

# AGENDA

## BOARD OF EDUCATION VALLEY STREAM SCHOOL DISTRICT 24

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BUSINESS MEETING

WILLIAM L. BUCK SCHOOL  
JANUARY 25, 2023

6:45 PM It is anticipated that the Board of Education will immediately consider a motion to enter executive session [for purposes of discussing a personnel matter and contract matters] and reconvene the public portion of the Business Meeting at 7:30 PM.

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- I. Determination of Quorum & Call to Order, President
- II. Salute to the Flag and Pledge of Allegiance
- III. Approval of Minutes – December 14, 2021, December 22, 2022, and January 11, 2023
- IV. Welcome to Visitors – At this time the Board of Education welcomes questions or comments relative to the items on tonight’s agenda.
- V. Correspondence Report – District Clerk – Mrs. Elizabeth Fleurimond
- VI. Superintendent’s Report – Dr. Don Sturz

## PROGRAM

Library Media Center

## **VII. LIST OF ITEMS FOR ACTION:**

### **A. PERSONNEL –TRUSTEE MARKUS WILSON**

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education approve unpaid leave for Kristen Seiger, effective January 11, 2023 until her return, but no later than June 30, 2023.

**2. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education appoints Karina Lorenzo as a Leave Replacement for Kristen Seiger, effective January 12, 2023, until the return of Karina Lorenzo but no later than June 30, 2023. Compensation will be at Step 1 MA in accordance with the agreement between the District and Valley Stream teachers Association (VSTA).

**3. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education approves the following Salary Changes, effective February 1, 2023:

Ariana Arnone – Step 3 MA+45

Linda Biley - Step 19 MA+60

Kathleen Murray – Step 18 EDD

Julia Sollin - Step 4 BA+30

Ashley Wilkey – Step 12 MA+60

**4. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education approves the following Teacher Aides: Amy Corke and Christine Pagan to provide supervision after school with the Music Program and Elizabeth Smyth will be a substitute effective retroactive to January 17, 2023, until May 31, 2023. Compensation will be in accordance with the agreement between the Board and the agreement with the United Public Service Employees Union (UPSEU) at an hourly rate of pay.

**5. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education approves the following additions to the per diem substitute list for the 2022-2023 school year:

#### **TEACHER:**

Grace Riordan (retroactive to January 3, 2023)

Diana Dajani

**B. EDUCATION – TRUSTEE MELISSA HERRERA**

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the confidential recommendations of the Committee on Special Education previously approved by the Committee on Special Education on 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023 pertaining to students being considered for pre- school special education services as set forth in a schedule provided to the Board of Education and the Board of Education hereby approves and ratifies said recommendations of the Committee on Special Education.

**2. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the confidential recommendations of the Committee on Pre-School Special Education previously approved by the Committee on Pre-School Special Education on 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023, 1/25/2023 pertaining to students being considered for pre-school special education services as set forth in a schedule provided to the Board of Education and the Board of Education hereby approves and ratifies said recommendations of the Committee on Pre-School Special Education.

**C. FINANCE – VICE PRESIDENT DONNA LAROCCO**

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board hereby accepts the Treasurer’s Report, Collateral Report, Claims Auditor’s Report, Appropriation Status Report, Revenue Status Report, Trial Balance for November 2022.

**VIII. OTHER REPORTS:**

**A. VALLEY STREAM CENTRAL HIGH SCHOOL DISTRICT**

There are three delegates from Valley Stream UFSD Twenty-Four on the Central High School Board of Education, President Maier, Trustee Herrera, and Trustee Hernandez

**Residency Hotlines:**

Valley Stream School District	516-872-5677
Village of Valley Stream	516-592-5140
Town of Hempstead	516-584-5000

**A. LEGAL REPORT:** Representative from the law firm, Guercio & Guercio, LLP

**B. LEGISLATION REPORT: TRUSTEE ARMANDO HERNANDEZ**

**C. POLICY COMMITTEE: TRUSTEE KIMBERLY WHEELER**

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent, that the Board of Education reviews and adopts the following revised policies:

1. Policy 3710, now Policy 8233- Meals and Refreshments
2. Policy 5148- School Food Service Program (Lunch and Breakfast)
3. Policy 8231- Attendance by Board Members at Conferences, Conventions and Workshops
4. Policy 8250- Board Member, School District Officers and Employee Code of Ethics and Conflicts of Interest

**IX. UNFINISHED BUSINESS, IF ANY:**

**X. NEW BUSINESS:**

1. **BE IT RESOLVED**, that upon the recommendation of the Superintendent of Schools, the Board of Education of the Valley Stream Union Free School District Twenty-Four hereby approves a Memorandum of Agreement with Nancy Jakobsen and the Valley Stream Association of Educational Office Personnel concerning a stipend for providing clerical/secretarial services to the Superintendent of School for the period of January 3, 2023 through June 30, 2023, and authorizes the Superintendent of Schools to execute same.
2. **BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education (Audit Committee) accepts the Single Audit Report for the 2021-2022 school year.
3. **RESOLVED**, the Board of Education hereby approves the appointment of District Wide Search Consultants to assist the Board of Education in its search for a Superintendent of Schools for the Valley Stream Union Free School District Twenty-Four, effective January 25, 2023.

**BE IT FURTHER RESOLVED**, that upon review by counsel, the President of the Board of Education is authorized to execute an Agreement setting forth the terms and conditions of the appointment and which indicates that the cost of the service shall not exceed \$23,000, plus reasonable expenses as set forth therein.

4. **BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, that the Board of Education hereby authorizes the following Budget Transfers for the 2022-2023 school year:

<b>BUDGET TRANSFER FOR BOARD APPROVAL</b>			
<b>DATE: January 25, 2023</b>			
<b>CODE</b>	<b>DESCRIPTION</b>	<b>FROM</b>	<b>TO</b>
A9020.8	Teachers Retirement	\$ 24,000.00	
A2815.4	Health Services Expenses		\$ 24,000.00
	<b>Health Services Paid to Other Districts</b>		
A2110.12	Teachers 1-6 Salaries	\$ 25,000.00	
A1010.4	Board of Ed Expenses		\$ 25,000.00
	<b>Search Firm</b>		
A2630.2	Computer Equipment	\$ 2,500.00	
A2630.45	Computer Supplies		\$ 2,500.00
	<b>District Charging Cables &amp; Ink</b>		
A9060.85	Dental Insurance	\$ 20,000.00	
A9050.8	Unemployment Insurance	\$ 10,000.00	
A9901.93	Transfer to School Fund	\$ 10,000.00	
A9030.8	Social Security	\$ 40,000.00	
A9010.8	Employee Retirement	\$ 17,696.00	
A2250.477	Special Ed-Tuition		\$ 97,696.00
	<b>New Special Ed Entrants</b>		
A2110.12	Teachers 1-6 Salaries	\$ 375,567.54	
A1310.16	Business Office Salaries		\$ 8,514.82
A2020.160-1	Buildg Office Salaries-BAS		\$ 4,543.50
A2020.160-2	Buildg Office Salaries-RWC		\$ 6,142.66
A2020.160-3	Buildg Office Salaries-WLB		\$ 5,801.75
A2110.123	After School Programs		\$ 10,757.00
A2110.123-1	After School Programs-BAS		\$ 2,318.50
A2110.123-2	After School Programs-RWC		\$ 1,995.57
A2110.123-3	After School Programs-WLB		\$ 2,631.50
A2110.124-1	Support Services Salaries-BAS		\$ 179,637.55
A2110.124-2	Support Services Salaries-RWC		\$ 87,517.00
A2110.124-3	Support Services Salaries-WLB		\$ 60,600.69
A2250.16	CSE Office Salaries		\$ 5,107.00
A2110.120-3	Teachers 1-6 Salaries-WLB	\$ 22,268.01	
A2110.120-1	Teachers 1-6 Salaries-BAS		\$ 22,268.01
A2110.121	Kindergarten Teachers Salaries	\$ 5,548.00	
A2110.121-2	Kindergarten Teachers Salaries-RWC		\$ 2,241.00

A2110.121-3	Kindergarten Teachers Salaries-WLB		\$ 3,307.00
A2250.151-1	Inclusion Teachers Salaries-BAS	\$ 180,355.60	
A2250.151-2	Inclusion Teachers Salaries-RWC	\$ 549,082.28	
A2250.150-1	RR/Speech/CID Salaries-BAS		\$ 40,223.63
A2250.150-2	RR/Speech/CID Salaries-RWC		\$ 334,061.83
A2250.150-3	RR/Speech/CID Salaries-WLB		\$ 80,216.91
A2250.161	Inclusion Aides Salaries		\$ 62,284.72
A2250.161-1	Inclusion Aides Salaries-BAS		\$ 26,455.23
A2250.161-2	Inclusion Aides Salaries-RWC		\$ 85,280.63
A2250.161-3	Inclusion Aides Salaries-WLB		\$ 100,914.93
A2610.150-3	Library Salaries-WLB	\$ 2,762.00	
A2110.12	Teachers 1-6 Salaries	\$ 1,163.50	
A2610.150-1	Library Salaries-BAS		\$ 3,453.00
A2610.150-2	Library Salaries-RWC		\$ 472.50
A2110.12	Teachers 1-6 Salaries	\$ 38,572.20	
A2630.12	Computer Salary		\$ 38,572.20
A2110.121	Kindergarten Teachers Salaries	\$ 33,536.73	
A2630.120-2	Computer Salary-RWC		\$ 33,536.73
A2815.160-1	School Nurses Salaries-BAS	\$ 5,686.10	
A2815.160-2	School Nurses Salaries-RWC	\$ 10,643.00	
A2815.160-3	School Nurses Salaries-WLB	\$ 2,437.90	
A2815.16	School Nurses Salaries		\$ 18,767.00
A2110.12	Teachers 1-6 Salaries	\$ 7,853.00	
A2820.151-71	Instructional Salaries-Psychologist-BAS		\$ 2,435.00
A2820.151-72	Instructional Salaries-Psychologist-RWC		\$ 2,439.00
A2820.151-73	Instructional Salaries-Psychologist-WLB		\$ 2,979.00
A2825.150-3	Social Worker Salaries-WLB	\$ 64,397.00	
A2825.150-1	Social Worker Salaries-BAS		\$ 64,397.00
A1620.160-1	Custodial Salaries-BAS	\$ 3,110.80	
A1620.160-2	Custodial Salaries-RWC	\$ 6,280.96	
A1620.16	Custodial Salaries		\$ 8,200.41
A1620.160-3	Custodial Salaries-WLB		\$ 1,191.35
A1621.161-2	Maintenance Overtime Salaries-RWC	\$ 1,150.00	
A1621.16	Maintenance Salaries		\$ 1,150.00
A2110.140-3	Sub Teachers Salaries-WLB	\$ 33,763.56	
A2110.140-1	Sub Teachers Salaries-BAS		\$ 20,000.00
A2110.140-3	Sub Teachers Salaries-RWC		\$ 13,763.56
A1240.4	Supt Office Expense	\$ 500.00	
A1240.45	Supt Office Supplies	\$ 428.00	
A1240.2	Supt. Equipment	\$ 1,500.00	
A1240.15	Central Admin Salary		\$ 2,428.00
	<b>Reallocation of Salaries</b>		

H2001.201-92-0	2019-20 Closed Loop Geothermal Design & Construction - SED# 28-02-24-02-0-013-002	\$ 53,122.85	
H1621.200-22-648	Turf Replacment & Irrigation Installation-BAS- DASNY Project# 22648		\$ 32,419.07
H1621.200-17-052	Field Renovations – RWC/WLB-DASNY Project# 17052		\$ 20,703.78
	<b>BAS/WLB Field Renovations</b>		
H2001.201-92-0	2019-20 Closed Loop Geothermal Design & Construction - SED# 28-02-24-02-0-013-002	\$ 2,550.00	
H1620.293-22-01	2022-23 – Brooklyn Avenue School HVAC Upgrades <b>BAS HVAC Upgrades</b>		\$ 2,550.00
	<b>TOTALS</b>	<b>\$ 1,551,475.03</b>	<b>\$ 1,551,475.03</b>



**IX. DISCUSSION**

**X. AUDIENCE TO VISITORS**

**XI. ADJOURNMENT**

# MINUTES

## BOARD OF EDUCATION VALLEY STREAM SCHOOL DISTRICT 24

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BUSINESS MEETING

WILLIAM L. BUCK SCHOOL  
DECEMBER 14, 2022

6:45 PM It is anticipated that the Board of Education will immediately consider a motion to enter executive session [for purposes of discussing a personnel matter and contract matters] and reconvene the public portion of the Business Meeting at 7:30 PM.

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**Members Present:** President Maier, Vice-President LaRocco Trustees Nunez, Hernandez, Herrera, and Wilson

**Others Present:** Assistant Superintendent, Dr. Jack Mitchell, School District Attorney

**Absent With Prior Notice:** Trustee Wheeler and Superintendent Dr. Sturz

### I. CALL TO ORDER

Motion to enter Executive Session at 6:46 PM by Vice President LaRocco seconded by Trustee Hernandez to discuss Personnel and Contractual Obligations. Motion unanimously carried.

Executive Session concluded at 7:28 PM by Vice President LaRocco seconded by Trustee Hernandez. Motion unanimously carried. The Business Meeting was called to order at 7:30 PM, at the William L. Buck School, by President John Maier.

**II. Salute to Flag**

**III. Approval of Minutes-** for November 30, 2022. Minutes were approved by Trustee Hernandez and Vice President LaRocco.

**IV. Welcome to Visitors:** No questions were submitted.

**V. Correspondence Report** – No Correspondence Report.

**VI. Superintendent Report-** No Superintendent Report.

**VII. LIST OF ITEMS FOR ACTION:**

- A. PERSONNEL –TRUSTEE MARKUS WILSON-** Motion to consent agenda made by Trustee Wilson seconded by Vice President LaRocco to move all items 1-5, as listed.

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education appoints Ashley Goldman as Liaison for the 2022-2023 school year for the BAS Sports Club, and removes Michael Whelan previously listed as Liaison.

**2. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education appoints Paola Gilbert to teach the Learning Lab Program for ELA and/or MATH for the 2022-2023 school year.

**3. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education approve unpaid leave for Jessica Anastasio, effective December 12, 2022 until her return, but no later than June 30, 2023.

**4. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education appoints Megan Jara-Gallegos as a Leave Replacement for Jessica Anastasio, effective December 12, 2022, until the return of Jessica Anastasio, but no later than June 30, 2023. Compensation will be at Step 1, BA in accordance with the agreement between the District and Valley Stream Teachers Association (VSTA).

**5. RESOLVED**, the Board of Education hereby approves the attached consultant services agreement between the District and Johanna Owen through June 30, 2023 at an hourly rate of \$53.30 per hour, and hereby authorizes the Board President to execute same.

**B. EDUCATION – TRUSTEE MELISSA HERRERA-** Motion to consent agenda made by Trustee Herrera seconded by Trustee Hernandez to move items 1 and 2, as listed.

**1. BE IT RESOLVED,** upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the confidential recommendations of the Committee on Special Education previously approved by the Committee on Special Education on 12/01/22, 11/04/22, 11/18/22, 11/18/22, 11/30/22, 11/15/22, 11/22/22, 11/29/22, 11/29/22, 11/17/22, 11/17/22, 11/14/22, 11/04/22, 11/14/22, 11/04/22, 11/10/22, and 11/16/22 pertaining to students being considered for special education services as set forth in a schedule provided to the Board of Education and the Board of Education hereby approves and ratifies said recommendations of the Committee on Special Education.

**2. BE IT RESOLVED,** upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the confidential recommendations of the Committee on Pre-School Special Education previously approved by the Committee on Pre-School Special Education on 11/16/22, 11/09/22, 11/18/22 and 11/30/2022 pertaining to students being considered for pre-school special education services as set forth in a schedule provided to the Board of Education and the Board of Education hereby approves and ratifies said recommendations of the Committee on Pre-School Special Education.

**C. FINANCE – VICE PRESIDENT DONNA LAROCCO-** Motion to consent agenda made by Vice President LaRocco seconded by Trustee Nunez to move item 1, as listed.

**1. BE IT RESOLVED,** upon the recommendation of the Superintendent of Schools, the Board hereby accepts the Treasurer’s Report, Collateral Report, Claims Auditor’s Report, Appropriation Status Report, Revenue Status Report, Trial Balance for October 2022.

**VIII. OTHER REPORTS:**

**A. VALLEY STREAM CENTRAL HIGH SCHOOL DISTRICT**

There are three delegates from Valley Stream UFSD Twenty-Four on the Central High School Board of Education, President Maier, Trustee Herrera, and Trustee Hernandez.

**Residency Hotlines:**

Valley Stream School District	516-872-5677
Village of Valley Stream	516-592-5140
Town of Hempstead	516-584-5000

**B. LEGAL REPORT:** Representative from the law firm, Guercio & Guercio, LLP:

Attorney Report

December 2022

In a recent matter, our office obtained a favorable decision from the New York State Education Department in which the Commissioner of Education dismissed the petitioner’s complaint that the board of education violated the school board budget vote and electoral process by sending text messages to community members without their consent.

In this matter, the petitioner, an unsuccessful candidate for a school board seat occupied by a district incumbent, alleged that the board impermissibly sent “robotext” messages encouraging recipients to vote for the incumbents one day before elections. The petitioner further alleged she failed to receive a response after submitting a request under the Freedom of Information Law (“FOIL”).

The Commissioner denied the appeal for failure to state a claim upon which the petitioner was entitled to relief. Furthermore, the Commissioner noted the majority of the petitioner’s claims lacked jurisdiction, as the Public Officers Law has exclusive jurisdiction over violations of FOIL and the Open Meetings Law, and a court of competent jurisdiction presided over violations of the Federal Telephone Consumer Protection Act. As such, the Commissioner dismissed the petitioner’s appeal.

**C. LEGISLATION REPORT: TRUSTEE ARMANDO HERNANDEZ**

**D. POLICY COMMITTEE: TRUSTEE KIMBERLY WHEELER**

**IX. NEW BUSINESS:-** Motion to consent agenda made by Trustee Hernandez, seconded by Vice President LaRocco to move all items 1-4, as listed.

**1. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the Agreement between the District and Lauren Kolbeck Szule, LLC (LKS) for Consultant Services for the 2022-2023 school year, and further authorizes the President of the Board of Education to execute the necessary documents to effectuate said agreement on behalf of the Board of Education.

**2. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the agreement between the District and Horizon Healthcare Staffing -- Addendum to 2022-2023 Agreement (Nursing and Related Services) for the 2022-2023 School Year, and further authorizes the President of the Board of Education to execute the necessary documents to effectuate said agreement on behalf of the Board of Education.

**3. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, that the Board of Education hereby authorizes the following Budget Transfer for the 2022-2023 School year:

<b>BUDGET TRANSFER FOR BOARD APPROVAL</b>			
<b>DATE: December 14, 2022</b>			
<b>CODE</b>	<b>DESCRIPTION</b>	<b>FROM</b>	<b>TO</b>
A2610.405	Audio Visual Expenses	\$ 399.73	
A2610.2	Equipment-Library	\$ 46.31	
A2610.455	Audio Visual Supplies	\$ 43.24	
A2610.453	Library Books-WLB	\$ 148.03	
A2610.46	Library Computer Software	\$ 1,096.94	
A2610.45	Library Supplies		\$1,734.25
	<b>Library Supplies</b>		
	<b>TOTALS</b>	<b>\$ 1,734.25</b>	<b>\$1,734.25</b>

**4. RESOLVED**, that pursuant to Section 913 of the New York State Education Law, the Board of Education directs the employee named in the attached Confidential Schedule “A” to appear for a medical examination in the office of such School Medical Inspector or a physician as determined by the Superintendent of Schools at a date and time to be set by the Superintendent of Schools and to bring any relevant medical documentation to such examination.

