in a binder in the personnel department for the duration of enrollment.

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## **Payroll cycle**

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### ***Observations and recommendations***

*Observation:* District employees utilize a number of different forms for purposes of reporting hours worked, overtime worked, special projects completed etc. It is the responsibility of the payroll clerk to total, collate and enter the information from the multitude of forms in order to prepare the payroll. We have recommended that the District investigate the use of a card swipe system or other method of collecting employee time and attendance for payroll purposes. The implementation of this type of system would require approval in collective bargaining. The District continues to explore the economic viability and feasibility of implementing this change. It has been determined that while the implementation of such a program would have definitive benefits, the cost is still prohibitive at the current time.



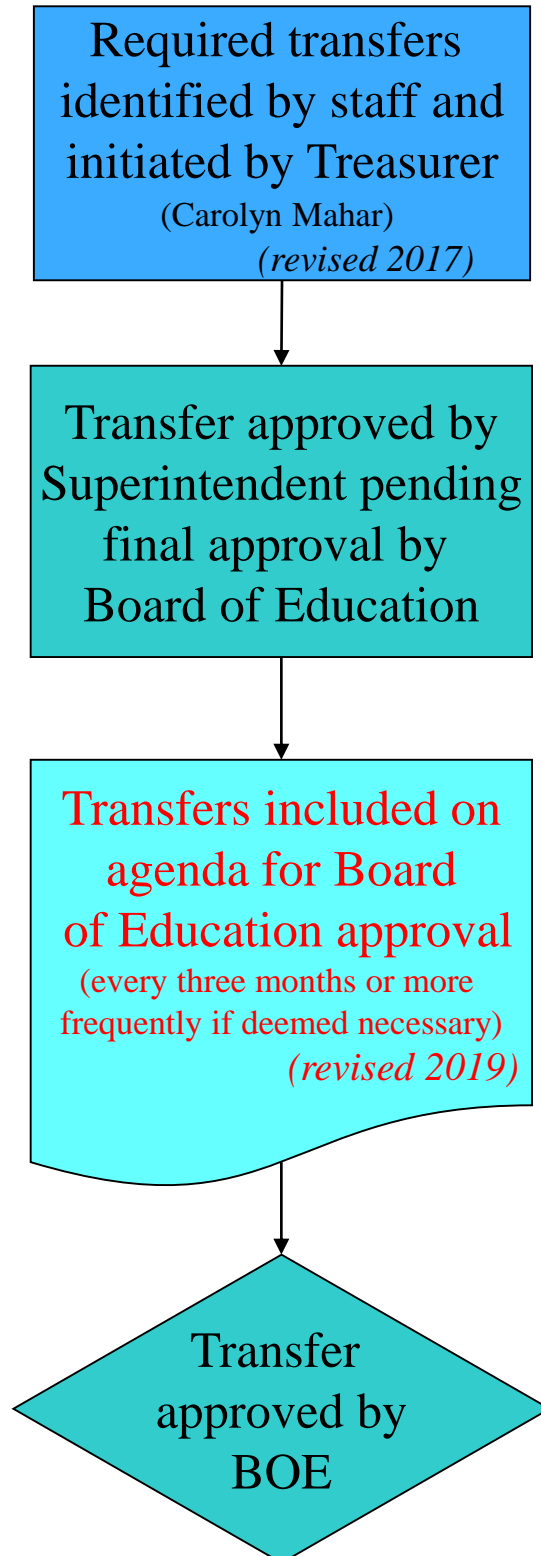


# Budget Transfers

## Internal Control Review and Flow-Chart Documentation

April 30, 2020

# Budget Transfers



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## **Budget Transfers**

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### ***Outline***

District policy (#6150 11/17/07) set forth the regulations on how the processes budgetary transfers. The District operates within the constraints of an annual operating budget that has been approved by the Board of Education and the voters in the District. From time to time during the year modifications or transfers, between accounts, are required to meet the needs of the District. The Assistant Superintendent for Business and Finance will identify the accounts requiring additional funds and the accounts from which the transfers can be taken.

The Superintendent conditionally approves these transfers pending final approval by the Board of Education. Budget transfers are presented to the Board of Education quarterly, if not more frequently, transfers are placed on the agenda, for Board of Education approval.

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## **Budget Transfers**

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### ***Observations and recommendations***

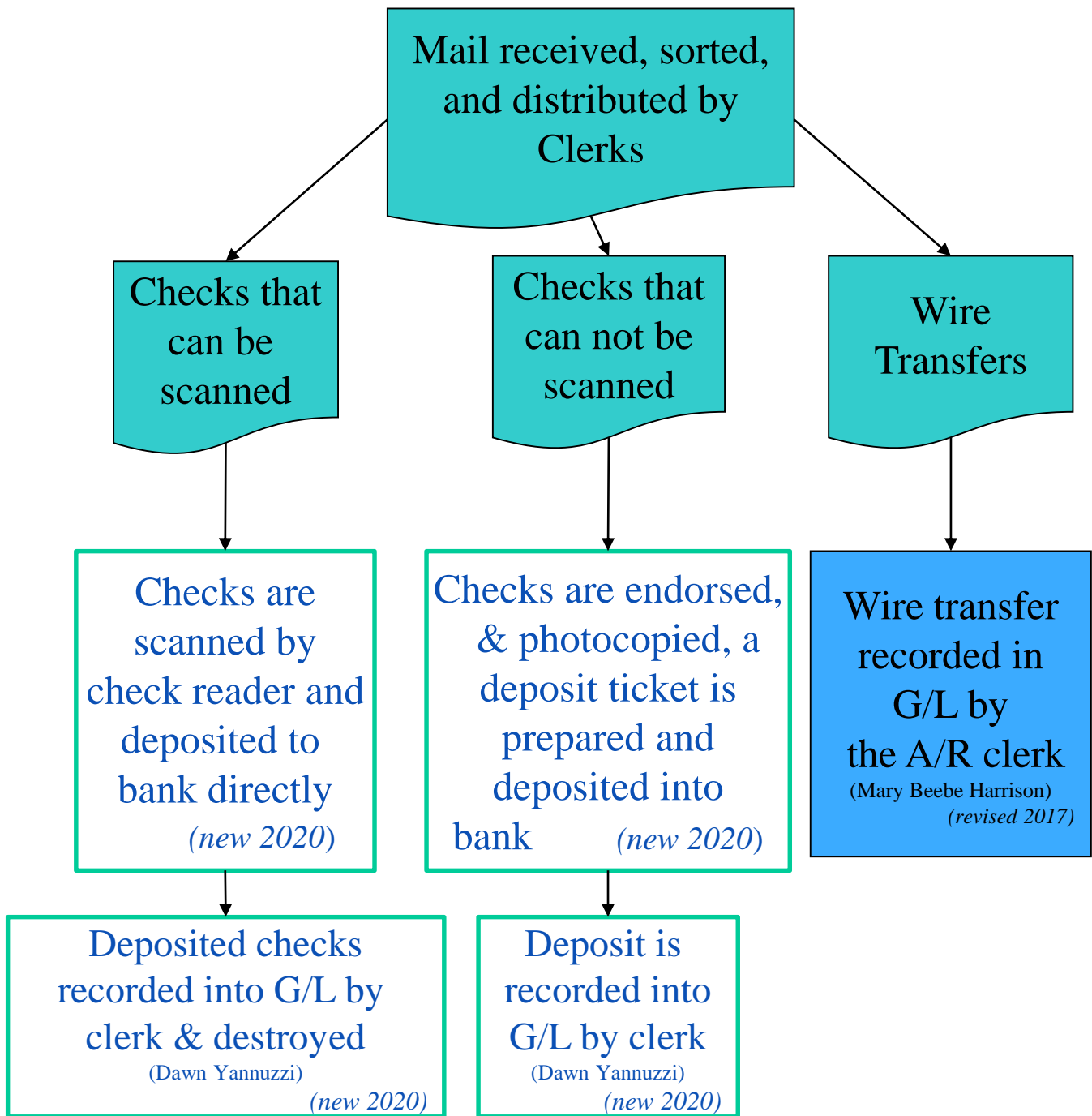
*Observation:* District policy states that transfers are approved, on a quarterly basis. In fact in some instances transfers are approved more frequently. District policy has been amended to reconcile with current practices.

# Cash Receipts Cycle

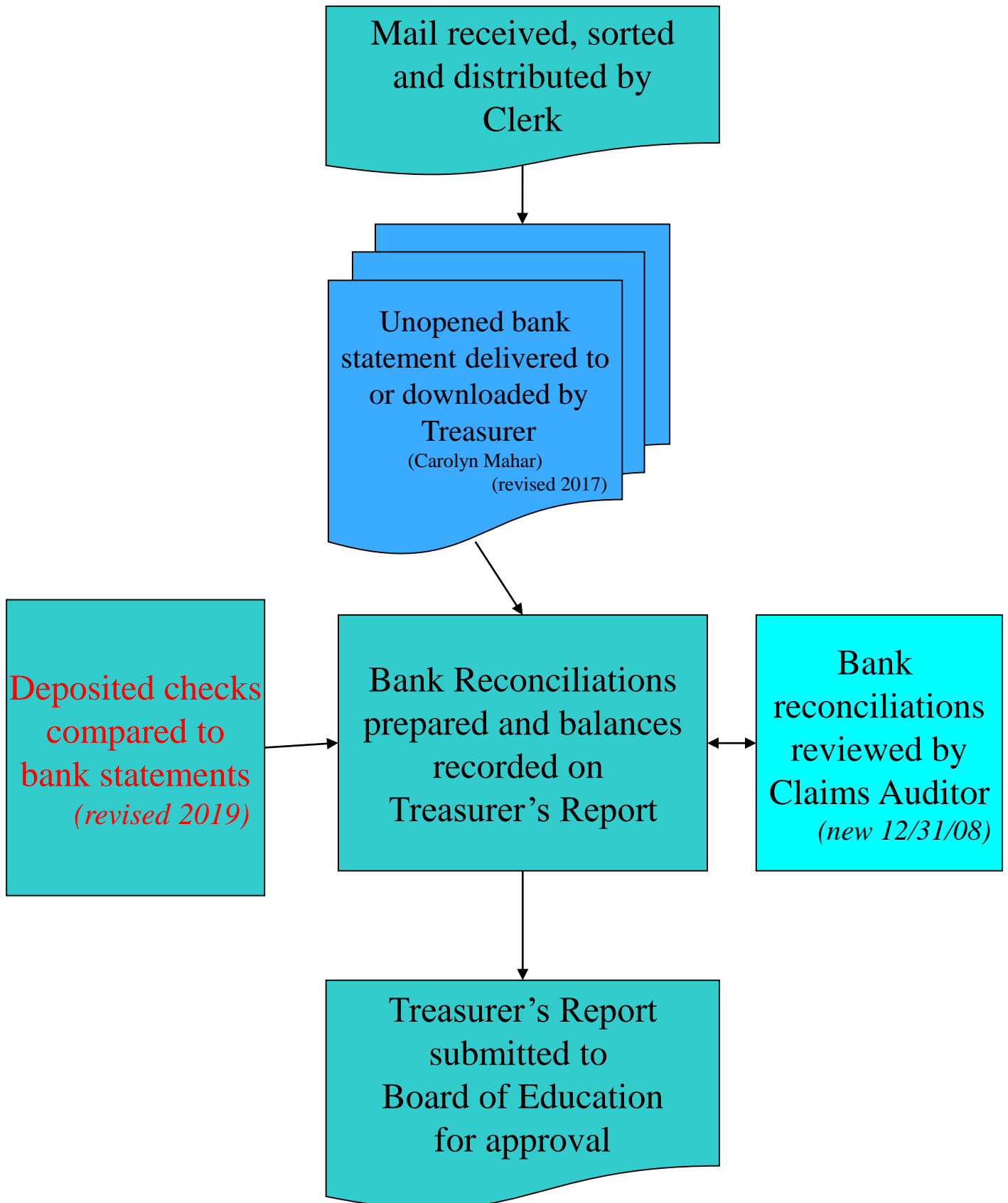
## Internal Control Review and Flow-Chart Documentation

April 30, 2020

# Incoming Checks and Wire Transfers



# Reconciliation of Bank Accounts



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## Cash Receipts

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### *Outline*

The District, in an effort to reduce the handling of checks and cash receipts, has implemented a “pre-pay” software program for school lunches which accepts credit and debit payments. As a result, minimal cash is now handled at the building level. Checks and some cash is still received at the Business Office.

The mail, which includes checks, is received in the Business Office. The mail is sorted by the front desk clerk and distributed to the appropriate department.

The clerk deposits the checks with a bank issued check scanner. The clerk sends a digital deposit receipt, as well as any needed backup, to another clerk. If any checks cannot be deposited with the check scanner in the Business Office, the clerk photocopies the checks, endorses them, and prepares the deposit ticket, including any cash received. The District Treasurer makes the deposit, and the accounts receivable clerk records the deposit in the general ledger.

The District Treasurer is notified of incoming wire transfers (tax receipts) via email or regular mail. The Treasurer verifies (with the bank) that the wire transfer was received. The clerk records the transfer in the general ledger.

The District receives the bank statements online. The Payroll Clerk prepares the bank reconciliations, with the exception of the payroll bank account which is prepared by the Treasurer. Scanned images of checks clearing the bank are available online for two years. The Treasurer and the Claims Auditor regularly review the bank statements. The completed bank reconciliations are submitted to the BOE for approval.



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## Cash Receipts

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### ***Observations and recommendations***

*Observation:* In the past we had recommended the use of a lockbox for receipts, this facility was researched by the District and determined not to be needed at this time. Due to the implementation of the “pre - pay” system and the acceptance of credit cards and the significant reduction in checks processed by the District, we no longer feel that the use of a lockbox needs to be re-examined in the future.

