

INTERNAL AUDITOR'S REPORT
Huntington Union Free School District
For the 2016-2017 Fiscal Year



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May 8, 2018

Board of Education and Audit Committee
Huntington Union Free School District
Administrative Offices
50 Tower Street
Huntington Station, New York 11746

To the Members of the Board of Education and Audit Committee:

In accordance with the terms of our engagement with the Huntington Union Free School District (the District), we have performed the District's annual risk assessment update as required by Chapter 263 of the Laws of New York of 2005 for the 2016 - 2017 school year.

Chapter 263 of the Laws of New York of 2005 requires that school districts establish an internal audit function to perform a risk assessment of district operations including, but not limited to, a review of financial policies and procedures and the testing and evaluation of district internal controls.

Internal controls are procedures put in place by management to help achieve the stated mission and objectives of an organization. The design and implementation of internal controls is the responsibility of management. These control procedures help promote efficiency in operations, reduce risk of loss and ensure reliability of financial data. In addition, internal controls are designed to provide reasonable, but not absolute, assurance regarding the achievement of the entity's objective to promote compliance with established policy, laws and regulations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits derived. There are inherent limitations that should be recognized in considering the potential effectiveness of any internal control system such as errors, mistakes of judgment, carelessness, collusion or other factors.

Annual Risk Assessment

Risk assessment is the entity's identification and analysis of relevant risk to the achievement of its objectives, forming a basis for determining how the risks should be managed. It should identify risk and analyze the likelihood of occurrence and impact. This process allows the Board of Education (BOE) to determine how much risk it is willing to accept and to set priorities accordingly. The assessment should focus on what can go wrong that would prevent the achievement of the objectives, the likelihood and consequences of something going wrong, and what actions can be taken to minimize the potential of occurrence.

In assessing risk, we consider both inherent risks: the risk associated with a system based upon the nature of the transactions processed by that system (i.e. quantity, complexity, value, etc.) and control risk: the risk that the system of internal control is not adequately designed to prevent or detect errors or irregularities.

Risk assessment is an ongoing internal audit function. This process includes a review of policies, procedures and controls that the District has in place to prevent errors, detect fraud, safeguard District assets and ensure that financial reporting is accurate. Interviews and checklists are utilized to confirm our understanding of the control process and assess changes in risk, with an emphasis on increased risks related to changes in key personnel; changes in policies, laws and regulations; and new policies, laws and regulations. The scope of our risk assessment engagement did not include testing the operating effectiveness of such controls. Risk assessments of key operational and financial areas are documented in a matrix to facilitate monitoring of risks on an annual basis.

Our procedures were not designed to express an opinion on the internal controls of the District, and we do not express such an opinion. Because of inherent limitations of any internal control, errors or fraud may occur and not be detected by internal controls. Also, projections of an evaluation of internal controls to future periods are subject to the risk that procedures may become inadequate because of changes in conditions.

The key operational and financial areas include the following general categories:

- Governance and Planning
- Accounting and Reporting
- Revenue and Cash Management
- Grants
- Special Education
- Payroll
- Employee and Retiree Benefits
- Human Resources
- Purchasing and Expenditures
- Facilities
- Fixed Assets
- Safety and Security
- Food Service
- Extraclassroom Activity Fund
- Student Related Data
- Information Systems

Upon consideration of the potential risks in the District's various operational and financial areas, the Audit Committee directed us to perform detailed testing/evaluation procedures in one or more key areas.

Detailed Testing/Evaluation Procedures

As a result of the risk assessment process, with the assistance of the District's Audit Committee and management, tests have been designed to evaluate the effectiveness of existing internal controls and their implementation in the following area(s):

- Payroll tax filings and reconciliations (pages 4 - 9)
- Free and reduced-price lunch eligibility and verification (pages 10 - 19)
- Capital expenditures - availability of State aid (pages 20 - 27)

We have performed the testing and evaluation for the operational/financial areas listed above. The results of this testing and evaluation, as well as our findings, recommendations and management's response are reported in the following section. As part of the ongoing internal audit function, we will continue to assess and monitor the implementation of any corrective actions deemed necessary.

This report is intended solely for the use and information of the BOE, Audit Committee and management of the Huntington Union Free School District and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve you as internal auditors and thank the District's management and staff for their assistance and cooperation.

Very truly yours,


Sheehan & Company, C.P.A., P.C.

Brightwaters, New York

May 8, 2018

Payroll Tax Filings and Payroll Bank Account Reconciliations

Background

Payroll Tax Filings

All employers are required to remit payroll taxes withheld to the federal government and file the related reporting and informational payroll tax returns. New York State and New York City also have remittance and tax return requirements.

These requirements must be properly adhered to. Adequate procedures and controls should be in place to assure that penalties and/or sanctions will be avoided.

- Federal, New York State and New York City taxes withheld are to be paid and reported to the appropriate tax agencies on a timely basis.
- Wages paid, amounts withheld and amounts remitted on behalf of employees are properly reported.
- The proper required federal and state records are maintained.

For payroll tax purposes, there are separate reporting and depositing/remitting time tables and due dates. The tax returns, both Federal (Form 941) and New York State (NYS-45), are due quarterly; taxes withheld, because of the size of the District's payroll, are required to be remitted to / "deposited" on a semi-weekly basis (by a specific day of the week) and must be done electronically.

Federal unemployment tax (FUTA) reporting and related payments are not applicable to the District because it self-insures.

The final obligation as pertains to payroll taxes (after remittances and tax return filings) is to maintain records that substantiate the taxes paid. The Internal Revenue Service requires that these records be maintained for a minimum of four years after filing the 4th quarter for the year. New York's Wage Theft Prevention Act (WTPA) requires employers to keep payroll records for six years.

Although there is no required format for each document/record, they must provide the necessary information so that taxing authorities can ascertain that proper reporting and filing has been accomplished.

The retained records should include the following information:

- The name, address and Social Security number of each employee
- The total amount and date of each payment of compensation
- The period of service covered by each payment of compensation
- The portion of each payment of compensation that constituted taxable wages
- Copies of each employee's withholding exemption certificate (W-4)
- Dates and amount of tax deposits that were made

- Copies of filed returns
- Copies of any undeliverable Form W-2

Indication is also made that these records be maintained in a safe and convenient location and be accessible to tax authority representatives at all times.

An effective system of internal controls ensures that the District is in compliance with all the Federal and State requirements. Non-compliance with any can result in both criminal and civil penalties.

Payroll Bank Account Reconciliations

Performing bank reconciliation is necessary for the accuracy of the accounting records and for the District's financial statements. Bank reconciliations are also a key factor within the District's internal controls over cash and the payroll bank account. Bank reconciliations performed by someone other than the authorized check signer and record keeper adds strength to the internal control process.

Overview of Procedures Currently in Place

(The processing of payroll itself was not selected by the Audit Committee as an area to be addressed; as such it is referenced below only as it relates to payroll taxes and the payroll bank account reconciliation.)

Remitting Taxes Due

The Payroll Supervisor is responsible for all payroll tax reporting and the related Federal and New York State remittances.

Biweekly, after payroll is approved, generated, and posted in Finance Manager, the Payroll Supervisor will run an *After-Payroll Transactions Summary* which details the gross payroll for the period and all items that reconcile down to the net payroll (amount to be paid to the District's employees). Included in these reconciling items are the amounts withheld for payroll taxes – Federal, State and City (if applicable). Employers are required to match the amounts withheld for FICA (Federal Insurance Contributions Act/Social Security) and Medicare – these amounts are also detailed.

The payroll supervisor enters all amounts detailed on an excel spreadsheet - the Gross Pay Summary - which is maintained in order to reconcile to the Finance Manager reports that are generated when the quarterly payroll tax returns are filed. It serves as a check and balance – an internal control – which verifies the accuracy of the amounts reported, both on the payroll tax returns and to the Treasurer for funding purposes. (See Exhibits A and B for an example of the After-Payroll Transaction Summary for the month ended March 31, 2017 and the excel Gross Pay Summary for the quarter ended March 31, 2017.)

Amounts to be paid are provided to the Treasurer so that the payroll account can be properly funded. The Treasurer funds the payroll account for the exact total amount – net payroll *plus* withholdings *plus* the FICA and Medicare amounts for which the District is responsible. The actual process takes place in two steps: the initial exact transfer is made from the General Fund/bank account to the Trust and Agency fund / bank account two days before the payroll date to cover payroll; one day before the payroll date, another exact transfer is made from the Trust and Agency fund/bank account to the payroll bank account to cover withholdings plus the District's FICA and Medicare responsibility. The transfers are always processed on-line by the Treasurer, who logs into the bank's website with a user name and password.

Payroll tax remittances are made on-line after the payroll date to which they relate. The Payroll Supervisor accesses the on-line websites for the remittances/deposits – the Federal website first, then New York State. These are accessed via a login and password. Templates are provided which are filled in with the payroll data accumulated on the Gross Pay Summary for that pay period. The templates are self-balancing which provides an additional check and balance / internal control. Using the due date parameters put in place by the Federal and New York State governments, it will assign the remittance date based upon the related payroll / withholding date. A payment receipt is printed out and attached to the Gross Pay Summary spreadsheet.

Exhibits C and D respectively, are the receipts for the Federal and State remittances for the payroll dated January 6, 2017. References indicate their inclusion on the Gross Payroll Summary (Exhibit B).

If the Payroll Supervisor is unable to process the remittances, the Treasurer can initiate the transactions; if the Treasurer is also unable to process, the Employee Benefits Coordinator provides an additional back-up. If someone other than the Payroll Supervisor processes the transaction, the websites will prompt that person to change the password. The transaction can also be processed over the phone or in person.

Preparing and Filing the Payroll Tax Returns

At the end of the quarter, the Payroll Supervisor generates Finance Manager's *After Payroll Transaction Summary* for the entire quarter and ties it into the excel spreadsheet that has been maintained and updated for each payroll during the quarter. Any discrepancies are researched and resolved before moving forward.

Finance Manager NYS-45 and Form 941 reports are then generated. Being sure to adhere to the due date, the Payroll Supervisor files the NYS-45 (Exhibit E) on-line and prints a receipt confirming such. Federal Form 941 (Exhibit F) is completed manually and mailed (according to the due date) – return receipt requested.

Although no individual performs a review of the returns before they are filed (or the taxes before they are paid) both the Payroll Supervisor and the Assistant Superintendent for Business sign off on the biweekly payroll reports. These reports include all the information pertaining to the remittances and returns. In addition, they tie into the independent excel spreadsheet maintained by the Payroll Supervisor.

Copies of all payroll reports, both detailed and summarized, remittance receipts, payroll tax returns, filing confirmations (for New York State), and signed return receipt postcards (for Federal Form 941) are maintained on file in-house for the prescribed number of years. Older records are stored in an offsite warehouse indefinitely. Personnel files contain the information not on the actual reports.

Copies of all payroll tax returns are also maintained by the District's Business Manager, whose responsibilities at this time are being fulfilled by outside consultants.

Payroll Bank Account Reconciliations

In accordance with Board Policies Number 1332, the Treasurer prepares the monthly payroll account bank reconciliation and includes its related information on the monthly fund report presented to the Board of Education.

After the month is over, the Treasurer goes on-line, obtains a copy of the payroll bank account statement and prints a copy. In the Finance Manager bank reconciliation module, all transactions clearing the bank are identified; all remaining items are outstanding at month end. On rare occasions, something other than a physical check will be outstanding at month end. (Most people are paid via direct deposit; only approximately 100 physical checks are cut each pay period.) The Treasurer will research and rectify these "non – physical check" outstanding items.

For each pay period, the transfer into the payroll account equals the exact amount of the related net payroll and taxes due; therefore, the general ledger balance should always be \$-0-. Because the total of the outstanding items equals the balance per the bank statement, it always reconciles down to zero. If it does not, the Treasurer will research and rectify accordingly.

Although all other bank reconciliations go through a second review process, at the present time, this is not the case for the payroll bank reconciliation. In addition, unless contacted about a particular uncleared check, outstanding items are generally not investigated or followed up on. Outstanding checks are never written off.

The Treasurer maintains all completed reconciliations in a designated binder. Exhibit G is an example of a payroll account reconciliation.

Internal Audit Objective and Procedures for Payroll Tax Remittances and Filings and for Payroll Bank Account Reconciliations

Objective

- Review the District's physical procedures for the remittances of payroll taxes and the filing of payroll tax returns to identify controls and adherence to the applicable Federal and New York State (NYS) regulations and deadlines.
- Review the physical procedures for performing monthly payroll account bank reconciliations to identify controls and adherence to the District's policies.

Procedures

- Review the District's policies and procedures to note any that pertain to the areas defined above.
- Interview the staff members that participate in the preparation of payroll tax returns and remittance of related taxes as well as the reconciliation of the payroll bank account. Document our understanding of such.
 - See overview of procedures currently in place.
- All of the fiscal year 2016 - 2017 Federal and New York State quarterly tax filings were chosen for internal audit procedures.
- Four months during the 2016 - 2017 fiscal year were chosen and procedures were performed on the related payroll bank reconciliation.
- The following specifics were tested:

Pertaining to the payroll tax remittances and returns:

- Amounts reported are supported by adequate documentation.
- Payroll tax remittances were made on a timely basis and in accordance with the parameters defined by the taxing authorities.
- The payroll tax returns were prepared and reviewed by two different individuals.
- The payroll tax returns were filed by their due dates.

Pertaining to the reconciliation of the payroll bank account:

- The reconciliation was prepared and reviewed by two different individuals.
- All reconciling items were identified.
- Prior month reconciling items have either cleared or are noted as being addressed.
- Any general ledger effect of resolved reconciling items has been posted accordingly.

Results

1. There were **no findings** as applies to the payroll tax returns and related remittances.
2. **Finding** *as applies to the payroll bank reconciliation*

The monthly reconciliations are not reviewed by a person independent of the payroll function.

Recommendation

The monthly reconciliations of the District's other bank accounts are reviewed by a District employee that is independent of any cash receipt or disbursement process. It is recommended that such a review also be performed as pertains to the payroll account reconciliation. The list of outstanding checks (as generated by the bank, and reflecting check number, issuance date and amount only) should be attached to the reconciliation and provided to the reviewer for his / her review. As with the other bank accounts, a memorandum documenting the review should be prepared, signed and submitted to the Assistant Superintendent for Business.

An independent review would indicate appropriate segregation of duties (a key internal control) and a uniform application of the District's procedures as applies to bank reconciliations.

Food Service – Student Eligibility / Verification for Free and Reduced Price

Background

In 1946 President Harry Truman signed the Richard B. Russell National School Lunch Act. This Act established the National School Lunch Program (42 USC § 1751 et seq.) (NSLP), which is a federally assisted meal program providing nutritious, balanced meals either at low cost or no cost to children each day.

Participating school districts and independent schools receive cash subsidies (both Federal and State) and USDA Foods for each reimbursable meal they serve. In exchange, the Districts must serve lunches that meet Federal meal pattern requirements and offer the lunches at a free or reduced price to eligible children. Breakfast, snacks and milk may also qualify under this program.

Districts must meet annual program and mandatory reporting requirements in order to participate in the NSLP (Exhibit H). "Failure to submit reports to the New York State Education Department (SED) by the due dates may result in funds being withheld and/or denied and Program termination in accordance with Program regulations." The school food authority (SFA) is also required to assess compliance with its Local School Wellness Policy and make the assessment available to the public at least once every three years.

Districts must also be in compliance with the USDA guidelines for providing nutritious meals and must provide required nutrient analyses to substantiate such compliance. Only USDA-approved software nutrient analysis software may be used to conduct nutrient analysis for Administrative Review. The Healthy Hunger-Free Kids Act provides an additional 6-cents per lunch reimbursement to Districts that certified to be in compliance with the new meal patterns published on January 26, 2012. USDA approved software may also be used for the 6-cents certification. Many of the approved software packages also provide comprehensive food service components ranging from point of sale systems (POS) to managing Free and Reduced-Price meal applications and assisting the school food authority (SFA) with the required verification process.

It is common practice for Districts to use an outside vendor to administer their food service / cafeteria programs. This does not make them ineligible to participate in the NSLP: "any school district...may contract with a private food service management company for the purpose of managing and operating, in whole or in part, its food service program. In such cases, the school shall continue to be eligible to receive both Federal and State reimbursement and food in accordance with the existing law and regulations and in the same manner as for school-operated programs, provided requirements...are complied with." (8 NYCRR § 114.2) Under the requirements for using such vendors, Districts must follow the NYS purchasing guidelines and their own policies by issuing a Request for Proposal (RFP) and accepting and processing received bids accordingly.