**X. DISCUSSION**

**XI. AUDIENCE TO VISITORS**

**XII. ADJOURNMENT:**

Motion to adjourn the Business meeting was at 7:49 PM was made by President Maeir, seconded by Trustee Hernandez.



# MINUTES

## BOARD OF EDUCATION

VALLEY STREAM SCHOOL DISTRICT 24

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*PUBLIC HEARING: REAL PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND REAL PROPERTY TAX EXEMPTION FOR PERSONS WITH DISABILITIES AND LIMITED INCOME*

SPECIAL MEETING

WILLIAM L. BUCK SCHOOL  
DECEMBER 22, 2022

At 5:45 PM the Board of Education will begin its public meeting. At that time, it is anticipated that the Board of Education will immediately consider a motion to enter into executive session for purposes of discussing a personnel matter and contract matters. The Board will reconvene its public meeting to conduct a public hearing on Section 459-c of the New York State Real Property Tax Law and Senior Citizen Exemption under the Real Property Tax Law, Section 467, subd.2.

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**Members Present:** Trustees Hernandez, Nunez, Wheeler, and Wilson.

**Others Present:** Superintendent Dr. Sturz

**Absent With Prior Notice:** President Maier, Vice President LaRocco, Trustee Herrera

- I. **Call to Order:** Meeting called to order at 5:45 PM by Trustee Hernandez.
- II. **Informational:** Public Hearing had no attendees.
- III. **Action Items:** Motion to consent agenda made by Trustee Wilson seconded by Trustee Wheeler to move all items 1-3, as listed. Motion unanimously carried.

**1. WHEREAS**, Section 459-c of the New York State Real Property Tax Law provides that a public school district may grant a partial exemption from taxation to the extent of fifty per centum of the assessed valuation of real property which is owned by certain persons with limited income who are disabled meeting the requirements set forth in section 459-c of the New York State Real Property Tax Law, and

**WHEREAS**, the Board of Education of the Valley Stream Union Free School District 24 has previously authorized this partial exemption; and

**WHEREAS**, the Board of Education desires to continue this partial exemption, at the income eligibility level currently authorized by section 459-c, as set forth below;

**RESOLVED**, pursuant to section 459-c of the New York State Real Property Tax Law, the Board of Education approves a partial exemption of taxation, to the extent set forth below, of the assessed valuation of real property owned by individuals who meet the requirements of section 459-c of the New York Real Property Tax Law when the income of the owner, or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption meets the following criteria:

<u>ANNUAL INCOME</u>	<u>% OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
Up to and including \$50,000	50%
More than \$50,000 but less than \$51,000	45%
At least \$51,000 but less than \$52,000	40%
At least \$52,000 but less than \$53,000	35%
At least \$53,000 but less than \$53,900	30%
At least \$53,900 but less than \$54,800	25%
At least \$54,800 but less than \$55,700	20%
At least \$55,700 but less than \$56,600	15%
At least \$56,600 but less than \$57,500	10%
At least \$57,500 but less than \$58,400	5%

**2. WHEREAS**, Section 467 of the New York State Real Property Tax Law provides that a public school district may grant a partial exemption from taxation to the extent of fifty per centum of the assessed valuation of real property which is owned by certain persons age 65 and

older meeting the requirements set forth in section 467 of the New York State Real Property Tax Law, and

**WHEREAS**, the Board of Education of the Valley Stream Union Free School District 24 has previously authorized this partial exemption; and

**WHEREAS**, the Board of Education desires to continue this partial exemption, at the income eligibility level currently authorized by section 467, as set forth below;

**RESOLVED**, pursuant to section 467 of the New York State Real Property Tax Law, the Board of Education approves a partial exemption of taxation, to the extent set forth below, of the assessed valuation of real property owned by individuals who meet the requirements of section 467 of the New York Real Property Tax Law when the income of the owner, or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption meets the following criteria:

<u>ANNUAL INCOME</u>	<u>% OF ASSESSED VALUATION EXEMPT FROM TAXATION</u>
Up to and including \$50,000	50%
More than \$50,000 but less than \$51,000	45%
At least \$51,000 but less than \$52,000	40%
At least \$52,000 but less than \$53,000	35%
At least \$53,000 but less than \$53,900	30%
At least \$53,900 but less than \$54,800	25%
At least \$54,800 but less than \$55,700	20%
At least \$55,700 but less than \$56,600	15%
At least \$56,600 but less than \$57,500	10%
At least \$57,500 but less than \$58,400	5%

**3. BE IT RESOLVED**, upon the recommendation of the Superintendent of Schools, that the Board of Education accept the Recreational Transportation Cooperative bid and award to M&V Limousines, Ltd. in Commack, NY, to provide recreational transportation to the District for the 2022-2023 school year commencing January 1, 2023 through June 30, 2023. The bid was hosted by Valley Stream UFSD 24 and was opened and publicly read on 12/13/2022, at 9:00 a.m. Participating districts included are Valley Stream UFSD 13 and Valley Stream UFSD 30.

**IV. Adjournment:** Motion to adjourn the Special Meeting at 5:46 PM was made by Trustee Wheeler, seconded by Trustee Wilson. Motion unanimously carried.

# MINUTES

## BOARD OF EDUCATION

### VALLEY STREAM SCHOOL DISTRICT 24

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WORK SESSION

WILLIAM L. BUCK SCHOOL

January 11, 2023

- 6:45 PM It is anticipated that the Board of Education will immediately entertain a motion to enter into executive session for purposes of discussing a personnel matter and contract matters.
- 7:30 PM Work Session reconvenes
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I. Call to Order: Meeting Called to Order at 6:45 PM

Motion to enter Executive Session at 6:46 PM by Trustee Nunez seconded by Trustee Wheeler. Executive Session concluded at 7:47 PM by Trustee Hernandez seconded by Trustee Wheeler. Motion unanimously carried.

II. Informational Items:

Motion to enter Executive Session at 7:50 PM by Trustee Wheeler seconded by Trustee Nunez. Executive Session concluded at 8:42 PM by Trustee Hernandez seconded by Vice President LaRocco. Motion unanimously carried.

Policy overview:

1. Policy 3710, now Policy 8233- Meals and Refreshments
2. Policy 5148- School Food Service Program (Lunch and Breakfast)
3. Policy 8231- Attendance by Board Members at Conferences, Conventions and Workshops
4. Policy 8250- Board Member, School District Officers and Employee Code of Ethics and Conflicts of Interest

III. Motion to Adjourn:

Work Session concluded at 8:42 PM by Trustee Hernandez seconded by Vice President LaRocco. Motion unanimously carried.

**VALLEY STREAM UFSD #24**

**Treasurer's Report  
and  
Bank Collateral Statements  
November 30, 2022**

Respectfully submitted:

***Brian K. Cleary, C.P.A.***

Brian K. Cleary, C.P.A.

1/13/2023

Date

VALLEY STREAM UFSO #24  
 TREASURER'S REPORT  
 FOR THE MONTH ENDED

11/30/22

GENERAL FUND

	JPMorgan Chase Checking	JPMorgan Chase Checking	NY Class	Metropolitan Commercial	Totals
Cash Balance - Beginning	\$ 1,897,651.93	\$ 387,335.48	\$ 103,304.29	\$ 4,069,836.10	\$ 6,458,127.80
Add - Receipts	16,840,909.73	903,357.76	296.42	10,871.48	17,755,435.39
Total	18,738,561.66	1,290,693.24	103,600.71	4,080,707.58	24,213,563.19
Less - Disbursements	(7,985,188.99)	(909,464.93)	-	-	(8,894,653.92)
<b>November 30, 2022</b>	<b>10,753,372.67</b>	<b>381,228.31</b>	<b>103,600.71</b>	<b>4,080,707.58</b>	<b>15,318,909.27</b>
Deposits In Transit	-	-	-	-	-
Outstanding Checks	809,105.33	303,848.54	-	-	1,112,953.87
Total	11,562,478.00	685,076.85	103,600.71	4,080,707.58	16,431,863.14
Net Wires in Transit	-	-	-	-	-
Reconciling items	-	-	-	-	-
Balance Per Statement	\$ 11,562,478.00	\$ 685,076.85	\$ 103,600.71	\$ 4,080,707.58	\$ 16,431,863.14

TRUST & AGENCY FUND

	JPMorgan Chase Payroll	JPMorgan Chase Scholarship	JPMorgan Chase Student Dept	Totals
Cash Balance - Beginning	\$ 3,140.34	\$ 517.48	\$ 539.51	\$ 4,197.33
Add - Receipts	956,541.03	0.51	0.53	956,542.07
Total	959,681.37	517.99	540.04	960,739.40
Less - Disbursements	(956,432.77)	-	-	(956,432.77)
<b>Cash Balance - End</b>	<b>3,248.60</b>	<b>517.99</b>	<b>540.04</b>	<b>4,306.63</b>
Deposits In Transit	-	-	-	-
Outstanding Checks	13,403.32	-	-	13,403.32
Total	16,651.92	517.99	540.04	17,709.95
Net Wires in Transit	-	-	-	-
Reconciling items	-	-	-	-
Balance Per Statement	\$ 16,651.92	\$ 517.99	\$ 540.04	\$ 17,709.95

SCHOOL LUNCH FUND

	JPMorgan Chase Checking	JPMorgan Chase Federal Fund	JPMorgan Chase Capital Fund	Totals
Cash Balance - Beginning	\$ 147,863.88	\$ 39,213.30	\$ 6,996.39	\$ 187,077.18
Add - Receipts	5,796.28	265,048.18	30,014.21	270,844.46
Total	153,660.16	304,261.48	37,010.60	457,921.64
Less - Disbursements	(32,433.06)	(256,888.30)	(29,853.34)	(289,321.36)
<b>Cash Balance - End</b>	<b>121,227.10</b>	<b>47,373.18</b>	<b>7,157.26</b>	<b>168,600.28</b>
Deposits In Transit	(462.00)	-	-	(462.00)
Outstanding Checks	25,043.99	53,717.58	29,853.34	78,761.57
Total	145,809.09	101,090.76	37,010.60	246,899.85
Net Wires in Transit	-	-	-	-
Reconciling items	-	-	-	-
Balance Per Statement	\$ 145,809.09	\$ 101,090.76	\$ 37,010.60	\$ 246,899.85

Total Funds

16,696,472.94



VALLEY STREAM UFSB #24  
 TREASURER'S REPORT  
 FOR THE MONTH ENDED

11/30/22

COLLATERAL ANALYSIS

Bank Statement Balances - end of month

	JP Morgan Chase	Metropolitan Commercial	NY Class
General Fund - Checking	\$ 11,562,478.00		***
General Fund - NY Class		4,080,707.58	103,600.71
GF Trust & Agency - Checking	685,076.85		
Trust & Agency - Payroll	16,651.92		
Trust & Agency - Scholarship	517.99		
School Lunch Fund	145,809.09		
Federal Fund	101,090.76		
Capital Fund	37,010.60		
Trust & Agency - Student Dept	540.04		
	\$ 12,549,175.25	\$ 4,080,707.58	\$ 103,600.71
Less:			
FDIC - General Fund			
FDIC - Payroll	(250,000.00)	(4,080,707.58)	(250,000.00)
Bank Balances not covered by FDIC	(16,651.92)	-	-
Required Collateral	12,282,523.33	-	-
Collateral Held by 3rd Party - BNY Mellon	12,528,173.80	-	-
Collateral JPMorgan Chase	-	-	-
Collateral Held by NY Class	(12,545,420.95)	-	-
	\$ (17,247.15)	\$ -	\$ -

**If this Line balance is negative COLLATERAL IS ADEQUATE !**

\*\* All accounts invested in various banks and FDIC insured  
 \*\*\* No individual collateral statement as the money is pooled. The collateral provided by NY Class states all money 100-102% collateralized

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Total Requirements as of 11/30/2022:      \$12,545,158.76      Margin %: 102.00

<b>CUSIP</b>	<b>DESCRIPTION</b>	<b>QUANTITY</b>	<b>MARKET VALUE</b>
1845406Z0	CLEAR CREEK TEX INDPT SCH DIST 20320215 4.00000	7,445,000.00	7,609,683.40
799017PG7	SAN MATEO CALIF UN HIGH SCH DI 20330901 4.00000	4,755,000.00	4,935,737.55
		<b>Total Market Value:</b>	<b>12,545,420.95</b>

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December 31, 2022

The Board of Education  
Valley Stream 24 UFSD  
Valley Stream, NY 11581

Board of Education:

During our claims audit procedures conducted in December 2022, we reviewed approximately 166 claims, which total \$3,432,435.67, and have noted no findings. We have approved all claims presented as valid claims against the District.

We understand the fiduciary duty of the Board of Education, as well as the role of the claims auditor in ensuring that all disbursements are valid and handled according to the provisions of the Education Law and the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

*Cerini & Associates LLP*

Cerini & Associates, LLP  
Claims Auditors



**Valley Stream 24 UFSD  
Warrant Summary  
December 2022**

The following claims on warrants listed below have been duly audited and ordered paid by Cerini & Associates, LLP (C&A).

Warrant Number	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
29	A	5425	5464	59	59	\$ 292,254.65
			Wires			
31	A	5465	5486	39	39	\$ 87,250.41
			Wires			
30	A		Wire	1	1	\$ 817,885.89
32	A		Wire	1	1	\$ 1,088,825.10
7	C	1137	1138	2	2	\$ 36,602.08
16	F	1244	1246	4	4	\$ 25,639.70
			Wire			
17	F	1247	1249	6	6	\$ 148,083.48
			Wires			
7	H	1076	1076	1	1	\$ 1,300.00
22	T	1655	1660	6	6	\$ 6,306.74
23	T	1661	1672	12	12	\$ 344,194.93
21	T		Wires	18	18	\$ 283,489.34
24	T		Wires	17	17	\$ 300,603.35
<b>Totals</b>				<b>166</b>	<b>166</b>	<b>\$ 3,432,435.67</b>

The detailed documentation supporting the claims listed above has been reviewed and approved by the Claims Auditor and the payment of each certified claim verified that it was

The aforementioned function was performed by representatives of Cerini & Associates, LLP as certified below.

*Cerini & Associates LLP*

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Claims Auditor  
Cerini & Associates, LLP

# VALLEY STREAM UFSD # 24



## Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.4</u>	BOARD OF ED EXPENSES	15,000.00	0.00	15,000.00	7,554.09	6,552.88	893.03
<u>A 1010.45</u>	BOARD OF ED SUPPLIES	1,200.00	0.00	1,200.00	1,031.49	0.00	168.51
<b>1010</b>	<b>BOARD OF EDUCATION</b>	<b>*</b>	<b>0.00</b>	<b>16,200.00</b>	<b>8,585.58</b>	<b>6,552.88</b>	<b>1,061.54</b>
<u>A 1040.16</u>	DISTRICT CLERK SALARY	15,810.00	0.00	15,810.00	5,877.13	9,041.62	891.25
<u>A 1040.4</u>	DISTRICT CLERK EXPENSE	250.00	0.00	250.00	0.00	130.00	120.00
<u>A 1040.45</u>	DISTRICT CLERK SUPPLIES	250.00	0.00	250.00	234.04	0.00	15.96
<b>1040</b>	<b>DISTRICT CLERK</b>	<b>*</b>	<b>0.00</b>	<b>16,310.00</b>	<b>6,111.17</b>	<b>9,171.62</b>	<b>1,027.21</b>
<u>A 1060.4</u>	CONTRACTUAL EXPENSE	13,500.00	0.00	13,500.00	3,260.00	3,800.00	6,440.00
<u>A 1060.45</u>	MATERIAL & SUPPLIES	100.00	0.00	100.00	0.00	0.00	100.00
<b>1060</b>	<b>DISTRICT MEETING</b>	<b>*</b>	<b>0.00</b>	<b>13,600.00</b>	<b>3,260.00</b>	<b>3,800.00</b>	<b>6,540.00</b>
<b>10</b>	<b>Consolidated Payroll</b>	<b>**</b>	<b>0.00</b>	<b>46,110.00</b>	<b>17,956.75</b>	<b>19,524.50</b>	<b>8,628.75</b>
<u>A 1240.15</u>	CENTRAL ADMIN SALARY	244,772.00	0.00	244,772.00	109,000.00	144,200.00	-8,428.00
<u>A 1240.16</u>	CENTRAL OFFICE SALARIES	115,744.00	0.00	115,744.00	60,589.60	40,670.40	14,484.00
<u>A 1240.2</u>	SUPT. EQUIPMENT	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1240.4</u>	SUPT OFFICE EXPENSE	5,000.00	0.00	5,000.00	130.00	3,140.00	1,730.00
<u>A 1240.45</u>	SUPT OFFICE SUPPLIES	2,000.00	0.00	2,000.00	761.56	0.00	1,238.44
<b>1240</b>	<b>CHIEF SCHOOL ADMINISTRATOR</b>	<b>*</b>	<b>0.00</b>	<b>369,016.00</b>	<b>170,481.16</b>	<b>188,010.40</b>	<b>10,524.44</b>
<b>12</b>	<b>BUSINESS MANAGER SALARY</b>	<b>**</b>	<b>0.00</b>	<b>369,016.00</b>	<b>170,481.16</b>	<b>188,010.40</b>	<b>10,524.44</b>
<u>A 1310.15</u>	BUSINESS OFFICE SALARIES	185,013.00	0.00	185,013.00	77,088.80	107,924.20	0.00
<u>A 1310.16</u>	BUSINESS OFFICE EQUIPMENT	249,826.00	0.00	249,826.00	111,543.90	146,796.92	-8,514.82
<u>A 1310.2</u>	BUSINESS OFFICE EXPENSES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 1310.4</u>	OFFICE MACHINE REPAIRS	6,000.00	4,800.00	10,800.00	4,317.31	6,379.80	102.89
<u>A 1310.407-1</u>	BUSINESS OFFICE SOFTWARE	3,500.00	0.00	3,500.00	1,211.45	2,282.11	6.44
<u>A 1310.409-7</u>	BUSINESS OFFICE SUPPLIES	15,273.00	305.00	15,578.00	15,578.00	0.00	0.00
<u>A 1310.45</u>	OFFICE PAPER-BUSINESS	3,000.00	0.00	3,000.00	833.71	626.18	1,540.11
<u>A 1310.451</u>	BOCES SERVICES	1,100.00	0.00	1,100.00	0.00	0.00	1,100.00
<u>A 1310.49</u>	BUSINESS ADMINISTRATOR	514,712.00	5,105.00	519,817.00	230,284.62	294,297.76	-4,765.38
<b>1310</b>	<b>AUDITING EXPENSE</b>	<b>*</b>	<b>45,325.00</b>	<b>115,325.00</b>	<b>41,250.00</b>	<b>71,075.00</b>	<b>3,000.00</b>
<b>1320</b>	<b>AUDITING</b>	<b>*</b>	<b>45,325.00</b>	<b>115,325.00</b>	<b>41,250.00</b>	<b>71,075.00</b>	<b>3,000.00</b>
<u>A 1325.16</u>	TREASURER-SALARY	13,655.00	-305.00	13,350.00	5,552.10	7,772.90	25.00
<u>A 1325.45</u>	TREASURER SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
<b>1325</b>	<b>TREASURER</b>	<b>*</b>	<b>-305.00</b>	<b>13,550.00</b>	<b>5,552.10</b>	<b>7,772.90</b>	<b>225.00</b>