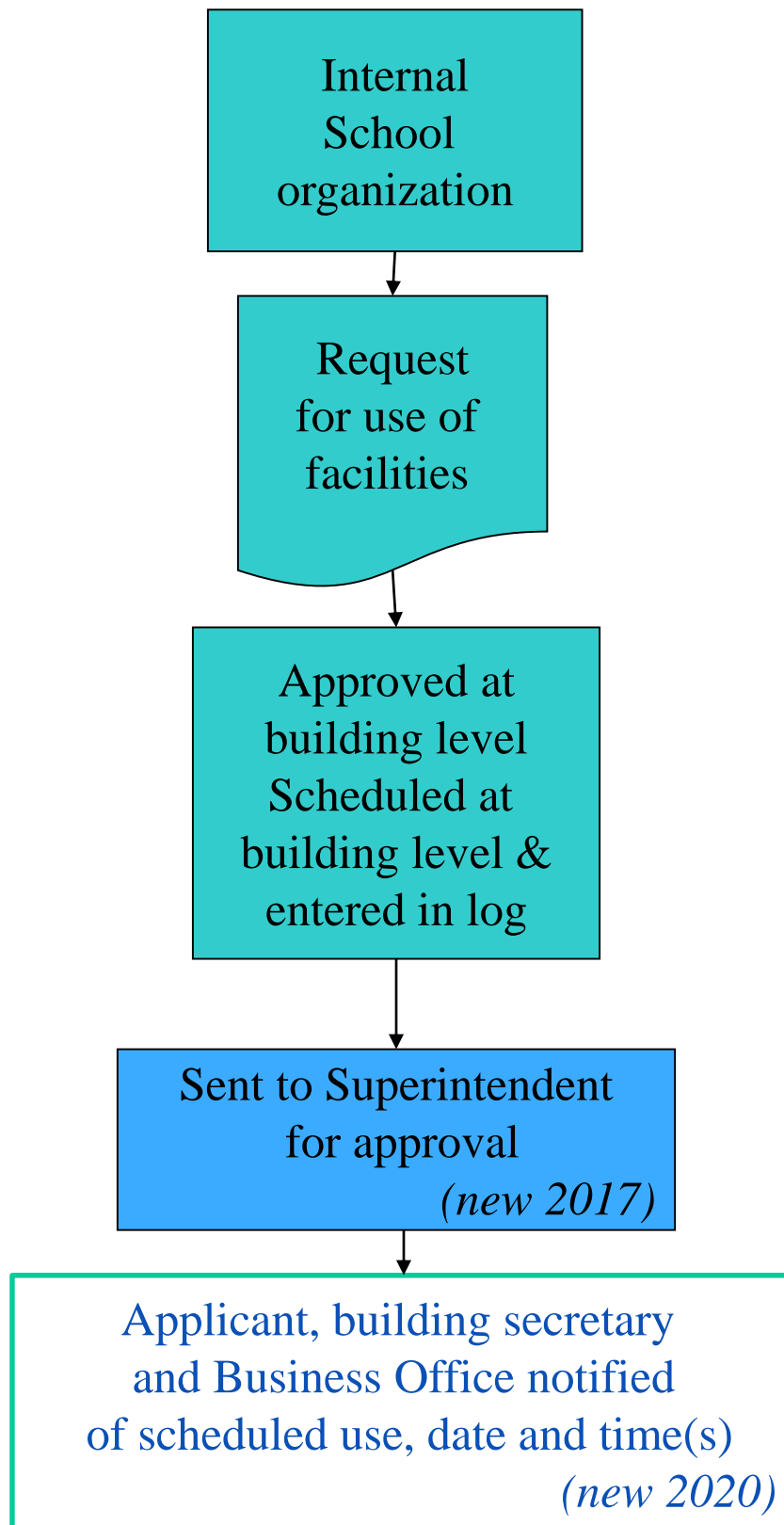


# Facilities Use Cycle

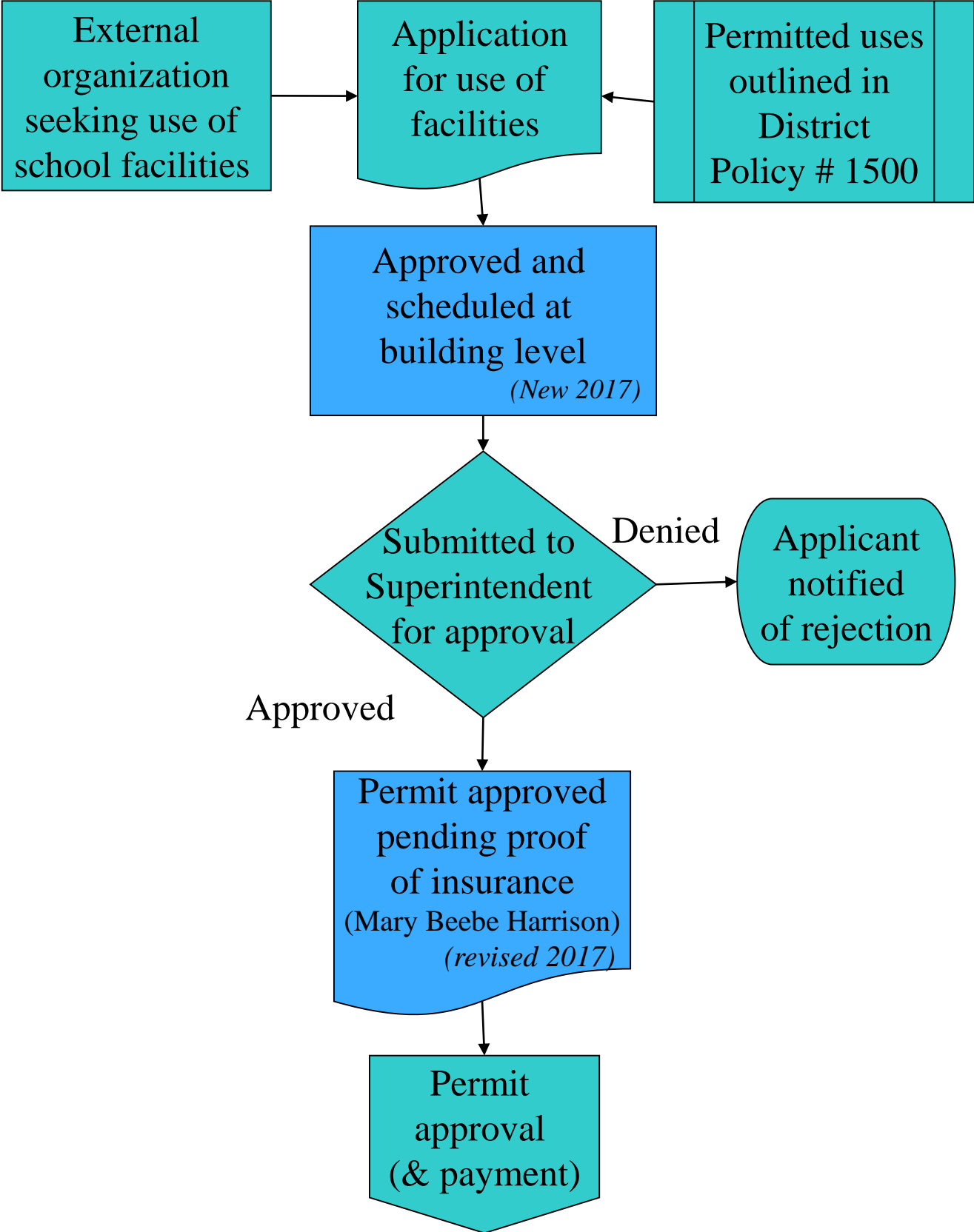
Internal Control Review and  
Flow-Chart Documentation

April 30, 2020

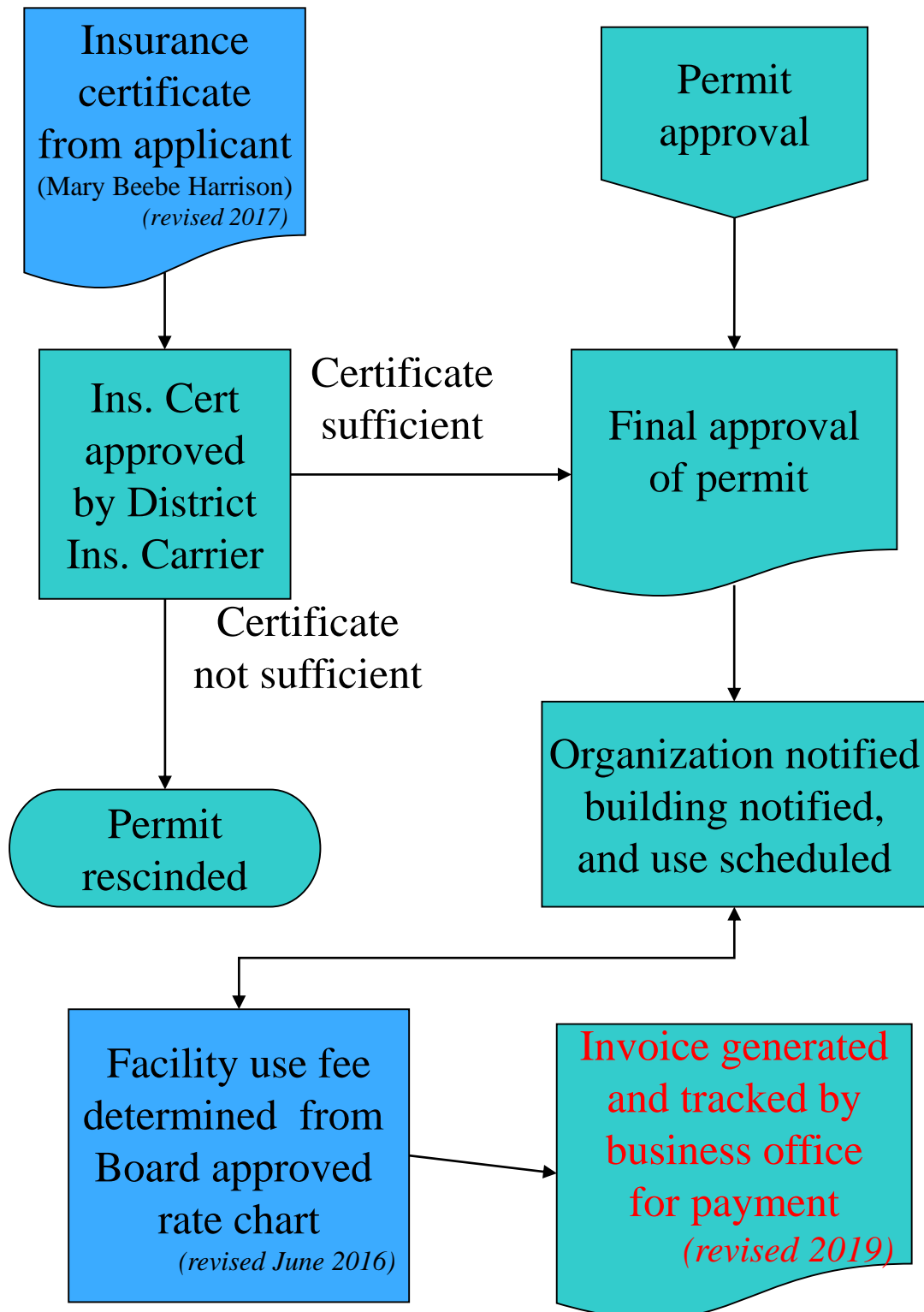
# Facilities Use Request - internal



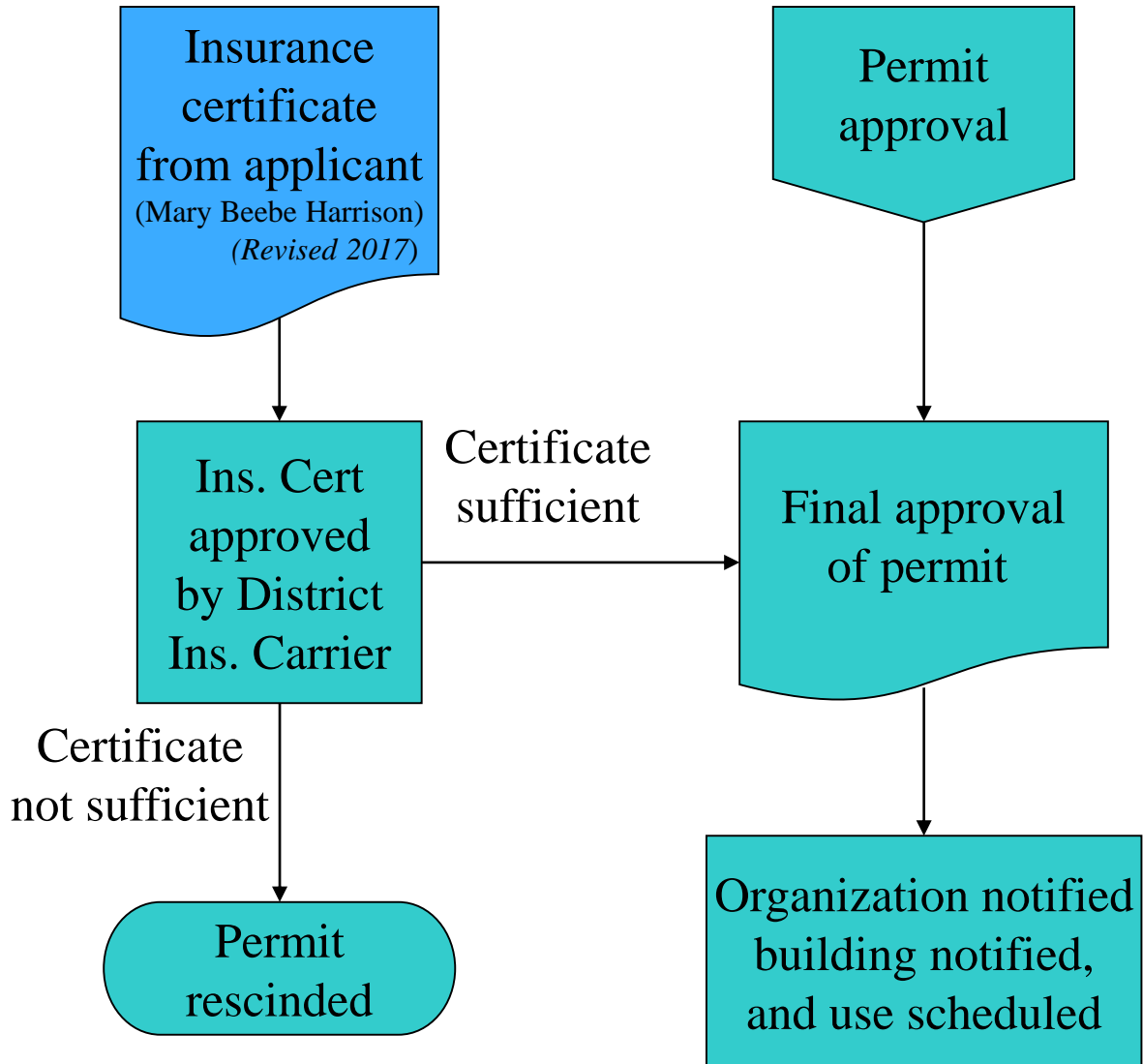
# Facilities Use Request - external



# Facilities Use Request – External Payment required



# Facilities Use Request – External Payment not required



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## Facilities Use

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### *Outline*

The District, in accordance with policy #1500 (11/17/07) makes its buildings and facilities available, after school hours, for use by school and community groups. The District reserves the right to accept, limit or refuse any requests. The District charges external groups for facilities use.

Requests from internal school organizations are approved at the building level.

External organizations need to submit a requisition to the Superintendent's office in order to receive approval to use the facilities. These applications are reviewed to determine that the identified use is in agreement with District policy (#1500). The rate schedule, which has been approved by the Board of Education is utilized, when applicable, to determine the fees to be charged for facilities use.

Once the application is approved, the organization and the applicable building is notified to schedule the use. If a charge will be associated with the use, an estimate of charges will be sent to the organization along with the approved application.

No later than 10 days prior to the scheduled use, the District must be provided with proof of required insurance; failure to do so will void the use permit.