Some students are eligible for free or reduced-price lunches automatically because they qualify for other programs - most commonly Medicaid or SNAP (Supplemental Nutrition Assistance Program). Participation or inclusion in other (less common) programs or groups also provides

automatic certification. Applications can also be completed and submitted, with participation granted based upon income eligibility.

Districts are required to have appropriate and comprehensive policies addressing the Free and Reduced-Price meals program. The New York State Education Department's Free Reduced-Price Income Eligibility and Policy Information provides guidelines for these policies as well as a roadmap for the SFA to follow in order to participate in the NSLP. Its Child Nutrition Knowledge Center (CNKC) provides applications and parent letters in Word format for the Districts' use. These are updated annually to reflect changes in income level eligibility, etc. (They are also available in Spanish as well as in many other translated foreign languages.)

In the State of New York, claims for reimbursement are submitted on a monthly basis via the New York State Education Department's Child Nutrition Management System (CNMS). Claims are due 60 days after the end of the month. The records have to be retained for a period of 3 years after submission of the final claim for reimbursement for the fiscal year to which they pertain.

Overview of Procedures Currently in Place

It is important to note that the internal audit was performed on the 2016 - 2017 school year, but physically occurred during the 2017 – 2018 school year. Although the individual who performed the functions of the SFA in 2016 – 2017 (a senior clerk typist) is no longer in that position, she was interviewed along with the current SFA (School Lunch Manager). Both provided a comprehensive explanation of the system as it functioned and is currently functioning in the District. The SFA and all District documentation / files as applies to the Free and Reduced-Price Meal program is located in the Lunch Office at the High School.

As relates to its participation in the NSLP, the Board of Education (BOE) adopted Board Policy #5660 *School Food Service Program (Lunch and Breakfast)* on June 11, 2011 (last revised December 14, 2015), as well as Administrative Regulations #5660P and #5660R *Free and Reduced-Price Meal Program* on November 1, 2002. Administrative Regulation #5660R.1 *Non-discrimination and Hearing Procedure Assurances*, also adopted on November 1, 2002 addresses the appeals process and the protection of the identity of those students qualifying for free or reduced-price meals.

At the beginning of the fiscal year, the Secretary to the Assistant Superintendent for Finance and Management Services produces and distributes the Free and Reduced Lunch Public Announcement to the local newspaper. A copy is also posted to the District's website.

Once the template is available on the New York State Department of Education's website, a copy of the Free and Reduced-Price Meals application package is mailed to every household in the District (Exhibit I). Before mailing, it is tailored with the applicable District-specific information. Once school is in session, a copy is also placed in the backpack of students in the primary grades.

In July the Child Nutrition Knowledge Center alerts the District that the direct certification list is available on its website. This list is compiled via the Direct Certification Matching Process (DCMP). It is intended to indicate immediate certification (for free meals) of all eligible students that reside in a household receiving SNAP or Medicaid. If one member of the household is eligible for either of these programs, ***all*** the children in the household are eligible for free meals.

The Assistant Superintendent for Finance and Management downloads the list and provides it to the School Lunch Manager who updates it for additional eligible children:

- That have been formally placed in foster care by a State Agency or Court
- Have been certified as homeless/runaway by a Homeless Liaison
- Was enrolled in a Head Start pre-k program
- Have been certified as part of a migrant household

The process is initiated whereby those on the list are matched with their student ID number and identified accordingly in the Nutrikids software. (See further information pertaining to Nutrikids below.) As noted above, if one child in a household is direct certified, all children in the household are eligible for free meals. The SFA will cross-reference the Nutrikids and District's student data base to find children with the same last name or the same address in order to identify eligible students as early as possible. All students who received free or reduced-price meals in the previous school year will continue to receive such through the first 30 operational days of the new school year, during which time they are either direct certified or qualify based upon a submitted income-eligible application. If neither occurs, the benefit ceases on the 31st operational day.

It is the District's unwritten, but understood policy, that all children will be served meals regardless of whether they pay full price, participate in the free or reduced-price meal program or neither – if the student has no money, the cost of the meal is charged to the student's account via his/her ID card / number. (At the middle school and high school level, after 3 "unpaid" meals are served, the student is given either a cheese or peanut butter and jelly sandwich.)

Nutrikids is one of the USDA-approved software packages as discussed above. It is a part of the Heartland School Solution Nutrition Technology Package which includes:

- Free and Reduced software which enables acceptance of on-line and paper applications to identification, tracking and compliance purposes
- USDA verification sample sets
- Point of Sale system
- Real-time updates to POS stations
- The ability for multiple users to process information at the same time
- Random sampling of applications for required verification process
- Nutrient calculator – available on the District's website

The District launched the POS system during the 2011 - 2012 school year and implemented other components subsequently. The Random sampling of applications for the verification process was used for the first time during the 2016 – 2017 school year.

As income-eligible applications are received, the SFA enters the data provided into the Nutrikids program at which time the program assigns the application a number. The applications generally fall into three categories:

1. All necessary information is properly provided. Nutrikids processes the info and based upon the current Federal Poverty Guidelines and household size, qualifies the student(s) for free or reduced-price meals or rejects them because the income level falls above the guidelines.
 - a. Nutrikids generates the appropriate letter of notification for each scenario.
 - b. The SFA makes a best attempt to follow up when an application is or denied.
 - i. Perhaps a family member was not included in the "household size" count.
 - ii. Perhaps the income was provided on a monthly basis, but identified as weekly.
2. The application is incomplete.
 - a. The SFA makes a best attempt to follow up for the missing information.
 - i. Nutrikids allows for partial information to be entered. When the additional information is received, the application can be re-accessed and the missing information added.
 - ii. The SFA places a telephone call or highlights missing or incorrect information and sends the application back to the household along with a preprinted note in either English or Spanish as applicable, that indicates what the responsible party needs to fix in order to resubmit.
3. Applications are received for students that were already direct certified. These are not destroyed, but retained on file.

Per the Child Nutrition Policy Booklet for 2016 – 2017, "any income field left blank is a positive indication of no income and certifies that there is no income to report." Therefore, applications submitted as such are not deemed incomplete.

The software generates letters / notifications to the parents / guardians of the status of all students that have been "processed" through the Free and Reduced-Price Meal system:

- Those that qualify through direct certification
- Those that qualify via the application process
- Those whose benefits have been reduced from those received in the prior year
- Those who will be losing benefits because the 30 day operational period is over and for which no current year application has been received

Notification recipients can take action based upon the student's status:

- Free or reduced-price meals can be refused (Exhibit J)
- Applications can be submitted
 - Applications can be filed at any time during the year
- If an application is denied, the parent / guardian can re-apply

The status of all participating students is uploaded to their accounts – using their student ID numbers – and the POS system will charge them accordingly when they purchase meals.

Nutrikids flags and runs a report generating all applications that are error-prone as defined by Nutrikids. Error-prone applications are those where income falls between the income eligibility limits and \$1,200 of the income eligibility limits for the year. Error prone applications with income reported on a weekly basis are those for which income falls between the income eligibility and \$100 of the income eligibility limits for the month.

On October 1, Nutrikids can be prompted to provide the audit sample necessary to perform the required (self) verification process, which is due to be filed with the NYSED by November 15. The 2016 – 2017 was the first year in which the District used Nutrikids to generate the sample, the parameters for which are specifically identified by the NYSED.

- The sample pool consists of the 2016 – 2017 approved free and reduced-price applications based upon income eligibility.
- The sample size must use the Error Prone (Standard) Sampling Method, the Random Sampling Method or the Focused Sampling Method.
 - The Error Prone method is the one applicable to the District and indicates that the verification process must be performed on the lesser of three percent or 3,000 of the approved applications on file as of October 1. The applications to be verified must be selected randomly from those with a reported income within \$24 per week, \$100 per month or \$1,200 per year of the applicable income eligibility guidelines.

Utilizing the Nutrikids software to generate the sample is time saving and affords more accuracy.

Once the sample is selected by Nutrikids, the self-verification process begins. Notification letters are generated. A letter is sent to the parents / guardians of the selected students and informs them that their application has been selected for audit. It requests proof of the income reported on their application. If nothing is provided, a second letter is sent. On November 15, the self-audit period ends and the status of the selected students is addressed:

- If proof of income was not submitted as requested, the student will no longer receive free or reduced-price meals and is notified accordingly. Notification is made to notify the parent/student that this will take effect in 10 days.
- If documentation was properly submitted, a letter is sent thanking the parent / guardian for their cooperation.
- If documentation was properly submitted and as a result, the student now qualifies for reduced-price instead of free meals, the parent / guardian is notified accordingly. Any "downgrade" in eligibility triggers notification that the updated status will take effect in 10 days.

The self-audit package is then maintained on file (for three years, along with all documentation pertaining to the Free and Reduced-Price Meals program) for potential examination by the State of New York Office of the State Comptroller (OSC).

Using the data from the POS system, Nutrikids accumulates the counts of total lunches served, free lunches served and reduced-price lunches served each day. The SFA can generate these reports on an as needed basis, but no less than once a month (monthly totals by school) for the claims reimbursement procedure.

The District has contracted with Whitsons School Nutrition to administer its food service and cafeteria program. A Whitsons Food Service Director (FSD) dedicated specifically to the District maintains an office at the High School and works with the SFA to collect the information for the claims process. Information from the Nutrikids tally reports is entered into the Whitsons software, Dine Central, which analyzes each category and ascertains that the number of free and reduced-price meals does not exceed the total potential meals that qualify. If the report indicates an excess, the FSD will work with the SFA to resolve. The report will be updated accordingly and submitted to the Assistant Superintendent for Finance and Management Services, who then prepares and submits the monthly claim to New York State.

As noted in Exhibit H, there are several annual requirements that the District also must adhere to, the documentation of such to be maintained on file for potential examination by the OSC. These include, but are not limited to, Civil Rights training, review and update of the Food Safety Plans and self-review of the breakfast and lunch programs at each of the District's schools.

Internal Audit Objective and Procedures for Food Service - Student Eligibility/Verification for Free and Reduced Price

Objective

Review the District's physical procedures for Food Service – Student Eligibility / Verification for Free and Reduced-Price meals, to identify controls and adherence to applicable NYS Education Law and to the District's policies and defined procedures.

Procedures

- Review the applicable laws as applies to free and reduced-price meals.
- Review the District's Policies and Procedures to note compliance with the applicable laws.
- Interview the staff that participates in the Student Eligibility / Verification for Free and Reduced-Price meal cycle. Document our understanding of such.
 - See Overview of Procedures Currently in Place
- **Documentation:**

Eighteen students were randomly selected – six from Direct Certification, six from Extended Certification (their sibling(s) direct certified, therefore they qualify as well), and six from applications that were submitted.

- For each student selected, the following was verified:
 - If qualifying via direct certification, that the student's name or the name of a sibling / household member appears on the list provided by the Department of Education – Child Nutrition Knowledge Center. The appropriate account code and fund designation was assigned.
 - Parent / guardian was notified of direct certification and was given the opportunity to refuse free or reduced-price meals.
 - If qualifying by application, that the application was not processed until complete.
 - Parent / guardian was notified of qualification for free or reduced-price meals.

It should be noted that eligibility based upon income as provided on students that qualify via application was not compared to the 2016 - 2017 Income Eligible Guidelines as published in the Federal Register. The District uses the New York State approved Nutrikids software to determine eligibility based upon income. Based upon the New York State certification, it can be reasonably concluded that Nutrikids bases the determination on the appropriate income levels.

Finding:

None

- **Procedures as pertains to Self-Audit Process and Documentation:**

Nutrikids generated a sample of seven households (eight students) for the 2016 – 2017 self-audit.

- For each household, the following was verified:
 - Based upon the income indicated on the application originally submitted, the student was receiving either Free or Reduced-Price meals.
 - District has documentation supporting each of the following being performed during the timeframe as indicated by the New York State Department of Education:
 - District provided first notification of audit and requested for income support
 - If supporting documentation not received, District provided second notification
 - Result letter issued based upon income documentation provided; or free or reduced-price meals status removed for non-response

Finding:

None. District appears to be performing the self-audit as prescribed and is retaining the appropriate documentation to support an examination by the New York OSC.

- **Procedures as pertains to Reimbursement Claims:**

A random sample of 3 months during the 2016 – 2017 fiscal was chosen.

- For each month, a review was performed to ascertain that the District reported the corrected number of lunch "categories":
 - Total paid lunches and breakfasts
 - Total free lunches and breakfasts
 - Total reduced-price lunches and breakfasts

Finding:

The source document for the October 2016 New York State claim was the Dine Central (Whitsons) generated month end report to which it agreed without exception. The Nutrikids generated month end October report, however reflected 2 more free breakfasts and 58 more free lunches. As the Nutrikids program essentially "administers" the District's Free and Reduced Lunch records, as long as it is ascertained that the number of free and reduced-price meals does not exceed the total potential meals that qualify, the numbers reported on the Nutrikids report should be used for the New York State claim.

Recommendation:

The District's existing controls identified the issue that occurred in October 2016 and going forward both the Nutrikids and Dine Central month-end reports were used as the source documents for the New York State claim. (The two other tested months were in agreement without exception).

Although in this instance, our recommendation would be to submit a corrected / amended report for the additional meals miscategorized as full price, it may presently be impractical as the school year under internal audit has ended several months ago.

- **Procedures as pertains to Annual Program Requirements:**

Three random requirements were selected from the New York State Education Department (SED) Child Nutrition Program Annual Checklist (Exhibit H). Related documentation was reviewed to determine compliance with the related requirements.

1. Sometime between June and August, the District is required to "produce and distribute a *Public Announcement*, including both free and reduced-price scale, to the Newspaper, One-Stop Employment Center and large area employers contemplating layoffs. Keep on file a copy of the Public Announcement, the date and where it was sent."

Finding:

For the 2016 – 2017 school year, the Public Announcement (Exhibit M) was sent to the One-Stop Employment Center in Hauppauge, but was not published in the local newspaper. This was an oversight – per discussion with the Secretary to the Assistant Superintendent for Finance and Management Services, in all years prior, the release was in fact published.

Recommendation:

Human error is always a possibility. A general recommendation for the District's Child Nutrition program is to make use of the New York State Education Checklist (Exhibit H), if it is not being used already. It provides a comprehensive list of both Mandatory Reporting Requirements and Annual Program Requirements with suggested preparation dates and due dates for each task.

2. At or near the beginning of the school year, the District is required to "complete Civil Rights training and retain the Civil Rights PowerPoint presentation and record of the annual training which includes a sign-in sheet, the date, location and who provided the training." (The presentation is made available on the Child Nutrition Knowledge Center (CNKC) website.)

Finding:

The requirement appears to indicate a physical session conducted by a trainer, using a Power Point presentation. The District circulated a memo and Civil Rights Training booklets (Exhibit K) to each site manager asking that they be distributed to all food service employees and that each employee sign the roster to indicate they received and read the booklet.

Recommendation:

The District should consult with their attorney to determine whether the requirement is open to interpretation, and whether "self-training" via review of a training booklet qualifies as meeting the requirement. It can also be noted that unless the booklet is also available in other languages, it is likely that not all employees will be able to read the material.

Finding:

The memo is dated March 3, 2017 and does not indicate the name of the "trainer" nor the site (school building) it pertains to.

Recommendation:

The SED indicates that this training should be held at the beginning of the school year and suggests the month of October. It also specifically indicates that the sign-in sheet include not only the date but also the "location and who provided the training". In conjunction with the above recommended consultation with the District's attorney, a new template should be developed to capture all the required information.

3. Suggested to be performed between October and January, all SFA's with multiple sites, need to conduct a "self-review summary in each building, for both the breakfast program and the lunch program, scheduling follow up reviews within 45 days for any sites with critical problems. Complete and keep records on file. See the CNKC website for the annual self-review memo and review form." (Exhibit L)

Finding:

Self-reviews were performed by the SFA within the suggested time frame and copies of part 1 were available for review. Part 2 provides a detailed checklist of the areas to be included in the review process; although it is our understanding it was completed, a copy as not available for our review. As a result, its absence is cited here as a finding.

Recommendation:

Part 2 of the self-review form contains items that might be better addressed by the FSD (Whitsons). If the contract with the vendor allows for such, the FSD on behalf of the District can perform the self-reviews and complete the corresponding checklist accordingly.

Capital Expenditures – Availability of State Aid

General Background

As indicated by the State Education Department (SED), the purpose of Building Aid is a major goal of Facilities Planning and exists "to ensure that each school district and BOCES provides suitable and adequate facilities to accommodate the students and programs of the district".