**VALLEY STREAM UFSD # 24**



**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1380.4</u>	CONTRACTUAL EXP-FISCAL AGENT	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
<b>1380</b>	<b>FISCAL AGENT FEES</b>	<b>*</b> 5,000.00	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>
<b>13</b>		<b>**</b> 603,567.00	<b>50,125.00</b>	<b>653,692.00</b>	<b>277,086.72</b>	<b>373,145.66</b>	<b>3,459.62</b>
<u>A 1420.4</u>	ATTORNEY FEES	60,000.00	0.00	60,000.00	29,215.74	30,784.26	0.00
<u>A 1420.400-1</u>	BOND COUNSEL	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 1420.400-2</u>	NEGOTIATIONS ATTORNEY	35,000.00	0.00	35,000.00	9,038.51	10,961.49	15,000.00
<b>1420</b>	<b>LEGAL FEES</b>	<b>*</b> 98,000.00	<b>0.00</b>	<b>98,000.00</b>	<b>38,254.25</b>	<b>41,745.75</b>	<b>18,000.00</b>
<u>A 1430.4</u>	PERSONNEL EXPENSES	5,500.00	0.00	5,500.00	1,669.50	2,890.50	940.00
<u>A 1430.49</u>	BOCES REG.TEACHER CERTIFICATION	5,000.00	3,145.00	8,145.00	8,145.00	0.00	0.00
<b>1430</b>	<b>PERSONNEL</b>	<b>*</b> 10,500.00	<b>3,145.00</b>	<b>13,645.00</b>	<b>9,814.50</b>	<b>2,890.50</b>	<b>940.00</b>
<u>A 1480.4</u>	PUBLIC INFO EXPENSES	17,000.00	0.00	17,000.00	3,271.96	3,843.04	9,885.00
<b>1480</b>	<b>PUBLIC INFO AND SERVICE</b>	<b>*</b> 17,000.00	<b>0.00</b>	<b>17,000.00</b>	<b>3,271.96</b>	<b>3,843.04</b>	<b>9,885.00</b>
<b>14</b>		<b>**</b> 125,500.00	<b>3,145.00</b>	<b>128,645.00</b>	<b>51,340.71</b>	<b>48,479.29</b>	<b>28,825.00</b>
<u>A 1620.16</u>	CUSTODIAL SALARIES	4,962.00	0.00	4,962.00	4,981.50	0.00	-19.50
<u>A 1620.160-1</u>	CUSTODIAL SALARIES-BAS	221,490.00	0.00	221,490.00	97,057.85	116,022.00	8,410.15
<u>A 1620.160-2</u>	CUSTODIAL SALARIES-RWC	217,212.00	0.00	217,212.00	97,666.34	113,264.70	6,280.96
<u>A 1620.160-3</u>	CUSTODIAL SALARIES-WLB	201,350.00	0.00	201,350.00	91,550.45	110,990.90	-1,191.35
<u>A 1620.161-1</u>	CUSTODIAL OVERTIME-BAS	18,000.00	0.00	18,000.00	9,535.08	0.00	8,464.92
<u>A 1620.161-2</u>	CUSTODIAL OVERTIME-RWC	12,000.00	0.00	12,000.00	3,134.65	0.00	8,865.35
<u>A 1620.161-3</u>	CUSTODIAL OVERTIME-WLB	20,000.00	0.00	20,000.00	9,056.47	0.00	10,943.53
<u>A 1620.162-1</u>	SECURITY AIDE SALARY-BAS	29,918.00	0.00	29,918.00	8,653.09	17,776.03	3,488.88
<u>A 1620.162-2</u>	SECURITY AIDE SALARY-RWC	32,060.00	0.00	32,060.00	8,640.24	18,036.74	5,383.02
<u>A 1620.162-3</u>	SECURITY AIDE SALARY-WLB	30,988.00	0.00	30,988.00	8,678.71	18,007.86	4,301.43
<u>A 1620.200-1</u>	EQUIPMENT-BAS	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A 1620.200-2</u>	EQUIPMENT-RWC	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
<u>A 1620.200-3</u>	EQUIPMENT-WLB	1,250.00	0.00	1,250.00	0.00	1,250.00	0.00
<u>A 1620.268-1</u>	HEATING/COOLING-BAS	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A 1620.268-2</u>	HEATING/COOLING-RWC	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 1620.268-3</u>	HEATING/COOLING-WLB	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A 1620.272-1</u>	CLEANING EQUIPMENT-BAS	4,750.00	-4,750.00	0.00	0.00	0.00	0.00
<u>A 1620.272-2</u>	CLEANING EQUIPMENT-RWC	5,000.00	1,750.00	6,750.00	0.00	6,750.00	0.00
<u>A 1620.272-3</u>	CLEANING EQUIPMENT-WLB	4,750.00	3,000.00	7,750.00	0.00	7,750.00	0.00
<u>A 1620.404-1</u>	CONTRACTUAL STAFF TRAINING-BAS	1,600.00	0.00	1,600.00	0.00	1,033.00	567.00

**VALLEY STREAM UFSD # 24**



**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1620.404-2	CONTRACTUAL STAFF TRAINING-RWC	1,800.00	0.00	1,800.00	0.00	1,184.00	616.00
A 1620.404-3	CONTRACTUAL STAFF TRAINING-WLB	1,600.00	0.00	1,600.00	0.00	1,033.00	567.00
A 1620.406	FUEL/OIL	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1620.406-11	GAS/ELECTRIC-BAS	33,500.00	0.00	33,500.00	13,337.36	19,412.64	750.00
A 1620.406-12	GAS/ELECTRIC-RWC	26,500.00	0.00	26,500.00	7,679.31	16,570.69	2,250.00
A 1620.406-13	GAS/ELECTRIC-WLB	55,000.00	0.00	55,000.00	9,291.21	21,908.79	23,800.00
A 1620.406-21	WATER EXPENSES-BAS	6,000.00	0.00	6,000.00	2,100.65	1,899.35	2,000.00
A 1620.406-22	WATER EXPENSES-RWC	8,000.00	0.00	8,000.00	889.26	2,860.74	4,250.00
A 1620.406-23	WATER EXPENSES-WLB	16,000.00	0.00	16,000.00	925.28	1,574.72	13,500.00
A 1620.406-31	TELEPHONE EXPENSES-BAS	15,000.00	0.00	15,000.00	2,693.26	10,306.74	2,000.00
A 1620.406-32	TELEPHONE EXPENSES-RWC	16,000.00	0.00	16,000.00	4,424.18	9,575.82	2,000.00
A 1620.406-33	TELEPHONE EXPENSES-WLB	19,000.00	0.00	19,000.00	4,423.52	11,576.48	3,000.00
A 1620.406-61	CONTRACTUAL ELECTRICAL-BAS	4,000.00	0.00	4,000.00	1,398.00	100.00	2,502.00
A 1620.406-62	CONTRACTUAL ELECTRICAL-RWC	4,000.00	0.00	4,000.00	2,796.00	1,100.00	104.00
A 1620.406-63	CONTRACTUAL ELECTRICAL-WLB	4,000.00	0.00	4,000.00	1,398.00	100.00	2,502.00
A 1620.406-71	PROF & TECH EXPENSE-BAS	19,000.00	0.00	19,000.00	2,397.65	7,585.68	9,016.67
A 1620.406-72	PROF & TECH EXPENSE-RWC	14,000.00	0.00	14,000.00	1,132.42	7,396.65	5,470.93
A 1620.406-73	PROF & TECH EXPENSE-WLB	10,000.00	0.00	10,000.00	2,407.75	7,575.58	16.67
A 1620.407-21	CLEANING EXPENSES-BAS	7,000.00	0.00	7,000.00	662.76	837.24	5,500.00
A 1620.407-22	CLEANING EXPENSES-RWC	6,000.00	0.00	6,000.00	639.11	860.89	4,500.00
A 1620.407-23	CLEANING EXPENSES-WLB	7,000.00	0.00	7,000.00	732.15	767.85	5,500.00
A 1620.407-51	SECURITY-BAS	55,000.00	0.00	55,000.00	24,014.30	30,964.12	21.58
A 1620.407-52	SECURITY-RWC	55,000.00	0.00	55,000.00	24,747.12	30,160.50	92.38
A 1620.407-53	SECURITY-WLB	65,000.00	0.00	65,000.00	23,824.60	41,047.02	128.38
A 1620.457-21	CLEANING SUPPLIES-BAS	16,000.00	0.00	16,000.00	3,352.40	4,372.60	8,275.00
A 1620.457-22	CLEANING SUPPLIES-RWC	14,500.00	0.00	14,500.00	3,309.47	4,665.53	6,525.00
A 1620.457-23	CLEANING SUPPLIES-WLB	14,500.00	0.00	14,500.00	3,585.71	4,669.29	6,245.00
A 1620.458-21	UNIFORM SUPPLIES-BAS	1,600.00	0.00	1,600.00	62.50	1,200.00	337.50
A 1620.458-22	UNIFORM SUPPLIES-RWC	1,800.00	0.00	1,800.00	0.00	1,800.00	0.00
A 1620.458-23	UNIFORM SUPPLIES-WLB	1,600.00	0.00	1,600.00	62.50	1,200.00	337.50
1620	OPERATION MAINT/PLANT	*	0.00	1,315,480.00	481,240.85	656,687.15	177,552.00
A 1621.16	MAINTENANCE SALARIES	210,613.00	0.00	210,613.00	88,808.40	122,931.60	-1,127.00
A 1621.161	MAINTENANCE OVERTIME SALARIES	0.00	0.00	0.00	30.14	0.00	-30.14

**VALLEY STREAM UFSD # 24**



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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A.1621.161-2</u>	MAINTENANCE OVERTIME SALARIES-RWC	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A.1621.200-1</u>	EQUIPMENT-BAS	1,250.00	0.00	1,250.00	0.00	0.00	1,250.00
<u>A.1621.200-2</u>	EQUIPMENT-RWC	1,500.00	0.00	1,500.00	0.00	1,475.55	24.45
<u>A.1621.200-3</u>	EQUIPMENT-WLB	1,250.00	0.00	1,250.00	0.00	725.55	524.45
<u>A.1621.268-1</u>	HEATING/COOLING-BAS	325.00	0.00	325.00	0.00	0.00	325.00
<u>A.1621.268-2</u>	HEATING/COOLING-RWC	350.00	0.00	350.00	0.00	0.00	350.00
<u>A.1621.268-3</u>	HEATING/COOLING-WLB	325.00	0.00	325.00	0.00	0.00	325.00
<u>A.1621.280-1</u>	GROUNDS-BAS	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
<u>A.1621.280-2</u>	GROUNDS-RWC	2,800.00	0.00	2,800.00	2,800.00	0.00	0.00
<u>A.1621.280-3</u>	GROUNDS-WLB	2,100.00	0.00	2,100.00	0.00	0.00	2,100.00
<u>A.1621.283-1</u>	AUTOMOTIVE EQUIPMENT-BAS	600.00	0.00	600.00	0.00	0.00	600.00
<u>A.1621.283-2</u>	AUTOMOTIVE EQUIPMENT-RWC	700.00	0.00	700.00	143.25	0.00	556.75
<u>A.1621.283-3</u>	AUTOMOTIVE EQUIPMENT-WLB	700.00	0.00	700.00	0.00	0.00	700.00
<u>A.1621.406-4</u>	MILEAGE	1,000.00	0.00	1,000.00	62.10	587.90	350.00
<u>A.1621.406-5</u>	ELEC/MAINTENANCE EXPENSE	500.00	0.00	500.00	46.06	0.00	453.94
<u>A.1621.406-51</u>	ELEC/MAINTENANCE EXPENSE-BAS	500.00	0.00	500.00	46.06	0.00	453.94
<u>A.1621.406-52</u>	ELEC/MAINTENANCE EXPENSE-RWC	500.00	0.00	500.00	46.06	0.00	453.94
<u>A.1621.406-81</u>	HEATING/COOLING EXPENSE-BAS	12,000.00	2,000.00	14,000.00	4,579.90	8,895.10	525.00
<u>A.1621.406-82</u>	HEATING/COOLING EXPENSE-RWC	11,000.00	2,000.00	13,000.00	4,579.89	8,420.11	0.00
<u>A.1621.406-83</u>	HEATING/COOLING EXPENSE-WLB	12,000.00	0.00	12,000.00	6,404.88	5,135.12	460.00
<u>A.1621.406-91</u>	PLUMBING EXPENSE-BAS	2,000.00	0.00	2,000.00	0.00	480.00	1,520.00
<u>A.1621.406-92</u>	PLUMBING EXPENSE-RWC	1,000.00	0.00	1,000.00	0.00	655.00	345.00
<u>A.1621.406-93</u>	PLUMBING EXPENSE-WLB	1,000.00	0.00	1,000.00	0.00	405.00	595.00
<u>A.1621.407-01</u>	REPAIRS-GENERAL-BAS	10,000.00	-2,000.00	8,000.00	4,153.15	1,476.85	2,370.00
<u>A.1621.407-02</u>	REPAIRS-GENERAL-RWC	7,500.00	-2,000.00	5,500.00	4,082.50	736.50	681.00
<u>A.1621.407-03</u>	REPAIRS-GENERAL-WLB	7,500.00	0.00	7,500.00	5,267.58	251.42	1,981.00
<u>A.1621.407-3</u>	SITE WORK	37,000.00	2,732.25	39,732.25	3,302.25	9,658.72	26,771.28
<u>A.1621.407-30-2</u>	PLAYGROUND MAINTENANCE-BAS	2,500.00	-2,050.00	450.00	450.00	0.00	0.00
<u>A.1621.407-30-3</u>	PLAYGROUND MAINTENANCE-RWC	2,500.00	0.00	2,500.00	450.00	0.00	2,050.00
<u>A.1621.407-30-4</u>	PLAYGROUND MAINTENANCE-WLB	2,500.00	0.00	2,500.00	450.00	0.00	2,050.00
<u>A.1621.407-31-2</u>	ATHLETIC FIELDS-BAS	3,500.00	0.00	3,500.00	0.00	175.00	3,325.00
<u>A.1621.407-31-3</u>	ATHLETIC FIELDS-RWC	3,750.00	0.00	3,750.00	0.00	375.00	3,375.00
<u>A.1621.407-31-4</u>	ATHLETIC FIELDS-WLB	3,750.00	0.00	3,750.00	0.00	50.00	3,700.00