All scheduled fees, including total fees for the season or semester use, if applicable, are paid prior to the initial use of the facilities. Custodial and other charges are tracked and billed by the business office by the end of the year for organizations using District facilities on a regularly scheduled or repetitive basis.

When payment is received, it goes through the cash receipts cycle, and the receivable is noted as paid.

The District reserves total discretion to deny or terminate use of its facilities.

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## **Facilities Use**

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### ***Observations and recommendations***

*Observation:* The District does not encourage building use to outside organizations and therefore the revenue from the use of District facilities is not significant. Only when payments are received is the transaction recorded in the general ledger.



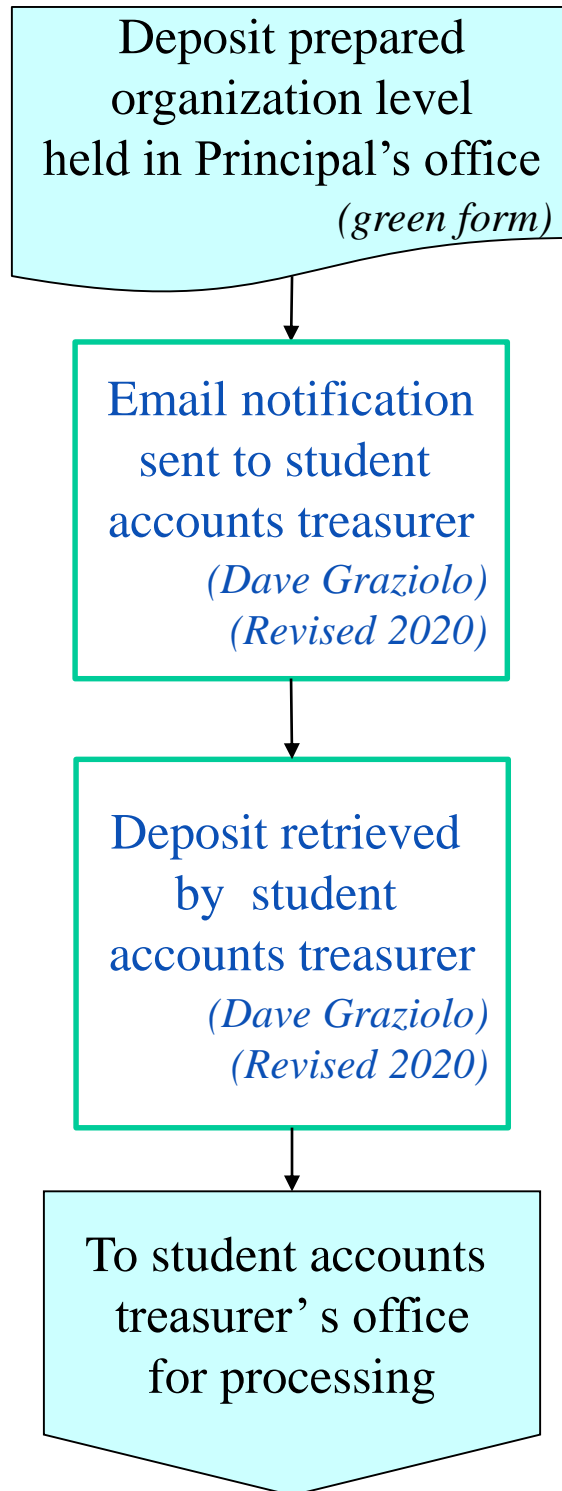


# **Extraclassroom Activity Funds**

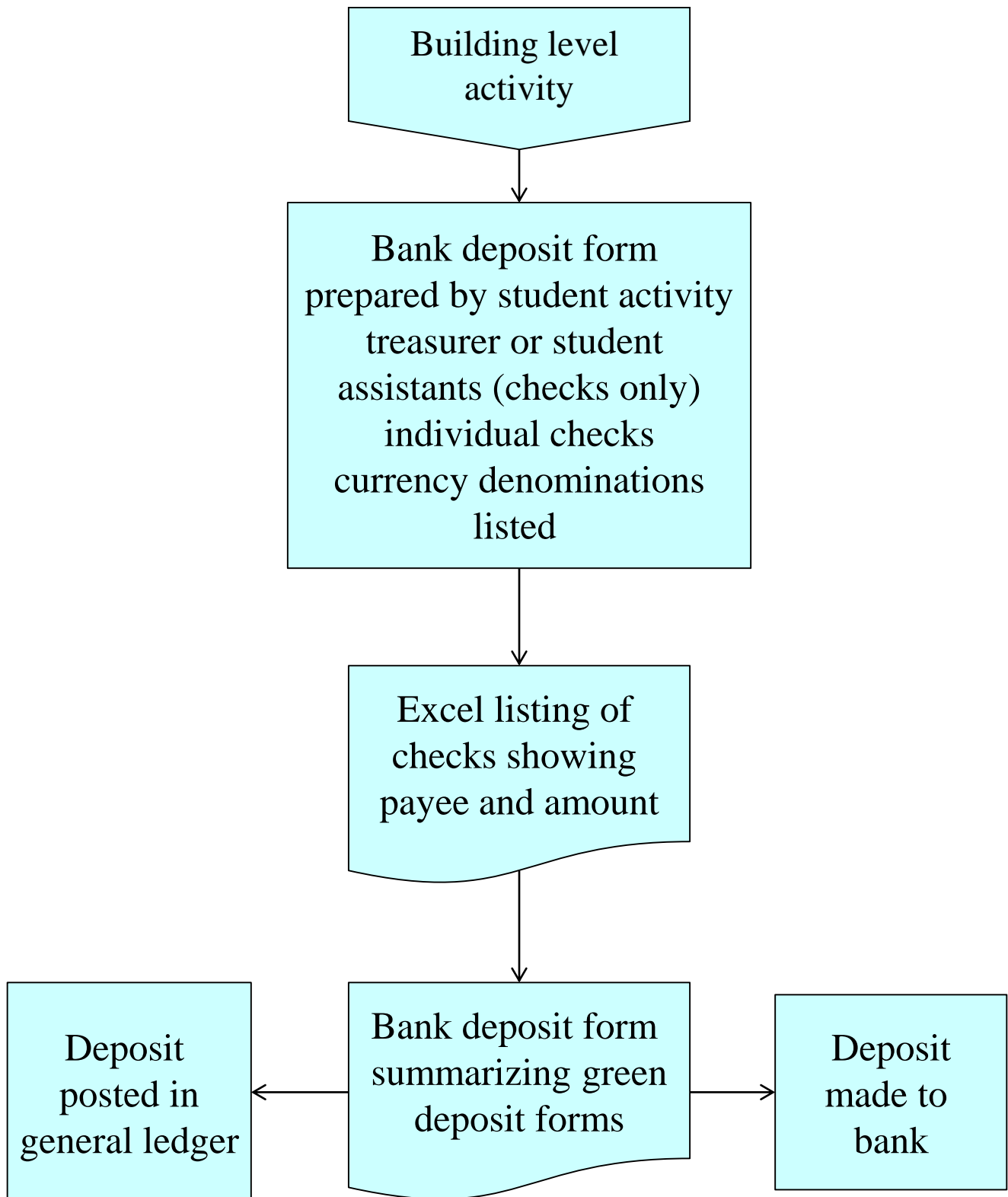
## **Internal Control Review and Flow-Chart Documentation**

April 30, 2020

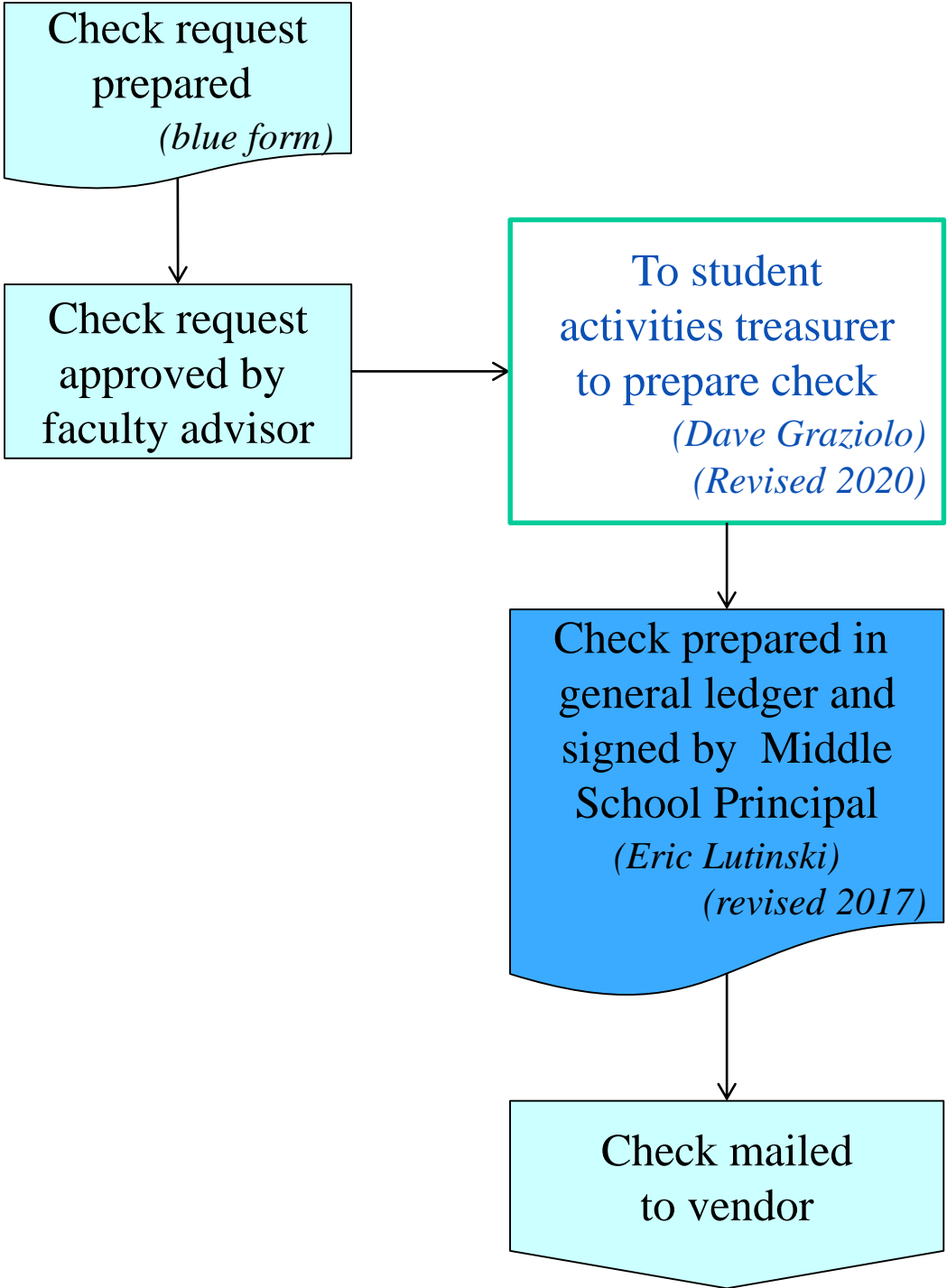
# Extraclassroom activity funds building level activity



# Extraclassroom activity funds deposit transactions

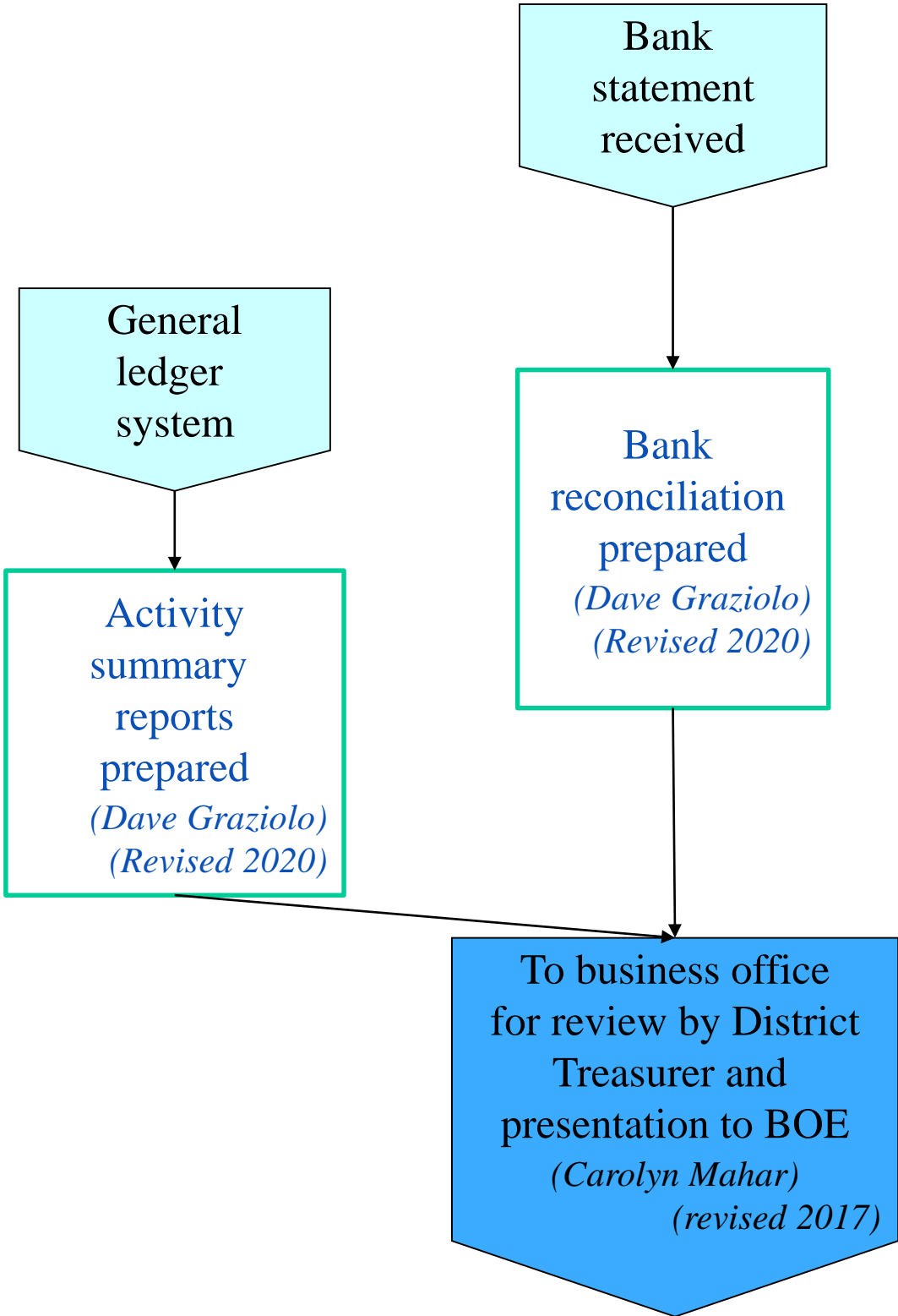


# Extraclassroom Activity Funds Disbursements



# Extraclassroom Activity Funds

## Bank reconciliation & reporting



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## **Extraclassroom Activity Funds**

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### ***Outline***

The District maintains “Extraclassroom activity funds” (ECAF) which are placed under the custodial control of the Student Accounts Treasurer. Separate funds are maintained for each recognized school club or organization that raises funds for the purpose of supporting their activities and events. The State of New York has set forth regulations in the Official Compilation of Codes, Rules and Regulations (CRR) Title 8, Chapter II Part 172 to be followed in this area as follows;

#### ***172.1 Activity funds.***

An organization within a school district whose activities are conducted by students and whose financial support is raised other than by taxation or through charges of the board of education shall be known as an extraclassroom activity and the moneys received by it as extraclassroom activity funds.