The New York Secretary of State has charged the SED to administer the New York State Uniform Fire Prevention and Building Code as applies to school districts' buildings, premises and equipment. Consistent with Section 3602 subdivision 6 of the Education Law, a new structure, an addition to an existing structure or reconstruction work to be done in or on an existing building – must adhere to the procedures put in place by the SED to qualify for Building Aid. Approval of plans for most construction projects undertaken by a district is necessary *whether or not* Building Aid is involved.

It should be noted that the SED also considers the following to be "building projects" and therefore a district which intends to do these, must also adhere to the prescribed procedures:

- Leasing space off district property
- Placing manufactured buildings on district property
- Setting up district-wide projects

All construction projects are comprised of several "phases" which can be summarized as follows:

1. Planning phase
2. Design phase
3. SED approval phase
4. Construction phase
5. Close-out phase

Each phase includes several components.

Planning, Design and SED Approval Phases

Generally, all construction projects require voter authorization which must be project specific. It may be presented to the voters as part of the school budget or as a separate standalone proposition. The SEC requires evidence of such voter authorization. To provide some project flexibility, if possible, the vote should be presented based upon a total cost for several projects rather than a specific budget for each project.

A brief one-page document describing the approved project – a Letter of Intent - must be submitted to the SED. Not actually "letters", these are SED forms that need to be completed as pertains to the project. There are different forms for new buildings, additions, or reconstruction (Exhibit N); leasing building space; manufactured buildings; and district-wide projects. Once received, the SED will respond with the assigned 15-digit project control number, the name of

the SED project manager that is assigned to the project and a list of the forms that will need to be submitted to the SED.

The district will need to engage an architect who will prepare all the forms required by the SED. There is no requirement for the services of an architect to go out for bid, but the Office of the State Comptroller (OSC) has concluded that "the magnitude of the costs....is such that it's in the public interest to secure such services through some form of competitive process". Except in large city school districts, the school board may contract with an architect for the preparation of preliminary plans and specifications for a construction project before it is submitted to the voters. However, before the plans are finalized, voter approval must be obtained.

Although the architect will prepare all the forms required to be submitted to the SED in the project Planning Phase, it is the district's responsibility to review these forms for completeness and accuracy before they are signed by the superintendent and board president. The assigned project manager will not complete the review process until all the required documents have been received complete. Please see Exhibit O for a list of project submission documents. Architect prepared schematic blue prints, plans and specs must also be submitted.

If the project includes the construction of new instructional space, the district must prepare and submit an Instructional Space Review Form (Exhibit P). A Facilities Needs Assessment Summary (a 3 to 5-page narrative containing SED specified information) will also need to be prepared and submitted by the district.

When all required documents have been submitted and approved by the SED Office of Facilities Planning, the district is issued a building permit and a letter of Approval of Plans and Specifications by the Commissioner of Education.

Although State Building Aid will not be paid to the district until after the Final Certification of Substantial Completion (CSC) and Final Cost Report (FCR) are reported to the SED (see further explanation below), the proper documents must be filed with the SED shortly after the building permit is received and throughout the process in order to secure the aid to which the district is entitled.

In order for a building project to be eligible for New York State Building Aid, it must meet the following minimum criteria:

1. The building involved in the project must be used for the instruction of students.
2. The work must be bonafide capital construction – not maintenance or repair.
3. The construction contracts must total at least \$10,000.
4. The project must have received approval by the Commissioner and a Building Permit prior to advertising for bids.
5. The project must have been properly authorized, generally by a vote of the people.

Once the project is approved by the SED, the district will receive several forms from the Office of State Aid. One form is the Notification of Building Project, Form SA-4, which indicates whether or not all or part of a project is eligible for building aid. This form is based upon the

information the district has provided in the filing of the documents required in the process. Since at this point the SA-4 is based upon budgetary figures it will need to be revised once bids are opened and actual construction costs are available. (It will also require updating before the district files the final building expenditure report for the project.)

Construction Phase

In accordance with New York State law (Gen. Mun. Law Section 103(1); Educ. Law sections 1619, 2513, 2556 (10)) contracts for public works (labor and materials) that exceed \$35,000 and for purchase contracts that exceed \$20,000, the district must advertise for competitive bidding and the contract awarded to the lowest responsible bidder. Such advertising must be placed for each public works and purchase contract necessary to complete the construction project. The project architect will review the submitted bids and recommend the lowest responsible bidder for each contract to be entered into. It is extremely important that contracts not be signed before the date of the letter of Approval of Plans and Specifications by the Commissioner of Education. If contracts are signed prior to the approval, Building Aid will be lost.

The Bureau of State Aided Programs will send the district a Request for Building Project Data, Form SA-139, which must be filed after all construction contracts are signed and a clearer picture of the anticipated costs is available. If it is necessary to revise the original financial information submitted to the SED, the district will need to file a Request for Revision of Financial Information, form FP-FI.

To keep open communication between all parties involved in the project – contractors, suppliers, project architect, the district's director of buildings and grounds and district administrators – meetings will be held. The frequency of such will be dictated by the size and complexity of the related construction project. Minutes are generally maintained by the architect.

Change orders may be necessary during a construction project. These are necessary when there are any changes to the plans and specifications after the Building Permit is issued. It may be issued without competitive bidding; however, no important change may be made which so varies the original plan or is of such importance as to constitute a new undertaking (Opinion of the State Comptroller #60-505). All change orders must sufficiently explain what is being done, why it is being done, the cost of the change order and the revised contract total. It must be accompanied by a Change Order Certification; signed by the president of the board of education, the architect and the applicable contractor; and submitted to the SED for approval by the Commissioner of Education.

The architect will issue / prepare the Final Certification of Substantial Completion when the construction project is at the point when the area can be occupied or utilized. This needs to be signed by the architect and the superintendent of schools. It must also bear the architect's seal. The completed certification is filed with the SED.

In the case of a new building or a building addition, a formal fire inspection will need to be done and reported on a Fire/Safety Report, which is also filed with the SED. If everything is found to be satisfactory, a Certificate of Occupancy will be issued. As per the Regulation of the

Commissioner of Education (Section 155,4c), "no building which is owned, operated or leased by a board of education...shall be occupied or otherwise used unless the building has a valid certificate of occupancy issued by the commissioner".

Close-Out Phase

When the construction project is *fully* complete and all contractors and vendors have been paid in full, the Final Cost Report must be prepared. This report summarizes all the costs associated with the project and the source of financing. This report breaks the project down into components by category - new/additions versus alterations. Both the actual costs and sources of funding must be reported in these categories, so it is important to track them accordingly. (This is a function of the district's accounting software.) The source of funding must equal the final expenditures *to the penny*. In addition, all reported amounts need to reconcile to the accounting records.

If all criteria are met, the determination of how much building aid will be paid on a particular project is calculated using several factors combined with the current building aid ratio for the district. The assumed debt service that occurs in a given school year is also taken into account. The aid will be paid to the district over an assumed amortization period based upon the Probable Period of Usefulness (PPU) of the project which falls within a range of 15 to 20 years. The first payment of State Aid is generally processed at the latter of 18 months after approval of the project by the Office of Facilities Planning or the date that a general construction contract award is certified by the Education Department via Form SA-139.

By law, a district cannot spend more than what the voters have authorized. As such, total project expenditures are often less than the total funding authorization. When it is determined that all of the proposed projects have been completed and there is cash remaining, it is possible that the unexpended funds can be spent on remaining projects that fall within the scope of voter authorization. If such funds still remain unexpended, they should be returned to their original source.

- If the project was financed through borrowing, the unexpended funds should be returned to the project's debt service fund.
- If the project was financed through budgetary appropriation from the general fund, the unexpended funds should be returned to the general fund.

Overview of Procedures Currently in Place

(The Audit Committee selected the area of Capital Projects specifically as applies to the availability of State Aid; as such other facets of the process and those related to it are referenced below only as it relates to the *availability* of State Aid and the required procedures followed to qualify for such.)

Every five years, the District's architect performs a building condition survey and puts together a five-year plan detailing what capital projects need to be addressed during that time period. The Lead Operations Manager (LOM) meets with the Assistant Superintendent for Finance and Management Services (ASF) to review (with any necessary input from the architect) to prioritize the identified projects. Once complete, the list is submitted to the Board of Education who in turn reviews the identified items, approves them accordingly and initiates the process to obtain voter approval.

The proposition submitted for voter approval is written carefully so as to avail a certain amount of flexibility for project completion. Because by law the District cannot spend more than what the voters have approved, the proposition is very carefully worded to state the budgeted total amount of the project and not a per item amount. For example:

"Proposition: Capital budget of \$800,000 for windows, bathrooms renovation and flooring – Woodhull Elementary"

Provides vital flexibility as opposed to:

"Proposition: Capital budget totaling \$800,000: \$500,000 for windows, \$100,000 for bathrooms renovation, and \$200,000 for flooring – Woodhull Elementary"

If the windows come in at \$400,000 instead of \$500,000, the "excess" budgeted \$100,000 can be transferred to bathrooms renovation or flooring only under the first example cited above.

Once voter approval is obtained, the LOM prepares the applicable Letter of Intent, selecting the format that pertains to the type of capital project to be undertaken, and faxes it to the SED. The SED, in turn, responds with the 15-digit project control number and the SED project manager to which it has been assigned.

A rendering is prepared by the architect, who also assembles and prepares all additional forms required by the SED (Exhibit O) so that a building permit can be issued. As the capital project is the district's responsibility (and not ultimately that of the architect), the LOM and ASF review all documents before submission to the SED.

Once the planning documents have been submitted and the SED has issued a building permit and a letter of Approval of Plans and Specifications to the district, as per the competitive purchasing of goods and services guidelines, an Invitation to Bidders is prepared and distributed / published. The architect reviews the submitted sealed bids and recommends the lowest responsible bidder for contract to be entered into. Such recommendation is communicated to the ASF via correspondence. Barring unusual circumstances, based upon the architect's recommendation the

ASF prepares a written Notification of Award / Notice to Proceed, which is submitted to the Board of Education for approval; a meeting is then set up with the contractor(s) to discuss timelines, conditions, etc. The LOM and ASF both know that in order to be State Aid eligible, contracts cannot be signed before the date of the letter of Approval of Plans and Specifications by the Commissioner of Education.

After issuing the building permit, the SED Office of State Aid will issue the SA-4 which provides information on the Method of Financing and Total Project Costs. Within a few weeks, the SED Office of State Aid will send Form SA-139 to the District. At this point, the bidding process will be complete and the District can report a better set of anticipated costs – these are what are reflected on the SA-139. If it becomes apparent that the cost of the project will exceed the original budget/financing (via voter approved transfer from the General Fund or issuance of a bond), a Request for Revision of Financial Information must be filed prior to submitting the SA-139.

The LOM monitors and is actively involved with each project. As the project moves forward, the architect will submit periodic invoices – "Application and Certification for Payment" - which include such services as architect fees, engineering fees, advertising fee, architectural reimbursable expenses, equipment purchases and contractor invoices for plumbing, electrical, general construction, HVAC, etc. (On occasion, invoices will be received directly from the supplier / contractor, but will need the architect's review and approval before the LOM initiates the District's review process.) Once reviewed by the LOM (if there are questions or required corrections the LOM will discuss with the architect and the invoice is rectified accordingly), the invoice is submitted to the ASF for review who, in turn, submits it to accounts payable for payment processing.

The LOM's review attests to the work's progression and the accuracy of the invoice (including attachments). The following will require review for accuracy:

1. Original Contract Sum
2. Net Change by Change Orders
3. Contract Sum to Date
4. Total Completed and Stored to Date
5. Retainage
6. Total Earned Less Retainage
7. Deposit Payment
8. Current Payment Due
9. Balance to Finish, Including Retainage

(*Retainage* is a portion of the agreed upon contract price deliberately withheld until the work is substantially complete to assure that the contractor will satisfy its obligation and complete the applicable project.) The LOM will also ascertain that the contractor / architect is not billing in advance for services. If applicable, the Schedule of Values will be attached to the invoice – the LOM carefully reviews this document in particular as this would indicate if (prohibited) advance billing is occurring. Contractors must also include Payroll Certifications which attest to the fact

that they are paying their employees in accordance with the prevailing rates as proscribed by New York State Labor Law.

When appropriate, the architect will prepare / issue the Final Certification of Substantial Completion, the LOM will perform a detailed review of the document and it will be filed with the SED, which will in turn issue a Certificate of Occupancy.

At the point of full project completion, the Final Cost Report is completed and reconciled to both the project's budget and to the information in Finance Manager. Once complete, this is filed with the SED and if all criteria are met, the amount of State Aid is calculated and communicated to the ASF.

Internal Audit Objective and Procedures for Capital Projects – Availability of State Aid

Objective

Review the District's policies and procedures for Capital Projects, to identify controls and adherence to applicable aid eligibility requirements as defined by the SED.

Procedures

- Review the applicable capital project laws, SED capital requirements and the related required forms and documents.
- Review the District's Policies and Procedures to note compliance with the above.
- Interview the District personnel and officials that participate in the capital projects process. Document our understanding of such.
- See Overview of Procedures Currently in Place
- Capital projects often have a duration spanning more than one school year. In order to address each phase of the complex process, three projects were selected:
 1. One that initiated in the 2012 - 2013 school year, with the *final cost report* filed in the 2016 – 2017 school year.
 2. One that initiated in the 2014 – 2015 school year, with *substantial completion* in the 2016 – 2017 school year.
 3. One that *initiated* in the 2016 – 2017 school year.
- For each project, and only for those phases that occurred during the 2016 – 2017 school year, the following was verified:
 - Voter approval was obtained and documented.
 - Letter of Intent was submitted and documented.
 - SED response assigned a project control number which was subsequently used.
 - The architect completed and filed all documents required by the SEC project manager.

- A contract was entered into between the District and the architect.
- The Commissioner of Education approved the project and issued a Building Permit.
- All documents related to preliminary plan approval were prepared and filed by the architect.
- The Scope the Proposed Project was prepared and filed by the architect.
- If the State Environmental Quality Review act applies, the completed Project Review Cover Form and related Board resolution was filed.
- If applicable, the Evaluation of Existing Building was prepared by the architect.
- The Application for Examination and Approval of a School site was prepared (if applicable).
- The Code Compliance Checklist was prepared by the architect and filed accordingly.
- A Facilities Needs Assessment Summary was prepared and filed (if applicable for a new building or building addition).
- The SA-4 Notification of Building Project was received and the SA-139 was filed.
- Request for bids were put out for all public work contracts of \$35,000 or more and materials contracts of \$20,000 or more.
- Architect renewed the submitted bids and made recommendations as to the lowest acceptable bids.
- Awards by the District are not dated before the Commissioner of Education's approval.
- All Application and Certification for Payment packages are prepared by the architect and reviewed by the Land Operations Manager.
- Any change orders are approved by the Commissioner of Education.
- Survey of Substantial Completion is prepared and filed by the architect when the project is near completion and it can be used or occupied.
- Final Cost Report is prepared, filed and the Source of Funding equals the final expenditure.
- A Public School Fire Safety Report is required if the project involved a new building.
- Certificate of Occupancy was received.
- Unexpended funds are returned to their original funding source.
- The receipt of State Aid commenced on the latter of 18 months after approval or the date that a general construction contract is certified by the SED.

Finding: *as applies to the District's Administrative Regulations*

Procurement Guidelines 5410R.1 (adopted October 25, 2010) reflects outdated bidding thresholds. Competitive bidding thresholds were increased by New York State in 2014 to \$35,000 for public works and \$20,000 for purchase contracts. 5410R.1 reflects \$20,000 and \$10,000 respectively. Administrative Regulation 5420R Competitive Purchasing of Goods and Services also reflects the old thresholds.

Recommendation:

We recommend that the District's Administrative Regulations be brought into compliance with the OSC defined thresholds.