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**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1621.450-1</u>	MATERIAL & SUPPLIES-BAS	6,650.00	-718.58	5,931.42	234.03	2,287.64	3,409.75
<u>A 1621.450-2</u>	MATERIAL & SUPPLIES-RWC	6,700.00	1,815.49	8,515.49	2,649.57	1,817.58	4,048.34
<u>A 1621.450-3</u>	MATERIAL & SUPPLIES-WLB	6,650.00	0.00	6,650.00	682.77	2,267.68	3,699.55
<u>A 1621.455-1</u>	PLAYGROUND MATERIAL & SUPPLIES-BAS	0.00	2,768.58	2,768.58	0.00	0.00	2,768.58
<u>A 1621.456-51</u>	ELEC/MAINTENANCE-BAS	3,100.00	0.00	3,100.00	0.00	350.00	2,750.00
<u>A 1621.456-52</u>	ELEC/MAINTENANCE-RWC	2,950.00	2,113.20	5,063.20	2,361.12	102.08	2,600.00
<u>A 1621.456-53</u>	ELEC/MAINTENANCE-WLB	2,950.00	0.00	2,950.00	0.00	350.00	2,600.00
<u>A 1621.456-61</u>	INTERCOM/EMERG LIGHTS-BAS	700.00	0.00	700.00	0.00	0.00	700.00
<u>A 1621.456-62</u>	INTERCOM/EMERG LIGHTS-RWC	600.00	0.00	600.00	240.00	235.68	124.32
<u>A 1621.456-63</u>	INTERCOM/EMERG LIGHTS-WLB	700.00	0.00	700.00	0.00	0.00	700.00
<u>A 1621.456-81</u>	HEATING/COOLING SUPPLIES-BAS	1,700.00	0.00	1,700.00	0.00	200.00	1,500.00
<u>A 1621.456-82</u>	HEATING/COOLING SUPPLIES-RWC	1,700.00	0.00	1,700.00	0.00	200.00	1,500.00
<u>A 1621.456-83</u>	HEATING/COOLING SUPPLIES-WLB	1,600.00	0.00	1,600.00	0.00	242.29	1,357.71
<u>A 1621.457-01</u>	REPAIRS-GENERAL-BAS	5,000.00	0.00	5,000.00	101.40	1,034.66	3,863.94
<u>A 1621.457-02</u>	REPAIRS-GENERAL-RWC	5,000.00	2,767.86	7,767.86	3,432.76	348.61	3,986.49
<u>A 1621.457-03</u>	REPAIRS-GENERAL-WLB	5,000.00	0.00	5,000.00	101.38	348.62	4,550.00
<u>A 1621.457-61</u>	HARDWARE-BAS	1,000.00	0.00	1,000.00	0.00	275.00	725.00
<u>A 1621.457-62</u>	HARDWARE-RWC	1,000.00	0.00	1,000.00	27.19	247.81	725.00
<u>A 1621.457-63</u>	HARDWARE-WLB	1,000.00	0.00	1,000.00	17.24	257.76	725.00
<u>A 1621.457-71</u>	CARPENTRY-BAS	2,750.00	0.00	2,750.00	50.14	2,099.86	600.00
<u>A 1621.457-72</u>	CARPENTRY-RWC	2,650.00	1,400.00	4,050.00	2,987.21	962.79	100.00
<u>A 1621.457-73</u>	CARPENTRY-WLB	2,600.00	0.00	2,600.00	387.38	1,762.62	450.00
<u>A 1621.457-81</u>	GLAZING-BAS	300.00	0.00	300.00	0.00	200.00	100.00
<u>A 1621.457-82</u>	GLAZING-RWC	350.00	0.00	350.00	0.00	200.00	150.00
<u>A 1621.457-83</u>	GLAZING-WLB	350.00	0.00	350.00	0.00	200.00	150.00
<u>A 1621.457-91</u>	PAINTING-BAS	1,000.00	0.00	1,000.00	0.00	300.00	700.00
<u>A 1621.457-92</u>	PAINTING-RWC	1,000.00	0.00	1,000.00	61.48	238.52	700.00
<u>A 1621.457-93</u>	PAINTING-WLB	1,000.00	0.00	1,000.00	562.38	137.62	300.00
<u>A 1621.458-01</u>	GROUPS-BAS	1,650.00	0.00	1,650.00	0.00	100.00	1,550.00
<u>A 1621.458-02</u>	GROUPS-RWC	1,650.00	0.00	1,650.00	0.00	100.00	1,550.00
<u>A 1621.458-03</u>	GROUPS-WLB	1,700.00	0.00	1,700.00	0.00	100.00	1,600.00
<u>A 1621.458-31</u>	AUTOMOTIVE-BAS	1,333.00	0.00	1,333.00	36.75	953.25	343.00
<u>A 1621.458-32</u>	AUTOMOTIVE-RWC	1,333.00	0.00	1,333.00	231.74	1,008.26	93.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1621.458-33</u>	AUTOMOTIVE-WLB	1,334.00	0.00	1,334.00	36.75	953.25	344.00
<b>1621</b>	<b>MAINTENANCE OF PLANT</b>	<b>431,613.00</b>	<b>10,828.80</b>	<b>442,441.80</b>	<b>139,903.51</b>	<b>182,316.00</b>	<b>120,222.29</b>
<u>A 1670.400-1</u>	CENTRAL PRINTING EXPENSE-BAS	5,650.00	0.00	5,650.00	246.80	4,438.20	965.00
<u>A 1670.400-2</u>	CENTRAL PRINTING EXPENSE-RWC	5,650.00	0.00	5,650.00	246.80	4,443.20	960.00
<u>A 1670.400-3</u>	CENTRAL PRINTING EXPENSE-WLB	5,700.00	0.00	5,700.00	602.00	5,097.40	0.60
<u>A 1670.401</u>	OUTSIDE PRINTING SERVICES	5,000.00	0.00	5,000.00	3,135.00	0.00	1,865.00
<b>1670</b>	<b>CENTRAL PRINTING AND MAILING</b>	<b>22,000.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>4,230.60</b>	<b>13,978.80</b>	<b>3,790.60</b>
<u>A 1680.45</u>	DATA PROC SUPPLIES	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 1680.49</u>	BOCES TEST SCORE	48,000.00	0.00	48,000.00	9,836.66	38,163.34	0.00
<u>A 1680.490-1</u>	BOCES DATA WAREHOUSING	120,000.00	0.00	120,000.00	56,074.25	63,925.75	0.00
<b>1680</b>	<b>DATA PROCESSING DISTRICT</b>	<b>168,500.00</b>	<b>0.00</b>	<b>168,500.00</b>	<b>65,910.91</b>	<b>102,089.09</b>	<b>500.00</b>
<b>16</b>		<b>1,937,593.00</b>	<b>10,828.80</b>	<b>1,948,421.80</b>	<b>691,285.87</b>	<b>955,071.04</b>	<b>302,064.89</b>
<u>A 1910.4</u>	UNALLOCATED INS	166,000.00	0.00	166,000.00	155,089.06	9,952.94	958.00
<b>1910</b>	<b>UNALLOCATED INSURANCE</b>	<b>166,000.00</b>	<b>0.00</b>	<b>166,000.00</b>	<b>155,089.06</b>	<b>9,952.94</b>	<b>958.00</b>
<u>A 1920.4</u>	SCHOOL ASSOC DUES	18,000.00	0.00	18,000.00	13,475.00	0.00	4,525.00
<b>1920</b>	<b>SCHOOL ASSOCIATION DUES</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>13,475.00</b>	<b>0.00</b>	<b>4,525.00</b>
<u>A 1930.4</u>	CLAIMS/JUDGEMENT	600.00	0.00	600.00	0.00	0.00	600.00
<b>1930</b>	<b>JUDGMENTS &amp; CLAIMS</b>	<b>600.00</b>	<b>0.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>600.00</b>
<u>A 1981.49</u>	BOCES AMIN	112,725.00	0.00	112,725.00	112,725.17	0.00	-0.17
<u>A 1981.492</u>	BOCES RENTAL	10,861.00	0.00	10,861.00	3,620.20	7,240.80	0.00
<u>A 1981.493</u>	BOCES CAPITAL	19,104.00	0.00	19,104.00	19,104.43	0.00	-0.43
<b>1981</b>	<b>ADMIN CHARGE-BOCES</b>	<b>142,690.00</b>	<b>0.00</b>	<b>142,690.00</b>	<b>135,449.80</b>	<b>7,240.80</b>	<b>-0.60</b>
<b>19</b>	<b>Disability Insurance</b>	<b>327,290.00</b>	<b>0.00</b>	<b>327,290.00</b>	<b>304,013.86</b>	<b>17,193.74</b>	<b>6,082.40</b>
<b>1</b>		<b>3,409,076.00</b>	<b>64,098.80</b>	<b>3,473,174.80</b>	<b>1,512,165.07</b>	<b>1,601,424.63</b>	<b>359,585.10</b>
<u>A 2010.15</u>	CURRICULUM-PROFESSIONAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2010.150</u>	ASSISTANT SUPERINTENDENT	189,426.00	0.00	189,426.00	78,893.40	110,450.60	82.00
<u>A 2010.16</u>	CURRICULUM SALARIES	12,000.00	-4,800.00	7,200.00	0.00	0.00	7,200.00
<u>A 2010.4</u>	CURRICULUM DEVEL EXPENSE	2,000.00	0.00	2,000.00	100.00	0.00	1,900.00
<u>A 2010.45</u>	CURRICULUM DEVEL SUPPLIES	3,000.00	0.00	3,000.00	1,372.74	0.00	1,627.26
<u>A 2010.451</u>	DUP PAPER/REPT CARD	5,000.00	0.00	5,000.00	970.00	1,030.00	3,000.00
<u>A 2010.49</u>	BOCES CURRICULUM DEVELOPMENT	47,000.00	1,850.55	48,850.55	43,576.59	3,423.41	1,850.55
<b>2010</b>	<b>CURR. DEV./SUPERVISION</b>	<b>258,426.00</b>	<b>-2,949.45</b>	<b>255,476.55</b>	<b>124,912.73</b>	<b>114,904.01</b>	<b>15,659.81</b>
<u>A 2020.15</u>	BUILDING PRINCIPALS SALARIES	317,693.00	0.00	317,693.00	121,469.30	170,056.82	26,166.88

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**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2020.150-1	BUILDING PRINCIPALS SALARIES-BAS	181,981.00	0.00	181,981.00	75,800.00	106,120.00	61.00
A 2020.150-2	BUILDING PRINCIPALS SALARIES-RWC	161,734.00	0.00	161,734.00	67,388.68	94,344.32	1.00
A 2020.150-3	BUILDING PRINCIPALS SALARIES-WLB	148,920.00	0.00	148,920.00	61,625.00	86,275.00	1,020.00
A 2020.160-1	BUILDG OFFICE SALARIES-BAS	42,768.00	0.00	42,768.00	19,202.90	28,108.60	-4,543.50
A 2020.160-2	BUILDG OFFICE SALARIES-RWC	57,300.00	0.00	57,300.00	26,007.10	37,435.56	-6,142.66
A 2020.160-3	BUILDG OFFICE SALARIES-WLB	44,970.00	0.00	44,970.00	21,036.34	29,735.41	-5,801.75
A 2020.4	SUPERVISION EXPENSES	1,000.00	0.00	1,000.00	0.00	450.00	550.00
A 2020.401	SUPERVISION-BAS	200.00	0.00	200.00	0.00	0.00	200.00
A 2020.401-9Z	SUPERVISION-P/C-BAS	500.00	0.00	500.00	98.24	401.76	0.00
A 2020.402	SUPERVISION-WLB	200.00	0.00	200.00	0.00	0.00	200.00
A 2020.402-9Z	SUPERVISION-P/C-WLB	300.00	0.00	300.00	51.73	248.27	0.00
A 2020.403	SUPERVISION-RWC	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.403-9Z	SUPERVISION-P/C-RWC	500.00	0.00	500.00	0.00	500.00	0.00
A 2020.451	SUPERVISION-BAS	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.451-10	OFFICE PAPER-BAS	6,000.00	0.00	6,000.00	2,286.00	3,714.00	0.00
A 2020.451-20	OFFICE PAPER-WLB	7,000.00	0.00	7,000.00	1,275.00	4,725.00	1,000.00
A 2020.451-30	OFFICE PAPER-RWC	8,500.00	0.00	8,500.00	2,265.00	4,735.00	1,500.00
A 2020.452	SUPERVISION-WLB	500.00	0.00	500.00	0.00	0.00	500.00
A 2020.453	SUPERVISION-RWC	300.00	0.00	300.00	0.00	0.00	300.00
2020	SUPER. REG. SCHOOL	981,366.00	0.00	981,366.00	398,505.29	566,849.74	16,010.97
A 2060.15	INSTRUCTIONAL SALARIE	30,000.00	0.00	30,000.00	11,319.50	15,847.38	2,833.12
2060	RESEARCH PLANEVAL	30,000.00	0.00	30,000.00	11,319.50	15,847.38	2,833.12
A 2070.40	INSERV TRAINING	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2070.41	INSERVICE TRNG-BAS	500.00	0.00	500.00	275.00	0.00	225.00
A 2070.42	INSERVICE TRNG-WLB	500.00	0.00	500.00	275.00	0.00	225.00
A 2070.43	INSERVICE TRNG-RWC	500.00	0.00	500.00	165.00	0.00	335.00
A 2070.44	INSERVICE TRNG-D.W.	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2070.444	STAFF DEVELOPMENT	10,000.00	-3,145.00	6,855.00	856.33	0.00	5,998.67
A 2070.490	BOCES STAFF DEVELOPMENT	25,000.00	0.00	25,000.00	6,966.53	18,033.47	0.00
2070	IN-SERV TRAIN-INSTR.	38,500.00	-3,145.00	35,355.00	8,537.86	18,033.47	8,783.67
20	Group Insurance	1,308,292.00	-6,094.45	1,302,197.55	543,275.38	715,634.60	43,287.57
A 2110.12	TEACHERS 1-6 SALARIES	879,100.00	-25,000.00	854,100.00	70,335.84	204,735.66	579,028.50
A 2110.120-1	TEACHERS 1-6 SALARIES-BAS	2,320,026.00	0.00	2,320,026.00	610,859.58	1,790,551.52	-81,385.10

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.120-2</u>	TEACHERS 1-6 SALARIES-RWC	2,771,555.00	0.00	2,771,555.00	724,470.46	2,037,302.54	9,782.00
<u>A 2110.120-3</u>	TEACHERS 1-6 SALARIES-WLB	2,112,242.00	0.00	2,112,242.00	511,936.46	1,503,264.94	97,040.60
<u>A 2110.121</u>	KINDERGARTEN TEACHERS SALARIES	159,737.00	0.00	159,737.00	0.00	0.00	159,737.00
<u>A 2110.121-1</u>	KINDERGARTEN TEACHERS SALARIES-BAS	188,532.00	0.00	188,532.00	46,834.68	141,431.32	266.00
<u>A 2110.121-2</u>	KINDERGARTEN TEACHERS SALARIES-RWC	204,384.00	0.00	204,384.00	55,215.04	151,409.96	-2,241.00
<u>A 2110.121-3</u>	KINDERGARTEN TEACHERS SALARIES-WLB	155,788.00	0.00	155,788.00	39,577.84	119,517.16	-3,307.00
<u>A 2110.123</u>	AFTER SCHOOL PROGRAMS	0.00	0.00	0.00	3,953.30	6,803.70	-10,757.00
<u>A 2110.123-1</u>	AFTER SCHOOL PROGRAMS-BAS	6,650.00	0.00	6,650.00	2,292.18	5,348.32	-990.50
<u>A 2110.123-2</u>	AFTER SCHOOL PROGRAMS-RWC	6,700.00	0.00	6,700.00	2,592.36	6,048.64	-1,941.00
<u>A 2110.123-3</u>	AFTER SCHOOL PROGRAMS-WLB	6,650.00	0.00	6,650.00	2,784.54	6,496.96	-2,631.50
<u>A 2110.124-1</u>	SUPPORT SERVICES SALARIES-BAS	242,980.00	0.00	242,980.00	136,295.19	388,104.81	-281,420.00
<u>A 2110.124-2</u>	SUPPORT SERVICES SALARIES-RWC	284,586.00	0.00	284,586.00	92,567.52	279,535.48	-87,517.00
<u>A 2110.124-3</u>	SUPPORT SERVICES SALARIES-WLB	291,274.00	0.00	291,274.00	73,331.41	185,832.09	32,110.50
<u>A 2110.129-1</u>	EXTRA DUTIES/SERVICES-BAS	15,000.00	0.00	15,000.00	5,585.57	0.00	9,414.43
<u>A 2110.129-2</u>	EXTRA DUTIES/SERVICES-RWC	10,000.00	0.00	10,000.00	3,698.32	0.00	6,301.68
<u>A 2110.129-3</u>	EXTRA DUTIES/SERVICES-WLB	25,000.00	0.00	25,000.00	4,120.05	0.00	20,879.95
<u>A 2110.140-1</u>	SUB TEACHERS SALARIES-BAS	25,000.00	0.00	25,000.00	13,177.50	0.00	11,822.50
<u>A 2110.140-2</u>	SUB TEACHERS SALARIES-RWC	25,000.00	0.00	25,000.00	12,725.00	0.00	12,275.00
<u>A 2110.140-3</u>	SUB TEACHERS SALARIES-WLB	90,000.00	0.00	90,000.00	15,888.94	0.00	74,111.06
<u>A 2110.16</u>	LCH/CRM/CPY AIDES	0.00	0.00	0.00	79.90	0.00	-79.90
<u>A 2110.160-1</u>	LCH/CRM/CPY AIDES-BAS	182,324.00	0.00	182,324.00	39,128.55	30,277.32	112,918.13
<u>A 2110.160-2</u>	LCH/CRM/CPY AIDES-RWC	127,324.00	0.00	127,324.00	40,127.31	30,039.10	57,157.59
<u>A 2110.160-3</u>	LCH/CRM/CPY AIDES-WLB	152,417.00	0.00	152,417.00	36,207.60	31,487.31	84,722.09
<u>A 2110.239</u>	INSTRU MUSIC	5,000.00	0.00	5,000.00	0.00	2,848.00	2,152.00
<u>A 2110.400-71</u>	COPIER LEASES-BAS	25,000.00	0.00	25,000.00	5,314.37	10,766.40	8,919.23
<u>A 2110.400-72</u>	COPIER LEASES-WLB	38,000.00	0.00	38,000.00	4,581.30	12,630.62	20,788.08
<u>A 2110.400-73</u>	COPIER LEASES-RWC	17,000.00	0.00	17,000.00	5,132.31	10,717.37	1,150.32
<u>A 2110.402-4</u>	SOCIAL STUDIES	2,900.00	0.00	2,900.00	0.00	0.00	2,900.00
<u>A 2110.402-71</u>	ART-BAS	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2110.402-72</u>	ART-RWC	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2110.402-73</u>	ART-WLB	200.00	0.00	200.00	0.00	0.00	200.00
<u>A 2110.402-81</u>	SCIENCE-BAS	175.00	0.00	175.00	0.00	0.00	175.00

**VALLEY STREAM UFSD # 24**



Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.402-82</u>	SCIENCE-RWC	150.00	0.00	150.00	0.00	0.00	150.00
<u>A 2110.402-83</u>	SCIENCE-WLB	175.00	0.00	175.00	0.00	0.00	175.00
<u>A 2110.402-91</u>	ESL-BAS	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.402-92</u>	ESL-RWC	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.402-93</u>	ESL-WLB	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.403-51</u>	PHYSICAL ED-BAS	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.403-52</u>	PHYSICAL ED-RWC	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.403-53</u>	PHYSICAL ED-WLB	50.00	0.00	50.00	0.00	0.00	50.00
<u>A 2110.403-81</u>	VOCAL MUSIC-BAS	150.00	-70.53	79.47	58.31	0.00	21.16
<u>A 2110.403-82</u>	VOCAL MUSIC-RWC	175.00	-31.53	143.47	58.32	0.00	85.15
<u>A 2110.403-83</u>	VOCAL MUSIC-WLB	175.00	-29.61	145.39	58.32	0.00	87.07
<u>A 2110.403-91</u>	INSTRU MUSIC-BAS	2,000.00	0.00	2,000.00	332.99	160.00	1,507.01
<u>A 2110.403-92</u>	INSTRU MUSIC-RWC	2,000.00	0.00	2,000.00	332.99	180.00	1,487.01
<u>A 2110.403-93</u>	INSTRU MUSIC-WLB	2,000.00	0.00	2,000.00	333.98	160.00	1,506.02
<u>A 2110.404-5</u>	OUTDOOR EDUCATION	600.00	0.00	600.00	0.00	0.00	600.00
<u>A 2110.405-4</u>	CHALLENGE	850.00	0.00	850.00	525.00	0.00	325.00
<u>A 2110.406-41</u>	STAFF MILEAGE-BAS	500.00	0.00	500.00	0.00	150.00	350.00
<u>A 2110.406-42</u>	STAFF MILEAGE-RWC	500.00	0.00	500.00	0.00	150.00	350.00
<u>A 2110.406-43</u>	STAFF MILEAGE-WLB	500.00	0.00	500.00	0.00	250.00	250.00
<u>A 2110.450-1</u>	BAS-GENERAL INSTR SUPPLIES	10,000.00	0.00	10,000.00	7,276.07	541.79	2,182.14
<u>A 2110.450-2</u>	WLB-GENERAL INSTR SUPPLIES	10,000.00	0.00	10,000.00	5,715.46	754.34	3,530.20
<u>A 2110.450-3</u>	RWC-GENERAL INSTR SUPPLIES	16,000.00	-152.55	15,847.45	9,672.10	2,254.63	3,920.72
<u>A 2110.450-4</u>	MATH SUPPLIES	16,600.00	0.00	16,600.00	1,046.08	0.00	15,553.92
<u>A 2110.451-01</u>	BAS-KINDERGARTEN	2,000.00	0.00	2,000.00	518.39	1,424.35	57.26
<u>A 2110.451-02</u>	WLB-KINDERGARTEN	1,500.00	0.00	1,500.00	390.41	632.51	477.08
<u>A 2110.451-03</u>	RWC-KINDERGARTEN	2,500.00	0.00	2,500.00	129.63	1,977.90	392.47
<u>A 2110.452-41</u>	READING SUPPLIES-BAS	2,000.00	0.00	2,000.00	988.08	366.74	645.18
<u>A 2110.452-42</u>	READING SUPPLIES-WLB	2,000.00	0.00	2,000.00	1,935.90	0.00	64.10
<u>A 2110.452-43</u>	READING SUPPLIES-RWC	2,000.00	0.00	2,000.00	1,504.11	73.13	422.76
<u>A 2110.452-51</u>	EARLY INTERV SUPPLIES-BAS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2110.452-52</u>	EARLY INTERV SUPPLIES-WLB	1,000.00	0.00	1,000.00	520.95	0.00	479.05
<u>A 2110.452-53</u>	EARLY INTERV SUPPLIES-RWC	1,000.00	0.00	1,000.00	947.39	0.00	52.61
<u>A 2110.452-71</u>	HEALTH-BAS	700.00	0.00	700.00	0.00	0.00	700.00