#### ***172.2 Regulation of activities and moneys.***

The board of education of each school district having a population of less than one million and an educational program beyond the 6<sup>th</sup> grade shall make rules and regulations for the establishment, conduct, operation and maintenance of extraclassroom activities and for the safeguarding, accounting and audit of all moneys received.

#### ***172.3 Subject matter of rules.***

Such rules and regulations shall require at least the following:

- (a) The method to be followed in establishing an organization.
- (b) The records of receipts and expenditures to be maintained and the reports to be made at least quarterly to the board of education.
- (c) That the authority to expend moneys shall be distinct and separate from the custody of those moneys.
- (d) That an independent and impartial audit of the accounts shall be made at least annually in conjunction with the audit of the district records.
- (e) The method of disposing of funds of defunct organizations.

#### ***172.4 Deposit of funds***

The board of education shall direct that the moneys received from the conduct, operation or maintenance of any extraclassroom activity be deposited with an official designated by the board of education, who in such event shall be the Treasurer of such extraclassroom activity fund.

#### ***172.5 Assignment of board officers or employees***

The board of education may assign any of its officers or employees to perform such duties as it may prescribe in connection with any extraclassroom activity, and shall designate such of its officers and employees, from whom an official undertaking shall be required and shall fix the sum thereof.

The District has set guidelines for the custody, control over deposits and expenditures and for the annual audit of these various funds in accordance with the above state rules.

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## **Extraclassroom Activity Funds**

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### ***Outline - concluded***

The District utilized *Quicken* at the time of our review, and has since upgraded to *Quickbooks* to maintain the ledgers for the ECAF.

All monies collected by each organization are summarized into a deposit form at the building level and held in the school safe until such time as they can be collected by the student accounts treasurer. When a deposit is ready an email is sent to the student accounts treasurer notifying him of the existence of the deposit.

Upon receipt, the deposit is brought to the student accounts treasurer's office for processing, a listing of all checks and cash denominations is prepared. The deposit is then taken to the bank and the amount record in the ledger system.

All expenditures require a check request form prepared at the organization level and approved by the faculty advisor. The approved check request is then forwarded to the student accounts treasurer check preparation, signature and mailing to vendor. At no time should an organization be allowed to disburse funds that it does not have.

Bank statements are received by the student accounts treasurer and a reconciliation is prepared. Monthly bank reconciliations and reports summarizing activity are forwarded to the District Treasurer on a monthly basis.

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## **Extraclassroom Activity Funds**

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### ***Observations and recommendations***

*Observation:* The district does not have an approved policy for extraclassroom activity funds. Whereas the student accounts treasurer does publish “general guidelines” each year a formal policy does not exist.

*Recommendation:* We recommend that the district adopt a policy to define the procedures and rules to be followed with regard to the custodial responsibilities and operations within the extraclassroom activity funds function.

*Observation:* The District began using *Quickbooks* during the 2012-13 fiscal year to track the transactions of the extraclassroom activity accounts in accordance with our recommendation from last year.

*Recommendation:* The *Quickbooks* software is updated each year ie *Quickbooks 2018* will be replaced by *Quickbooks 2019*. This upgrade occurs in the fall of each calendar year. “Intuit”, the writer of *Quickbooks* supports the current year and two previous years’ versions of the software therefore it is not necessary to upgrade each year, we that the District does not utilize software that is more than 2 years old.

*Observation:* The preparation and recording of deposits, disbursements and bank reconciliations are all handled by the student accounts treasurer. There is no segregation of duties.

*Recommendation:* That the District Treasurer continue to monitor the activity in these accounts the monthly review of bank statements and reconciliations and the occasional “surprise” review

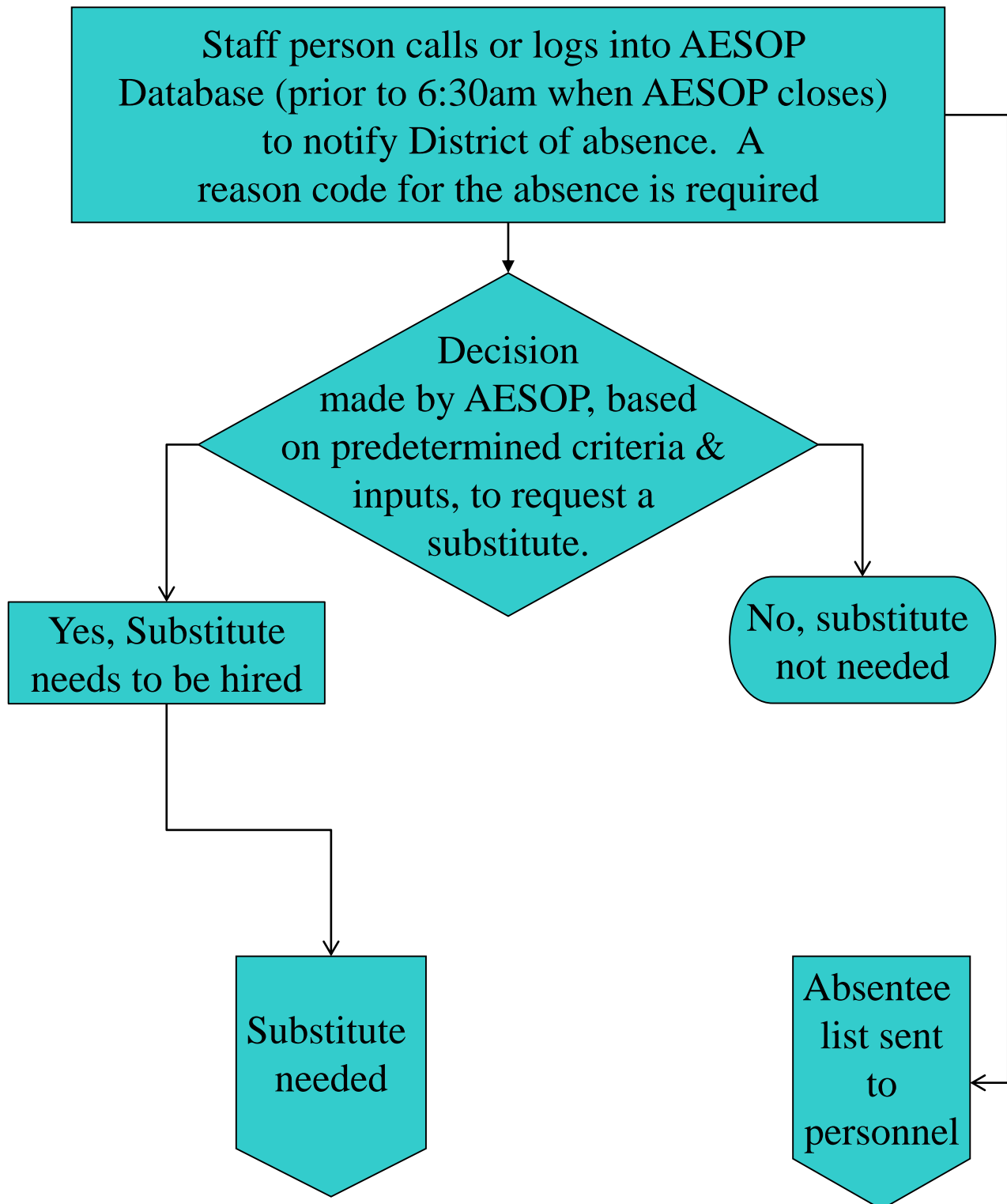


# Employee Absence Reporting and Substitute allocation

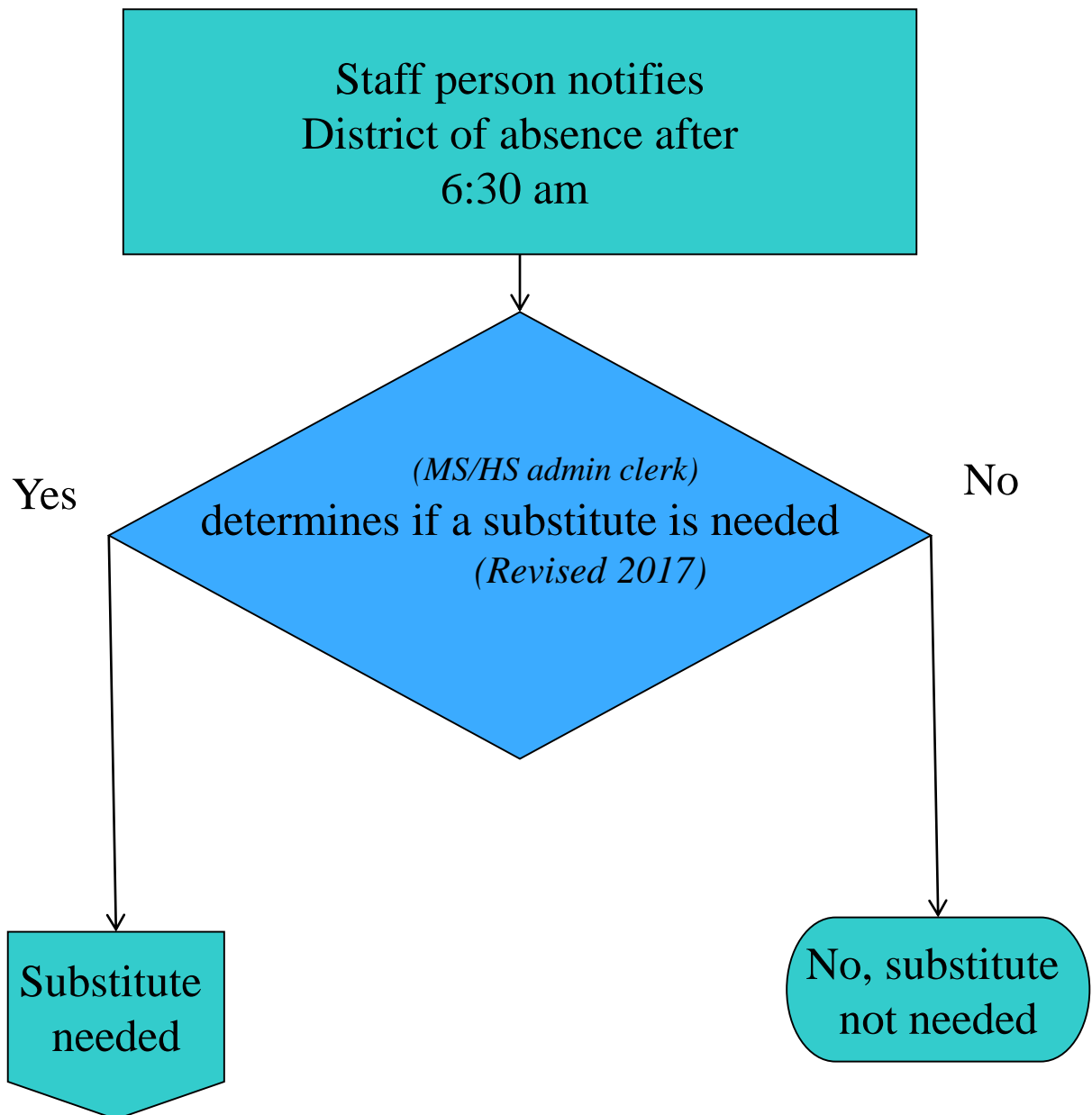
Internal Control Review and  
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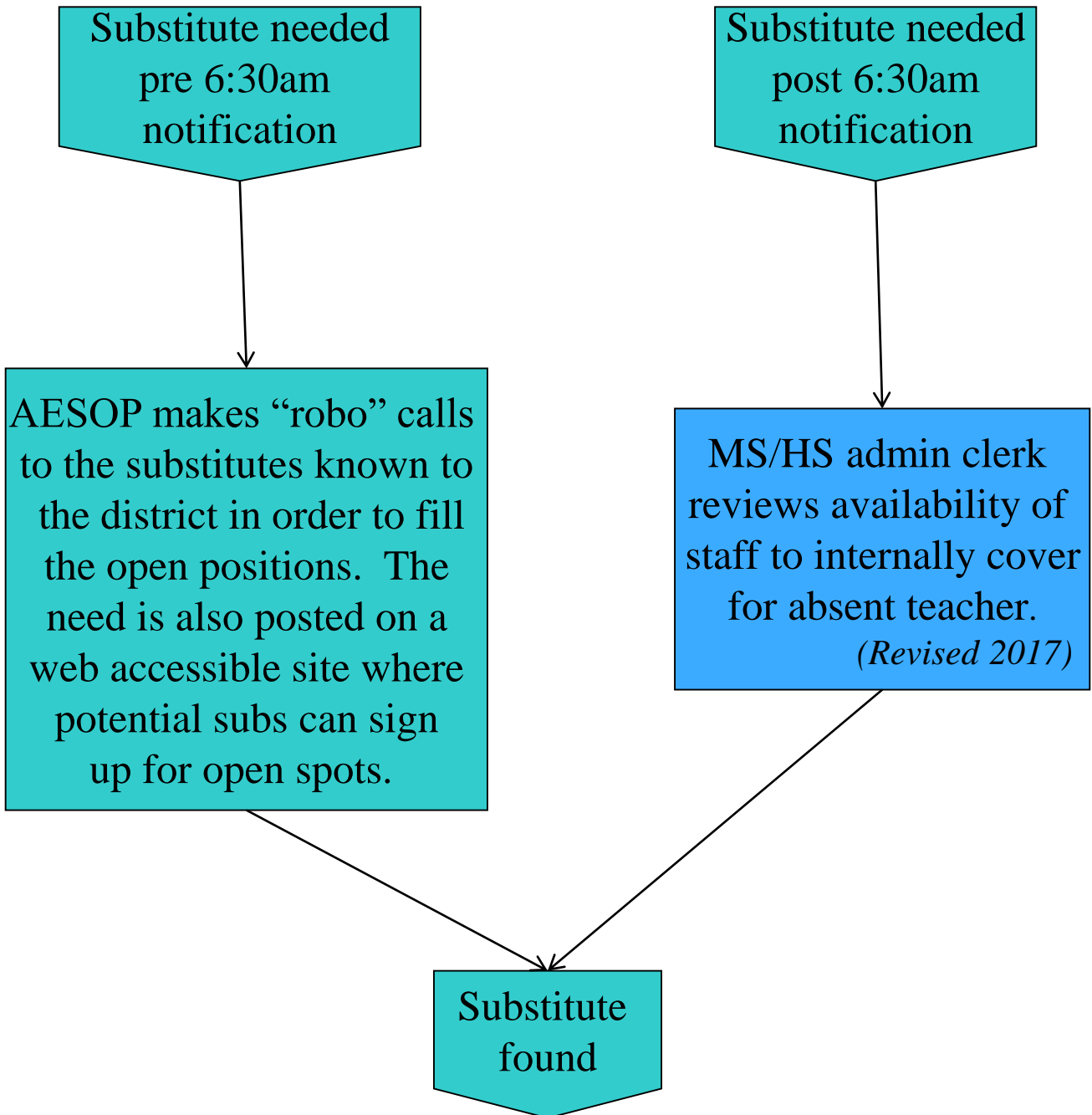
# Employee Attendance Reporting