Other findings:

None

AFTER PAYROLL TRANSACTIONS SUMMARY For Checks Dated Between 03/01/17 - 03/31/17
For ALL Employees

PAYROLL TRANSACTION TOTALS

GROSS PAY	7,187,964.21
FICA WAGES	6,957,627.77
FICA WITHHOLDING - EMPLOYEE *	431,372.99
FICA WITHHOLDING - EMPLOYER *	431,372.99
MEDI WAGES	6,957,627.77
MEDI WITHHOLDING -EMPLOYEE *	100,885.97
MEDI WITHHOLDING -EMPLOYER *	100,885.97
FEDERAL WAGES	6,635,811.10
FED WITHHOLDING *	1,003,429.11
STATE WAGES	6,686,719.54
STATE WITHHOLDING **	348,942.46
CITY WAGES	82,520.45
CITY WITHHOLDING ***	2,853.05
ANNUITIES	270,908.23
ROTH 403B ANNUITY	1,900.00
FLEX DEDUCTIONS	230,336.44
RETIREMENT DEDUCTIONS	50,908.44
OTHER DEDUCTIONS	142,334.86
NON CASH	
REIMBURSED EXPENSES	
NET PAY	4,604,092.66

***** **PAYMENT METHODS** *****

Direct Deposit Amount	4,316,212.59
Normal Distributed Amount	287,880.07

***** **TAX DEPOSIT INFORMATION** *****

Federal Deposit Amount *	2,067,947.03
State Deposit Amount **	348,942.46
City Deposit Amount NYC***	2,853.05

Exhibit A

Exhibit C

Exhibit D

total
\$269,724.18

total
\$63,081.30

2017 GROSS PAY SUMMARY

\$291,074.06

\$102,211.43

\$893.21

Month	P/R Date	Gross Pay Wages	FICA Wages	FICA: Employee Share	FICA: Employer Share	Medicare Wages	Medicare: Employee Share	Medicare: Employer Share	Federal Taxable Wages	Federal Tax Withheld	NY State Taxable Wages	NY State Tax Withheld	NY City Taxable Wages	NY City Tax Withheld	Tax Shelter Annuities	Roth-IRA 403B	Retirement Deductions	Flexible Deductions	N/C Life Insurance
Jan-17	1/6/17	\$2,287,158.91	\$2,175,196.02	\$134,862.09	\$134,862.09	\$2,175,196.02	\$31,540.65	\$31,540.65	\$2,014,897.94	\$291,074.06	\$2,031,098.63	\$102,211.43	\$26,051.38	\$893.21	\$144,097.39	\$950.00	\$18,210.68	\$111,862.89	\$0.00
Jan-17	1/20/17	\$2,286,947.59	\$2,172,758.66	\$134,710.87	\$134,710.87	\$2,172,758.66	\$31,505.13	\$31,505.13	\$2,021,389.52	\$293,716.34	\$2,037,784.59	\$102,962.20	\$28,520.68	\$997.56	\$134,974.29	\$950.00	\$18,395.77	\$114,188.84	\$0.00
Jan-17																			\$0.00
Jan-17	M/E Totals	\$4,574,106.43	\$4,347,954.70	\$269,573.06	\$269,573.06	\$4,347,954.70	\$63,045.78	\$63,045.78	\$4,036,276.66	\$584,790.40	\$4,058,883.02	\$205,173.63	\$52,561.96	\$1,790.79	\$279,071.68	\$1,900.00	\$32,606.40	\$226,151.73	\$0.00

Feb-17	2/3/17	\$2,471,318.71	\$2,357,082.33	\$146,139.20	\$146,139.20	\$2,357,082.33	\$34,177.85	\$34,177.85	\$2,204,811.13	\$335,685.90	\$2,222,339.59	\$118,438.18	\$31,950.16	\$1,141.41	\$134,742.74	\$950.00	\$17,528.16	\$114,236.38	\$0.00
Feb-17	2/17/17	\$2,355,972.42	\$2,241,640.19	\$138,981.06	\$138,981.06	\$2,241,640.19	\$32,534.01	\$32,534.01	\$2,059,789.22	\$306,012.24	\$2,106,496.50	\$107,247.90	\$26,856.75	\$925.42	\$135,153.60	\$950.00	\$16,700.28	\$114,332.23	\$0.00
Feb-17																			\$0.00
Feb-17	M/E Totals	\$4,827,291.13	\$4,598,722.52	\$285,120.85	\$285,120.85	\$4,598,722.52	\$66,681.87	\$66,681.87	\$4,294,597.55	\$641,698.14	\$4,328,026.09	\$225,685.88	\$58,826.93	\$2,066.83	\$269,896.43	\$1,900.00	\$34,228.44	\$228,566.61	\$0.00

Mar-17	3/3/17	\$2,307,952.89	\$2,193,168.37	\$135,977.55	\$135,977.55	\$2,193,168.37	\$31,801.30	\$31,801.30	\$2,042,049.21	\$302,092.45	\$2,057,869.33	\$105,610.76	\$27,261.94	\$941.22	\$135,297.04	\$950.00	\$15,840.12	\$114,776.52	\$0.00
Mar-17	3/17/17	\$2,475,185.81	\$2,360,158.41	\$146,329.84	\$146,329.84	\$2,360,158.41	\$34,222.45	\$34,222.45	\$2,206,814.05	\$331,831.32	\$2,224,547.22	\$116,249.62	\$26,876.84	\$917.83	\$135,611.19	\$950.00	\$17,733.17	\$115,028.40	\$0.00
Mar-17	3/31/17	\$2,404,814.51	\$2,404,282.59	\$149,065.60	\$149,065.60	\$2,404,282.59	\$34,882.22	\$34,882.22	\$2,386,947.64	\$399,706.33	\$2,404,282.89	\$127,082.08	\$28,501.87	\$994.00	\$0.00	\$0.00	\$17,335.15	\$531.52	\$0.00
Mar-17	M/E TOTALS	\$7,187,954.21	\$6,957,627.77	\$431,372.99	\$431,372.99	\$6,957,627.77	\$100,886.87	\$100,886.87	\$5,635,811.10	\$1,003,429.11	\$5,688,719.54	\$348,942.46	\$82,620.45	\$2,853.05	\$270,908.23	\$1,900.00	\$50,908.44	\$230,336.44	\$0.00

Quarter Ending 3/31/2017		\$16,583,361.77	\$15,904,234.98	\$986,066.31	\$986,066.31	\$15,904,234.99	\$230,613.62	\$230,613.62	\$14,968,685.31	\$2,229,915.05	\$15,084,428.85	\$779,801.77	\$193,929.34	\$3,710.67	\$819,878.34	\$5,700.00	\$117,743.34	\$885,056.78	\$0.00
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Exhibit B

from Exhibit A

EFTPS Federal Tax Payment

Payroll 01/06/17

EFTPS Payment \$623,879.54

On line log in information:

Website: EFTPS.COM

Alternate Phone Number: 1-800-555-3453

Federal Tax ID# (EIN)

Pin#

Password:

Tax Type

Federal Tax Deposit

Enter Tax form#

941

Payment Amount

\$623,879.54

Quarter Ending

March 31, 2017

Settlement Date

01/09/17

Social Security

\$269,724.18

Medicare

\$63,081.30

Federal Withholding

\$291,074.06

Total Payment Amount

\$623,879.54

← ← ← } see exhibit B

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[Help](#)

PromptTax Withholding Tax

Taxpayer ID: [REDACTED]

Taxpayer name: HUNTINGTON UNION FREE SCHOOL DISTRICT

Transaction Confirmation

This confirms only that we received your payment information. If you authorized a debit from your bank account, check with your bank after the settlement date to ensure the funds were successfully withdrawn. Select **Print** to print this confirmation page for your records.

Confirmation

Confirmation number: WTPP1701040022104

Transaction date/time: 01/04/2017 11:00 AM

Payroll end date: 01/06/2017

New York State tax withheld (\$): 102,211.43

City of New York tax withheld (\$): 893.21

Yonkers tax withheld (\$): 0.00

Total amount due (\$): 103,104.64

} see exhibit B

Payment details

Bank name: JPMORGAN CHASE BANK

Bank routing number: 021000021

Bank account number: XXXX0264

Account type: Business Checking

Account holder: Huntington UFSD

Payment for: PromptTax Withholding Tax

Due date: 01/11/2017

Settlement date: 01/11/2017

Payment amount (\$): 103,104.64

Total amount due (\$): 103,104.64

**Quarterly Combined Withholding, Wage Reporting,
And Unemployment Insurance Return****NYS-45 WEB**Exhibit E
page 1 of 3

Reference these numbers in all correspondence:

UI Employer
registration number: **5**Withholding
identification number: **5**

Employer legal name:

HUNTINGTON UNION FREE SCHOOL DISTRICT

Mark an X in only one box to indicate the quarter (a separate
return must be completed for each quarter) and enter the year.Jan 1 - ☒ Apr 1 - ☐ July 1 - ☐ Oct 1 - ☐
Mar 31 ☐ Jun 30 ☐ Sep 30 ☐ Dec 31 ☐ Year **17**
1 2 3 4 YYDo you offer dependent health insurance benefits to any employee? Yes ☐ No ☒If seasonal employer, mark an X in the box: ☐**Number of employees**Enter the number of full-time and part-time covered employees
who worked during or received pay for the week that includes
the 12th day of each month.

a. First month b. Second month c. Third month

Disaster relief ☐**Part A - Unemployment insurance (UI) information**

1. Total remuneration paid this quarter
2. Remuneration paid this quarter to
in excess of the UI wage base
since January 1
3. Wages subject to contribution
(subtract line 2 from line 1)
4. UI contributions due
UI rate %
5. Re-employment service fund
(multiply line 3 x .00075)
6a. Interest on contributions
6b. UI previously underpaid with
interest
7. Total of lines 4, 5, 6a and 6b
8. Enter UI previously overpaid
9. Total UI amounts due (if line 7
is greater than line 8, enter difference)
10. Total UI overpaid (if line 8 is greater
than line 7, enter the difference) *

Part B - Withholding tax (WT) information

12. New York State tax withheld **779,801.77**
13. New York City tax withheld **6,710.67**
14. Yonkers tax withheld **0.00**
15. Total tax withheld
(add lines 12, 13, and 14) **786,512.44**
16. WT credit from previous
quarter's return (see instr.) **0.00**
17. Form NYS-1 payments made
for quarter **786,512.44**
18. Total payments
(add lines 16 and 17) **786,512.44**
19. Total WT amounts due (if line 15 is
greater than line 18, enter difference) **0.00**
20. Total WT overpaid (if line 18 is
greater than line 15, enter difference
here and mark an X in 20a or 20b) * **0.00**
20a. Apply to outstanding
liabilities and/or refund
20b. Credit to next quarter
withholding tax
21. Total payment due
(add lines 9 and 19) **0.00**

* An overpayment of either tax cannot be used to offset the amount due on the other tax.

Part C - Wage Reporting Summary

C Total UI total remuneration/gross
wages paid this quarter Total number of employees
D Total gross wages or distribution E Total tax withheld

Sign your return: I certify that the information on this return and any attachments is to the best of my knowledge and belief true, correct, and complete.

Taxpayer's signature

Signer's name

Title

Date

04/24/2017 14:39:42

Telephone number

Withholding
identification number

DLN: 74922088391

Exhibit E
page 2 of 3

Part D - Form NYS-1 corrections/additions

Web filed not applicable

Part E - Change of business information

23. If you permanently ceased paying wages, enter the date (MMDDYY) of the final payroll

24. Did you sell or transfer all or part of your business? ☐ Yes ☒ No

If Yes, indicate if sale or transfer was in ☐ Whole or ☐ Part

Paid preparer's use
Preparer's signature
Telephone number
Date
Mark an X if self-employed
Preparer's SSN or PTIN
Preparer's firm name (or yours, if self-employed)
Address
Preparer's EIN

Payroll service name

Payroll service's EIN

Unemployment insurance (UI) payment details (Account saved ☐)

Payment date

Account type

Bank name

Bank routing number

Account holder

Account number

Amount due (\$)

Payment amount (\$)

Withholding tax (WT) payment details (Account saved ☐)

Payment date

Account type

Bank name

Bank routing number

Account holder

Account number

Amount due (\$)

Payment amount (\$)

0.00

Transaction details

Confirmation number

Transaction date/time

74922088391

04/24/2017 02:39 PM

Submitted by

Exhibit E
page 3 of 3

FORM NYS-45-ATT ** ATTACHMENTS FOR PERIOD 01/01/2017 - 03/31/2017

SSN #	EMPLOYEE NAME	GROSS WAGES
██████████	HUNTINGTON UFSD	
██████████	INDRICH, COLLEEN E	2,255.00
██████████	██████████	24,948.94
██████████	██████████	26,539.40
██████████	██████████	9,925.75
██████████	██████████	700.00
██████████	██████████	15,757.93
██████████	██████████	3,435.11
██████████03	██████████	19,494.67

***** SUMMARY REPORT TOTALS *****


STATE REPORTABLE GROSS WAGES	16,589,361.77
GROSS WAGES	16,589,361.77
STATE WAGES	15,084,428.65
TAXES WITHHELD	779,801.77
NEW YORK CITY WITHHOLDING	6,710.67

TOTAL EMPLOYEES REPORTED - 994

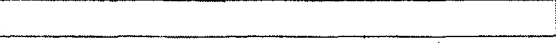
Report Completed 1:34 PM




Form **941 for 2017: Employer's QUARTERLY Federal Tax Return**
(Rev. January 2017) Department of the Treasury — Internal Revenue Service

950117
OMB No. 1545-0029

Employer identification number (EIN) 

Name (not your trade name) **Huntington Union Free School District**

Trade name (if any) 

Address **P.O. Box 1500**
Number Street Suite or room number
Huntington **NY** **11743**
City State ZIP code
  

Report for this Quarter of 2017
(Check one.)

☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Exhibit F
page 1 of 3

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1	Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	914																				
2	Wages, tips, and other compensation	2	14966685 . 31																				
3	Federal income tax withheld from wages, tips, and other compensation	3	2229915 . 65																				
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.																					
<table border="0"> <tr> <td></td> <td>Column 1</td> <td></td> <td>Column 2</td> </tr> <tr> <td>5a</td> <td>Taxable social security wages</td> <td>15904304 . 99 × 0.124 =</td> <td>1972133 . 82</td> </tr> <tr> <td>5b</td> <td>Taxable social security tips</td> <td> × 0.124 =</td> <td> . </td> </tr> <tr> <td>5c</td> <td>Taxable Medicare wages & tips</td> <td>15904304 . 99 × 0.029 =</td> <td>461224 . 84</td> </tr> <tr> <td>5d</td> <td>Taxable wages & tips subject to Additional Medicare Tax withholding</td> <td> × 0.009 =</td> <td> . </td> </tr> </table>					Column 1		Column 2	5a	Taxable social security wages	15904304 . 99 × 0.124 =	1972133 . 82	5b	Taxable social security tips	× 0.124 =	.	5c	Taxable Medicare wages & tips	15904304 . 99 × 0.029 =	461224 . 84	5d	Taxable wages & tips subject to Additional Medicare Tax withholding	× 0.009 =	.
	Column 1		Column 2																				
5a	Taxable social security wages	15904304 . 99 × 0.124 =	1972133 . 82																				
5b	Taxable social security tips	× 0.124 =	.																				
5c	Taxable Medicare wages & tips	15904304 . 99 × 0.029 =	461224 . 84																				
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	× 0.009 =	.																				
5e	Add Column 2 from lines 5a, 5b, 5c, and 5d	5e	2433358 . 66																				
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	0 . 00																				
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	4663274 . 31																				
7	Current quarter's adjustment for fractions of cents	7	2 . 40																				
8	Current quarter's adjustment for sick pay	8	0 . 00																				
9	Current quarter's adjustments for tips and group-term life insurance	9	0 . 00																				
10	Total taxes after adjustments. Combine lines 6 through 9	10	4663276 . 71																				
11	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11	0 . 00																				
12	Total taxes after adjustments and credits. Subtract line 11 from line 10	12	4663276 . 71																				
13	Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter	13	4663276 . 71																				
14	Balance due. If line 12 is more than line 13, enter the difference and see instructions	14	0 . 00																				
15	Overpayment. If line 13 is more than line 12, enter the difference	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.																					

► You MUST complete both pages of Form 941 and SIGN it.

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 17601Z

Form 941 (Rev. 1-2017)

Next ►

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Employer identification number (EIN)

0000000000

Name (not your trade name)

Huntington Union Free School District

Calendar year

2255

(Also check quarter)

Report for this Quarter...

(Check one.)

- ☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1

1		9		17		25	
2		10		18		26	
3		11		19		27	
4		12		20	626148.54	28	
5		13		21		29	
6	623879.54	14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 1

1250028.08

Month 2

1		9		17	648983.58	25	
2		10		18		26	
3	696318.02	11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	
8		16		24			

Tax liability for Month 2

1345301.60

Month 3

1		9		17	692735.90	25	
2		10		18		26	
3	637650.16	11		19		27	
4		12		20		28	
5		13		21		29	
6		14		22		30	
7		15		23		31	737560.97
8		16		24			

Tax liability for Month 3

2067947.03

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 12 on Form 941 or Form 941-SS.