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Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.452-72</u>	HEALTH-RWC	650.00	0.00	650.00	0.00	0.00	650.00
<u>A 2110.452-73</u>	HEALTH-WLB	650.00	0.00	650.00	0.00	0.00	650.00
<u>A 2110.452-81</u>	SCIENCE-BAS	1,200.00	0.00	1,200.00	308.42	240.75	650.83
<u>A 2110.452-82</u>	SCIENCE-RWC	1,200.00	0.00	1,200.00	969.06	0.00	230.94
<u>A 2110.452-83</u>	SCIENCE-WLB	1,200.00	0.00	1,200.00	880.03	0.00	319.97
<u>A 2110.452-91</u>	ESL-BAS	400.00	0.00	400.00	125.39	3.01	271.60
<u>A 2110.452-92</u>	ESL-RWC	300.00	0.00	300.00	246.36	0.00	53.64
<u>A 2110.452-93</u>	ESL-WLB	300.00	0.00	300.00	260.47	0.00	39.53
<u>A 2110.453-01</u>	BAS-ART	3,300.00	0.00	3,300.00	1,964.14	0.00	1,335.86
<u>A 2110.453-02</u>	WLB-ART	3,300.00	0.00	3,300.00	1,734.36	0.00	1,565.64
<u>A 2110.453-03</u>	RWC-ART	3,800.00	0.00	3,800.00	3,099.97	286.00	414.03
<u>A 2110.453-51</u>	BAS-PHYSICAL ED	1,300.00	0.00	1,300.00	285.60	0.00	1,014.40
<u>A 2110.453-52</u>	WLB-PHYSICAL ED	1,300.00	0.00	1,300.00	0.00	297.00	1,003.00
<u>A 2110.453-53</u>	RWC-PHYSICAL ED	1,600.00	0.00	1,600.00	0.00	1,286.82	313.18
<u>A 2110.453-81</u>	VOCAL MUSIC-BAS	790.00	121.38	911.38	911.38	0.00	0.00
<u>A 2110.453-82</u>	VOCAL MUSIC-RWC	930.00	82.38	1,012.38	1,012.38	0.00	0.00
<u>A 2110.453-83</u>	VOCAL MUSIC-WLB	780.00	80.46	860.46	860.46	0.00	0.00
<u>A 2110.453-91</u>	INSTRU MUSIC-BAS	2,000.00	0.00	2,000.00	1,651.36	0.00	348.64
<u>A 2110.453-92</u>	INSTRU MUSIC-RWC	2,000.00	0.00	2,000.00	1,561.89	0.00	438.11
<u>A 2110.453-93</u>	INSTRU MUSIC-WLB	2,000.00	0.00	2,000.00	1,470.69	0.00	529.31
<u>A 2110.455-01</u>	BAS-SUPPLEMENTAL	2,000.00	0.00	2,000.00	1,772.45	0.00	227.55
<u>A 2110.455-02</u>	WLB-SUPPLEMENTAL	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 2110.455-03</u>	RWC-SUPPLEMENTAL	3,700.00	0.00	3,700.00	0.00	0.00	3,700.00
<u>A 2110.455-4</u>	CHALLENGE	2,800.00	0.00	2,800.00	2,263.46	0.00	536.54
<u>A 2110.455-41</u>	BAS-CHALLENGE	1,255.00	0.00	1,255.00	1,004.00	0.00	251.00
<u>A 2110.455-42</u>	WLB-CHALLENGE	1,300.00	0.00	1,300.00	257.00	0.00	1,043.00
<u>A 2110.455-43</u>	RWC-CHALLENGE	1,495.00	0.00	1,495.00	794.11	0.00	700.89
<u>A 2110.456</u>	District Workbooks	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 2110.47</u>	TUITION	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
<u>A 2110.473</u>	CHARTER SCHOOL TUITION	48,000.00	25,000.00	73,000.00	24,946.82	39,202.18	8,851.00
<u>A 2110.48</u>	TEXTBOOKS	16,000.00	0.00	16,000.00	7,459.96	8,540.04	0.00
<u>A 2110.480-1</u>	BAS TEXTBOOKS	8,500.00	0.00	8,500.00	6,827.45	400.00	1,272.55
<u>A 2110.480-2</u>	WLB TEXTBOOKS	8,800.00	0.00	8,800.00	2,673.76	400.00	5,726.24

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## Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2110.480-3</u>	RWC TEXTBOOKS	11,000.00	0.00	11,000.00	10,270.09	400.00	329.91
<u>A 2110.482-41</u>	READING/SUPPORT TEXTBOOKS BAS	2,500.00	0.00	2,500.00	0.00	44.17	2,455.83
<u>A 2110.482-42</u>	READING/SUPPORT TEXTBOOKS WLB	2,500.00	0.00	2,500.00	2,434.65	0.00	65.35
<u>A 2110.482-43</u>	READING/SUPPORT TEXTBOOKS RWC	2,700.00	0.00	2,700.00	2,541.77	158.23	0.00
<u>A 2110.482-9</u>	ESL TEXTBOOKS	2,300.00	0.00	2,300.00	1,601.03	0.00	698.97
<u>A 2110.484</u>	MATH TEXTBOOKS	16,000.00	0.00	16,000.00	0.00	0.00	16,000.00
<u>A 2110.485</u>	SCIENCE TEXTBOOKS	8,200.00	0.00	8,200.00	0.00	0.00	8,200.00
<u>A 2110.492-9</u>	ESL	23,000.00	0.00	23,000.00	10,375.40	12,624.60	0.00
<u>A 2110.494-5</u>	OUTDOOR EDUCATION	33,000.00	0.00	33,000.00	0.00	33,000.00	0.00
<u>A 2110.495-5</u>	BOCES-ARTS IN EDUC	25,000.00	0.00	25,000.00	9,367.27	15,632.73	0.00
<b>2110</b>	<b>REGULAR SCHOOL</b>	<b>10,736,469.00</b>	<b>0.00</b>	<b>10,736,469.00</b>	<b>2,693,088.78</b>	<b>7,076,740.14</b>	<b>966,640.08</b>
<b>21</b>	<b>New York State Income Tax</b>	<b>10,736,469.00</b>	<b>0.00</b>	<b>10,736,469.00</b>	<b>2,693,088.78</b>	<b>7,076,740.14</b>	<b>966,640.08</b>
<u>A 2250.150-1</u>	RR/SPEECH/CID SALARIES-BAS	231,111.00	0.00	231,111.00	64,741.59	206,593.04	-40,223.63
<u>A 2250.150-2</u>	RR/SPEECH/CID SALARIES-RWC	361,534.00	0.00	361,534.00	180,119.20	515,476.63	-334,061.83
<u>A 2250.150-3</u>	RR/SPEECH/CID SALARIES-WLB	502,488.00	0.00	502,488.00	145,030.14	437,674.77	-80,216.91
<u>A 2250.151-1</u>	INCLUSION TEACHERS SALARIES-BAS	664,758.00	0.00	664,758.00	120,219.20	364,183.20	180,355.60
<u>A 2250.151-2</u>	INCLUSION TEACHERS SALARIES-RWC	808,558.00	0.00	808,558.00	64,907.16	174,656.84	568,994.00
<u>A 2250.152</u>	SUMMER SPECIAL EDUCATION SALARIES	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
<u>A 2250.16</u>	CSE OFFICE SALARIES	130,237.00	0.00	130,237.00	56,393.40	78,950.60	-5,107.00
<u>A 2250.160-3</u>	CSE CLASSROOM AIDES-WLB	0.00	0.00	0.00	500.00	0.00	-500.00
<u>A 2250.161</u>	INCLUSION AIDES SALARIES	0.00	0.00	0.00	12,229.68	33,422.90	-45,652.58
<u>A 2250.161-1</u>	INCLUSION AIDES SALARIES-BAS	19,287.00	0.00	19,287.00	14,012.49	33,700.80	-28,426.29
<u>A 2250.161-2</u>	INCLUSION AIDES SALARIES-RWC	60,037.00	0.00	60,037.00	38,716.12	106,601.51	-85,280.63
<u>A 2250.161-3</u>	INCLUSION AIDES SALARIES-WLB	76,214.00	0.00	76,214.00	50,877.69	128,012.98	-102,676.67
<u>A 2250.2</u>	SPECIAL ED EQUIP GENERAL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2250.237</u>	CID EQUIPMENT	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2250.4</u>	SPECIAL ED EXPENSES	335,000.00	5,294.26	340,294.26	55,644.62	286,365.11	-1,715.47
<u>A 2250.400-1</u>	Copy Machine Lease Service	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00
<u>A 2250.403-97</u>	PETTY CASH	100.00	0.00	100.00	0.00	100.00	0.00
<u>A 2250.45</u>	SPECIAL ED SUPPLIES	5,000.00	2,107.60	7,107.60	3,656.14	100.54	3,350.92
<u>A 2250.451</u>	OFFICE PAPER-CSE	500.00	0.00	500.00	0.00	0.00	500.00
<u>A 2250.453-41</u>	SPEECH SUPPLIES-BAS	300.00	0.00	300.00	199.73	0.00	100.27
<u>A 2250.453-42</u>	SPEECH SUPPLIES-RWC	350.00	0.00	350.00	330.27	0.00	19.73

# VALLEY STREAM UFSD # 24



Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2250.453-43</u>	SPEECH SUPPLIES-WLB	350.00	0.00	350.00	60.85	0.00	289.15
<u>A 2250.453-5</u>	SPECIAL ED-SPEECH K	500.00	0.00	500.00	373.33	0.00	126.67
<u>A 2250.453-61</u>	RESOURCE ROOM-BAS	0.00	667.00	667.00	306.17	0.00	360.83
<u>A 2250.453-62</u>	RESOURCE ROOM-RWC	1,000.00	-333.00	667.00	499.39	0.00	167.61
<u>A 2250.453-63</u>	RESOURCE ROOM-WLB	1,000.00	-334.00	666.00	0.00	0.00	666.00
<u>A 2250.453-72</u>	CID SUPPLIES-RWC	660.00	0.00	660.00	475.23	0.00	184.77
<u>A 2250.453-73</u>	CID SUPPLIES-WLB	1,340.00	0.00	1,340.00	434.44	505.71	399.85
<u>A 2250.477</u>	SPECIAL ED-TUITION	644,143.00	315,259.00	959,402.00	117,743.76	837,256.24	4,402.00
<u>A 2250.483-7</u>	CID TEXTBOOKS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 2250.490</u>	BOCES SERVICES	2,516,411.00	-130,259.00	2,386,152.00	459,925.36	1,896,226.64	30,000.00
<b>2250</b>	<b>HANDICAPPED PROGRAM</b>	<b>6,372,378.00</b>	<b>192,401.86</b>	<b>6,564,779.86</b>	<b>1,387,395.96</b>	<b>5,099,827.51</b>	<b>77,556.39</b>
<b>22</b>	<b>Federal Income Tax</b>	<b>6,372,378.00</b>	<b>192,401.86</b>	<b>6,564,779.86</b>	<b>1,387,395.96</b>	<b>5,099,827.51</b>	<b>77,556.39</b>
<u>A 2330.45</u>	SUMMER SCHOOL SUPPLIES	1,000.00	0.00	1,000.00	0.00	175.00	825.00
<u>A 2330.49</u>	BOCES SUMMER SCHOOL	75,000.00	0.00	75,000.00	0.00	75,000.00	0.00
<b>2330</b>	<b>OTHER SPEC. SCHOOLS</b>	<b>76,000.00</b>	<b>0.00</b>	<b>76,000.00</b>	<b>0.00</b>	<b>75,175.00</b>	<b>825.00</b>
<b>23</b>	<b>Income Executions</b>	<b>76,000.00</b>	<b>0.00</b>	<b>76,000.00</b>	<b>0.00</b>	<b>75,175.00</b>	<b>825.00</b>
<u>A 2610.150-1</u>	LIBRARY SALARIES-BAS	81,117.00	0.00	81,117.00	21,038.34	63,531.66	-3,453.00
<u>A 2610.150-2</u>	LIBRARY SALARIES-RWC	70,641.00	0.00	70,641.00	17,284.66	53,828.84	-472.50
<u>A 2610.150-3</u>	LIBRARY SALARIES-WLB	138,205.00	0.00	138,205.00	33,693.92	101,749.08	2,762.00
<u>A 2610.2</u>	EQUIPMENT-LIBRARY	1,000.00	29,000.00	30,000.00	0.00	28,888.93	1,111.07
<u>A 2610.250-0</u>	AUDIO VISUAL EQUIPMENT	1,000.00	-1,000.00	0.00	0.00	0.00	0.00
<u>A 2610.405</u>	AUDIO VISUAL EXPENSES	2,500.00	0.00	2,500.00	385.46	418.78	1,695.76
<u>A 2610.45</u>	LIBRARY SUPPLIES	1,800.00	52,005.14	53,805.14	1,875.00	51,711.77	218.37
<u>A 2610.451</u>	LIBRARY BOOKS-BAS	6,800.00	0.00	6,800.00	0.00	5,343.77	1,456.23
<u>A 2610.452</u>	LIBRARY BOOKS-RWC	7,985.00	0.00	7,985.00	0.00	6,267.06	1,717.94
<u>A 2610.453</u>	LIBRARY BOOKS-WLB	6,715.00	0.00	6,715.00	5,962.97	574.94	177.09
<u>A 2610.455</u>	AUDIO VISUAL SUPPLIES	1,500.00	1,000.00	2,500.00	2,167.55	289.21	43.24
<u>A 2610.46</u>	LIBRARY COMPUTER SOFTWARE	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
<u>A 2610.49</u>	BOCES	25,000.00	0.00	25,000.00	7,776.52	17,223.48	0.00
<b>2610</b>	<b>LIBRARY</b>	<b>347,263.00</b>	<b>81,005.14</b>	<b>428,268.14</b>	<b>90,184.42</b>	<b>329,827.52</b>	<b>8,256.20</b>
<u>A 2630.12</u>	COMPUTER SALARY	103,995.00	0.00	103,995.00	40,818.12	101,749.08	-38,572.20
<u>A 2630.120-2</u>	COMPUTER SALARY-RWC	0.00	0.00	0.00	6,491.01	27,045.72	-33,536.73
<u>A 2630.2</u>	COMPUTER EQUIPMENT	45,000.00	-30,000.00	15,000.00	3,358.38	0.00	11,641.62



**VALLEY STREAM UFSD # 24**



**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2630.4</u>	COMPUTER EXPENSES	15,000.00	-1,850.55	13,149.45	2,320.55	7,265.31	3,563.59
<u>A 2630.45</u>	COMPUTER SUPPLIES	70,000.00	0.00	70,000.00	38,773.31	500.00	30,726.69
<u>A 2630.46</u>	COMPUTER SOFTWARE	35,000.00	-1,718.80	33,281.20	18,617.97	384.00	14,279.23
<u>A 2630.49</u>	BOCES E-RATE SERVICES	205,000.00	1,718.80	206,718.80	140,165.93	64,834.07	1,718.80
<b>2630</b>	<b>COMPUTER ASSISTED INSTRUCT.</b>	<b>* 473,995.00</b>	<b>-31,850.55</b>	<b>442,144.45</b>	<b>250,545.27</b>	<b>201,778.18</b>	<b>-10,179.00</b>
<b>26</b>	<b>Social Security Tax</b>	<b>** 821,258.00</b>	<b>49,154.59</b>	<b>870,412.59</b>	<b>340,729.69</b>	<b>531,605.70</b>	<b>-1,922.80</b>
<u>A 2805.4</u>	ATTENDANCE EXPENSES	18,000.00	0.00	18,000.00	0.00	18,000.00	0.00
<b>2805</b>	<b>ATTENDANCE</b>	<b>* 18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>
<u>A 2815.16</u>	SCHOOL NURSES SALARIES	49,198.00	0.00	49,198.00	16,991.28	50,973.72	-18,767.00
<u>A 2815.160-1</u>	SCHOOL NURSES SALARIES-BAS	65,787.00	0.00	65,787.00	14,929.02	45,171.88	5,686.10
<u>A 2815.160-2</u>	SCHOOL NURSES SALARIES-RWC	81,480.00	0.00	81,480.00	17,709.24	53,127.76	10,643.00
<u>A 2815.160-3</u>	SCHOOL NURSES SALARIES-WLB	63,769.00	0.00	63,769.00	18,177.30	42,413.70	3,178.00
<u>A 2815.4</u>	HEALTH SERVICES EXPENSES	50,000.00	0.00	50,000.00	9,377.56	17,170.74	23,451.70
<u>A 2815.450-1</u>	HEALTH SERVICE SUPPLIES-BAS	2,900.00	0.00	2,900.00	1,535.02	520.59	844.39
<u>A 2815.450-2</u>	HEALTH SERVICE SUPPLIES-RWC	2,900.00	0.00	2,900.00	1,012.29	799.83	1,087.88
<u>A 2815.450-3</u>	HEALTH SERVICE SUPPLIES-WLB	2,900.00	0.00	2,900.00	973.10	437.41	1,489.49
<u>A 2815.452-51</u>	DIAGNOSTIC SCREEN SUPPLIES-BAS	5,650.00	0.00	5,650.00	2,531.54	0.00	3,118.46
<u>A 2815.452-52</u>	DIAGNOSTIC SCREEN SUPPLIES-RWC	5,700.00	0.00	5,700.00	3,563.19	0.00	2,136.81
<u>A 2815.452-53</u>	DIAGNOSTIC SCREEN SUPPLIES-WLB	5,650.00	0.00	5,650.00	1,824.59	125.00	3,700.41
<u>A 2815.473</u>	SPEECH SERV-PAROC	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
<u>A 2815.49</u>	BOCES-HEALTH SERV	18,651.00	0.00	18,651.00	2,516.38	16,134.62	0.00
<b>2815</b>	<b>HEALTH SERVICES</b>	<b>* 356,085.00</b>	<b>0.00</b>	<b>356,085.00</b>	<b>91,140.51</b>	<b>226,875.25</b>	<b>38,069.24</b>
<u>A 2820.151-71</u>	INSTRUCTIONAL SALARIES-PSYCHOLOGIST-BAS	118,406.00	0.00	118,406.00	30,065.18	90,790.82	-2,450.00
<u>A 2820.151-72</u>	INSTRUCTIONAL SALARIES-PSYCHOLOGIST-RWC	117,402.00	0.00	117,402.00	29,812.68	90,028.32	-2,439.00
<u>A 2820.151-73</u>	INSTRUCTIONAL SALARIES-PSYCHOLOGIST-WLB	194,302.00	0.00	194,302.00	53,306.36	143,974.64	-2,979.00
<u>A 2820.155-0</u>	EARLY ID TEACHERS SALARIES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<u>A 2820.400-1</u>	PSYCH EXPENSES-BAS	250.00	0.00	250.00	0.00	0.00	250.00
<u>A 2820.400-2</u>	PSYCH EXPENSES-RWC	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2820.400-3</u>	PSYCH EXPENSES-WLB	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2820.451-71</u>	PSYCH SUPPLIES-BAS	300.00	0.00	300.00	195.31	0.00	104.69
<u>A 2820.451-72</u>	PSYCH SUPPLIES-RWC	350.00	0.00	350.00	82.80	0.00	267.20