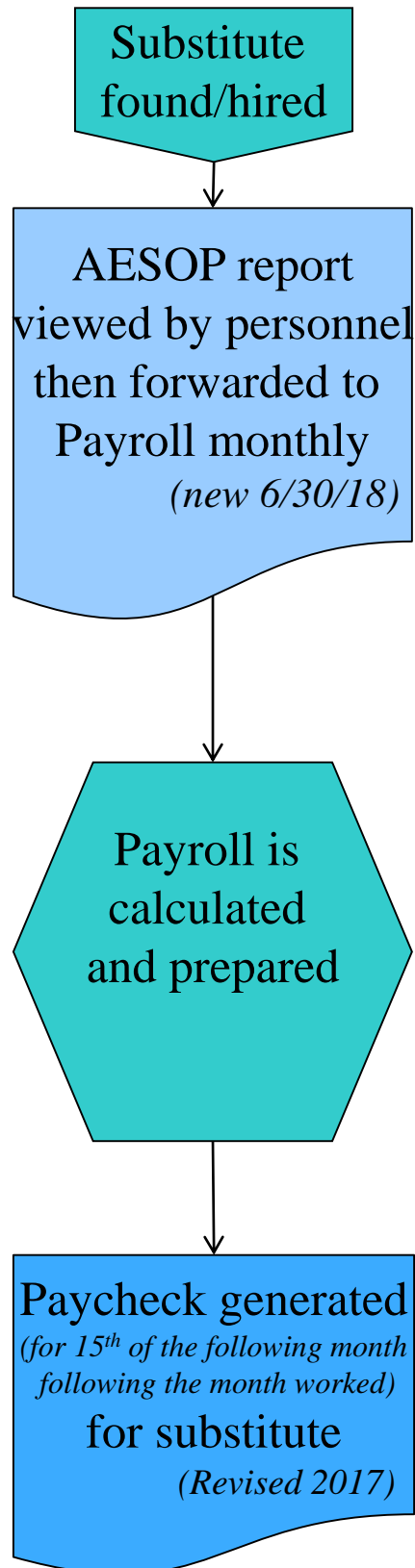
# Employee Attendance Reporting



# Hiring and Allocation of Substitutes



# Hiring and Allocation of Substitutes



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## **Reporting of employee absences – substitute hiring**

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### ***Outline***

On any given day the District is faced with the need to utilize substitute teachers to cover classes for teachers that are absent for any one of many different reasons. Events that create a need for a substitute are both short-term and long-term in nature. Absences are reported to and the search for a substitute is handled through the District's automated substitute placement and absence management system (AESOP). The AESOP data base is maintained by the MS/HS admin clerk.

The most common event that requires the District to utilize a substitute is the unplanned absence of a staff member due to illness. Teachers are required to access AESOP by 6:30am on the day of the absence in order to notify the District of their absence. A reason code for the absence is also reported at this time. This starts an automated process in which AESOP will log the absence, list it on an absence report used by payroll and personnel to record the absence in the employee's file and initiate the search for a substitute for the day.

AESOP makes automated "robo-calls" to those individuals known to the District as substitutes, calling those who have been most responsive to the District's needs first. Potential substitutes can also log on to the system to search for openings and respond directly through the system their desire to fill the spot.

There are circumstances where a teacher is not able to notify the District by 6:30am, in these cases the MS/HS admin clerk receives notification of the absence and, if a substitute is needed, undertakes a manual search to find one.

There are also instances when a teacher needs to leave during the day, substitutes generally cannot be found for these absences and the required coverage is met by other District employees (Teachers or TA's). In these instances, as with notifications received after 6:30am the MS/HS admin clerk is required to update the AESOP data base in order to document the absence in the daily reporting which is used by Personnel to update the employee records.

The District also utilizes long-term substitutes when needed. Long-term leave replacements are generally pre-approved by the Superintendent and personnel is notified. If the long-term absence is due to an illness and prior approval is not possible, the employee will initially notify the District through AESOP as with any other absence.

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## **Reporting of employee absences – substitute hiring**

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### ***Observations and recommendations***

*Observation* AESOP was originally set up utilizing the information in the District's personnel data base. Since the initial set up changes have taken place with regard to substitute status and names.

*Recommendation* The AESOP data base will be continuously reviewed to identify those individuals no longer responding or being considered as substitutes in order to purge these individuals from the AESOP system and the Finance Manager data base. This will prevent them from accessing the system or even potentially being paid through payroll in error.

*Observation* A Board of Education approved listing of Substitutes does not exist.

*Recommendation* The MS/HS admin clerk provide a listing of those individuals currently deemed active in the AESOP data base for Board approval. Thereafter each year, preferably at the July organization meeting the Board should approve the list of substitutes. This list can be modified during the year as required but it will serve as the master list to be used to maintain the AESOP and *nVision* data bases. It will also insure that all individuals hired as a substitute will have been approved by the Board.

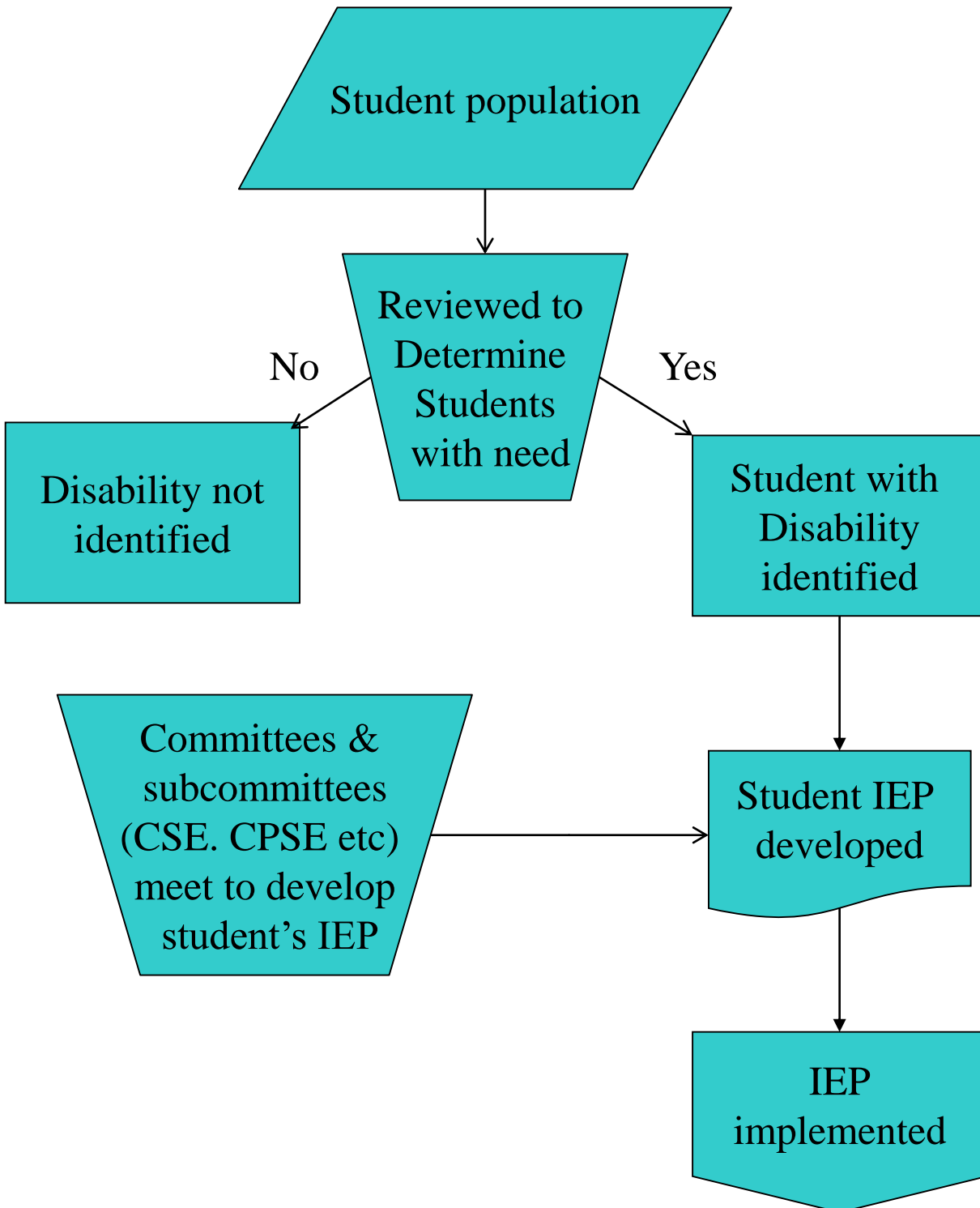
# Special Education IEP Development and Follow-up

Internal Control Review and  
Flow-Chart Documentation

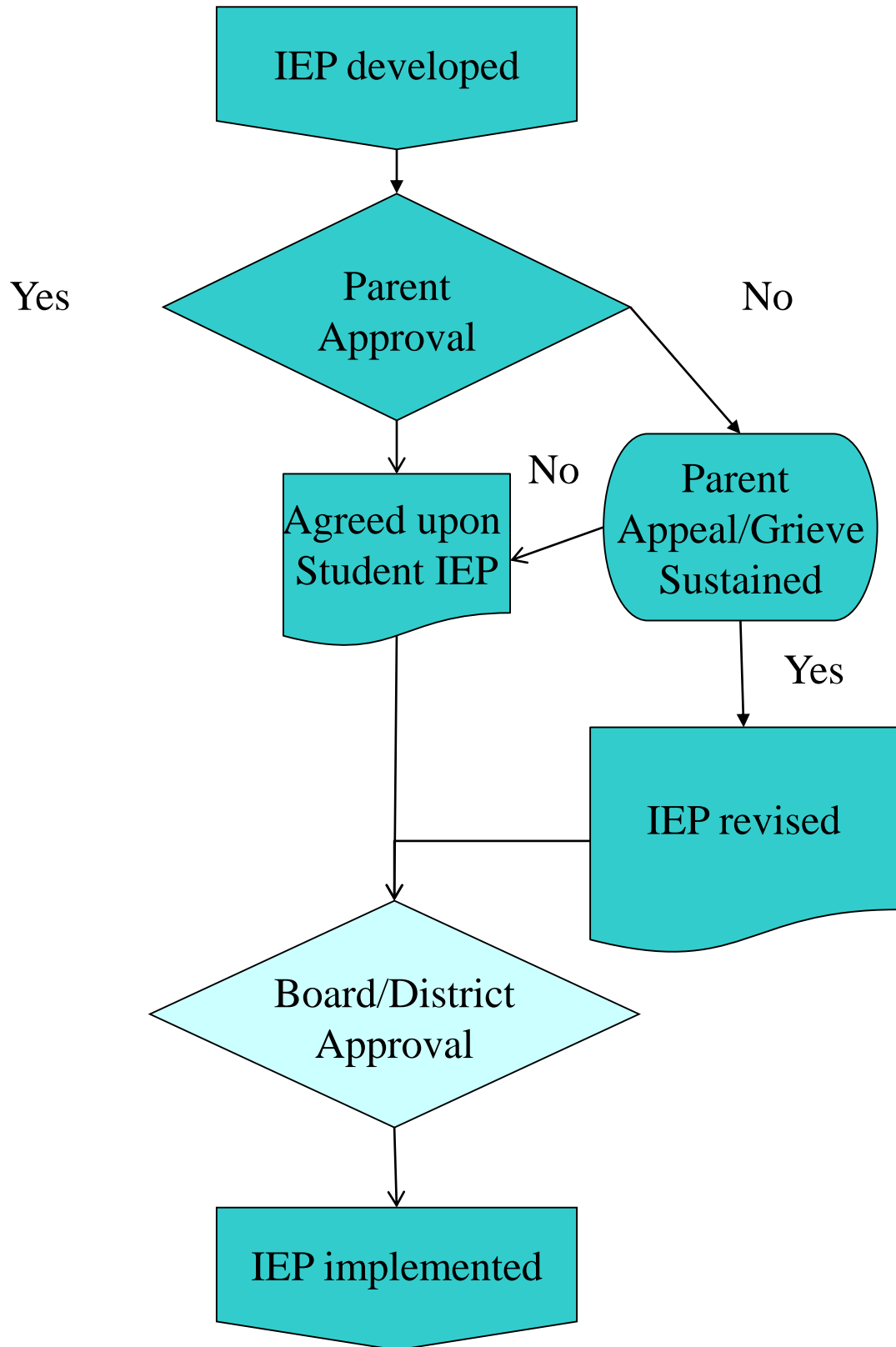
April 30, 2020



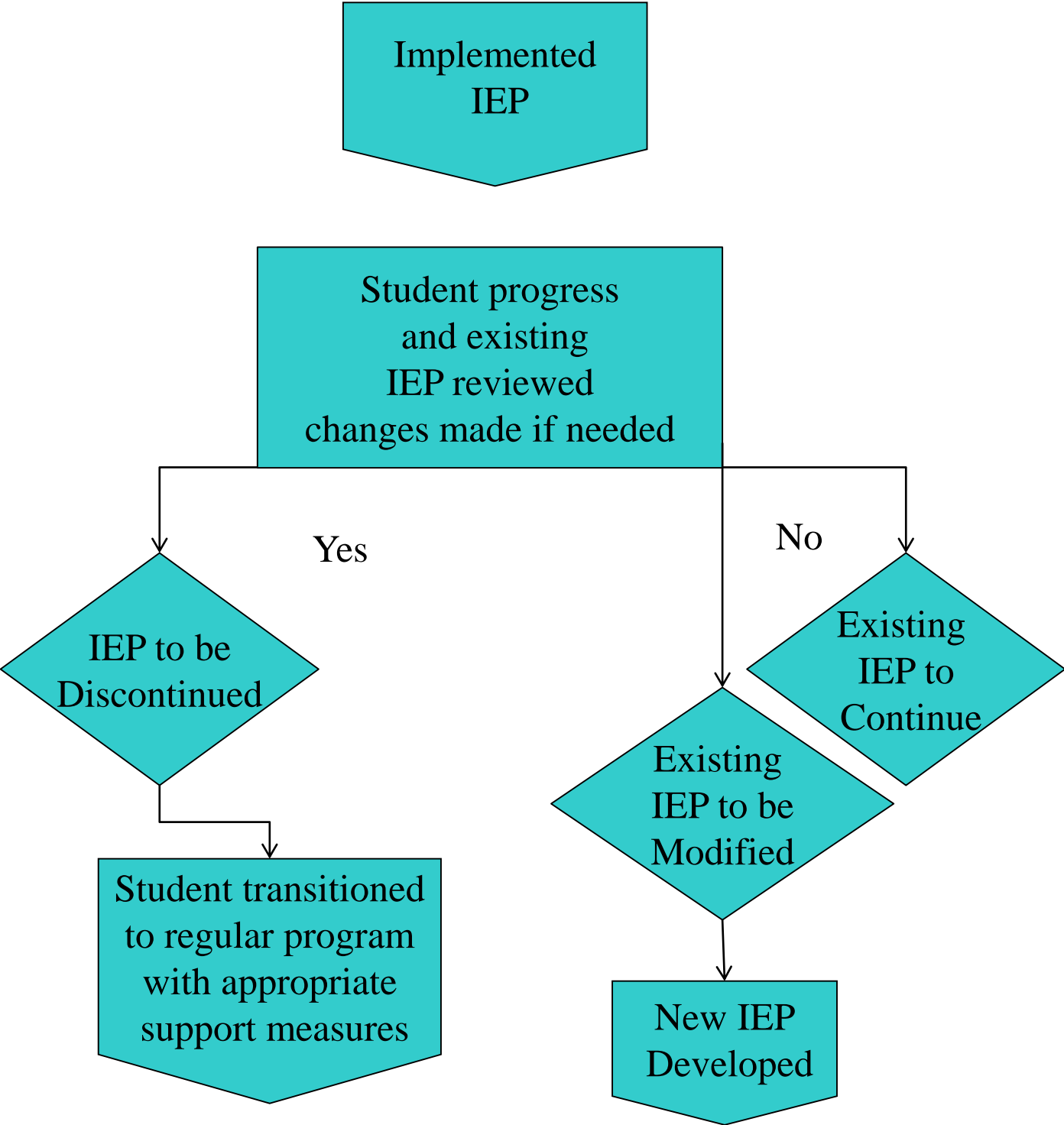
# Special Education, IEP Development and follow-up