Total liability for the quarter

4663276.71

Exhibit F
page 2 of 3

03/29/17

HUNTINGTON UFSD

Page 71/71

FEDERAL 941 WORKSHEET FOR THE PERIOD 01/01/2017 - 03/31/2017

EMPLOYEE NAME	EMP#	GROSS WAGES	FED WAGES FED WTHLD	EMP FICA WAGES EMPR FICA WAGES	EMP FICA WTHLD EMPR FICA WTHLD	EMP MEDI WAGES EMPR MEDI WAGES	EMP MEDI WTHLD EMPR MEDI WTHLD
		700.00	700.00 28.10	700.00 700.00	43.40 43.40	700.00 700.00	10.15 10.15
		15,757.93	13,352.95 2,036.17	15,332.95 15,332.95	950.65 950.65	15,332.95 15,332.95	222.34 222.34
		3,435.11	3,435.11 1.39	3,435.11 3,435.11	212.97 212.97	3,435.11 3,435.11	49.80 49.80
		19,494.67	16,232.53 2,756.07	18,182.53 18,182.53	1,127.32 1,127.32	18,182.53 18,182.53	263.64 263.64
QUARTERLY 941 - GRAND TOTALS		16,589,361.77	14,966,885.31 2,229,915.65	15,904,304.99 15,904,304.99	986,066.91 986,066.91	15,904,304.99 15,904,304.99	230,613.62 230,613.62
TOTAL EMPLOYEES	984						

Report Completed 1:30 PM

Exhibit F
Page 3 of 3

PAYROLL BANK RECONCILLIATION

February 2017

Exhibit G
page 1 of 4

ENDING BANK BALANCE: 28,438.57

CURRENT OUTSTANDING BALANCE: (28,438.57)

DIFFERENCE: 0.00

TOTAL 0.00

See Attached :



JPMorgan Chase Bank, N.A.
Northeast Market
P O Box 659754
San Antonio, TX 78265 - 9754

February 01, 2017 through February 28, 2017

Account Number: [REDACTED]

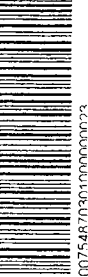
Customer Service Information

If you have any questions about your statement, please contact your Customer Service Professional.

00075487 WBS 802 211 06017 NNNNNNNNNN 1 000000000 80 0000

HUNTINGTON UNION FREE SCHOOL DISTRICT

[REDACTED]
55 TOWER ST
HUNTINGTON STATION NY 11746



Commercial Checking

Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$21,532.90	
Opening Collected Balance		\$21,532.90	
Deposits and Credits	2	\$2,940,539.90	
Withdrawals and Debits	2	\$2,756,183.11	
List Posted Items	201	\$176,811.57	
Checks Paid	3	\$639.55	
Ending Ledger Balance		\$28,438.57	
Ending Collected Balance		\$28,438.57	

Deposits and Credits

Ledger Date	Value Date	Description	Amount
02/02		Online Transfer From Chk ...0264 Transaction#: 5979456613	\$1,502,761.47
02/16		Online Transfer From Chk ...0264 Transaction#: 6012860347	1,437,778.43
Total			\$2,940,539.90

Withdrawals and Debits

Ledger Date	Value Date	Description	Amount
02/03		Orig CO Name:Huntington Ufsd Orig ID:1116001982 Desc Date:Offset CO Entry Descr:Reg Salarysec:CCD Trace#:021000024879504 Eed:170203 Ind ID:1116001982 Ind Name:EFT File Name: Pcc213 EFT/ACH Created Offset For Origin#: 1116001982 CO Eff Date: 17/02/03 170201 Pcc213 Trn. 0344879504Tc	\$1,403,978.77
02/03		List Posted Items Quantity 28	24,188.40
02/06		List Posted Items Quantity 49	50,927.72

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

Exhibit G
page 3 of 4

**HUNTINGTON U.F.S.D.
TREASURERS REPORT - FEBRUARY 2017**

	GENERAL	CAPITAL	SPECIAL AID	SCHOOL LUNCH	TRUST & AGENCY	PAYROLL
CASH BALANCE - BEGINNING OF MONTH	48,560,281.26	563,372.36	1,357,189.66	474,600.49	1,232,488.49	0.00
CASH RECEIPTS	1,386,259.41	38.06	257,112.27	156,356.26	6,335,441.96	2,940,539.90
CASH DISBURSEMENTS	(9,252,529.68)	(80,298.75)	(147,971.28)	(72,002.77)	(6,444,074.33)	(2,940,539.90)
CASH BALANCE - END OF MONTH	40,694,010.99	483,111.67	1,466,330.65	558,953.98	1,123,856.12	0.00

CHECKING ACCOUNTS:

BALANCE PER BANK AT 02/28/17	929,146.65	222,603.42	1,440,945.27	556,332.81	981,973.59	28,438.57
ADD: DEPOSITS IN TRANSIT	10.54	0.00	26,499.88	2,621.17	0.00	0.00
LESS: OUTSTANDING CHECKS	(43,978.63)	0.00	(1,114.50)	0.00	(8,117.47)	(28,438.57)
ADJUSTMENTS	(26,499.88)	0.00	0.00	0.00	0.00	0.00
	858,678.68	222,603.42	1,466,330.65	558,953.98	973,856.12	0.00

GENERAL FUND

CHASE SAVINGS	33,724,320.56
BANK OF AMERICA TAN	462,220.90
FIRST NATIONAL OF LI	5,048,790.85
FIRST NATIONAL OF LI (Bal Req)	600,000.00
CITIBANK	0.00
BANK OF AMERICA BOND ACCT	0.00

CAPITAL FUND

DEBT RESERVE - FBI	246,364.73
CAP PROJ HJ - BANK OF AMERICA	14,143.52

SPECIAL AID FUND

SCHOOL LUNCH FUND

TRUST & AGENCY FUND

CHASE INVESTMENT ACCT	150,000.00
-----------------------	------------

PAYROLL ACCOUNT

TOTAL CASH IN BANKS-February 28, 2017	40,694,010.99	483,111.67	1,466,330.65	558,953.98	1,123,856.12	0.00
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Treasurer

SMS565C- 31
BANK-NO. [REDACTED] TEAM-NO. 665
ACCOUNT NO. [REDACTED] HUNTINGTON U.F.S.D.

JPMORGAN CHASE
RECONCILIATION REPORTS

PAGE 1
DATE 03-03-17
AS OF 02-28-17
PAYEE
IDENTIFICATION

C	SERIAL	CHECK--AMOUNT	DATE	SEQ
D	NUMBER	PD/POST O/S	PD/PST ISSUED	NO.
	104447	83.50	01-20-12	
	108334	46.86	03-01-13	
	109870	10.00	08-30-13	
	110733	33.25	11-22-13	
	110866	40.17	12-06-13	
	111171	328.17	01-03-14	
	111196	298.57	01-03-14	
	111435	200.67	01-31-14	
	111478	75.05	01-31-14	
	111754	4.13	02-28-14	
	112192	22.16	04-11-14	
	112244	22.16	04-11-14	
	112682	42.48	05-23-14	
	112736	62.79	05-23-14	
	113409	661.43	09-12-14	
	113632	5.54	09-24-14	
	114098	631.28	11-07-14	
	114650	93.81	12-31-14	
	114668	346.31	12-31-14	
	114818	22.16	01-16-15	
	115312	133.89	03-13-15	
	116196	74.75	06-05-15	
	116634	108.84	08-21-15	
	117069	68.69	10-30-15	
	117199	155.84	11-13-15	
	117541	90.37	12-23-15	
	117555	103.89	12-23-15	
	118912	101.81	06-10-16	
	119111	288.93	07-08-16	
	119375	17.76	09-16-16	
	119461	52.35	09-30-16	
	119509	1,654.40	10-14-16	
	119530	32.17	10-14-16	
	119538	3.27	10-14-16	
	119564	72.38	10-14-16	
	119629	22.12	10-28-16	
	119728	12.05	11-10-16	
	119753	168.52	11-10-16	
	119842	20.09	11-23-16	
	119902	2,079.92	12-09-16	
	119928	1,873.49	12-09-16	
	119949	8.04	12-09-16	
	120037	1,597.74	12-23-16	
	120059	44.22	12-23-16	
	120148	1,492.29	01-06-17	
	120172	48.25	01-06-17	
	120246	1,492.29	01-20-17	
	120266	39.99	01-20-17	
	120268	67.91	01-20-17	
	120306	331.95	02-03-17	

PAYEE	C	SERIAL	CHECK--AMOUNT	DATE	SEQ
IDENTIFICATION	D	NUMBER	PD/POST O/S	PD/PST ISSUED	NO.
		120339	1,492.29	02-03-17	
		120368	80.41	02-03-17	
		120378	1,076.79	02-03-17	
		120391	129.22	02-03-17	
		120396	1,343.15	02-03-17	
		120402	92.35	02-03-17	
		120418	304.58	02-17-17	
		120421	331.95	02-17-17	
		120427	739.93	02-17-17	
		120448	830.65	02-17-17	
		120450	1,492.29	02-17-17	
		120470	40.21	02-17-17	
		120471	565.60	02-17-17	
		120473	38.42	02-17-17	
		120476	44.67	02-17-17	
		120489	817.14	02-17-17	
		120496	1,414.05	02-17-17	
		120499	244.84	02-17-17	
		120500	46.17	02-17-17	
		120502	446.79	02-17-17	
		120508	623.70	02-17-17	
		943668	954.67	01-04-02	
O/S			28,438.57	72GT	

EXPLANATION OF CODES

M = Missing Items
1 = Check Paid This Period, No Issue Received
2 = Check Voided, Issue Removed, Not Added into Totals
3 = Prior Period Paid No Issue, Not Added into Totals

4 = Stop Payment in effect
5 = Stop Payment in Effect, Check Presented and Returned
6 = Forced Item Duplicates

7 = E-Check Paid This Period, No Issue Received
8 = Prior Period E-Check Paid No Issue, Not Added into Totals

Exhibit G
page 4 of 4

NEW YORK STATE EDUCATION DEPARTMENT (SED) CHILD NUTRITION PROGRAM ANNUAL CHECKLIST

Check website weekly for new information

Suggested Preparation Date(s)	Mandatory Reporting Requirements	Due Date ¹
March-April	Submit request for breakfast exemption . (Approval based on supporting documentation.) See the Breakfast Exemption Memo on the Child Nutrition Knowledge Center (CNKC) ² .	<input type="checkbox"/> July 1
July-August	Conduct the 1 st Direct Certification Matching Process (DCMP) . For further information, refer to the CNKC.	<input type="checkbox"/> August 31
May-August	If contracting with a Food Service Management Company (FSMC) , submit fully executed food service management company contracts or extensions for approval for the upcoming school year. Use the appropriate checklist and Power Point training to ensure that required documents are submitted.	<input type="checkbox"/> Prior to the beginning of the school year
April-August	Complete the required Annual Renewal on the Child Nutrition Management System (CNMS) ³ . <i>*If the start date of your program(s) is changing from September to July or August, submit a letter on your SFA's letterhead explaining the educational nature of the program(s) being offered. This cannot be done on-line through the renewal process.</i>	<input type="checkbox"/> Prior to LEAs start date each year
September-October	Submit Health Inspection Report (for the previous school year) on CNMS. Indicate the number of health inspections received by each school/site within the LEA, even if none were received (enter zero for none received). Please ensure that all buildings operating under your SFA's jurisdiction are in compliance with the New York State Sanitary Code for Food Service Establishments which can be accessed at: http://www.health.ny.gov/regulations/nycrr/title_10/part_14/subpart_14-1.htm .	<input type="checkbox"/> October 15

October	Submit the Annual Analysis of Cash Resources Report on CNMS for the previous school year (only Charter schools, Nonpublic schools, RCCIs, and Jails).	<input type="checkbox"/> October 31
June-October	FNS-874 for SFAs selected to conduct an independent review of applications required by the Healthy Hunger-Free Kids Act 2010.	<input type="checkbox"/> November 15
October-December	Submit the FNS-742 Verification Collection Report (Attachment G of the Income Verification Booklet) on CNMS.	<input type="checkbox"/> December 15
January-February	Submit the A-133 audit to the Office of Audit Services (OAS). www.oms.nysed.gov/oas/	<input type="checkbox"/> March General deadline, follow OAS submission requirements
April	Submit a written request with accompanying documentation to SED if you want to participate in Provision 2.	<input type="checkbox"/> June 30
April	Submit application materials if applying for the Community Eligibility Provision (CEP), or submit an application if not at 100% free reimbursement in year 1 of the cycle. CEP is an alternative for those SFAs and schools with at least 40% identified students as of April 1st enrollment using DCMP.	May apply anytime during the school year, but must be based on previous

September	Mandatory reporting of SNAP and Medicaid eligible students on CNMS.	<input type="checkbox"/> September: prior to or with the September claim
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Suggested Preparation Date(s)	Annual Program Requirements⁴	Due Date¹
July-June	Professional Standards Training Requirement for State and Local School Nutrition Programs Personnel as Required by the Healthy, Hunger Free Kids Act of 2010 - Final Rule. For further information, refer to the CNKC.	Annually
June-August	Produce and distribute Public Announcement , including both the free and reduced price scale, to the Newspaper, One Stop Employment Center and large area employers contemplating layoffs. Keep on file a copy of the Public Announcement, the date, and where it was sent.	Prior to LEAs start date each year
June-August	<p>Notify the local Health Department with a list of sites and addresses that are serving meals within your SFA that two health inspections are required for participation in the NSLP/SBP. Keep a copy of this letter on file.</p> <p>Please ensure that all buildings operating under your SFA's jurisdiction are in compliance with the New York State Sanitary Code for Food Service Establishments which can be accessed at: http://www.health.ny.gov/regulations/nycrr/title_10/part_14/subpart_14-1.htm.</p>	At or near the beginning of the school year
June-September	<p>Produce and distribute free and reduced price application and parent letter (<i>include the reduced price scale only and the nondiscrimination statement</i>).</p> <p>SFAs cannot accept and process applications before the beginning of the federally defined School Year (July 1 through June 30). Year-round schools usually follow the July 1-June 30 school year, therefore, they would distribute notification letters in June. SFAs should conduct DCMP prior to processing applications, to reduce the burden of paperwork for both the SFA and families. This process certifies eligible children for free meals/milk without families needing to complete an application.</p>	At or near the beginning of the school year

July-September	<p>Establish eligibility for students based on the previous year application through the first 30 operating days, or until families submit a new application. Approve applications as they are received from families, and establish a master list of students with current benefits.</p> <p>The master list should indicate student eligibility status and method of determining the status [i.e. DCMP, categorically eligible, application].</p>	First 30 operating days of school
July-September	Establish a parent/student/staff food service advisory board (mandatory for schools using FSMCs).	At or near the beginning of the school year
Year-round	Conduct the 1 st Afterschool Snack Program Review . For further information, refer to the CNKC.	During the first 4 weeks that the program is in operation
July-October	Change benefits to the paid category for all students who do not have a current year application on file. Update the master list as students submit new applications and they are accurately approved.	31 st operating day of your LEAs school year
September	Healthier US School Challenge (HUSSC) applications may be submitted any time during the school year. Begin planning for submission and refer to guidance documents on the CNKC.	At or near the beginning of the school year
September	Annually review and update Food Safety Plans as required.	At or near the beginning of the school year
October	<p>Complete Civil Rights training and retain the Civil Rights Power Point presentation and record of the annual training which includes a sign-in sheet, the date, location, and who provided the training. The power point is available on the CNKC.</p> <p>This is a requirement for all staff, including front line cafeteria staff who deals directly with program applicants and participants.</p>	At or near the beginning of the school year

October	Begin the verification process by counting the total number of current free/reduced applications on file as of October 1st and selecting a sample pool of those applications to be verified. Refer to the Income Verification Booklet for instructions. Do not include eligibility carryover from the previous year in the sample pool on October 1st.	October 1
October-November	As required for the verification process, the SFA must make at least one follow-up attempt to contact the household when the household does not adequately respond to the request for verification. The follow-up attempt may be in writing (including to the parent's/guardian's email) or by telephone, and the SFA must document that a contact was attempted.	October-November
October-November	Direct verification (optional) is using records from public agencies to verify income and/or program participation. Direct verification may be completed at the local level. Schedule time accordingly for this process. If the child(ren) is not verified by public agency records, the SFA must proceed with regular verification activities. See the Income Verification Booklet for further information.	November 5
October-November	Notify families of the result of income verification and if program benefits are being decreased. Notification (10 calendar day advanced notice) must be in writing. (Provide time for the appeals process.)	Prior to November 15
October-November	Complete the verification process. Make necessary changes to benefits (including applications, master lists and notification of necessary site staff) as a result of verification. Summarize verification efforts.	November 15
October-November	Conduct the 2nd DCMP. For further information, refer to the CNKC.	November 30
October-January	Begin annual self-review in SFAs with multiple sites. Conduct a self review summary in each building, for both the breakfast program and the lunch program, scheduling follow up reviews within 45 days for any sites with critical problems. Complete and keep records on file. See the CNKC website for the annual self-review memo and review form.	February 1
January-February	Conduct the 3rd DCMP. For further information, refer to the CNKC.	February 28

January- June	Conduct the 2nd Afterschool Snack Program Review. For further information, refer to the CNKC website.	Prior to the end of the Afterschool Snack Program operations
January- June	Register for Managing Professional Cooking and Professional Cooking Workshops. For further information, refer to the CNKC.	On-going until spaces are filled
February- March	Provision 2 extension requests should be made in writing to SED.	Before the end of the school year
March-April	Determine eligibility for the CEP based on April 1st enrollment using DCMP, if considering applying for the following school year.	April 1
April- the end of the school year	Review your SFA's paid lunch revenue to assure compliance with the Paid Lunch Equity (PLE) requirement. Refer to the PLE tool on the CNKC.	Prior to new school year
April	Fresh Fruit and Vegetable Program (FFVP) awarded SFAs should begin preparation for the coming school year. Operation of the FFVP must begin by the second week that school is in session.	June 30

¹ Failure to submit reports to SED by the due dates may result in funds being withheld and/or denied and Program termination in accordance with Program regulations.