# VALLEY STREAM UFSD # 24



## Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2820.451-73</u>	PSYCH SUPPLIES-WLB	350.00	0.00	350.00	287.47	0.00	62.53
<u>A 2820.455-0</u>	EARLY ID-SUPPLIES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<b>2820</b>	<b>PSYCHOLOGY SERVICES</b>	<b>434,960.00</b>	<b>0.00</b>	<b>434,960.00</b>	<b>113,749.80</b>	<b>324,793.78</b>	<b>-3,583.58</b>
<u>A 2825.150-1</u>	SOCIAL WORKER SALARIES-BAS	71,046.00	0.00	71,046.00	33,693.92	101,749.08	-64,397.00
<u>A 2825.150-2</u>	SOCIAL WORKER SALARIES-RWC	135,663.00	0.00	135,663.00	33,332.74	101,015.16	1,315.10
<u>A 2825.150-3</u>	SOCIAL WORKER SALARIES-WLB	73,900.00	0.00	73,900.00	0.00	0.00	73,900.00
<u>A 2825.400-1</u>	SOCIAL WORKER EXPENSES-BAS	200.00	0.00	200.00	197.54	0.00	2.46
<u>A 2825.45</u>	SOCIAL WORKER SUPPLIES	300.00	0.00	300.00	0.00	0.00	300.00
<u>A 2825.450-2</u>	SOCIAL WORKER SUPPLIES-RWC	200.00	0.00	200.00	102.13	0.00	97.87
<b>2825</b>	<b>SOCIAL WORK SRVC-REG SCHOOL</b>	<b>281,309.00</b>	<b>0.00</b>	<b>281,309.00</b>	<b>67,326.33</b>	<b>202,764.24</b>	<b>11,218.43</b>
<b>28</b>	<b>New York City Income Tax</b>	<b>1,090,354.00</b>	<b>0.00</b>	<b>1,090,354.00</b>	<b>272,216.64</b>	<b>772,433.27</b>	<b>45,704.09</b>
<b>2</b>	<b>TRANSPORTATION EXPENSES</b>	<b>20,404,751.00</b>	<b>235,462.00</b>	<b>20,640,213.00</b>	<b>5,236,706.45</b>	<b>14,271,416.22</b>	<b>1,132,090.33</b>
<u>A 5540.4</u>	TRANSPORTATION EXPENSES	1,300,000.00	0.00	1,300,000.00	364,945.43	879,944.57	55,110.00
<u>A 5540.405</u>	TRANSPORT/SCHOOL TRIP	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
<b>5540</b>	<b>CONTRACTED TRANSPORTATION</b>	<b>1,312,000.00</b>	<b>0.00</b>	<b>1,312,000.00</b>	<b>364,945.43</b>	<b>891,944.57</b>	<b>55,110.00</b>
<u>A 5581.49</u>	BOCES/TRANSP. EXPENSE	260,000.00	0.00	260,000.00	54,283.70	205,716.30	0.00
<u>A 5581.491</u>	SUMMER SPECIAL ED. TRANSPORTATION	12,000.00	0.00	12,000.00	0.00	12,000.00	0.00
<b>5581</b>	<b>TRANS. BOCES</b>	<b>272,000.00</b>	<b>0.00</b>	<b>272,000.00</b>	<b>54,283.70</b>	<b>217,716.30</b>	<b>0.00</b>
<b>55</b>	<b>BOCES/TRANSP. EXPENSE</b>	<b>1,584,000.00</b>	<b>0.00</b>	<b>1,584,000.00</b>	<b>419,229.13</b>	<b>1,109,660.87</b>	<b>55,110.00</b>
<b>5</b>	<b>CENSUS EXPENSES</b>	<b>1,584,000.00</b>	<b>0.00</b>	<b>1,584,000.00</b>	<b>419,229.13</b>	<b>1,109,660.87</b>	<b>55,110.00</b>
<u>A 8070.4</u>	CENSUS EXPENSES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
<u>A 8070.45</u>	CENSUS SUPPLIES	200.00	0.00	200.00	0.00	0.00	200.00
<b>8070</b>	<b>CENSUS</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
<b>80</b>	<b>EMPLOYEE RETIREMENT</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
<b>8</b>	<b>EMPLOYEE RETIREMENT</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
<u>A 9010.8</u>	EMPLOYEE RETIREMENT	435,882.00	0.00	435,882.00	265,577.00	0.00	170,305.00
<b>9010</b>	<b>EMP. RETIREMENT SYSTEM</b>	<b>435,882.00</b>	<b>0.00</b>	<b>435,882.00</b>	<b>265,577.00</b>	<b>0.00</b>	<b>170,305.00</b>
<u>A 9020.8</u>	TEACHERS RETIREMENT	1,580,139.00	0.00	1,580,139.00	0.00	0.00	1,580,139.00
<b>9020</b>	<b>TEACHERS RETIRE. SYSTEM</b>	<b>1,580,139.00</b>	<b>0.00</b>	<b>1,580,139.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,580,139.00</b>
<u>A 9030.8</u>	SOCIAL SECURITY	1,329,102.00	0.00	1,329,102.00	366,429.14	0.00	962,672.86
<b>9030</b>	<b>FICA</b>	<b>1,329,102.00</b>	<b>0.00</b>	<b>1,329,102.00</b>	<b>366,429.14</b>	<b>0.00</b>	<b>962,672.86</b>
<u>A 9040.8</u>	WORKERS COMP	104,439.00	0.00	104,439.00	104,439.00	0.00	0.00
<b>9040</b>	<b>WORKMEN'S COMPENSATION</b>	<b>104,439.00</b>	<b>0.00</b>	<b>104,439.00</b>	<b>104,439.00</b>	<b>0.00</b>	<b>0.00</b>

**VALLEY STREAM UFSD # 24**



**Appropriation Status Detail Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 9050.8</u>	UNEMPLOYMENT INSURANCE	30,000.00	0.00	30,000.00	272.56	19,727.44	10,000.00
<b>9050</b>	<b>UNEMPLOYMENT</b>	<b>*</b> 30,000.00	<b>0.00</b>	<b>30,000.00</b>	<b>272.56</b>	<b>19,727.44</b>	<b>10,000.00</b>
<u>A 9060.8</u>	HOSP & MED INSUR	4,056,700.00	-200,000.00	3,856,700.00	1,209,882.79	500.00	2,646,317.21
<u>A 9060.85</u>	DENTAL INSURANCE	197,200.00	-35,000.00	162,200.00	53,638.57	0.00	108,561.43
<b>9060</b>	<b>HEALTH INSURANCE</b>	<b>*</b> 4,253,900.00	<b>-235,000.00</b>	<b>4,018,900.00</b>	<b>1,263,521.36</b>	<b>500.00</b>	<b>2,754,878.64</b>
<u>A 9089.15</u>	ACCUM LEAVE	0.00	0.00	0.00	41,645.46	0.00	-41,645.46
<b>9089</b>	<b>OTHER</b>	<b>*</b> 0.00	<b>0.00</b>	<b>0.00</b>	<b>41,645.46</b>	<b>0.00</b>	<b>-41,645.46</b>
<b>90</b>		<b>**</b> 7,733,462.00	<b>-235,000.00</b>	<b>7,498,462.00</b>	<b>2,041,884.52</b>	<b>20,227.44</b>	<b>5,436,350.04</b>
<u>A 9710.6</u>	PRINCIPAL ON INDEBTED	310,641.00	0.00	310,641.00	154,176.96	153,463.47	3,000.57
<u>A 9710.7</u>	INTEREST ON INDEBTEDN	84,836.00	0.00	84,836.00	43,561.18	41,274.67	0.15
<b>9710</b>	<b>DEBT SERVICE-SERIAL BONDS</b>	<b>*</b> 395,477.00	<b>0.00</b>	<b>395,477.00</b>	<b>197,738.14</b>	<b>194,738.14</b>	<b>3,000.72</b>
<b>97</b>	<b>Endowment, Scholarship and Gift Fund</b>	<b>**</b> 395,477.00	<b>0.00</b>	<b>395,477.00</b>	<b>197,738.14</b>	<b>194,738.14</b>	<b>3,000.72</b>
<u>A 9901.93</u>	TRANSFER TO SCHOOL FOOD	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
<u>A 9901.95</u>	TRANSFER TO SPECIAL AID	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
<b>9901</b>	<b>TRANSFER TO SPECIAL AID</b>	<b>*</b> 50,000.00	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<u>A 9950.9</u>	INTERFUND TRANSFER	400,000.00	0.00	400,000.00	400,000.00	0.00	0.00
<b>9950</b>	<b>TRANSFER TO CAPITAL</b>	<b>*</b> 400,000.00	<b>0.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>99</b>		<b>**</b> 450,000.00	<b>0.00</b>	<b>450,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>9</b>		<b>***</b> 8,578,939.00	<b>-235,000.00</b>	<b>8,343,939.00</b>	<b>2,639,622.66</b>	<b>214,965.58</b>	<b>5,489,350.76</b>
	<b>Fund A Totals:</b>	<b>33,977,966.00</b>	<b>64,560.80</b>	<b>34,042,526.80</b>	<b>9,807,723.31</b>	<b>17,197,467.30</b>	<b>7,037,336.19</b>
	<b>Grand Totals:</b>	<b>33,977,966.00</b>	<b>64,560.80</b>	<b>34,042,526.80</b>	<b>9,807,723.31</b>	<b>17,197,467.30</b>	<b>7,037,336.19</b>

# VALLEY STREAM UFSD # 24



## Revenue Status Report By Function From 7/1/2022 To 11/30/2022

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1001</u>	REAL PROPERTY TAXES	22,325,782.00	0.00	22,325,782.00	0.00	22,325,782.00
<u>A 1052</u>	IDA OVERPYMT REAL ESTATE TAXES	0.00	0.00	0.00	177,855.26	-177,855.26
<u>A 1090</u>	INTEREST ON REAL ESTATE TAXES	0.00	0.00	0.00	5,340.77	-5,340.77
<u>A 2401</u>	INTEREST AND EARNINGS	15,000.00	0.00	15,000.00	62,795.31	-47,795.31
<u>A 2412</u>	RENTAL FRM MUNICIPALITIES	0.00	0.00	0.00	1,120.00	-1,120.00
<u>A 2770</u>	OTHER UNCLASSIFIED REV	900,373.00	0.00	900,373.00	0.00	900,373.00
<u>A 3089</u>	STATE AID OTHER	0.00	0.00	0.00	57,507.00	-57,507.00
<u>A 3101</u>	STATE AID-BASIC FORMULA	10,536,811.00	0.00	10,536,811.00	0.00	10,536,811.00
<u>A 3102</u>	STATE AID-LOTTERY	0.00	0.00	0.00	1,444,800.18	-1,444,800.18
<u>A 3260</u>	STATE AID-TEXTBOOKS	0.00	0.00	0.00	16,695.00	-16,695.00
<u>A 4286</u>	CARES ACT EDUCATION STABILIZATION FUND - FEDERAL AID	0.00	0.00	0.00	49,306.00	-49,306.00
<u>A 4601</u>	MEDICAID REIMBURSEMENT	0.00	0.00	0.00	50,597.44	-50,597.44
<b>A Totals:</b>		<b>33,777,966.00</b>	<b>0.00</b>	<b>33,777,966.00</b>	<b>1,866,016.96</b>	<b>31,911,949.04</b>
<u>C 1440</u>	SALE OF LUNCHES	0.00	0.00	0.00	21,321.20	-21,321.20
<u>C 2401</u>	INTEREST & EARNINGS	0.00	0.00	0.00	294.02	-294.02
<u>C 2770</u>	MISCELLANEOUS REVENUES	0.00	0.00	0.00	1,092.00	-1,092.00
<u>C 3190</u>	STATE AID REIMBURSEMENT LUNCH	0.00	0.00	0.00	953.00	-953.00
<u>C 3191</u>	STATE AID REIMB. BREAKFAST	0.00	0.00	0.00	192.00	-192.00
<u>C 4190</u>	FEDERAL AID - LUNCH	0.00	0.00	0.00	37,369.00	-37,369.00
<u>C 4191</u>	FEDERAL AID - BREAKFAST	0.00	0.00	0.00	4,352.00	-4,352.00
<b>C Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,573.22</b>	<b>-65,573.22</b>
<u>CM 2401</u>	SCHOLARSHIP FUND - INT & EARNINGS	0.00	0.00	0.00	1.88	-1.88
<b>CM Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.88</b>	<b>-1.88</b>
<u>F 2401</u>	INTEREST & EARNINGS	0.00	0.00	0.00	332.75	-332.75
<u>F 3289.01.22.5870</u>	UPK GRANT - 2021-22 - 5870-22-9294	0.00	0.00	0.00	69,256.00	-69,256.00
<u>F 3289.01.23.5870</u>	UPK GRANT - 2022-23 - 5870-23-9294	300,720.00	0.00	300,720.00	0.00	300,720.00
<u>F 4289.00.21.5891</u>	CRRSA-ESSER 2 - 03/13/20-09/30/23 - 5891-21-1565	0.00	0.00	0.00	599,611.00	-599,611.00
<u>F 4289.00.21.5896</u>	CRRSA-GEEER 2 - 03/13/20-09/30/23 - 5896-21-1565	0.00	0.00	0.00	25,891.00	-25,891.00

**VALLEY STREAM UFSD # 24**



**Revenue Status Report By Function From 7/1/2022 To 11/30/2022**

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 4289.02.23.0032</u>	SEC 611 - 0032-23-0433 - 2022-2023	332,562.00	0.00	332,562.00	66,512.00	266,050.00
<u>F 4289.03.23.0033</u>	SEC 619 - 0033-23-0433 - 2022-2023	15,913.00	0.00	15,913.00	3,182.00	12,731.00
<u>F 4289.08.23.0147</u>	TITLE IIA - 2022-23 - 0147-23-1565	23,287.00	0.00	23,287.00	0.00	23,287.00
<u>F 4289.09.22.0293</u>	TITLE IIIA ELL - 2021-22 - 0293-22-1565	0.00	0.00	0.00	5,520.00	-5,520.00
<u>F 4289.09.23.0293</u>	TITLE IIIA ELL - 2022-23 - 0293-23-1565	13,015.00	0.00	13,015.00	0.00	13,015.00
<u>F 4289.10.22.0149</u>	TITLE III-IMM 0149-22-1565 2021-2022 - EXCESS	0.00	0.00	0.00	31,498.00	-31,498.00
<u>F 4289.13.22.0204</u>	TITLE IV A - 2021-22 - 0204-22-1565	0.00	0.00	0.00	3,513.00	-3,513.00
<u>F 4289.13.23.0204</u>	TITLE IV A - 2022-23 - 0204-23-1565	12,136.00	0.00	12,136.00	0.00	12,136.00
<u>F 4289.14.22.0011</u>	TITLE I - 2021-22 - 0011-22-3144	0.00	0.00	0.00	31,873.00	-31,873.00
<u>F 4289.14.23.0011</u>	TITLE I SCHOOL IMPROVEMENT (TSI) - 2022-23 - 0011-23-3144	0.00	0.00	0.00	25,000.00	-25,000.00
<b>F Totals:</b>		<b>697,633.00</b>	<b>0.00</b>	<b>697,633.00</b>	<b>862,188.75</b>	<b>-164,555.75</b>
<u>H 2401</u>	INTEREST & EARNINGS	0.00	0.00	0.00	76.06	-76.06
<u>H 3297</u>	STATE SOURCES OTHER-SSBA	57,513.76	0.00	57,513.76	0.00	57,513.76
<u>H 5031</u>	INTERFUND TRANSFER	400,000.00	0.00	400,000.00	400,000.00	0.00
<b>H Totals:</b>		<b>457,513.76</b>	<b>0.00</b>	<b>457,513.76</b>	<b>400,076.06</b>	<b>57,437.70</b>
<b>Grand Totals:</b>		<b>34,933,112.76</b>	<b>0.00</b>	<b>34,933,112.76</b>	<b>3,193,856.87</b>	<b>31,739,255.89</b>

**VALLEY STREAM UFSD # 24**

**Trial Balance Report From 7/1/2022 - 11/30/2022**



Account	Description	Debits	Credits
A 200G	NY CLASS	103,600.71	0.00
A 200H	METROPOLITAN COMMERCIAL BANK	4,080,707.58	0.00
A 203	CASH CHECKING-CHASE	10,753,372.67	0.00
A 204	CASH CHECKING-CHASE - TA	381,228.31	0.00
A 204A	CASH STUDENT DEPOSIT	540.04	0.00
A 204B	CASH - NET PAYROLL	3,248.60	0.00
A 250	TAXES RECEIVABLE	0.00	18,922,635.24
A 380	ACCOUNTS RECEIVABLE	10,769.30	0.00
A 391C	DUE FROM CAFETERIA FUND	165,000.00	0.00
A 391F	DUE FROM FEDERAL FUND	1,271,350.02	0.00
A 391H	DUE FROM CAPITAL FUND	680,000.00	0.00
A 410	STATE AID RECEIVABLE	97,277.01	0.00
A 440	DUE FROM OTHER GOVTS	0.00	469,182.68
A 510	ESTIMATED REVENUES	33,777,966.00	0.00
A 521	ENCUMBRANCES	17,197,467.30	0.00
A 522	APPROPRIATION EXPENSES	9,807,723.31	0.00
A 599	APPROPRIATED FUND BAL	264,560.80	0.00
A 600	ACCOUNTS PAYABLE	0.00	59,119.63
A 601	ACCRUED LIABILITIES	0.00	10,013.55
A 601FICA	ACCRUED LIABILITY - EMPLOYER FICA COVID-19	0.00	336,129.13
A 630	DUE TO OTHER FUNDS	0.00	642.93
A 630C	DUE TO CAFETERIA FUND	0.00	203,343.06
A 630H	DUE TO CAPITAL FUND	0.00	858,341.31
A 631	DUE TO HIGH SCHOOL DIST	6,516,771.96	0.00
A 632	DUE TO TEACHERS RETIREMT	0.00	1,569,414.58
A 637	DUE TO ERS	0.00	89,999.00
A 687	COMPENSATED ABSENCES	0.00	41,645.46
A 691	DEFERRED REVENUE	0.00	14,175.36
A 718	STATE RETIREMENT	0.00	13.17
A 720.1	GROUP INSURANCE - HOSPITALIZATION	0.00	2,640.39
A 726	SOCIAL SECURITY TAXES	543.14	0.00
A 738	STUDENT DEPOSITS	0.00	512.82
A 815	RESERVE FOR UNEMPLOYMENT	0.00	23,307.13
A 821	RESERVE FOR ENCUMBRANCES	0.00	17,197,467.30
A 827	RESERVE FOR STATE AND LOCAL RETIREMENT SYSTEM CONTRIBUTIONS.	0.00	3,718,647.54
A 828	RESERVE FOR TEACHERS' RETIREMENT SYSTEM CONTRIBUTIONS.	0.00	813,968.68
A 867	RES FOR ACCR LIAB & EMP BENE	0.00	1,218,820.94
A 878	CAPITAL RESERVE	0.00	2,029,883.32
A 909	FUND BALANCE	0.00	1,423,679.77
A 910	APPROPRIATED FUND BALANCE	0.00	200,000.00
A 960	APPROPRIATIONS	0.00	34,042,526.80
A 980	REVENUES	0.00	1,866,016.96
<b>A Fund Totals:</b>		<b>85,112,126.75</b>	<b>85,112,126.75</b>
C 203	CASH CHECKING-CHASE	121,227.10	0.00