# Special Education, IEP Development and follow-up



# Special Education, IEP Development and follow-up



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## **Special Education IEP Development and follow-up**

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### ***Outline***

Federal regulations and State Education Law require all faculties to be responsible for the education of students with disabilities. Additionally, general education students are often supported for their variability in learning in general education classrooms without referral to the Committee on Special Education when staff are familiar with strategies or approaches to support students who struggle.

The obligations of the District and procedures to be followed are well defined in New York State Education Law. The legal requirements and guidelines are defined in existing District policy as summarized below.

The District and Board of Education recognize their responsibility to ensure that students with disabilities eligible for special education programs and services under the IDEA and Article 89 of New York's Education Law receive those services in the least restrictive environment appropriate to meet their individual educational needs.

Therefore, the district will not place students with disabilities in special classes or separate schools, or otherwise remove them from the regular educational environment unless the nature or severity of their disability is such that their education cannot be achieved satisfactorily in regular classes, even with the use of supplementary aids and services. In addition, the district will provide special services or programs to enable students with disabilities to be involved in and progress in the general curriculum, to the extent appropriate to their needs.

To fulfill its responsibility to educate students with disabilities in the least restrictive environment, the district will implement the provisions of Section 200.6 of the commissioner's regulations.

District policy #4321 (3/28/12) recognizes that New York State Education Law mandates that District shall make available a free appropriate public education to all students who reside within its district. This requirement includes all students with disabilities who are eligible for special education and related services under the Individuals with Disabilities Education Act.

Special education and related services will be provided to resident eligible students with disabilities in conformity with their Board approved individualized education program (IEP) and in the least restrictive environment appropriate to meet their individual educational needs.

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## Special Education IEP Development and follow-up

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### *Outline – continued*

Eligible students with disabilities will be entitled to special education and related services until the end of the school year in which they turn 21 or until they receive a local high school or Regents diploma.

To ensure that the provision of a free appropriate public education to all eligible students with disabilities is followed the District complies with the following items:

1. School district staff will take steps to locate, identify, evaluate and maintain information about all children with disabilities within the district, and children attending nonpublic school within the district (including religious schools), who are in need of special education.
2. The district will establish a plan and practice for implementing school-wide approaches and interventions in order to remediate a student's performance prior to referral for special education services. The district will provide general education support services, instructional modifications, and/or alternative program options to address a student's performance before referring the student to the Committee on Special Education (CSE).
3. School district staff will initiate a request for evaluation of a student who has not made adequate progress after an appropriate period of time when provided instruction under a “**R**esponse **T**o **I**ntervention” (RTI) program. In making the request the staff person will describe in writing intervention services, programs and methodologies used to remediate the student's performance prior to referral. In addition, the extent of parental contact will be described as well.
4. The Board will appoint a **C**ommittee on **S**pecial **E**ducation (CSE), and, as appropriate, CSE subcommittees, to assure the timely identification, evaluation and placement of eligible students with disabilities.
5. The Board will arrange for special education programs and services based upon the recommendation of the CSE or CSE Subcommittee.

### Locate and Identify Students with Disabilities

District policy #5020.3 (11/17/2007), mandates that no student shall be discriminated against in programs or activities receiving federal financial assistance. Individuals protected by Section 504 of the Rehabilitation Act of 1973 are those individuals who: have a physical or mental impairment which substantially limits one or more major life activities, have a record of such impairment; or are regarded as having such an impairment. Students who

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

qualify for protection under Section 504 are: of an age during which non-disabled children are provided preschool, elementary or secondary education services; of an age during which it is mandatory under state law to provide such educational services to disabled children; or to whom a state is required to provide a free appropriate public education (e.g. under IDEA).

The District is required to identify, evaluate, refer, place, provide adaptations for and review all eligible students with disabilities. In order to accomplish this, the district will conduct an annual census to locate and identify all students with disabilities who reside in the district, and establish a register of such students who are entitled to attend the public schools of the district during the next school year, including students with disabilities who are homeless or wards of the State. The census shall be conducted, and the registry maintained, in accordance with the requirements established in Commissioner's regulations.

Students with disabilities pursuant to Section 504 shall be provided a free appropriate public education which may include, but is not limited to, providing a structured learning environment; repeating and simplifying instructions about in-class and homework assignments; supplementing verbal instructions with visual instructions; using behavioral management techniques; adjusting class schedules; modifying test delivery; using any and all audiovisual equipment deemed necessary; selecting modified textbooks or workbooks and tailoring homework assignments or modification of nonacademic times such as lunchroom, recess and physical education.

The Superintendent will determine what other activities might be appropriate to help locate and identify students with disabilities. These may include, but are not limited to, the mailing of letters to all district residents regarding the availability of special education programs and services and their right to access such services, and/or the publication of a similar notice in school newsletters and other publications.

### **Evaluation of Students with Disabilities**

To initially determine a student's eligibility for a free appropriate public education under the IDEA and Article 89, the district will conduct a full evaluation of the student in accordance within legally prescribed time lines. As set forth in Commissioner's regulations, the initial evaluation will include, at least, a physical examination, an individual psychological evaluation, an observation of the student in the student's learning environment to document the student's academic performance and behavior in the areas of difficulty, and other appropriate assessments or evaluations to ascertain the physical, mental, behavioral and emotional factors that contribute to the suspected disabilities.

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

Once a student has been determined eligible to receive a free appropriate public education, the district will reevaluate the student with a disability whenever the student's parent requests a reevaluation, and when the district determines the educational and related services needs (including improved academic achievement and functional performance) of the child warrant a reevaluation. However, a reevaluation must take place at least once every three years, unless the student's parent and the district agree it is unnecessary.

### **Parental Consent for Student Evaluations**

Before conducting any type of evaluation, district staff will take steps to obtain written informed consent from a student's parent, as required by applicable law and regulations. The District is required to document all attempts to obtain such consent and their results.

1. If a parent refuses to give consent for an initial evaluation, or fails to respond to such a request, the parent will be given an opportunity to attend an informal conference and ask questions about the proposed evaluation. Unless the referral for evaluation is withdrawn, if the parent continues to withhold consent, the Board will commence due process proceedings to conduct an initial evaluation without parental consent within the time lines established in Commissioner's regulations.
2. If a parent refuses to give consent for a reevaluation, or fails to respond to such a request, District staff will proceed with the reevaluation without parental consent if it has documentation of reasonable efforts to obtain such consent and the parent(s) have failed to respond. If the District cannot document its efforts to obtain consent, the District will commence due process proceedings to conduct a reevaluation without parental consent.
3. If the student is home schooled or parentally placed in a non-public school, and the District is unable to obtain consent for the initial evaluation or reevaluation, the District will **not** commence due process proceedings to conduct the evaluation, and will consider the student as not eligible for special education.

### **Conduct of Evaluations**

In conducting evaluations of students with disabilities, the District will use a variety of assessment tools and strategies, including parent-provided information, to gather relevant functional, developmental, and academic information for determining a student's need and eligibility for special education and related services, and the content of the student's individualized education program (IEP)

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

or individualized education services program (IPSE) or services plan in the case of nonpublic school students with disabilities.

The District also will assess a student in all areas of suspected disability, and the assessment and other evaluation used will not be discriminatory. In addition, students will be assessed in the language and form most likely to yield accurate information on what the student actually knows and can do academically, developmentally, and functionally, unless it is not feasible to do so.

In the case of students suspected of having a specific learning disability, the District will follow the procedures established in the Commissioner's regulations.

The District will notify a student's parent of any determination that no additional data is needed and the reasons for such a determination. It will also inform the parent of his or her right to request an assessment, notwithstanding that determination.

### **Eligibility Determination**

The CSE or CSE Subcommittee will determine whether a student is eligible for special education and related services under the IDEA and Article 89, as well as the student's educational needs.

### **Committee on Special Education**

The members of the CSE and CSE Subcommittees will include those individuals identified in applicable law and regulations, and their attendance at CSE and CSE Subcommittee meetings will be required except as otherwise provided in law and regulations.

The parent of a student with disabilities is one of the mandated CSE and CSE Subcommittee members and as such has a right to participate in CSE and CSE Subcommittee meetings concerning the identification, evaluation, educational placement, and the provision of a free appropriate public education to their child. District staff will take steps to ensure the parent's participation, in accordance with the following:

1. CSE and CSE Subcommittee meetings will be scheduled at a time and place that is mutually agreeable to the parent and the District.
2. The parent will be given at least five days notice of the time and place of a CSE or CSE Subcommittee meeting, except as otherwise provided in law and regulation, along with notice of the purpose of the meeting, those who will attend and the parent's right to be accompanied to the meeting by person(s) the parent considers to have knowledge and special expertise about their child.



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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

3. The parent and the District can agree to use alternative means of participation at CSE meetings, such as videoconferences or telephone conference calls.
4. District staff will take any action necessary to ensure that the parent understands the proceedings at CSE meetings, including arranging for an interpreter for deaf parents or parents whose native language is other than English.

The CSE or CSE Subcommittee may meet without a student's parent only if District staff has been unable to obtain either parent's participation, and has a record of its attempts to arrange a mutually agreed upon time and place. Similarly, the CSE or CSE Subcommittee may make a decision without the involvement of the student's parent only if District staff has been unable to obtain parental participation, even through the use of alternative means of participation, and has a record of its attempts to ensure parental involvement.

### **Provision of Services:**

The Board will arrange for appropriate special education and related services recommended by the CSE or CSE subcommittee within 60 school days of the District's receipt of parental consent to evaluate a student not previously identified as a student with a disability, or within 60 school days of referral for review of a student with a disability, except as otherwise provided in law and regulations.

All staff responsible for the implementation of a student's individualized education program, or an individualized education services program or services plan in the case of parentally placed nonpublic school students with disabilities, will be provided information regarding those responsibilities

### **Parental Consent for the Provision of Services:**

The Board acknowledges that parental consent for initial evaluation does not constitute consent for placement for the provision of special education and related services. Therefore, District staff will take steps to obtain written informed consent for the initial provision of special education and related services to an eligible student. The Board will be precluded by applicable law and regulations from commencing due process proceedings to override the parent's refusal to provide such consent or override the parent's failure to respond to such a request.

The District is required to adopt a grievance procedure to resolve Section 504 complaints and designate an individual to coordinate compliance with Section 504. The District shall ensure that students with disabilities and their parents are

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

notified annually of the District's responsibilities under Section 504 (see forms included (4321-E.3 and 4321-E.4)

District policy 4321.4 (8/23/10) documents the right of parents or guardians of a student who has or is thought to have a disability to receive an independent evaluation at public expense if they disagree with the evaluation obtained by the Committee on Special Education (CSE) or the Committee on Preschool Special Education (CPSE).

The independent examination shall be conducted by a qualified examiner who is not employed by the school district responsible for the child's education. Upon request, parents will be provided with a list of public and private agencies and professional resources where independent evaluations may be obtained. These publicly-funded independent evaluations shall be limited to the same geographic and fiscal limitations as used by the district when it initiates an evaluation, except in an exceptional circumstance, as determined by the district.

The district has the right to initiate an impartial hearing to demonstrate that its evaluation is appropriate. If the hearing officer determines that the district's evaluation was appropriate, a parent or guardian is not entitled to reimbursement at public expense.

The Superintendent of Schools is responsible for the development of regulations establishing maximum allowable fees for specific tests, the geographic area in which such evaluations may take place, and minimum qualifications of the professionals who administer and interpret various tests. These regulations are contained in the Special Education District Plan

### **Appointment of Impartial hearing Officer**

The Board of Education will appoint impartial hearing officers (IHO), as needed, to hear complaints regarding the identification, evaluation, or placement of students with disabilities, or the provision of a free appropriate public education to such a student in accordance with the rotational selection process and other applicable procedures described in Commissioner's regulations.

### **Selection**

An list of District approved of certified IHOs will be maintained and will be used in connection with requests for impartial hearings. The list shall also include the names of those other certified IHOs whose names appear on the state list and who have indicated to the district their interest in serving as an IHO in the district.

Upon receipt of a request for an impartial hearing, the rotational selection process for the IHO shall be initiated immediately and always within two (2) business days after receipt by the district of such written request. Should an IHO

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

decline appointment, or if within 24 hours the IHO fails to respond or is unreachable after reasonable efforts by the District Clerk or designee, such efforts will be documented through independently verifiable efforts. The district representative shall then proceed through the list to determine availability of the next successive IHO.

The District Clerk or other person so designated, under the direction of the Board President, shall initiate the selection process by contacting the impartial hearing officer whose name first appears after the impartial hearing officer who last served. The District Clerk or designee shall canvass the list in alphabetical order as prescribed by the Regulations of the Commissioner of Education until an appointment is accepted.