² The Child Nutrition Knowledge Center (CNKC) is the New York State Education Department (SED) Child Nutrition Program Administration's website. This website provides child nutrition program information. All program guidance, trainings and forms are available online: <http://www.cn.nysed.gov/>.

³ The Child Nutrition Management System (CNMS) is a web-based system for the management of the Breakfast, Lunch, Snack, Milk and Summer Food Service programs.

⁴ SFA records shall be retained for a period of 3 years after submission of the final Claim for Reimbursement for the fiscal year to which they pertain. If audit findings have not been resolved, the records shall be retained beyond the 3 year period as long as required for resolution of the issues raised by the audit. These records must be readily retrievable or immediately available upon request.

⁵ SFAs are required to assess compliance with its Local School Wellness Policy and make the assessment available to the public at least once every three years.



HUNTINGTON UNION FREE SCHOOL DISTRICT

"A Tradition of Excellence Since 1657"

Kathleen Acker
(631) 673-2111

Assistant Superintendent
Finance and Management Services

August 2017

A new application must be submitted each year.

Dear Parent/Guardian:

Children need healthy meals to learn. Huntington U.F.S.D. offers healthy meals every school day. Breakfast costs \$1.80, lunch costs \$2.55 (elementary), \$2.90 (secondary). Children from households that meet federal income guidelines (outlined below) are eligible for free meals or reduced price meals. Reduced price is \$.25 for lunch and \$.25 for breakfast. To apply for free or reduced price meals, submit a Direct Certification letter from the NYS Office of Temporary and Disability Assistance **OR** complete the enclosed application, sign it, and return it to the **School Lunch Office, Huntington High School, Oakwood and McKay Roads, Huntington, NY 11743**. Please refer to the guidelines contained in this letter when completing the application.

1. DO I NEED TO FILL OUT AN APPLICATION FOR EACH CHILD? No. Complete the application to apply for free or reduced price meals. *Use one Free and Reduced Price School Meals Application for all students in your household.* We cannot approve an application that is not complete, so be sure to fill out all required information. Return the completed application to: **School Lunch Office, Huntington High School, Oakwood and McKay Roads, Huntington, NY 11743, (631)673-2107, or your child's school.**
2. WHO CAN GET FREE MEALS? All children in households receiving benefits from **SNAP, the Food Distribution Program on Indian Reservations** or **TANF**, can get free meals regardless of your income. Also, your children can get free meals if your household's gross income is within the free limits on the Federal Income Eligibility Guidelines.
3. CAN FOSTER CHILDREN GET FREE MEALS? Yes, foster children that are under the legal responsibility of a foster care agency or court, are eligible for free meals. Any foster child in the household is eligible for free meals regardless of income.
4. CAN HOMELESS, RUNAWAY, AND MIGRANT CHILDREN GET FREE MEALS? Yes, children who meet the definition of homeless, runaway, or migrant qualify for free meals. If you haven't been told your children will get free meals, please call or email **Homeless Liaison, Gail Mahoney at (631)673-2036 or reachus@hufsd.edu** to see if they qualify.
5. WHO CAN GET REDUCED PRICE MEALS? Your children can get low cost meals if your household income is within the reduced price limits on the Federal Eligibility Income Chart, shown on this application.
6. SHOULD I FILL OUT AN APPLICATION IF I RECEIVED A LETTER THIS SCHOOL YEAR SAYING MY CHILDREN ARE APPROVED FOR FREE MEALS? Please read the letter you got carefully and follow the instructions. Call the school at (631) 673-2107 if you have questions.
7. MY CHILD'S APPLICATION WAS APPROVED LAST YEAR. DO I NEED TO FILL OUT ANOTHER ONE? Yes. Your child's application is only good for that school year and for the first 30 operating days of this school year. You must send in a new application unless the school told you that your child is eligible for the new school year.
8. I GET WIC, CAN MY CHILD(REN) GET FREE MEALS? Children in households participating in WIC may be eligible for free or reduced price meals. Please fill out a FREE/REDUCED PRICE MEAL application.
9. WILL THE INFORMATION I GIVE BE CHECKED? Yes and we may also ask you to send written proof.
10. IF I DON'T QUALIFY NOW, MAY I APPLY LATER? Yes, you may apply at any time during the school year. For example, children with a parent or guardian who becomes unemployed may become eligible for free and reduced price meals if the household income drops below the income limit.
11. WHAT IF I DISAGREE WITH THE SCHOOL'S DECISION ABOUT MY APPLICATION? You should talk to school officials. You also may ask for a hearing by calling or writing to: Ms. Kathleen Acker, Assistant Superintendent for Finance and Management Services, Huntington Union Free School District, P.O. Box 1500, Huntington, NY 11743, (631) 673-2111.
12. MAY I APPLY IF SOMEONE IN MY HOUSEHOLD IS NOT A U.S. CITIZEN? Yes. You or your child(ren) do not have to be U.S. citizens to qualify for free or reduced price meals.
13. WHO SHOULD I INCLUDE AS MEMBERS OF MY HOUSEHOLD? You must include all people living in your household, related or not (such as grandparents, other relatives, or friends) who share income and expenses. You must include yourself and all children living with you. If you live with other people who are economically independent (for example, people who you do not support, who do not share income with you or your children, and who pay a pro-rated share of expenses), do not include them.
14. WHAT IF MY INCOME IS NOT ALWAYS THE SAME? List the amount that you normally receive. For example, if you normally make \$1,000 each month, but you missed some work last month and only made \$900, put down that you made \$1,000 per month. If you normally get overtime, include it, but do not include it if you only work overtime sometimes. If you have lost a job or had your hours or wages reduced, use your current income.
15. WE ARE IN THE MILITARY. DO WE INCLUDE OUR HOUSING ALLOWANCE AS INCOME? If you get an off-base housing allowance, it must be included as income. However, if your housing is part of the Military Housing Privatization Initiative, do not include your housing allowance as income.
16. MY SPOUSE IS DEPLOYED TO A COMBAT ZONE. IS HER COMBAT PAY COUNTED AS INCOME? No, if the combat pay is received in addition to her basic pay because of her deployment and it wasn't received before she was deployed, combat pay is not counted as income. Contact your school for more information.
17. MY FAMILY NEEDS MORE HELP. ARE THERE OTHER PROGRAMS WE MIGHT APPLY FOR? To find out how to apply for **SNAP** or other assistance benefits, contact your local assistance office or call **1(800)342-3009**.

2017-2018 INCOME ELIGIBILITY GUIDELINES FOR FREE AND REDUCED PRICE MEALS OR FREE MILK REDUCED PRICE ELIGIBILITY INCOME CHART					
Total Family Size	Annual	Monthly	Twice per Month	Every Two Weeks	Weekly
1	\$22,311	\$1,860	\$930	\$859	\$430
2	\$30,044	\$2,504	\$1,252	\$1,156	\$578
3	\$37,777	\$3,149	\$1,575	\$1,453	\$727
4	\$45,510	\$3,793	\$1,897	\$1,751	\$876
5	\$53,243	\$4,437	\$2,219	\$2,048	\$1,024
6	\$60,976	\$5,082	\$2,541	\$2,346	\$1,173
7	\$68,709	\$5,726	\$2,863	\$2,643	\$1,322
8	\$76,442	\$6,371	\$3,186	\$2,941	\$1,471
*Each add'l person add	\$7,733	\$645	\$323	\$298	\$149

How to Apply: To get free or reduced price meals for your children carefully complete one application for your household and return it to the designated office. If you now receive Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF) for any children, or participate in the Food Distribution Program on Indian Reservations (FDPIR), the application must include the children's names, the household SNAP, TANF or FDPIR case number and the signature of an adult household member. All children should be listed on the same application. If you do not list a SNAP, TANF or FDPIR case number, the application must include the names of everyone in the household, the amount of income of each household member, and how often it is received and where it comes from. It must include the signature of an adult household member and the last four digits of that adult's social security number, or check the box if the adult does not have a social security number. An application that is not complete cannot be approved. Contact your local Department of Social Services for your SNAP or TANF case number or complete the income portion of the application.

Reporting Changes: The benefits that you are approved for at the time of application are effective for the entire school year. You no longer need to report changes for an increase in income or decrease in household size, or if you no longer receive SNAP.

Income Exclusions: The value of any child care provided or arranged, or any amount received as payment for such child care or reimbursement for costs incurred for such care under the Child Care Development (Block Grant) Fund should not be considered as income for this program.

Nondiscrimination Statement: This explains what to do if you believe you have been treated unfairly. In accordance with the Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (state or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800)877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](http://www.ascr.usda.gov/complaint_filing_cust.html), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866)632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; (2) fax: (202)690-7442; or (3) email: program.intake@usda.gov. This institution is an equal opportunity provider.

Meal Service to Children with Disabilities: Federal regulations require schools and institutions to serve meals at no extra charge to children with a disability which may restrict their diet. A student with a disability is defined in 7CFR Part 15b.3 of Federal regulations, as one who has a physical or mental impairment which substantially limits one or more major life activities. Major life activities are defined to include functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working. You must request the special meals from the school and provide the school with medical certification from a medical doctor. If you believe your child needs substitutions because of a disability, please get in touch with us for further information, as there is specific information that the medical certification must contain.

Confidentiality: The United States Department of Agriculture has approved the release of students names and eligibility status, without parent/guardian consent, to persons directly connected with the administration or enforcement of federal education programs such as Title I and the National Assessment of Educational Progress (NAEP), which are United States Department of Education programs used to determine areas such as the allocation of funds to schools, to evaluate socioeconomic status of the school's attendance area, and to assess educational progress. Information may also be released to State health or State education programs administered by the State agency or local education agency, provided the State or local education agency administers the program, and federal State or local nutrition programs similar to the National School Lunch Program. Additionally, all information contained in the free and reduced price application may be released to persons directly connected with the administration or enforcement of programs authorized under the National School Lunch Act (NSLA) or Child Nutrition Act (CNA); including the National School Lunch and School Breakfast Programs, the Special Milk Program, the Child and Adult Care Food Program, Summer Food Service Program and the Special Supplemental Nutrition Program for Women Infants and Children (WIC); the Comptroller General of the United States for audit purposes, and federal, State or local law enforcement officials investigating alleged violation of the programs under the NSLA or CNA.

Reapplication: You may apply for benefits any time during the school year. Also, if you are not eligible now, but during the school year become unemployed, have a decrease in household income, or an increase in family size you may request and complete an application at that time.

The disclosure of eligibility information not specifically authorized by the NSLA requires a written consent statement from the parent/guardian.

We will let you know when your application is approved or denied.

Sincerely,

Kathleen Acker

To apply for free and reduced price meals complete only one application for your household using the instructions below. Sign the application and return the application to _____.

If you have a foster child in your household, you may include them on your application. A separate application is no longer needed. Call the school if you need help: _____. Ensure that all information is provided. Failure to do so may result in denial of benefits for your child or unnecessary delay in approving your application.

PART 1 ALL HOUSEHOLDS MUST COMPLETE STUDENT INFORMATION. DO NOT FILL OUT MORE THAN ONE APPLICATION FOR YOUR HOUSEHOLD.

- (1) Print the names of the children, including foster children, for whom you are applying on one application.
- (2) List their grade and school.
- (3) Check the box to indicate a foster child living in your household, or if you believe any child meets the description for homeless, migrant, runaway (a school staff will confirm this eligibility).

PART 2 HOUSEHOLDS GETTING SNAP, TANF OR FDIPIR SHOULD COMPLETE PART 2 AND SIGN PART 4.

- (1) List a current SNAP, TANF or FDIPIR (Food Distribution Program on Indian Reservations) case number of anyone living in your household. The case number is provided on your benefit letter.
- (2) An adult household member must sign the application in PART 4. SKIP PART 3. Do not list names of household members or income if you list a SNAP case number, TANF or FDIPIR number.

PART 3 ALL OTHER HOUSEHOLDS MUST COMPLETE THESE PARTS AND ALL OF PART 4.

- (1) Write the names of everyone in your household, whether or not they get income. Include yourself, the children you are applying for, all other children, your spouse, grandparents, and other related and unrelated people in your household. Use another piece of paper if you need more space.
- (2) Write the amount of current income each household member receives, before taxes or anything else is taken out, and indicate where it came from, such as earnings, welfare, pensions and other income. If the current income was more or less than usual, write that person's usual income. **Specify how often this income amount is received: weekly, every other week (bi-weekly), 2 x per month, monthly. If no income, check the box.** The value of any child care provided or arranged, or any amount received as payment for such child care or reimbursement for costs incurred for such care under the Child Care and Development Block Grant, TANF and At Risk Child Care Programs should **not** be considered as income for this program.
- (3) Enter the total number of household members in the box provided. This number should include all adults and children in the household and should reflect the members listed in PART 1 and PART 3.
- (4) The application must include the last four digits only of the social security number of the adult who signs **PART 4** if Part 3 is completed. If the adult does not have a social security number, check the box. **If you listed a SNAP, TANF or FDIPIR number, a social security number is not needed.**
- (5) An adult household member must sign the application in PART 4.

OTHER BENEFITS: Your child may be eligible for benefits such as Medicaid or Children's Health Insurance Program (CHIP). To determine if your child is eligible, program officials need information from your free and reduced price meal application. Your written consent is required before any information may be released. Please refer to the attached parent Disclosure Letter and Consent Statement for information about other benefits.

USE OF INFORMATION STATEMENT

Use of Information Statement: The Richard B. Russell National School Lunch Act requires the information on this application. You do not have to give the information, but if you do not submit all needed information, we cannot approve your child for free or reduced price meals. You must include the last four digits of the social security number of the primary wage earner or other adult household member who signs the application. The social security number is not required when you apply on behalf of a foster child or you list a Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) Program or Food Distribution Program on Indian Reservations (FDPIR) case number or other FDIPIR identifier for your child or when you indicate that the adult household member signing the application does not have a social security number. We will use your information to determine if your child is eligible for free or reduced price meals, and for administration and enforcement of the lunch and breakfast programs.

We may share your eligibility information with education, health, and nutrition programs to help them evaluate, fund, or determine benefits for their programs, auditors for program reviews, and law enforcement officials to help them look into violations of program rules.

DISCRIMINATION COMPLAINTS

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410,
- (2) fax: (202) 690-7442, or
- (3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.

Date Withdrew _____

F ____ R ____ D ____

2017-2018 Application for Free and Reduced Price School Meals/Milk

To apply for free and reduced price meals for your children, read the instructions on the back, complete **only one** form for your household, sign your name and **return it to the address listed below**. Call 631-673-2107, if you need help. Additional names may be listed on a separate paper.

Return Completed Applications to:

Huntington High School, Food & Nutrition Department
188 Oakwood Road
Huntington, NY 11743

1. List all children in your household who attend school:

Student Name	School	Grade/Teacher	Foster Child	Homeless Migrant, Runaway
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>

2. SNAP/TANF/FDPIR Benefits:

If anyone in your household receives either SNAP, TANF or FDPIR benefits, list their name and CASE # here. **Skip to Part 4, and sign the application.**

Name: _____ CASE #: _____

3. Report all income for ALL Household Members (Skip this step if you answered 'yes' to step 2)

All Household Members (including yourself and all children that have income).

List all Household members not listed in Step 1 (including yourself) **even if they do not receive income**. For each Household Member listed, if they do receive income, report total income for each source in whole dollars only. If they do not receive income from any other source, write '0'. If you enter '0' or leave any fields blank, you are certifying (promising) that there is no income to report.