**VALLEY STREAM UFSD # 24**

**Trial Balance Report From 7/1/2022 - 11/30/2022**



Account	Description	Debits	Credits
C 391	DUE FROM GENERAL FUND	203,343.06	0.00
C 521	ENCUMBRANCES	296,825.20	0.00
C 522	EXPENDITURES	52,272.59	0.00
C 599	APPROPRIATED FUND BALANCE	360,000.00	0.00
C 600	ACCOUNTS PAYABLE	0.00	97.00
C 630	DUE TO OTHER FUNDS	0.00	165,000.00
C 691	DEFERRED REVENUE	0.00	12,256.81
C 821	RESERVE FOR ENCUMBRANCES	0.00	296,825.20
C 909	FUND BALANCE, UNRESERVED	0.00	133,915.72
C 960	APPROPRIATIONS	0.00	360,000.00
C 980	REVENUES	0.00	65,573.22
<b>C Fund Totals:</b>		<b>1,033,667.95</b>	<b>1,033,667.95</b>
CM 200.1	CASH - SCHOLARSHIP CHECKING	517.99	0.00
CM 391	Due From Other Funds	642.93	0.00
CM 899	OTHER RESTRICTED FUND BALANCE	0.00	1,158.78
CM 909	Fund Balance, Unreserved	0.00	0.26
CM 980	Revenues	0.00	1.88
<b>CM Fund Totals:</b>		<b>1,160.92</b>	<b>1,160.92</b>
F 203	CASH CHECKING-CHASE	47,373.18	0.00
F 410	STATE & FEDERAL AID RECEIVABLE	1,362,739.86	0.00
F 510	ESTIMATED REVENUE	697,633.00	0.00
F 521	ENCUMBRANCES	838,764.06	0.00
F 522	EXPENDITURES	788,464.23	0.00
F 599	APPROPRIATED FUND BALANCE	2,319,339.94	0.00
F 630	DUE TO GENERAL FUND	0.00	1,271,351.02
F 691	COLLECTIONS IN ADVANCE	0.00	65,037.50
F 821	RESERVE FOR ENCUMBRANCES	0.00	838,764.06
F 960	APPROPRIATIONS	0.00	3,016,972.94
F 980	REVENUES	0.00	862,188.75
<b>F Fund Totals:</b>		<b>6,054,314.27</b>	<b>6,054,314.27</b>
H 203	CASH CHECKING-CHASE	7,157.26	0.00
H 391	DUE FROM GENERAL FUND	858,341.31	0.00
H 410	STATE & FEDERAL AID RECEIVABLE	62,412.18	0.00
H 510	ESTIMATED REVENUE	457,513.76	0.00
H 521	ENCUMBRANCES	393,459.86	0.00
H 522	EXPENDITURES	673,524.08	0.00
H 599	APPROPRIATED FUND BALANCE	1,071,947.31	0.00
H 630	DUE TO GENERAL FUND	0.00	680,000.00
H 691	BOND PREMIUM	0.00	62,412.18
H 821	RESERVE FOR ENCUMBRANCES	0.00	393,459.86
H 909	FUND BALANCE, UNRESERVED	0.00	458,946.59
H 960	APPROPRIATIONS	0.00	1,529,461.07
H 980	REVENUES	0.00	400,076.06
<b>H Fund Totals:</b>		<b>3,524,355.76</b>	<b>3,524,355.76</b>
TC 440	DUE FROM OTHER GOVERNMENTS	1,036,244.96	0.00
TC 631	DUE TO OTHER GOVERNMENTS	0.00	1,036,244.96

**VALLEY STREAM UFSD # 24**

**Trial Balance Report From 7/1/2022 - 11/30/2022**



Account	Description	Debits	Credits
	<b>TC Fund Totals:</b>	<b>1,036,244.96</b>	<b>1,036,244.96</b>
	<b>Grand Totals:</b>	<b>96,761,870.61</b>	<b>96,761,870.61</b>



# VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

## MEALS AND REFRESHMENTS

POLICY **37108233**

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The Board of Education recognizes that from time to time it may be appropriate to provide modest meals and/or refreshments at School District meetings and/or events which are being held for an educational purpose. Consistent with the law, the School District will reimburse or provide meals and/or refreshments only when (1) it is strictly necessary that the meeting be held during mealtime and (2) if and when the meeting is actually held for an educational purpose and/or official School District business.

A person/group shall submit to the Business Office for approval a request for meals and/or refreshments prior to the holding of a meeting or event. This request must contain an explanation of how the meeting or event satisfies the above stated criteria, including the reason for the meeting/event and information showing who will attend the meeting or event. The financial information accompanying the request should be itemized, detailing the amount requested (e.g. number of meals, venue/provider, etc). A reimbursement claim submitted following a meeting/event shall indicate why a request prior to the meeting/event was not made and the urgent circumstances causing the need to schedule a meeting/event during mealtime to discuss School District business. Only urgent circumstances with a well-documented explanation will be considered for reimbursement. A reimbursement claim should contain an itemized receipt as well as a list of the people who attended. Under no circumstances shall a Board of Education member or School District employee be allowed to use School District funds to accompany or to provide meals for a consultant to the School District.

The School District's Business Office shall be responsible for approving, modifying, or declining any request for the provision of meals or refreshments or reimbursement claim. Any expenditure made on such meals and/or refreshments should be appropriately documented with an itemized receipt whenever possible and submitted to the Business Office for the purposes of audit and possible reimbursement. Upon request, the Superintendent of Schools may review any modification or declination of a request for approval for meals and/or refreshments by the Business Office.

Cross Ref: 3301 Purchasing  
8250 Board Member, School District Officers and Employee Code of Ethics  
8231 School Board Conferences, Conventions and Workshops  
3700 Expense Reimbursement

Ref: Education Law § 2118, NYS Constitution VIII, Section 1

Adoption Date: February 27, 2019

The Board of Education recognizes that the nutrition of School District students is an important factor in their educational progress. Therefore, the Board of Education shall participate in federally funded school food and milk programs as feasible and shall provide free or reduced-price food and milk services to qualified School District students. All records concerning federally funded school food and milk programs will be maintained in a separate and distinct manner.

The Board of Education has entered into an agreement with the New York State Education Department (“SED”) to participate in the National School Lunch Program, School Breakfast Program and/or Special Milk Program to receive commodities donated by the United States Department of Agriculture and to accept responsibility for providing free and reduced-price meals to elementary students in the schools of the School District.

The Superintendent of Schools or his/her designee will have the responsibility to carry out the rules of the School Lunch and Breakfast Programs.

Notice of the availability of the free and reduced-price meal programs will be sent to: (a) the homes of students; (b) local media; (c) the local unemployment office; and (d) large employers experiencing layoffs in the area from which the School District draws its attendance. Any child who is a member of a family unit whose income is below the federally established eligibility thresholds shall be eligible to receive such services.

Information concerning the availability of free and reduced-price meals will be provided to the parents/guardians of all students enrolled in the School District prior to the start of the school year. The School District shall provide a free, printed meal application in every school enrollment packet. Alternatively, if the school or School District chooses to use an electronic meal application, then the school enrollment packets will include an explanation of the electronic meal application process and instructions for how parents or guardians may request a paper application at no cost.

To apply for the free or reduced-price meal program:

- a) Application forms will be available in the main office of each school building, ~~and the School District’s administrative offices~~ and the School District website and can be completed and submitted at any time during the year. Families may apply for free-reduced price meals at any time during the school year.
- b) Completed forms must be submitted to the Building Principal where the student attends, or the Food Service ~~Director~~Supervisor prior to any determination of eligibility.
- c) The parent or guardian will be informed of the Food Service ~~Director’s~~Supervisor’s determination within one week of receiving a properly completed application.
- d) If a school or School District becomes aware that a student who has not submitted a meal application is eligible for free or reduced-free meals, the school or School District shall complete and file an application for the student pursuant to determining eligibility for free and reduced-price meals and free milk in schools.

- e) Schools will coordinate with their McKinney-Vento Liaisons and any other foster, homeless, migrant, and runaway student coordinators to certify eligible students. School liaisons required for foster, homeless, migrant, and runaway students shall coordinate with the nutrition department to make sure such students receive free school meals in accordance with federal law.

Free or reduced-price meals may be allowed for qualifying students attending the School District upon receipt of a written application from the student's parent or guardian or a "Direct Certification" letter from the New York State Office of Temporary and Disability Assistance ("OTDA"). Applications will be provided by the School District to all families.

Upon written request, the Superintendent of Schools or his/her designee will hear appeals of determinations regarding such services in compliance with federal regulations governing the National School Lunch Program.

In addition, to help reach students who are categorically eligible for free and reduced-price meals and to comply with state law, three times per school year the Food Service ~~Director~~<sup>Supervisor</sup> will review the list made available by the State Education Department of children ages three to 18 who are in households receiving federal food assistance, Medicaid benefits (for certain recipients), or Temporary Assistance for Needy Families ("TANF") to identify students within the School District. The School District will send a notice to those families apprising them of their student's eligibility to participate in the school meal programs without further application. Parents may decline participation by informing the School District in writing. If the service is declined, the student will be removed from the eligibility list.

School District officials must also determine eligibility for free or reduced meals and milk by using the Direct Certification Matching Process, a dataset supplied by OTDA, and made available by the SED. Any student receiving federal assistance through Supplemental Nutrition Assistance Program ("SNAP") or TANF is automatically eligible for free meals and milk. There is no need for families to complete further applications. The School District will notify parents or guardians of eligibility, giving them the opportunity to decline free meals and milk if they so choose.

In the event seventy percent (70%) or more of students enrolled in a school of the School District are eligible for free or reduced-price meals, that school shall offer all students in attendance at the school a school breakfast after the instructional day has begun, in accordance with the law and Commissioner's Regulations. In addition, the school will provide notice to each student's parents or guardians that the school will be offering free school breakfast after the instructional day has begun. SED will annually publish a list of all schools meeting this requirement.

#### Child Nutrition Program

Since the School District participates in the Child Nutrition Program, the Board of Education approves the establishment of a system to allow a student to charge a meal.

Charging Meals

The School District operates and maintains a point-of-sale system for the purpose of providing parents/guardians of students enrolled in the School District with the ability to fund school meals. The School District's point of sale system allows for automatic replenishment when a balance reaches a certain amount set by the parent/guardian of the student. The School District will encourage parents/guardians of students in the School District to avail themselves of this option. Funds remaining in a student's school meal account at the end of a school year will be carried over to the next school year. When a student ceases attendance in the School District and/or graduates from the School District, the School District will refund any funds remaining in the student's account to the parent/guardian. Parents/guardians may request that said remaining funds be transferred to one of their other children who remain enrolled in the School District. Unclaimed funds remaining after ninety (90) days shall be retained in the school meal account.

The Board of Education recognizes that, on occasion, students may forget to bring meal money to school. To ensure that students do not go hungry, but also to promote responsible student behavior and to minimize the fiscal burden on the School District, the Board of Education will allow students who may forget meal money to "charge" the cost of meals to be paid back later subject to the terms of this policy. The School District shall not charge any interest or fees in connection with any meals charged. Nothing in this policy is intended to allow for the unlimited accrual of debt.

As part of its efforts to decrease student distress or embarrassment connected with unpaid meal charges, the School District shall not:

- a) Publicly identify or stigmatize a student who cannot pay for a meal or who owes a meal debt by any means including, but not limited to, requiring that a student wear a wristband or hand stamp;
- b) Require a student who cannot pay for a meal or who owes a meal debt to do chores or other work to pay for meals;
- c) Require that a student throw away a meal after it has been served because of the student's inability to pay for the meal or because money is owed for earlier meals;
- d) Take any action directed at a ~~student~~<sup>pupil</sup> to collect unpaid school meal fees. A school or School District may attempt to collect unpaid school meal fees from a parent or guardian, but shall not use a debt collector or file a lawsuit against the student's parent or guardian; or
- e) Discuss any outstanding meal debt in the presence of other students.

The School District's administration will discreetly notify parent/guardians of students who regularly have insufficient funds in their school meal accounts of the application process for free and/or reduced-price meals.

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST)

Policy 5148

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To comply with State guidelines, to maintain a system for accounting for charged meals regarding both full and reduced-price meals, and to establish a procedure for handling unpaid meal charges, the School District shall:

- a) Allow only regular reimbursable meals, defined as items on the menu, excluding extras and snacks, to be charged;
- b) Carry all charges not paid before the end of the school year to be carried forward into the next school year;
- c) Provide parents with an opportunity to establish a repayment schedule for outstanding meal charges;
- d) Determine eligibility for free or reduced-price meals when a student owes money for five or more meals. The School District shall:
  - Make every attempt to determine if a student is directly certified to be eligible for free meals; and
  - Make at least two attempts, not including the application or instructions included in a school enrollment packet, to reach the student's parent or guardian and have the parent or guardian fill out a meal application; and
  - Contact the parent or guardian to help with a meal application, determine if there are other issues within the household that have caused the child to have insufficient funds to purchase a school meal and offer any other assistance that is appropriate.
- e) Notify parents on a timely basis of outstanding charges; and
- f) Use a computer-generated point of sale system which identifies and records all charged meals, as well as for collecting repayments

Charged meals must be counted and claimed for reimbursement on the day that the student charged (received) the meal, not the day the charge is paid back. Any repayment schedule shall not include any interest or fees in connection with meals charged. When charges are paid, these monies are not to be considered “a la carte” transactions, as a section on the daily cash report or deposit summary reads “charges paid.” Students eligible for free meals shall not be denied a reimbursable meal even if they have accrued a negative balance from other cafeteria purchases. Such student shall be provided with the student’s meal of choice for that school day of the available reimbursable meal choices for such school day, if the student requests one, unless the student’s parent or guardian has specifically provided written permission to the school to withhold a meal. No student with unpaid charges will be prohibited from purchasing food if they have money that day.

The School District shall send a letter home to all parents on an annual basis, prior to the opening day of school, notifying them of the requirements of this policy. The policy shall also be published in appropriate school and School District publications, as well as on the School District’s website.

The School District will provide training to staff concerning the procedures to be used in the event a student’s unpaid meal charges exceed twenty-five dollars (\$25.00) and the manner in

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### SCHOOL FOOD SERVICE PROGRAM (LUNCH AND BREAKFAST)

Policy 5148

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which affected parents/guardians will be provided with assistance in establishing eligibility for free or reduced-price meals.

This policy applies to all paying students whether they are paying full-price or reduced-price.

#### Restriction of Sweetened Foods in School

The sale of sweetened foods will be prohibited from the beginning of the school day until the end of the last scheduled meal period.

Sweetened foods consist of sweetened soda water, chewing gum, candy, including hard candy, jellies, gum, marshmallow candies, fondant, licorice, spun candy, candy coated popcorn, and water ices except those which contain fruit or fruit juices.

#### Restrictions on Sale of Milk Prohibited

Schools that participate in the National School Lunch Program may not directly or indirectly restrict the sale or marketing of fluid milk products at any time or in any place on school premises or at school sponsored events.

#### Food Substitutions for Children with Disabilities

Federal regulations governing the operation of Child Nutrition Programs, Part B of the Individuals with Disabilities Education Act ("IDEA"), and Section 504 of the Rehabilitation Act of 1973 require that children with disabilities be offered the opportunity to participate in all academic and nonacademic activities including the school nutrition programs. The School District will make reasonable accommodations to those children with disabilities whose disabilities restrict their diets, such as providing substitutions and/or modifications in the regular meal patterns. These meal substitutions for students with disabilities will be offered at no extra charge. A student with a disability must be provided substitutions in food when that need is supported by a statement signed by a physician attesting to the need for the substitutions and recommending alternate foods.

However, the school food service is not required to provide meal services (for example, School Breakfast Program) to students with disabilities when the meal service is not normally available to the general student body, unless a meal service is required under the student's individualized education program ("IEP") or Section 504 Accommodation Plan as mandated by a physician's written instructions.

#### Food Substitutions for Nondisabled Children

The School District will allow substitutions for non-disabled children who are unable to consume the regular meal because of medical or other special dietary needs if the request is supported by a statement signed by a recognized medical authority.

The School District may also allow substitutions for fluid milk with a non-dairy beverage that is nutritionally equivalent (as established by the Secretary of Agriculture) to fluid milk and meets nutritional standards for students who are unable to consume fluid milk because of medical or other special dietary needs if the request is supported by a statement signed by a recognized medical authority or by the student's parent/legal guardian.

Prohibition Against ~~Staff~~Adults Charging Meals

~~Staff~~Adults should pay for their meals at the time of service or set up pre-paid accounts.

HACCP-Based Food Safety Program

Schools participating in the National School Lunch and/or School Breakfast programs are required to implement a food safety program based on Hazard Analysis and Critical Control Point ("HACCP") principles. The School District must develop a written food safety program for each of its food preparation and service facilities that is based on either traditional HACCP principles or the "Process Approach" to HACCP. (The "Process Approach" simplifies traditional HACCP by grouping foods according to preparation process and applying the same control measures to all menu items within the group, rather than developing an HACCP plan for each item.) Regardless of the implementation option that is selected, the School District's written food safety program must also include:

- a) Critical control points and critical limits;
- b) Monitoring procedures;
- c) Corrective actions;
- d) Verification procedures;
- e) Recordkeeping requirements; and
- f) Periodic review and food safety program revision.

Legal References

Child Nutrition and WIC Reauthorization Act of 2004, PL 108-265 Child Nutrition Act 1966, 42 U.S.C. § 177~~91~~*et seq.*

Richard B. Russell National School Lunch Act 1946, 42 U.S.C. § 175~~8(f)(1); 1766(a)~~*et seq.*

§ 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794 *et seq.*

IDEA, 20 U.S.C. §§ 1400-1485 7 C.F.R. Parts 15B, 210, ~~and~~ 220 and 245  
2 C.F.R. § 200.426

Healthy, Hunger-Free Kids Act (Public Law 111-296). § 143

15 U.S.C. § 1692a

N.Y. Education Law §§ 902(b), 908, 915, 918, 1604(28), 1709(22), 1709(23) and 2503(9)(a)

8 N.Y.C.R.R. §§ 114.5, 200.2(b)(1) and 200.2(b)(2)

N.Y. Social Services Law § 95

Adoption Date: September 26, 2018

Revised: November 17, 2021

Revised:



# VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

## ATTENDANCE BY BOARD MEMBERS AT CONFERENCES, CONVENTIONS AND WORKSHOPS

POLICY 8231

Recognizing the need for continuing in-service training and development for its members, the Board of Education encourages the participation of all members in meetings and activities of area, state and national school boards associations, as well as the activities of other educational groups. Board of Education members are encouraged to study and examine materials received from these organizations, as well as publications and other materials available in the School District.

However, in order to control both the investment of time and funds necessary to implement this policy, the Board of Education establishes the following guidelines:

- a) The Board of Education President and the Superintendent of Schools or his/her designee will compile, maintain and distribute to each Board of Education member information regarding school board conferences, conventions and workshops to help the Board of Education Member decide which conferences, conventions and workshops appear to be most promising in terms of producing direct and indirect benefits to the School District. A calendar of school board conferences, conventions and workshops shall be maintained and distributed monthly by the District Clerk.
- b) Funds for participation at such conferences, conventions, workshops and the like will be budgeted for on an annual basis. The Board of Education will designate which members are to participate at a conference, convention or workshop.
- c) When the Board of Education has approved attendance, the School District will reimburse Board of Education members who attend a Board of Education-approved conference, convention or workshop for reasonable and necessary expenses not paid for directly by the School District including travel, lodging, meals and registration.
- d) When any Board of Education member attends a conference, convention, or workshop, the member ~~shall~~ may be requested to present a brief report at the next regular Board of Education meeting about information, recommendations, and materials acquired at the meeting.