An IHO on the district's rotational list may not accept appointment unless he or she is available to:

1. Make a determination on the sufficiency of the due process complaint that will be heard at the hearing within five days of receiving such a request; and
2. Initiate the hearing within the first 14 days after either:
  - The date on which he or she receives written notice that the parents and the district waived their right to hold a resolution meeting to resolve their differences prior to commencement of the hearing, or met but were unable to reach agreement; or
  - The expiration of the 30-day period beginning with the receipt of the due process complaint, whichever occurs first.

### **Appointment**

The Board President, or in his or her absence or inability the Vice President, will appoint an IHO immediately after the IHO selected from the rotational list indicates he or is available.

The Board will appoint a new IHO if, the parties to the hearing mutually agree that the IHO is either incapacitated or otherwise unavailable or unwilling to continue the hearing or issue a decision. The appointment of a new IHO in such an instance will be made in accordance with the selection and appointment procedures established by this policy

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## **Special Education IEP Development and follow-up**

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### ***Outline – continued***

#### Testing Accommodations

Testing accommodations provide an opportunity for students with disabilities to:

- Participate in the instructional and assessment program;
- Demonstrate their strengths, knowledge and skills without being restricted by their disability; and
- Provide an accurate measure of the standards being assessed so that appropriate instruction and services can be provided.

Testing accommodations are changes made in the administration of the test in order to remove obstacles to the test-taking process that are presented by the disability without changing the constructs being tested. Examples of testing accommodations are: flexibility in scheduling/timing; flexibility in the setting for the administration of the test; changes in the method of presentation and changes in the method of response. Testing accommodations are neither intended nor permitted to: alter the construct being measured or invalidate the results, provide an unfair advantage for students with disabilities over students taking the test under standard conditions or substitute for knowledge or abilities that the student has not attained.

The Committee on Special Education, the Subcommittee on Special Education or the Committee on Preschool Special Education is responsible for recommending the appropriate test accommodations and including those recommendations on the student's Individualized Education Program (IEP), Individualized Education Services Program (IESP) or Service Plan (SP). If it is determined that a student should participate in alternative assessments instead of the standard statewide or district-wide tests, the CSE must indicate the reasons for doing so on the IEP, IESP or SP. The 504 multidisciplinary committee will include the appropriate test accommodations as part the 504 plan.

The recommendations will be reviewed annually by the CSE, CSE Subcommittee, CPSE or 504 team. The Board acknowledges the importance of integrating the assessment program with the instructional program and, to that end, encourages effective communication among district staff so that implementation is consistent and fair. The goal is to provide effective assessments that allow students to benefit from their educational program.

In some situations, a building principal may authorize the use of testing accommodations in accordance with this policy. Those instances are limited to cases where a regular education student incurs a disability, such as, but not limited to, a broken arm, without sufficient time for the CSE, CPSE and/or Section 504 Committee to make a recommendation prior to a test. They do not

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## **Special Education IEP Development and follow-up**

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### ***Outline – concluded***

include cases where the student is already being evaluated to determine his or her eligibility for status as a student with a disability. In exercising this authority, the building principal will rely on his or her professional judgment. He or she also may confer with CSE, CPSE and/or Section 504 Committee members

### **Declassification**

The District, at some point in time may declassify some students with disabilities. A student may mature and develop skills such that they no longer require the special program, support services or accommodations offered by an IEP, IESP or SP. The CSE, the CSE Subcommittee or, the CPSE, as applicable, is responsible for making this judgment, while adhering to the requirements of federal and state law and regulations.

### **Reevaluation**

Prior to determining that a student is no longer eligible for special education services and should be placed in a full-time regular education program, the CSE, CSE Subcommittee, or CPSE, as applicable, is required to conduct a declassification evaluation of the student in accordance with the process and procedures prescribed for the evaluation and reevaluation of students with disabilities, by applicable law and regulations.

The District will provide the student's parents with a copy of the reevaluation report and documentation regarding the eligibility determination.

Consistent with applicable law and regulation, the District will not conduct a declassification evaluation if the reason why a student is determined to be ineligible for special education services is that he or she has either:

1. Graduated with a regular high school or Regents diploma; or
2. Exceeded the age of eligibility for services.

However, in such an instance the district will provide the student with a summary of his or her academic achievement and functional performance that also includes recommendations on how to assist the student in meeting his or her post-secondary goals.

### **Declassification Support Services**

It is an objective of the District that the student to succeed in the transition to the regular education program. In order to facilitate that success, the CSE/CPSE may offer educational and support services for a period of time, not to exceed one year. These declassification support services may include psychological, speech and language services, non-career and other appropriate services:

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## **Special Education IEP Development and follow-up**

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### ***Observations and recommendations***

*Observation:* The Review prepared by Dr. Taylor identified five recommendations for the District to follow in order to continue to improve the K-12 Special Education program and the delivery of services to the identified students residing in the Rye Neck School District. These review performed and the resulting recommendations are designed to be used by the District to develop a program of continuous improvement. Dr Taylor envisioned the implementation of a multi-year plan including quarterly administrative-teacher meetings to ensure progress toward district goals

The recommendations are as follow;

1. Analyze the requirements for Least Restrictive Environment and data provided by New York State over several years to strategically plan for students with disabilities increasing participation in general education classrooms.
2. Analyze and implement the policy directions from New York State Education Department regarding the Committee on Special Education responsibilities for the development of IEP goals that align with grade level Common Core Standards.
3. Consider a district goal of enhancing the mastery of all students K-3 in the area of English Language Arts.
4. Evaluate the effectiveness of district staffing resources targeted for Students with Disabilities.
5. Develop a systematic plan for collaborative professional development.

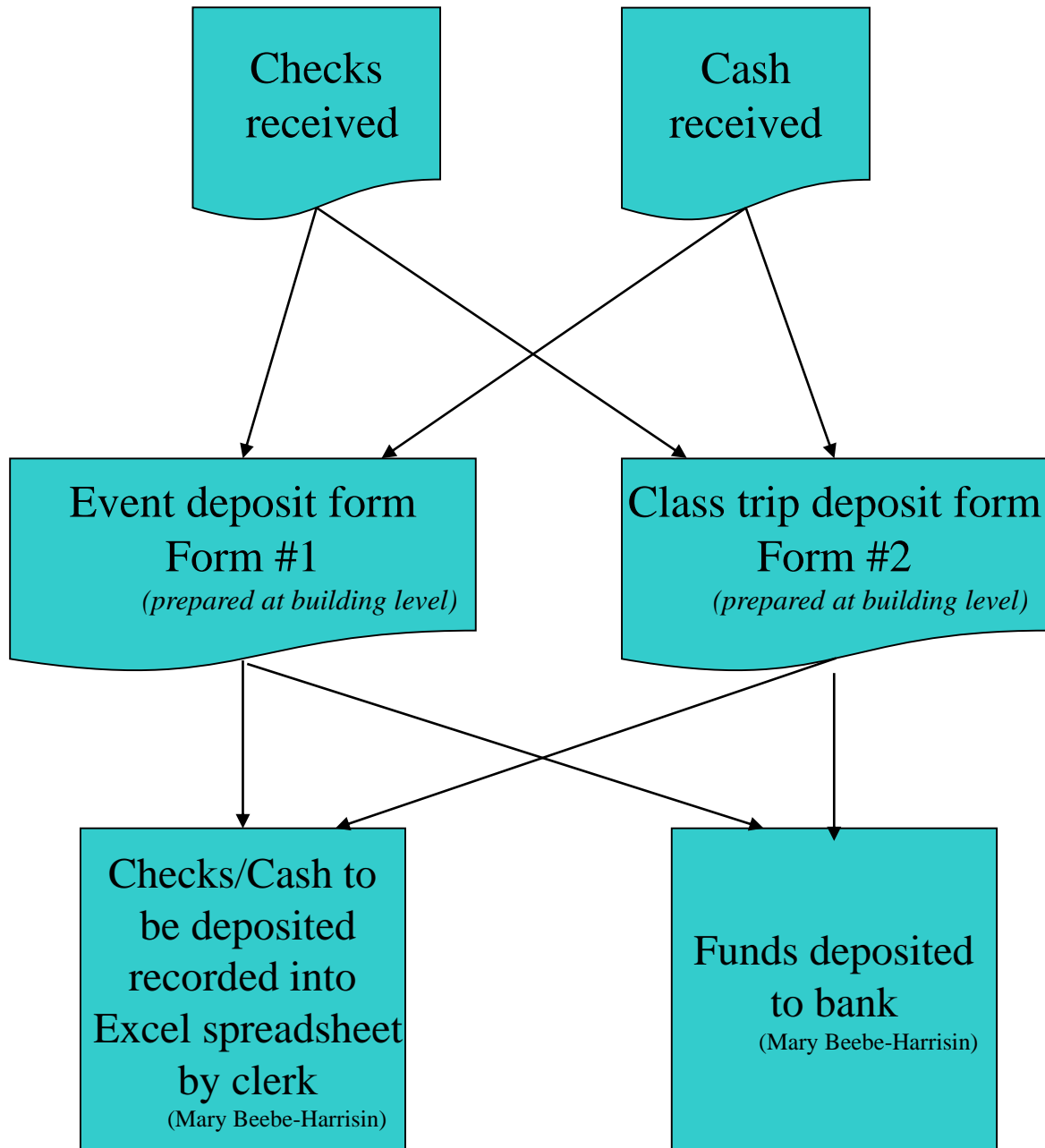
*Recommendation:* *If not already done so we would recommend that the District put procedures in place to ensure periodic meeting are held and documented to memorialize compliance with existing IEP's. We would also recommend, also if not already done so, that a procedure be put in place to ensure the timely approval by the Board of Education of newly developed IEP's, that parent appeals are heard in a timely manner and that all declassifications are properly documented.*

# Private Purpose Trust (TE) Funds

## Internal Control Review and Flow-Chart Documentation

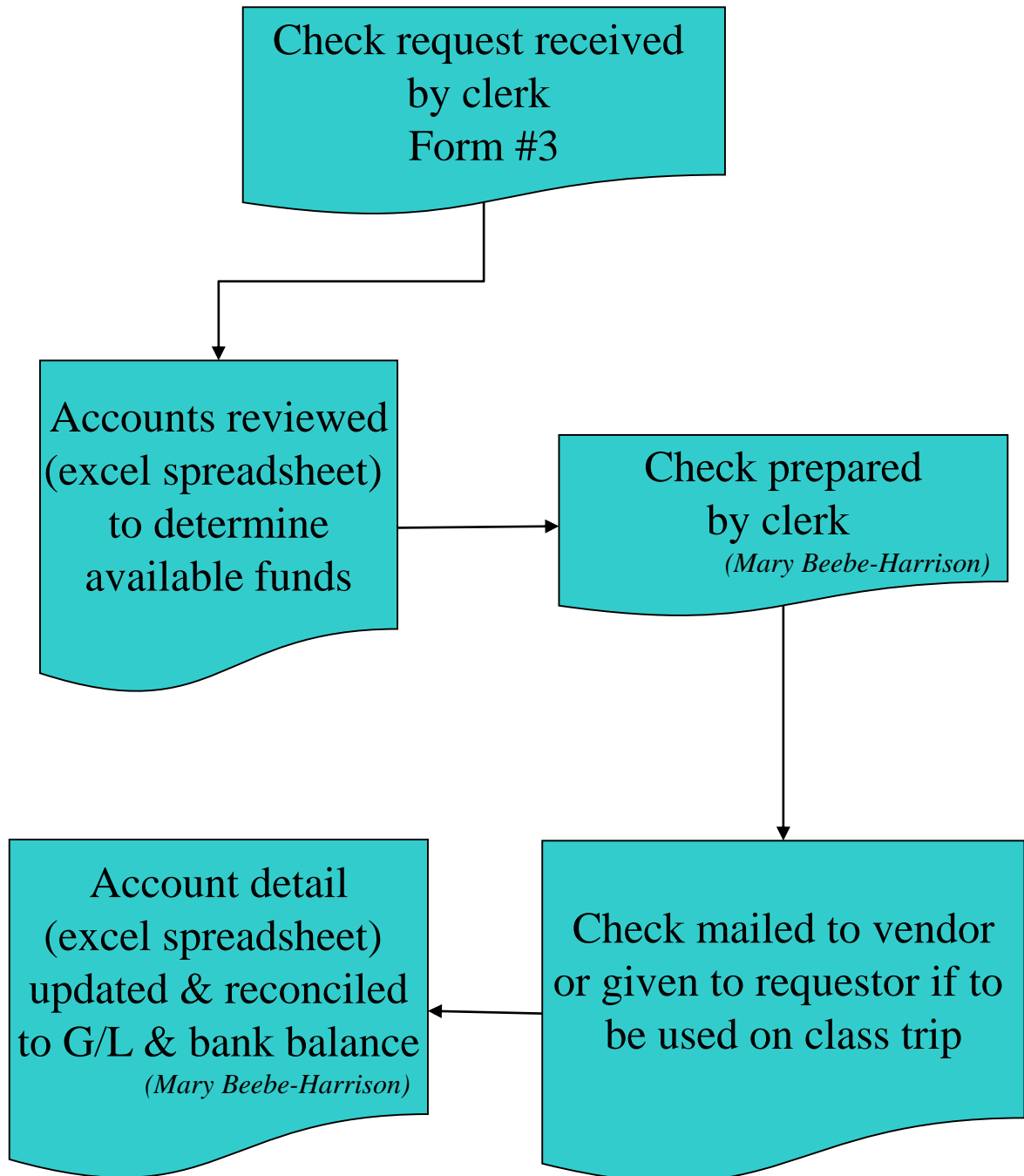
April 30, 2020

# Incoming Checks and Cash





# Disbursement of funds



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## Private Purpose Trust (TE) Fund

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### **Outline**

Among the various funds maintained by a School District are Fiduciary Funds. One of these types of funds is a "Private Purpose Trust Fund" or "TE" fund. "TE" funds, as defined by the School Districts Accounting and Reporting Manual, published by the NYS Comptrollers' office, are *"accounts for trust arrangements under which principal and income benefit individuals, private organizations or other governments. A scholarship is an example of a Private-Purpose Trust Fund"*.

The TE fund maintained and reconciled by Mary Beebe Harrison (accounts payable clerk). The TE fund is utilized by the District to facilitate many designated and previously approved purposes among which are;

- Superintendent Student Fund
- Blue Ribbon Scholarships
- Various endowed scholarship funds
- High School musical
- AP exam fees
- Daniel Warren Elementary bus/field trip fees
- F.E. Bellows Elementary bus/field trip fees

With the exception of the funds used for bus/field trip purposes these funds are generally collected and disbursed once a year, towards the end of the school year.

Three forms are used to administer these accounts and are attached;

#### **Form 1 – Rye Neck Event Deposit**

Submitted to the business office with monies collected related to events such as but not limited to scholarships, door receipts from school plays and exam fees.

#### **Form 2 – Rye Neck Elementary School Class Trips – Deposit form**

Submitted to the business office with monies collected in the elementary schools for bus and admission fees collected for class trips.

#### **Form 3 – Rye Neck Elementary School Class Trips – Check request form**

Submitted to the business office at least 3 days prior to date check needed, identifying the payment amount, payee, sub-account to be used from which to draw payment, trip date, destination number of students and cost per student.