Name of household member	Earnings from work before deductions <i>Amount / How Often</i>	Child Support, Alimony <i>Amount / How Often</i>	Pensions, Retirement Payments <i>Amount / How Often</i>	Other Income, Social Security <i>Amount / How Often</i>	No Income
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>
	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	\$ _____ / _____	<input type="checkbox"/>

Total Household Members (Children and Adults)

*Last Four Digits of Social Security Number: XXX-XX- ____ - ____

I do not have a
SS# ☐

*When completing section 3, an adult household member must provide the last four digits of their Social Security Number (SS#), or mark the "I do not have a SS#" box" before the application can be approved.

4. Signature: An adult household member must sign this application before it can be approved.

I certify (promise) that all the information on this application is true and that all income is reported. I understand that the information is being given so the school will get federal funds; the school officials may verify the information and if I purposely give false information, I may be prosecuted under applicable State and federal laws, and my children may lose meal benefits.

Signature: _____ Date: _____

Email Address: _____

Home Phone: _____ Work Phone: _____ Home Address: _____

5. Ethnicity and Race are optional; responding to this section does not affect your children's eligibility for free or reduced price meals.

Ethnicity: ☐ Hispanic or Latino ☐ Not Hispanic or LatinoRace: ☐ American Indian or Alaskan Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or Other Pacific Island ☐ White**DO NOT WRITE BELOW THIS LINE – FOR SCHOOL USE ONLY**

Annual Income Conversion (Only convert when multiple income frequencies are reported on application)
 Weekly X 52; Every Two Weeks (bi-weekly) X 26; Twice Per Month X 24; Monthly X 12

☐ SNAP/TANF/Foster☐ Income Household: Total Household Income/How Often: _____ / _____ Household Size: _____☐ Free Meals ☐ Reduced Price Meals ☐ Denied/Paid

Signature of Reviewing Official _____ Date Notice Sent: _____

HUNTINGTON UNION FREE SCHOOL DISTRICT
Huntington, New York

August 2017

CONSENT TO RELEASE
FREE OR REDUCED PRICE ELIGIBILITY INFORMATION

School officials may release information that shows that my child/children are eligible for free or reduced price meals to the following programs. I understand that the information will only be provided to the programs below.

- Federal health programs such as Medicaid or Children's Health Insurance Program (CHIP);
- State or federal programs such as the Youth Summer Work Program or the Educational Talent Search Program;
- Local health and education programs and other local programs that provide benefits such as free textbooks or school supplies, free band instruments, or reduced fees for summer school or driver education;
- Community programs such as holiday baskets, summer arts and playground programs;

I understand that I will be releasing information that will show that my child/children are eligible for free and reduced price meals or free milk. I give consent to release my confidential information for the above named uses.

Child/Children

I certify that I am the child's parent/guardian for whom the application was made:

Signature of Parent/Guardian:

Print Name:

Address:

Phone Number:

Date:

Nondiscrimination Statement: This explains what to do if you believe you have been treated unfairly. In accordance with the Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (state or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800)877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866)632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, D.C. 20250-9410; (2) fax: (202)690-7442; or (3) email: program.intake@usda.gov. This institution is an equal opportunity provider.

Exhibit J



Huntington Union Free School District

Department of Food and Nutrition

Huntington High School

Oakwood & McKay Roads • Huntington, NY 11743-0700

Phone (631) 673-2107
Fax (631) 425-4723

9/23/2016

[REDACTED]
[REDACTED]
Huntington, NY 11743

Dear Parent/Guardian:

[REDACTED] has been automatically approved for free meals and/or milk during the 2016-2017 school year. This approval is based on student/household eligibility for the Supplemental Nutrition Assistance Program (SNAP), and/or Medicaid. ONLY RETURN THIS LETTER to your child(ren)'s school if you do not want the free school meals/milk benefits.

If you have a student(s) in your household that are not listed above, please contact this office at (631) 673-2107. Free meal benefits will be extended to all children residing in the same household.

If you DO NOT want your student to receive these school meal benefits, please fill out and return the statement below to this office:

☒ I do not want free meals/milk benefits for my children listed above

Date

9/29/16

Signature of Parent or Guardian

Sincerely,
THE FOOD & NUTRITION OFFICE

Nondiscrimination Statement:

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotape, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

(1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410

(2) fax: (202) 690-7442; or

(3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.

**HUNTINGTON U.F.S.D.
FOOD & NUTRITION OFFICE
673-2107/08
MEMO**

Exhibit K
page 1 of 3

TO: Managers

FROM: [Redacted]

SUBJECT: NYS Civil Rights Training Booklet

DATE: March 3, 2017

All food service employees must read the attached Civil Rights, Rights and Responsibilities in the School Nutrition Programs booklet.

Please sign and date this memo and return to the Lunch Office no later than March 15, 2017.

School: _____

Print Name

Sign Name

Date

[Redacted]

[Redacted]

3/8/17

[Redacted]

[Redacted]

3-8-17

[Redacted]

[Redacted]

3-8-17

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3-8-17

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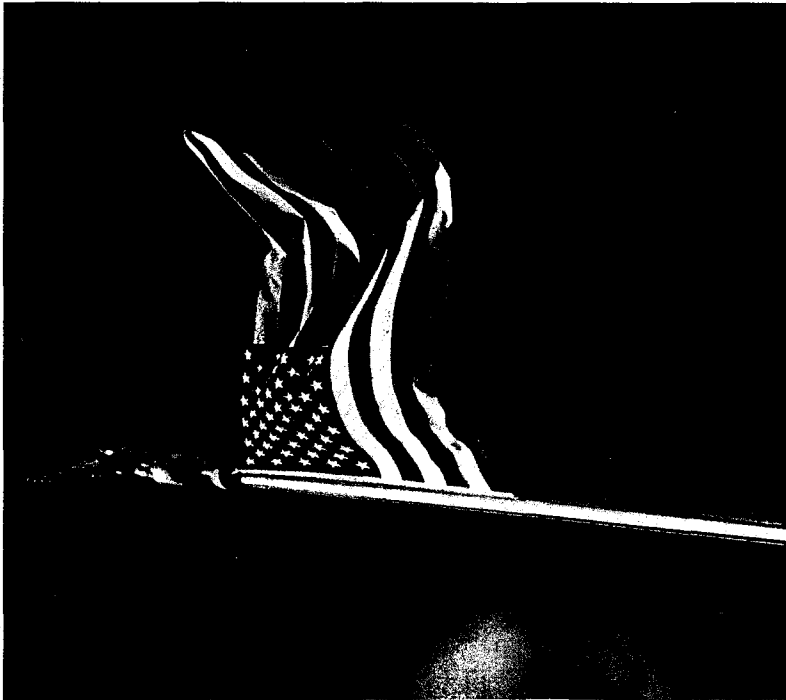
[Redacted]

3-8-17

[Redacted]

[Redacted]

3/28/17



Civil Rights

Rights and Responsibilities In the School Nutrition Programs

2016/2017

Civil Rights for Child Nutrition Program Sponsors

- **Local agencies are responsible for training their sub recipients, including “frontline staff” who interact with applicants or participants on an annual basis.**
- **New employees, including volunteers, before participating in Program activities**
- **All staff should receive training on all aspects of civil rights compliance;**
- **Staff should be able to identify a civil rights complaint if received and know what to do if they receive a complaint;**
- **Understand that it is the basic right of the individual to file a complaint.**

On-Site School Self-Review Form 1

To be used for required self-review—NOT to be submitted to SED
Review must be completed annually for each school prior to February 1.

Exhibit L
page 1 of 4

Reviewer Name		
School Reviewed		
Date of Review		
Findings	<input type="checkbox"/> In Compliance*	<input type="checkbox"/> Not In Compliance**
Problems noted during the review that require a corrective action plan.		
Reviewer Name		
School Reviewed		
Date of Review		
Findings	<input type="checkbox"/> In Compliance*	<input type="checkbox"/> Not In Compliance**
Problems noted during the review that require a corrective action plan.		
Reviewer Name		
School Reviewed		
Date of Review		
Findings	<input type="checkbox"/> In Compliance*	<input type="checkbox"/> Not In Compliance**
Problems noted during the review that require a corrective action plan.		

*The school reviewed was found to be **IN COMPLIANCE** with 7 CFR 210.7 and/or 220.11. All meal counts were found to be accurate by category and to yield correct claims for reimbursement.

** The school reviewed was found **NOT IN COMPLIANCE** with 7 CFR 210.7 and/or 220.11. **NOTE:** A follow-up visit **MUST** be conducted within 45 days of the corrective action plan. This follow-up must be documented and continued technical assistance or corrective action must be provided until the resolution of all findings.

Exhibit L
page 2 of 4

On-Site School Self-Review Form 2 (Page 1 of 2)
To be used for required self-review—NOT to be submitted to SED

Reviewer Name		
School Reviewed	<input type="checkbox"/> Breakfast <input type="checkbox"/> Lunch	
Date of Review		

Eligibility, Counting & Claiming		Yes	No
1.	Are meal counts taken where it can be determined that a student has received a reimbursable meal?	<input type="checkbox"/>	<input type="checkbox"/>
2.	Do all cashiers understand offer vs. serve?	<input type="checkbox"/>	<input type="checkbox"/>
3.	Does the cafeteria staff review the menu prior to meal service?	<input type="checkbox"/>	<input type="checkbox"/>
4.	Does the cashier correctly record meals for reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>
5.	Is a trained backup cashier available?		
6.	Is only one meal per child per day claimed for reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>
7.	Are a la carte and incomplete meals properly recorded?	<input type="checkbox"/>	<input type="checkbox"/>
8.	Are charged lunches and pre-paid lunches claimed for reimbursement on day served?	<input type="checkbox"/>	<input type="checkbox"/>
9.	Does the meal counting system prevent overt identification of students eligible for free and reduced price meals?	<input type="checkbox"/>	<input type="checkbox"/>
10.	Is there a second-party count of cashier's cash intake?	<input type="checkbox"/>	<input type="checkbox"/>
11.	Is there a system to ensure that counts are not adjusted or "backed out" to correspond with cash intake?	<input type="checkbox"/>	<input type="checkbox"/>
12.	Does each reimbursable meal contain at least ½ cup of fruit and/or vegetable?	<input type="checkbox"/>	<input type="checkbox"/>
Meal Count Comparison			
13.	Is there a difference between the number of free, reduced, and paid meals claimed on day of review and the average number claimed during the prior month? If "Yes" explain: _____	<input type="checkbox"/>	<input type="checkbox"/>
Determining attendance adjusted eligibles: ADA=Average daily attendance Free Eligibles: _____ X ADA _____% = _____ Attendance Adjusted Eligibles Reduced Eligibles: _____ X ADA _____% = _____ Attendance Adjusted Eligibles Paid Eligibles: _____ X ADA _____% = _____ Attendance Adjusted Eligibles			
14.	Are there unexplained instances where meal counts exceeded adjusted eligibles or when counts appear questionable?	<input type="checkbox"/>	<input type="checkbox"/>

Consolidation of Meal Counts for Reimbursement Claim		Yes	No
15.	Does the system used for counting and recording meal totals (paid, reduced, and free) at both the school building and SFA level yield correct claims?	<input type="checkbox"/>	<input type="checkbox"/>
16.	Does the consolidation process compare the number of free and reduced price meals served daily with the number of correctly approved free and reduced price applicants?	<input type="checkbox"/>	<input type="checkbox"/>
17.	Are meal counts from each serving line properly consolidated from cashier reports to the school daily report by category?	<input type="checkbox"/>	<input type="checkbox"/>
18.	Are daily counts properly taken in this building from each serving line and recorded by category on a daily cashier report?	<input type="checkbox"/>	<input type="checkbox"/>
19.	Does the building or central office accurately compile its daily meal counts by category into a monthly statement?	<input type="checkbox"/>	<input type="checkbox"/>
20.	Are these daily building counts compared to the maximum number of children eligible to receive free and reduced price meals?	<input type="checkbox"/>	<input type="checkbox"/>
21.	Are these daily counts compared to the number of attendance adjusted eligible students?	<input type="checkbox"/>	<input type="checkbox"/>
22.	Are the total meal counts by category correctly and accurately carried forward to the monthly claim for reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>

On-Site School Self-Review Form 2 (Page 1 of 2)

Meal Pattern			
23.	For each age/grade group, are menus planned to: <ul style="list-style-type: none"> Meet the minimum daily requirement for all components? Meet the minimum weekly requirement for all components? Meet the weekly vegetable subgroup requirement? 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
24.	Are production records completed daily? Do production records indicate all requirements are being met?	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
25.	Is the required signage in place to inform students of the reimbursable meal on the day of review for both breakfast and lunch? Including the requirement to take a minimum of ½ cup fruit and/or vegetable if implementing Offer vs Serve (OVS).	<input type="checkbox"/>	<input type="checkbox"/>
26.	Are two varieties of 1% or fat free milk available to students with all meals?	<input type="checkbox"/>	<input type="checkbox"/>
27.	Is plain potable water readily available to students free of charge?	<input type="checkbox"/>	<input type="checkbox"/>
General			
28.	Are And Justice for All posters posted in all serving areas?	<input type="checkbox"/>	<input type="checkbox"/>
29.	Have all food service staff viewed the Civil Rights PowerPoint training and signed off?	<input type="checkbox"/>	<input type="checkbox"/>
30.	Have two health inspections been conducted or is there a letter on file requesting two inspections?	<input type="checkbox"/>	<input type="checkbox"/>
31.	Is the most recent inspection posted in a visible location?	<input type="checkbox"/>	<input type="checkbox"/>
32.	Are food safety plans in place and properly being used?	<input type="checkbox"/>	<input type="checkbox"/>
33.	If applicable, does this site have a current Permit to Operate a Food Service?	<input type="checkbox"/>	<input type="checkbox"/>
34.	Is the wellness policy complete?	<input type="checkbox"/>	<input type="checkbox"/>
35.	Are all foods and beverages being sold compliant with the "Smart Snacks" regulations?	<input type="checkbox"/>	<input type="checkbox"/>
36.	Is a Corrective Action Plan Required for any area? If "Yes" list below the problems noted that require corrective action. Conduct a follow-up visit within 45 days.	<input type="checkbox"/>	<input type="checkbox"/>

Afterschool Snack Program On-Site Self-Review Form

Reviewer Name	
School Reviewed	
Date of First Review (Within first 4 weeks of snack implementation)	
Date of Second Review	
What time does school end?	
When are snacks served? (If approved for extended day snack, snacks can be served prior to the end of the school day)	

1. Are the snacks claimed only in approved after-school programs? • Specify the after school educational and/or enrichment programs provided:	<input type="checkbox"/>	<input type="checkbox"/>
2. If site has less than 50% free/reduced price eligibles, does the after-school program have the appropriate applications and rosters on file so all snacks are correctly claimed for free, reduced or paid reimbursement?	<input type="checkbox"/>	<input type="checkbox"/>
3. Is there an accurate point of service accountability for counting snacks when: • Over 50% are free eligible? • Less than 50% are free eligible?	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
4. What is the school's count of snacks on the day of visit? • What is the reviewer's count on the day of visit • If there are significant differences in the counts, why is this occurring?		
5. Does the site have an appropriate and accurate system to document daily attendance?	<input type="checkbox"/>	<input type="checkbox"/>
6. Does the snack menu meet the snack meal pattern requirements? (students must be offered and must take two complete components)	<input type="checkbox"/>	<input type="checkbox"/>
7. Do all snacks claimed for reimbursement on the day of visit meet meal pattern requirements?	<input type="checkbox"/>	<input type="checkbox"/>
8. Are production records being completed daily?	<input type="checkbox"/>	<input type="checkbox"/>
9. Is corrective action required? • If yes, what must be changed? • When will it be corrected and by whom?	<input type="checkbox"/>	<input type="checkbox"/>

LEGAL NOTICE
ANNUAL NEWS RELEASE - PUBLIC ANNOUNCEMENT

Huntington Union Free School District today announced a free and reduced price meal (Free Milk) policy for Huntington area school children.