Deposit slip forms are completed at the building level and signed by the district employee responsible for the trip/event. The deposit forms are reviewed and agreed by the business office and a copy returned to the preparer.

Check request forms are signed by the district employee responsible for the trip/event and submitted to the business office for payment.

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## **Private Purpose Trust (TE) Fund**

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For purposes of this review the activity in the Elementary School bus trip sub-accounts was reviewed. Mary Beebe-Harrison maintains an excel spreadsheet detailing the activity by grade and trip within the sub-account for each school's bus trip accounts maintained in the District ledger.

The excel spreadsheet (attached) the amounts deposited for each field trip by date, and the staff person initiating the deposit. The spreadsheet also lists in detail the checks prepared, by date, for disbursement for each trip and the respective payee.

The information on the excel spreadsheet is reconciled to the General Ledger detail quarterly during the year and monthly during the last quarter as frequency of transactions increases towards the end of the school year.

There are surplus balances that have been built over time as the monies collected for field trips is generally higher than the actual need as estimates are often used for costs when determining the student cost of the trip and a "cushion" is built in to insure that there are sufficient funds available to pay for the trip. This surplus is often used to fund other minor end of school year activities such and class lunches etc. These funds are also used to cover the cost of students who cannot afford the cost of the trip.

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## **Private Purpose Trust (TE) Fund**

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### ***Observations and recommendations***

#### TE Funds:

*Observation:* The District receives funds for scholarships and awards from organizations not controlled by the District for the purpose of writing checks to the recipients/beneficiaries. These scholarships and awards are distributed during end of school year events such as graduations and award assemblies. The District does not determine who is to receive these awards. The District is acting solely as a disbursing agent for these funds as an accommodation to the granting organization.

*Recommendation:* It is recommended that District refrain from providing this “service” and request that the organizations write the checks themselves for distribution to the recipients. The District has no control over who receives these awards and the possibility for unwanted scrutiny exists as the checks are being disbursed from a District account.



# RYE NECK ELEMENTARY SCHOOL CLASS TRIPS

## Deposit to student account

Please bring this completed, signed form with your checks and cash to the Treasurer at the Business Office at 310 Hornidge Road to be deposited into the class account.

Date: \_\_\_\_\_

Money deposited to account: \_\_\_\_\_

### If this is for a field trip, please complete below:

Date of trip: \_\_\_\_\_

Destination: \_\_\_\_\_

# Students: \_\_\_\_\_

Cost per student: \$ \_\_\_\_\_

COIN	NUMBER	SUBTOTAL
\$1.00		
\$0.50		
\$0.25		
\$0.10		
\$0.05		
\$0.01		
TOTAL		

CURRENCY	NUMBER	SUBTOTAL
\$100		
\$50		
\$20		
\$10		
\$5		
\$1		
TOTAL		

CHECK AMOUNT	NUMBER	SUBTOTAL
TOTAL CHECKS		

TOTAL DEPOSIT \$ \_\_\_\_\_

Signature: \_\_\_\_\_

Print name: \_\_\_\_\_

For office use only: \_\_\_\_\_

Received by business office \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE

4/2/2019

**Form #2**

# RYE NECK ELEMENTARY SCHOOL CLASS TRIPS

## Check request from student account

Please complete all information, sign at the bottom and send to the business office, ATTN: Mary Beebe-Harrison.

Allow at least 3 school days to receive your check in the inter-office mail.

If you want the check mailed please put the address in the "NOTE" area below.

### If this is a reimbursement please attach receipts.

DATE: \_\_\_\_\_

Check amount: \$ \_\_\_\_\_

Check payable to: \_\_\_\_\_

Money is coming from account: \_\_\_\_\_

### If this is for a field trip, please complete below:

Date of trip: \_\_\_\_\_

Destination: \_\_\_\_\_

# of students: \_\_\_\_\_

Cost per student: \$ \_\_\_\_\_

NOTE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Teacher/advisor signature: \_\_\_\_\_

Print name: \_\_\_\_\_

Business office use: CHECK # \_\_\_\_\_

**RYE NECK UFSD**

Trial Balance Report From 7/1/2018 - 6/30/2019



Account	Description	Debits	Credits
TE 200	T & A CHECKING ACCOUNT	159,881.87	0.00
TE 70B	SUPT STUDENT FUND	0.00	32,417.57
TE 81A	MUSIC - NYSSMA	0.00	1,740.68
TE 92	BLUE RIBBON SCHOLARSHIPS	0.00	20,000.00
TE 92A	PATTY ALOISI GIBBS SCHOLARSHIP	0.00	1,173.94
TE 92H	STUDENT AID FUND	0.00	250.00
TE 92R	ORLANDO A CIRACO MEMORIAL	0.00	50.76
TE 92U	NAT CAROLINI SCHOLARSHIP FUND	0.00	4,365.69
TE 92V	MICHAEL P. CANNO FAMILY AWARD	0.00	4,050.00
TE 93	HIGH SCHOOL - MISC	0.00	8,600.90
TE 93D	ATHLETICS	0.00	5,039.42
TE 93J	AP EXAMS	0.00	60,772.00
TE 95B	BELLOWS - MISC	0.00	335.67
TE 95B-BT	BELLOWS BUS TRIPS	0.00	11,073.04
TE 95D	DANIEL WARREN - MISC	0.00	2,807.22
TE 95D-BT	DANIEL WARREN BUS TRIPS	0.00	7,068.15
TE 980	REVENUES	0.00	136.83
<b>TE Fund Totals:</b>		<b>159,881.87</b>	<b>159,881.87</b>
<b>Grand Totals:</b>		<b>159,881.87</b>	<b>159,881.87</b>

**General Ledger Report – TE Fund**



TE ELEMENTARY SCHOOL ACCOUNTS - DANIEL WARREN July 1, 2018 - June 30, 2019												
ACCOUNT NAME	Date of Trip	Deposit Received From	Date of Deposit	Deposit Amount	Deposit-Cash Receipt #	Expensed Amount	Vendor Name	Check Date	Check Number	Check NOTES		
<b>KINDERGARTEN-TE95D-BT</b>												
Sheldrake Environmental Center	10/22 & 10/23/18	Gretchen Oaks David	10/3/2018	\$1,590.00	15982	\$349.16	County Coach Corp	11/15/2018	5028	check mailed to vendor		
Sheldrake Environmental Center	10/22 & 10/23/18	Gretchen Oaks David	10/22/2018	\$60.00	16006	\$224.46	County Coach Corp	11/15/2018	5028	check mailed to vendor		
						\$1,125.00	Sheldrake Environmental Center	1/9/2019	5041	check mailed to vendor		
The Emelin Theatre	12/10/2018	Connie Levin	11/20/2018	\$2,380.00	16048	\$1,325.00	The Emelin Theatre	11/29/2018	5034	check mailed to vendor		
The Emelin Theatre	12/10/2018	Connie Levin	12/4/2018	\$80.00	16073	\$748.20	County Coach Corp	12/19/2018	5038	check mailed to vendor		
		redeposit check-Danielle Mercurio	11/29/2018	\$20.00	16062	\$20.00	returned check-Danielle Mercurio					
		redeposit check-PeilingLue	1/15/2019	\$20.00	16147	\$20.00	returned check-Peiling Lue					
The Emelin Theatre	3/15/2019	Connie Levin	1/28/2019	\$2,500.00	16159	\$1,325.00	The Emelin Theatre	2/6/2019	5046	check mailed to vendor		
						\$897.84	County Coach Corp	3/27/2019	5053	check mailed to vendor		
Muscocot Farm	5/15,5/17&5/23/19	Katherine Blaney	4/11/2019	\$59.75	16307	\$750.00	Muscocot Farm	4/18/2019	5057	check mailed to vendor		
		Katherine Blaney	4/11/2019	\$2,548.00	16305							
		Katherine Blaney	5/6/2019	\$19.75	16345							
		<b>TOTAL RECEIVED</b>		<b>\$9,277.50</b>								
		<b>TOTAL PAID</b>				<b>\$6,784.66</b>						
		<b>BALANCE</b>			<b>\$2,492.84</b>							
<b>1ST GRADE-TE95D-BT</b>												
Philipsburgh Manor	11/13,11/14&11/19/18	Dawn Drace	10/31/2018	\$2,281.00	16029	\$665.00	Historic Hudson Valley	10/31/2018	5027	check mailed to vendor		
						\$748.20	County Coach	11/29/2018	5032	check mailed to vendor		
						\$374.10	County Coach	12/6/2018	5035	check mailed to vendor		
Emelin Theatre	1/18/2019	Jane Schumer	12/4/2018	\$1,960.00	16072	\$1,180.00	The Emelin Theatre	12/6/2018	5037	check mailed to vendor		
		Jane Schumer	1/28/2019	\$40.00	16158	\$748.20	County Coach Corp	2/6/2019	5044	check mailed to vendor		
Sheldrake Environmental Center	6/3 & 6/4/19	Anna Cortese	4/26/2019	\$2,134.00	16325							
		<b>TOTAL RECEIVED</b>		<b>\$6,415.00</b>								
		<b>TOTAL PAID</b>				<b>\$3,715.50</b>						
		<b>BALANCE</b>			<b>\$2,699.50</b>							
<b>2ND GRADE-TE95D-BT</b>												
Dog Beach	10/1 & 10/2/18	Deena Winchenbach	10/3/2018	\$2,357.00	15983	\$648.44	County Coach Corp	10/25/2018	5023	check mailed to vendor		
						\$1,350.00	Sheldrake Environmental Center	12/19/2018	5039	check mailed to vendor		
		redeposit check-Anike Suzanne Wariebi	10/10/2018	\$18.00	15999							
Tarrytown Music Hall	5/3/2019	Deana Winchenbach	4/3/2019	\$2,199.75	16288	\$1,420.50	Theater Works USA	4/11/2019	5056	check mailed to vendor		
		Deana Winchenbach	4/4/2019	\$160.00	16291	\$20.00	*Nicole Ponticello-mother Charley	4/26/2019	5058	check mailed to parent		
		Deana Winchenbach	5/9/2019	\$560.00								
		Deana Winchenbach	5/10/2019	\$20.00								
		<b>TOTAL RECEIVED</b>		<b>\$5,314.75</b>								
		<b>TOTAL PAID</b>				<b>\$3,438.94</b>						
		<b>BALANCE</b>			<b>\$1,875.81</b>							
							*student not attending trip					
						<b>\$7,068.15</b>						

**TE ELEMENTARY SCHOOL ACCOUNTS - F. E. BELLOWES July 1, 2018 - June 30, 2019**

ACCOUNT NAME	Date of trip	Deposit Received From	Date of		Deposit Amount	Deposit-Cash Receipt #	Expensed Amount	Vendor Name	Check Date	Check Number	NOTES
			Deposit								
<b>3RD GRADE-TE95B-BT</b>											
Rye Nature Center	10/15,10/16&10/17/18	Lori Russo	10/5/2018		\$1,621.00	15988	\$750.00	Friends of Rye Nature Center	10/17/2018	5020	check mailed to vendor
	10/15/2018	Lori Russo	10/10/2018		\$14.00	15991	\$249.40	County Coach Corp	10/25/2018	5024	check mailed to vendor
	10/16/2018						\$249.50	County Coach Corp	11/15/2018	5029	check mailed to vendor
	10/17/2018						\$249.40	County Coach Corp	11/15/2018	5029	check mailed to vendor
Bronx Zoo	6/18/2019	Sara McElroy	4/15/2019		\$154.00	16320	\$2,370.00	WCS Education Department	4/26/2019	5059	check mailed to vendor on 5/2/19
			4/15/2019		\$3,722.00	16308					
			4/17/2019		\$36.00	16319					
		<b>TOTAL RECEIVED</b>			<b>\$5,547.00</b>						
		<b>TOTAL PAID</b>					<b>\$3,868.30</b>				
		<b>BALANCE</b>					<b>\$1,678.70</b>				
<b>4TH GRADE-TE95B-BT</b>											
Museum Village	10/23/2018	Susan Marks	10/19/2018		\$2,240.00	16004	\$1,608.00	Museum Village	10/18/2018	5021	check inter-office to Susan Marks-FEB
		Susan Marks	10/19/2018		\$1,960.00	JE131	\$2,400.00	County Coach Corp	11/15/2018	5029	check mailed to vendor
		Susan Marks	10/22/2018		\$560.00	16005					
		Susan Marks	11/8/2018		\$70.00	16041					
NY Hall of Science	3/26/2019	Janice Tosi	2/15/2019		\$2,450.00	16201	\$1,508.00	New York Hall of Science	2/27/2019	5048	check mailed to vendor
		Janice Tosi	3/15/2019		\$1,855.00	16254	\$2,625.00	County Coach Corp	4/11/2019	5055	check mailed to vendor
		Janice Tosi	3/18/2019		\$35.00	16253					
West Point Tours	6/11/2019	Ellie Speros					\$90.00	West Point Tours Inc	3/27/2019	5054	check mailed to vendor
		<b>TOTAL RECEIVED</b>			<b>\$9,170.00</b>						
		<b>TOTAL PAID</b>					<b>\$8,231.00</b>				
		<b>BALANCE</b>					<b>\$939.00</b>				
<b>5TH GRADE-TE95B-BT</b>											
Dr. Kaboom-Purchase College	1/17/2019	Susan Combs	11/20/2018		\$2,060.00	16047	\$945.00	Purchase College Foundation	11/29/2018	5033	check mailed to vendor
		Susan Combs	11/29/2018		\$260.00	16065	\$972.66	County Coach Corp	1/23/2019	5042	check mailed to vendor
		Susan Combs	11/29/2018		\$20.00	16066					
Museum of Natural History	5/23/2019	Susan Combs	2/15/2019		\$3,920.00	16200	\$40.00	returned check-Erika Sperling			
		Susan Combs	3/1/2019		\$1,400.00	16215	\$1,752.00	American Museum of Natural History	5/14/2019	5060	check interoffice to Susan Combs
Chelsea Piers	6/12/19 & 6/13/19	Susan Combs	3/20/2019		\$2,915.00	16259	\$1,750.00	Lisa Tansley-Jervis	5/14/2019	5063	check mailed to parent
		Susan Combs	4/3/2019		\$2,460.00	16289		Chelsea Piers Connecticut	3/27/2019	5052	check mailed to vendor
		Susan Combs	4/1/2019		\$495.00	16292					
		Susan Combs	4/10/2019		\$370.00	16327					
		Susan Combs	4/11/2019		\$55.00	16306					
		Susan Combs	5/13/2019		\$55.00						
		<b>TOTAL RECEIVED</b>	5060		<b>\$14,010.00</b>						
		<b>TOTAL PAID</b>					<b>\$5,499.66</b>				
		<b>BALANCE</b>					<b>\$8,510.34</b>				
					<b>\$11,128.04</b>						
					<b>-\$55.00</b>						
					<b>\$11,073.04</b>						

3/1/19 Erika \$40check deposited with 3/1/19 \$1400.00

Deposit in Transit