Local school officials have adopted the following family eligibility criteria to assist them in determining eligibility:

2016-2017 INCOME ELIGIBILITY GUIDELINES
FOR FREE AND REDUCED PRICE MEALS OR FREE MILK

Free Eligibility Scale						Reduced Price Eligibility Scale					
Free Lunch, Breakfast, Milk						Reduced Price Lunch, Breakfast					
Household Size	Annual	Monthly	Twice per Month	Every Two Weeks	Weekly	Household Size	Annual	Monthly	Twice per Month	Every Two Weeks	Weekly
1	\$ 15,444	\$ 1,287	\$ 644	\$ 594	\$ 297	1	\$ 21,978	\$ 1,832	\$ 916	\$ 846	\$ 423
2	\$ 20,826	\$ 1,736	\$ 868	\$ 801	\$ 401	2	\$ 29,637	\$ 2,470	\$ 1,235	\$ 1,140	\$ 570
3	\$ 26,208	\$ 2,184	\$ 1,092	\$ 1,008	\$ 504	3	\$ 37,296	\$ 3,108	\$ 1,554	\$ 1,435	\$ 718
4	\$ 31,590	\$ 2,633	\$ 1,317	\$ 1,215	\$ 608	4	\$ 44,955	\$ 3,747	\$ 1,874	\$ 1,730	\$ 865
5	\$ 36,972	\$ 3,081	\$ 1,541	\$ 1,422	\$ 711	5	\$ 52,614	\$ 4,385	\$ 2,193	\$ 2,024	\$ 1,012
6	\$ 42,354	\$ 3,530	\$ 1,765	\$ 1,629	\$ 815	6	\$ 60,273	\$ 5,023	\$ 2,512	\$ 2,319	\$ 1,160
7	\$ 47,749	\$ 3,980	\$ 1,990	\$ 1,837	\$ 919	7	\$ 67,951	\$ 5,663	\$ 2,832	\$ 2,614	\$ 1,307
8	\$ 53,157	\$ 4,430	\$ 2,215	\$ 2,045	\$ 1,023	8	\$ 75,647	\$ 6,304	\$ 3,152	\$ 2,910	\$ 1,455
Each Add'l person add	\$ 5,408	\$ 451	\$ 226	\$ 208	\$ 104	Each Add'l person add	\$ 7,696	\$ 642	\$ 321	\$ 296	\$ 148

SNAP/TANF/FDPIR Households: Households which that currently include children who receive SNAP but who are not found during the DCMP, or Temporary Assistance to Needy Families (TANF), or the Food Distribution Program on Indian Reservations (FDPIR) must complete an application listing the child's name, a SNAP, TANF, or FDPIR case number and the signature of an adult household member, or provide an Eligibility letter for free meals/milk from the NYS Education Department

Other Households: Households with income the same or below the amounts listed above for family size may be eligible for and are urged to apply for free and/or reduced price meals (or free milk). They may do so by completing the application sent home with the letter to parents. Additional copies are available at the principal's office in each school. Applications may be submitted any time during the school year the Assistant Superintendent for Finance and Management Services.

The information provided on the application will be confidential and will be used for determining eligibility. The names and eligibility status of participants may also be used for the allocation of funds to federal education programs such as Title I and National Assessment of Educational Progress (NAEP), State health or State education programs, provided the State agency or local education agency administers the programs, and for federal, State or local means-tested nutrition programs with eligibility standards comparable to the NSLP. Eligibility information may also be released to programs authorized under the National School Lunch Act (NSLA) or the Child Nutrition Act (CNA). The release of information to any program or entity not specifically authorized by the NSLA will require a written consent statement from the parent or guardian.

The school district does, however, have the right to verify at any time during the school year the information on the application. If a parent does not give the school this information, the child/children will no longer be able to receive free or reduced price meals (free milk).

Foster children are eligible for free meal benefits. A separate application for a foster child is no longer necessary. Foster children may be listed on the application as a member of the family where they reside. Applications must include the foster child's name and personal use income.

Under the provisions of the policy, the designated official will review applications and determine eligibility. If a parent is dissatisfied with the ruling of the designated official, he/she may make a request either orally or in writing for a hearing to appeal the decision.

The Assistant Superintendent for Finance and Management Services, whose address is 50 Tower Street, Huntington Station, NY 11743 has been designated as the Hearing Official. Hearing procedures are outlined in the policy. However, prior to initiating the hearing procedure, the parent or School Food Authority may request a conference to provide an opportunity for the parent and official to discuss the situation, present information, and obtain an explanation of the data submitted in the application or the decisions rendered. The request for a conference shall not in any way prejudice or diminish the right to a fair hearing.

Only complete applications can be approved. This includes complete and accurate information regarding: the SNAP, TANF, or FDIPIR case number; the names of all household members; on an income application the last four digits of the social security number of the person who signs the form or an indication that the adult does not have one, and the amount and source of income received by each household member. In addition, the parent or guardian must sign the application form, certifying the information is true and correct.

Nondiscrimination Statement: This explains what to do if you believe you have been treated unfairly.

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

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- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

This institution is an equal opportunity provider.


THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Office of Facilities Planning, 89 Washington Avenue, Room 1060 Education Building Annex, Albany, NY 12234
 Tel. (518) 474-3906
 Fax (518) 486-5918
www.p12.nysed.gov/facplan/

Exhibit N

RECONSTRUCTION -and/or- ADDITION

New York State Education Department
 Office of Facilities Planning, Room 1060 Education Building Annex
 Albany, New York 12234

LETTER OF INTENT FORM

School District -or- BOCES:	Date:
BEDS Code: <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/>	E-Mail Address:
School District -or- BOCES Contact Person & Title: (PLEASE PRINT)	Signature of School District -or- BOCES
Address:	Telephone Number

Individual Project Information																									
Name of Building: _____ Building Code: <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	<u>For SED Use Only:</u> <input type="text"/> <input type="text"/> <input type="text"/>																								
<table style="width: 100%;"> <tr> <td style="width: 33%;">Type of Project (Place an X in all boxes that apply) (See NYS Code for definitions of Level 1-2-3 Alterations)</td> <td style="width: 33%;"> <input type="checkbox"/> Level 1 Alterations <input type="checkbox"/> Level 2 Alterations <input type="checkbox"/> Level 3 Alterations </td> <td style="width: 33%;"> <input type="checkbox"/> Addition <input type="checkbox"/> Demolition of Existing Building <input type="checkbox"/> Involves Site Purchase </td> </tr> </table>		Type of Project (Place an X in all boxes that apply) (See NYS Code for definitions of Level 1-2-3 Alterations)	<input type="checkbox"/> Level 1 Alterations <input type="checkbox"/> Level 2 Alterations <input type="checkbox"/> Level 3 Alterations	<input type="checkbox"/> Addition <input type="checkbox"/> Demolition of Existing Building <input type="checkbox"/> Involves Site Purchase																					
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<u>Nature of Work (Place an X in all boxes that apply):</u> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Site Development (02)</td> <td><input type="checkbox"/> Asbestos (02)</td> <td><input type="checkbox"/> Toxic/Control (02)</td> </tr> <tr> <td><input type="checkbox"/> Masonry (04)</td> <td><input type="checkbox"/> Roofing (07)</td> <td><input type="checkbox"/> Doors and/or Windows (08)</td> </tr> <tr> <td colspan="3"><input type="checkbox"/> Finishes (floors, walls) (09)</td> </tr> <tr> <td colspan="3"><input type="checkbox"/> Specialties (10) - _____</td> </tr> <tr> <td colspan="3"><input type="checkbox"/> Special Construction (13) - _____</td> </tr> <tr> <td><input type="checkbox"/> Conveying Systems (14)</td> <td colspan="2"><input type="checkbox"/> Heating/Ventilating/Air Conditioning (155)</td> </tr> <tr> <td><input type="checkbox"/> Plumbing (15)</td> <td colspan="2"><input type="checkbox"/> Electrical (16)</td> </tr> <tr> <td><input type="checkbox"/> <u>K-Solar PPA</u></td> <td><input type="checkbox"/> Non K-Solar PPA</td> <td><input type="checkbox"/> Non PPA Solar</td> </tr> </table>		<input type="checkbox"/> Site Development (02)	<input type="checkbox"/> Asbestos (02)	<input type="checkbox"/> Toxic/Control (02)	<input type="checkbox"/> Masonry (04)	<input type="checkbox"/> Roofing (07)	<input type="checkbox"/> Doors and/or Windows (08)	<input type="checkbox"/> Finishes (floors, walls) (09)			<input type="checkbox"/> Specialties (10) - _____			<input type="checkbox"/> Special Construction (13) - _____			<input type="checkbox"/> Conveying Systems (14)	<input type="checkbox"/> Heating/Ventilating/Air Conditioning (155)		<input type="checkbox"/> Plumbing (15)	<input type="checkbox"/> Electrical (16)		<input type="checkbox"/> <u>K-Solar PPA</u>	<input type="checkbox"/> Non K-Solar PPA	<input type="checkbox"/> Non PPA Solar
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NOTE: If you need more than one project established, please make additional copies of this form as needed for each building. **NOTE** - There are separate LOI Forms for New Construction, Leased Space/Discovered Buildings, Charter Schools, District-Wide Projects (i.e., several buildings in the same district having the same type of work done which connects the buildings in some way, such as a telephone system), and Manufactured Buildings (otherwise known as relocatables or portables). Please use the appropriate form.


THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Office of Facilities Planning, 89 Washington Avenue, Room 1060 Education Building Annex, Albany, NY 12234

Tel. (518) 474-3906

Fax (518) 486-5918

www.p12.nysed.gov/facplan/
Project submission documents; listed in order required

Please submit paperwork for each project in a submission in the following order. Submission forms should be collated, by project, and each project's paperwork paperclipped together. Staple all multi-page forms, do not paperclip multi-page forms.

1) FP-CL Checklist for Application for Building Permit
2) FP-F Application for Examination and Approval of Final Plans and Specifications

- Attach one (1) copy of proposition to the voters -OR- board resolution
- Attach one (1) copy of Clerk certification of vote tally - provide signed & dated certification
- Capital Outlay Projects - attach one (1) copy of the budget brochure & popular budget
- Emergency Projects - attach one (1) copy of the BOE resolution declaring the emergency and budgetary appropriation funding since emergencies are ordinary contingent expenses.

3) FP-EEB Evaluation of Existing Building

- Only required for instructional buildings

4) FP-SC Scope of Proposed Project

- Include a copy of the Board of Education formal resolution declaring that the SEQRA process has been completed & include district clerk's certification
- If Type II Action, attach one (1) copy of the Board of Education resolution noting the SEQRA determination.
- If a Negative Declaration or Statement of Findings was issued by the district, attach (1) copy.

5) State Historic Preservation Office (SHPO) Notification

- If the project is subject to Federal review in accordance with Section 106 of the National Historic Preservation Law, involves ground disturbance, or involves the creation of new space, the State Historic Preservation Office (SHPO) must be notified. Use the SHPO Project Review Cover Form with necessary attachments for submittal to SHPO.
- If the project is exempt from SHPO review per Letter of Resolution - provide one (1) copy of Form FP-OPRHP-LOR and any required attachments noted on the form.

6) FP-SGIS State Smart Growth Public Infrastructure Impact Statement
7) Highway letter

- Include one copy of a letter notifying the local highway authority of the anticipated affect that this work will have on (1) permanent entrances and exits; (2) the need for temporary entrances or exits; and, (3) the storm drainage system. There may be more than one local highway authority which needs to receive this letter. If so, include one copy of each highway notification letter sent by the district or BOCES.

8) Asbestos letter

- Asbestos certifications for all projects - a letter stating that:

"No new asbestos-containing building materials will be used in the construction;" **and** "The work will not involve known or suspected asbestos-containing building materials as evidenced by bulk or destruct testing"

-OR-

"The work of this project will involve known or suspected asbestos-containing building materials and will be done in accordance with Industrial Code Rule 56." NOTE: If the work of the project involves asbestos-containing building materials (ACBM), then include a copy of the Asbestos Designer's current license, showing the picture of the individual and the expiration date of the license; and have the Asbestos Designer sign, seal, and certify the cover of the specification book.

9) Flood Plain Letter

- Required for new buildings, additions, scoreboards/signs, and the associated site work for them, or any work that will block/redirect flow of water on a site.
- If floodplains are not located on the district property: Submit on an 8 ½ " x 11" paper the nearest floodplain at an appropriate scale. Show the district property on the floodplain plan. A certification by the architect or engineer must accompany the plan stating there is no floodplain on the district property.
- If floodplains are located on the district property: Submit an overlay of the floodplain information on the survey or site plan. Include contours, elevations, projected 100-year flood elevations, and flooding boundaries. The plan must be accompanied by a copy of the appropriate correspondence to the local authority for a floodplain permit.

10) FP-CCC Code Compliance Checklist

11) FP-SSI Statement of Special Inspections

12) FP-AP Application for Apportionment of Building Aid

- see following website link for list of Reorganization Districts:
<http://www.p12.nysed.gov/facplan/documents/Reorg.Districts.pdf>
- provide for Reorganization Types 1, 2 and 3

13) Executive Summary of 5-Year Capital Facilities Plan

- Provide final, dated version

INSTRUCTIONAL SPACE REVIEW

NOTE: This form is to be completed for all capital projects involving the creation of **NEW INSTRUCTIONAL SPACE ONLY** and submitted as part of the district's preliminary approval documentation (not necessary for new bus garages, administration buildings or other noninstructional space).

School District:		
Building Name & Address:		
Project Control #:	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	
Project Manager, Office of Facilities Planning:		Phone Number: (518) 474-3906
District Contact: Title:		Phone Number: ()

To be Completed by SED Regional Associate	
Regional Associate (please print):	Date Received:
Address:	Phone Number: ()

If this is a revised form, please check this box: ☐

Note: This form was designed by VESID Special Education Quality Assurance with the cooperation of the Office of Facilities Planning. It is intended to meet the needs of the Department as well as other interested parties by providing information relative to special education classrooms in all schools undertaking capital projects that will create new instructional space.

- 1) How many students currently in separate site placements¹ will be redirected to integrated placements² as a result of this project? _____
- 2) Indicate information on special education classrooms, including BOCES-operated classrooms, in the chart below:

Name of Building _____

Type of Classroom Teacher/Student Ratio	Grade Level ³	Pre-Construction ⁴	Post-Construction ⁵	
		Existing Building	Existing Building	New Building or Addition
15:1				
12:1+1				
8:1+1				
6:1+1				
12:1+4				
Preschool				
Resource Room				
Related Services				
Office				
Other (District)				

FOR NEW INSTRUCTIONAL SPACES ONLY

Minimum Guidelines for Special Education Room Sizes

15:1	770 square feet	Resource Room	300 square feet
12:1+1	770 square feet	Preschool	50 sq. ft./child or 60 sq. ft./child for classrooms serving children who are nonambulatory
8:1+1	550 square feet		
6:1+1	450 square feet		
12:1+4	900 square feet		

- 3) Does this project provide special education space located in age-appropriate areas and integrated within the school? ☐ Yes ☐ No Please explain your answer in narrative form, on a separate page, including timelines for implementation, benchmarks achieved, justification for plan, etc.

¹ In buildings attended by students with disabilities only.

² In buildings attended by both disabled and nondisabled students.

³ Please use letter "E" for elementary, "M" for middle school and "S" for secondary.

⁴ Pre-Construction – as the building is currently being used.

⁵ Post-Construction – as the building will be used when the project is completed.

Certification of Instructional Space Review by Superintendent of Schools, District Superintendent and Special Education Regional Associate

The Superintendent of Schools has conferred with the District Superintendent and the Quality Assurance Regional Associate, and they agree that the proposed project is consistent with: (1) the continual allocation of appropriate space within the district for special education programs; (2) the district's long-range plan for educational facilities; and (3) the District Superintendent's approved five-year Special Education Space Requirements Plan. In addition, the Superintendent of Schools certifies by signing below that the appropriate special education spaces indicated under Item 2 on page 2 will be reflected on the actual floor plans submitted to the Office of Facilities Planning. (Note: Should the final floor plan not agree with Item 2 on page 2, the Superintendent of Schools must submit a revised copy of this form to the Regional Associate, who will review it for approval. After discrepancies are reconciled, the RA will return this form to the Project Manager in Facilities Planning with appropriate explanation.)

Project Control Number: - - - - - -

Name of School District: _____

Name of Building: _____

Name of Superintendent (print or type): _____

Signature: _____ Date: _____

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Name of District Superintendent (print or type): \_\_\_\_\_

☐ Approval ☐ Disapproval

If disapproved, explain reason(s): \_\_\_\_\_

Signature of District Superintendent: \_\_\_\_\_ Date: \_\_\_\_\_

~~~~~

Name of Special Education Regional Associate (print or type): _____

Recommendation to Facilities Planning: ☐ Approval ☐ Disapproval

If disapproval is recommended, explain reason(s): _____

Signature of Regional Associate: _____ Date: _____

VESID SPECIAL EDUCATION QUALITY ASSURANCE

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Daniel H. Johnson, Upstate Regional Coordinator (518) 486-6221
Patricia Shubert, New York City Regional Coordinator (718) 722-4544

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