The authorization for Board of Education member(s) to attend a conference, convention, workshop and the like shall be by Board resolution adopted prior to such attendance. However, the Board of Education, in its discretion, may delegate the power to authorize attendance at such conferences to the President of the Board of Education.

~~In~~ order to receive reimbursement for expenses incurred in connection with attendance at a conference, convention or workshop, Board of Education member(s) will comply with Board of Education policy concerning reimbursement of expenses.

Cross-ref: 8250 Board Members School District Officers and Employee Code of Ethics  
3700 Expense Reimbursement

Ref: General Municipal Law § 77-b

VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

ATTENDANCE BY BOARD MEMBERS AT CONFERENCES,  
CONVENTIONS AND WORKSHOPS

POLICY 8231

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Education Law § 2118

Matter of Mazzeo, 20 EDR 155 (1980)

Adoption Date: February 27, 2019

Revised:

# VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

## BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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The Board of Education is committed to avoiding any situation in which the existence of conflicting interests of any Board of Education member, officer or employee may call into question the integrity of the management or operation of the School District. The Board of Education recognizes that sound, ethical standards of conduct serve to increase the effectiveness of the School District's officers and staff as educators and public employees in the community. Adherence to a code of ethics promotes public confidence in the schools and furthers the attainment of School District goals.

The Board of Education also recognizes its obligation to adopt a code of ethics setting forth the standards of conduct required of all Board of Education members, School District officers, and employees under the provisions of the General Municipal Law. Therefore, every Board of Education member, officer and employee of the School District, whether paid or unpaid, shall adhere to the following code of ethics.

### Statutory Conflicts of Interest

It is a conflict of interest for a Board of Education member, officer or employee of the School District to benefit personally from contracts made in their official capacity.

- *“Contract”* is defined broadly to include any claim, account or demand against or agreement (express or implied) with the School District which exceeds the sum of \$750.00 in any fiscal year.
- An *“interest”* is defined as a direct or indirect pecuniary or material benefit accruing to an officer or employee as the result of a contract with the School District.

No Board of Education member, officer or employee shall have an *“interest”* (i.e., receive a direct or indirect benefit as the result of a contract with the School District) in:

1. a firm, partnership or association in which he/she is a member or employee;
2. a corporation in which he/she is an officer, director or employee;
3. a corporation in which he/she, directly or indirectly, owns or controls five percent (5%) or more of the stock;
4. a contract between the School District and his/her spouse, minor child or dependents, except for an employment contract.

### Code of Ethics

1. Gifts: A Board of Education member, officer or employee of the School District shall not directly or indirectly solicit any gift or accept or receive any gift having a value of \$75 or more from any group, entity, or individual whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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influence him or her in the performance of official duties, or was intended as a reward for any official action on his or her part.

However, the Board of Education welcomes and encourages the writing of letters or notes expressing gratitude or appreciation to staff members. Gifts from children that are principally sentimental in nature or of insignificant financial value may be accepted in the spirit in which they are given.

2. Confidential Information: A Board of Education member, officer or employee of the School District shall not disclose confidential information acquired by him or her in the course of his or her official duties or use such information to further his or her interest. In addition, he/she shall not disclose information regarding any matters discussed in an executive session of the Board of Education or Audit Committee whether such information is deemed confidential or not. All discussions held in a properly convened executive session shall be deemed confidential and may not be disclosed unless the majority of Board of Education members deems disclosure to be appropriate.
3. Representation before the Board of Education or School District: A Board of Education member, officer or employee of the School District shall not receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before the School District.
4. Disclosure of interest in matters before the Board of Education: A Board of Education member, officer or employee of the School District, whether paid or unpaid, must, to the extent that he or she knows of, publicly disclose the nature and extent of any interest they or their spouse have, will have or later acquire in any actual or proposed contract, purchase agreement, lease agreement or other agreement involving the School District (including oral agreements), to the governing body and his/her immediate supervisor (where applicable) even if it is not a prohibited interest under applicable law. Such disclosure must be in writing and made part of the official record of the School District. Disclosure is not required in the case of an interest that is exempted under §803(2) of the General Municipal Law. The term "interest" is defined above.
5. Investments in conflict with official duties: A Board of Education member, officer or employee of the School District shall not invest or hold any investment directly in any financial, business, commercial or other private transaction that creates a conflict with his or her official duties. Exceptions to the conflict of interest law can be found in §802 of the General Municipal Law.
6. Contracts supported by a Federal award: No Board of Education member, officer, employee or agent of the School District may participate in the selection, award or administration of a contract supported by a federal award if he or she has an interest in the contract. Interest for the purposes of contracts supported by federal awards shall mean

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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where the Board of Education member, officer or employee of the School District, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ an immediate family member, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. No Board of Education member, officer or employee of the School District may solicit or accept gratuities, favors or anything of monetary value from contractors or subcontractors.

7. Private Employment: A Board of Education member, officer or employee of the School District shall not engage in, solicit, negotiate for or promise to accept private employment when that employment or service creates a conflict with or impairs the proper discharge of his or her official duties.
8. Future Employment: No member of the Board of Education, nor employee of the School District shall, after the termination of service or employment with the School District, appear before the Board of Education in relation to any action, proceeding, or application in which he or she personally participated during the period of his or her service or employment or that was under his or her active consideration.
9. Involvement with Charitable Organizations: A Board of Education member, officer or employee of School District may be involved as a volunteer, officer or employee in a charitable organization which has a relationship with the School District. If a Board of Education member is a board member, officer or employee of the charitable organization, the Board of Education member must disclose such relationship in writing to the School District, and the Board of Education member must recuse himself or herself from any discussions or votes relating to the charitable organization which may come before the Board of Education. When participating in the activities of the charitable organization, the Board of Education member, officer or employee of the School District shall not disclose any confidential information learned in the course of his or her official duties or use such information to further personal interests. Additionally, the Board of Education member, officer or employee of the School District shall not make representations on behalf of the School District unless specifically authorized to do so by the Board of Education.
10. Use of School District Supplies, Materials, Equipment and Other Property: No Board of Education member, officer or employee of the School District shall remove or cause to be removed from premises owned, used or controlled by the School District any supplies, materials, equipment or other property (excluding items required to carry out professional duties) which is owned, leased or otherwise under the dominion and control of the School District, except as is authorized, in writing, by an officer or administrator of the School District, as designated by the Superintendent of Schools.
11. Promotion of Religious or Political Beliefs: Pursuant to the first amendment of the United States Constitution's mandate of separation of Church and State, a Board of Education

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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member, officer, or employee of the School District shall not use his or her position to promote religious beliefs. In addition, a Board of Education member, officer or employee of the School District shall not use his or her position to promote his/her political views.

12. Personal Injury – Property Damage: Nothing herein shall be deemed to bar or prevent the timely filing by a present or former municipal officer or employee of any claim, account, demand or suit against the School District or any agency thereof on behalf of himself/herself or any member of his/her family arising out of any personal injury or property damage or for any lawful benefit authorized or permitted by law.
13. Paid Tutoring by School District Staff: No professional or support staff member employed by the School District will provide remedial tutoring in any subject area for private payment (remuneration) for any student for which he/she has responsibility for in-school instruction. No professional or support staff member will solicit for the purpose of providing tutoring services.
14. Recognition of Retiring Board of Education Members, School District Employees or Volunteers: The Board of Education may choose, from time to time, to acknowledge retiring Board of Education members, employees of the School District, and/or volunteers. The Board of Education may provide gifts which are nominal in value in connection with said acknowledgement.
15. Soliciting Funds from and by school personnel: Because fund raising diverts time, energy and attention from the educational process, the Board of Education will not approve any request from staff members to engage or participate in non-school related fund raising activities during the school day regardless of their merit. It shall not, however, preclude employees from participating in properly recognized School District sponsored fund raising activities nor from participating in employee sunshine or bereavement funds, etc.
16. Master's/Doctoral Research by Employees: The Board of Education recognizes the importance of the advancement of the education of its employees. A School District employee who is actively pursuing a doctoral or master's degree and wishes to conduct research in connection with his/her doctoral or master's degree studies will be required to submit a proposal to the Superintendent of Schools for approval concerning research, including research which involves student data. Under no circumstances will employees be permitted to utilize students currently enrolled in the School District as participants for research to be conducted in connection with their pursuit of a master's/doctoral degree.

#### Conflicts of Interest Prohibited

The Board of Education is committed to avoiding situations in which the existence of simultaneous, conflicting interests in any officer or employee may call into question the integrity of the management or operation of the School District. It is in the School District's best interest to:

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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1. avoid conflicts of interest between work-related and family-related obligations;
2. reduce favoritism or even the appearance of favoritism; and
3. prevent family conflicts from affecting the workplace.

No person who is related by blood or marriage to any member of the Board of Education shall be employed as a teacher in the School District, except upon the consent of 2/3 of the members of the Board of Education (In the case of a board of education comprised of five (5) members, the consent of four (4) members would be required). In connection with employment in the School District in positions other than teaching positions, the Board of Education will not hire the father, mother, brother, sister, husband, wife, domestic partner, son, daughter, or in-law ("immediate family") of a member of the Board of Education during their term of office except by a 2/3 vote of the Board of Education.

No Board of Education member or any other person employed by the School District shall supervise, evaluate, vote to promote, or initiate discipline against, any employee who is a relative of the Board of Education member or employee of the School District, as defined below. Additionally, no relative of any employee or a Board of Education member shall be hired if the interest of either the relative and the employee or the relative and the School District would be in conflict or if the hiring of the relative could result in a conflict of interest with existing vendors of the School District. In the event that marriage, promotion, reorganization or other similar occurrence results in a situation not in compliance with this policy, reassignment, transfer or other appropriate action will be undertaken to ensure compliance with this policy, consistent with applicable provisions of any relevant collective bargaining agreement, except the employee may not be terminated solely by reason of said marriage, promotion, reorganization or other similar occurrence.

Relatives shall be defined as spouses, domestic partners (as defined below), sons, daughters, sisters, brothers, fathers, mothers, aunts, uncles, nieces, nephews, brothers-in-law, sisters-in-laws, sons-in laws, daughters-in-law, fathers-in-law and mothers-in-law.

Domestic partners shall be defined as same or opposite sex partners with whom they resided with for at least six months, have a committed, long term relationship of mutual support, and for whom they have assumed long term financial responsibility or have mutual financial responsibility.

No person employed by the School District shall negotiate or execute any vendor contract on behalf of the School District for the purchase, sale or lease of real or personal property, services of any nature, or for insurance, without first having determined the common price for such property, services or insurance, or requesting bids from all potential providers of the property, services or insurance.

## VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR

### BOARD MEMBER, SCHOOL DISTRICT OFFICERS AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250

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No person employed by the School District shall allow any matter, concern or interest, personal, financial or otherwise, to influence or interfere with the performance of his or her duties. Should such a matter, concern or interest arise, the employee shall bring the matter to the attention of his or her supervisor to seek ways to reduce or eliminate the influence or interference.

The Board of Education affirms its commitment to adhere scrupulously to all applicable provisions of law regarding material conflicts of interest.

Knowing or willful violation of this policy by any employee may result in disciplinary action up to and including dismissal.

Any officer, employee or member of the public noting or suspecting a violation of this policy is encouraged to bring the matter to the Board of Education or the Superintendent of Schools. In the event of a suspected violation of this policy -by the Superintendent of Schools or an individual member of the Board, the matter should be referred directly to the Board of Education via the District Clerk or the Board President. In the event of a suspected violation of this policy by the Board president, the matter should be referred directly to the Board of Education via the District Clerk or the Board Vice President. If necessary and upon consultation with counsel, an independent investigatory may be utilized to investigate allegations of a violation of this policy by the Board of Education or the Superintendent of Schools.

If the relative of an employee becomes elected to the Board of Education, the employee's employment with the School District shall not be negatively affected, nor shall special consideration be given, because of his/her relationship to the person serving on the Board of Education.

If employees become relatives, as defined above, after both employees are hired by the School District, the employees shall not thereafter work in any position or location where a direct line of supervision exists between them.

#### **Distribution of Code of Ethics**

The Superintendent of Schools shall distribute a copy of this Code of Ethics to all members of the Board of Education and all employees of the School District. Each member of the Board of Education and employee elected or appointed thereafter shall be given a copy of the Code of Ethics upon his or her election to the Board of Education or employment by the School District. In addition, the Superintendent of Schools shall ensure that a copy of Article 18 of the General Municipal Law shall be kept posted in each school building located in the School District in a conspicuous place.

#### **Penalties**



**VALLEY STREAM UNION FREE SCHOOL DISTRICT TWENTY-FOUR**

**BOARD MEMBER, SCHOOL DISTRICT OFFICERS  
AND EMPLOYEE CODE OF ETHICS AND CONFLICTS OF INTEREST Policy 8250**

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In addition to any penalty contained in any other provision of law, any person who shall knowingly and intentionally violate any of the provisions of the Board of Education's code of ethics may be fined, suspended or removed from office or employment, as the case may be, in the manner provided by law.

Cross Ref: 1313 Gifts  
1108 Community Use of Facilities

Ref: [NYS Constitution VIII, Section 1](#)  
[General Municipal Law §§801-813-et-seq;](#)  
[Education Law §§ 410, 3016](#)  
[8 NYCRR §19.5](#)  
[Labor Law § 201-d](#)  
[2 C.F.R. § 200.318](#)  
[Opn. St. Comp. 2008-01](#)  
[Dykeman v. Symonds, 54 AD2d 159 \(4<sup>th</sup> Dep't 1976\)](#)  
[Appeal of Rivers, 60 Ed Dept Rep, Dec. No. 17,989 \(2021\)](#)  
[Application of the Board of Education, 57 Ed Dept Rep, Dec. No. 17,147 \(2017\)](#)  
[Application of Nett and Raby, 45 Ed Dept Rep 259, Dec. No. 15,315 \(2005\)](#)

Adoption Date: February 27, 2019

Revised: October 21, 2020

Revised: January 27, 2021

Revised:

AGREEMENT made this 17<sup>th</sup> day of January 2023, between the Board of Education of the Valley Stream Union Free School District Twenty-Four (hereinafter referred to as the "District" or "Board"), the Valley Stream Association of Educational Office Personnel (hereinafter referred to as "EOP" or the "Association"), and Nancy Jakobsen (hereinafter referred to as the "Employee").


WHEREAS, the District and EOP have entered into a collective bargaining agreement ("CBA") providing the terms and conditions of employment for the District's secretarial and clerical staff; and


WHEREAS, the parties wish to memorialize an agreement for the payment of a stipend to the Employee to provide clerical/secretarial support to the Superintendent of Schools.

NOW, THEREFORE, the parties agree as follows:

1. That effective January 3, 2023, through June 30, 2023, Employee shall receive a prorated annual stipend of \$5,000 in their regular payroll upon providing the above-referenced services.
2. This Agreement shall not be construed as modifying the CBA between the District and EOP.
3. This Agreement shall only become effective upon its execution by both parties and approval by the Board.
4. This Agreement shall not be precedent setting, and, except as specifically set forth herein, shall not be construed as modifying any practices which may exist as between the District and EOP.
5. This Agreement shall not be utilized by either party in any grievance, arbitration or claim of any kind except as necessary to enforce its terms.
6. This Agreement shall sunset and be of no further effect after June 30, 2023.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals this 17<sup>th</sup> day of January, 2023.

  
 Dr. Don Sturz  
 Superintendent VS 13

  
 Valley Stream Association of Educational  
 Office Personnel

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24  
SINGLE AUDIT REPORT  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24  
SINGLE AUDIT REPORT  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM:  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education  
Valley Stream Union Free School District #24

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Valley Stream Union Free School District #24's (the "District") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in

internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary fund of the District as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 12, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*R. S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
Islandia, NY  
December 19, 2022

(except for our report on the schedule of expenditures of federal awards, for which the date is October 12, 2022)

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number (ALN)	Agency or Pass-through Number	Program Expenditures	Total Expenditures by ALN
<b><u>U.S. Department of Education</u></b>				
<b><u>Passed-through NYS Education Department:</u></b>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-22-0433	\$ 339,657	\$ 339,657
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-22-0433	\$ 16,138	16,138
Total Special Education Cluster			\$ 355,795	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0011-22-3144	\$ 64,133	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-22-1565	163,763	227,896
Supporting Effective Instruction State Grant	84.367	0147-21-1565	\$ 400	
Supporting Effective Instruction State Grant	84.367	0147-22-1565	909	1,309
English Language Acquisition Grants	84.365	0293-22-1565	\$ 5,949	
English Language Acquisition Grants	84.365	0149-21-1565	799	
English Language Acquisition Grants	84.365	0149-22-1565	19,072	25,820
Student Support and Academic Enrichment Grants	84.424	0204-22-1565	\$ 6,352	6,352
Education Stabilization Fund				
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	5895-21-1565	\$ 1,397	
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	5896-21-1565	34,193	35,590
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	5891-21-1565	\$ 811,017	811,017
COVID-19, American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5870-22-9294	\$ 262,136	
COVID-19, American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5880-21-1565	263,721	
COVID-19, American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5884-21-1565	78,980	604,837
Total Education Stabilization Fund			\$ 1,451,444	
Total U.S. Department of Education				\$ 2,068,616
<b><u>U.S. Department of Agriculture</u></b>				
<b><u>Passed-through NYS Education Department:</u></b>				
School Breakfast Program (Cash Assistance)	10.553	N/A	\$ 34,202	\$ 34,202
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 405,666	405,666
Total Child Nutrition Cluster			\$ 439,868	
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	N/A	\$ 1,803	1,803
Total U.S. Department of Agriculture				\$ 441,671
<b><u>U.S. Department of the Treasury</u></b>				
<b><u>Passed-through Town of Hempstead:</u></b>				
COVID-19 - Coronavirus Relief Fund	21.019	N/A	\$ 36,856	\$ 36,856
Total U.S. Department of the Treasury				\$ 36,856
<b>Total Federal Awards Expended</b>				<b>\$ 2,547,143</b>



**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**1. BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Valley Stream Union Free School District #24 under programs of the federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Valley Stream Union Free School District #24, it is not intended to and does not present the financial position, changes in net position or cash flows of Valley Stream Union Free School District #24.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if applicable, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. Pass-through entity identifying numbers are presented where available.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Matching costs (Valley Stream Union Free School District #24's share of certain program costs) are not included in the reported expenditures.

**3. INDIRECT COST RATE:**

Valley Stream Union Free School District #24 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**4. SUBRECIPIENTS:**

No amounts were provided to subrecipients.

**5. OTHER DISCLOSURES:**

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds has only a nominal value, and is covered by Valley Stream Union Free School District #24's casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**PART I      SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's opinion(s) issued:		<i>Unmodified</i>
Internal control over financial reporting:		
Material weakness(es) identified?	_____yes <u>  x  </u> no	
Significant deficiencies identified that are not considered to be material weakness(es)?	_____yes <u>  x  </u> none reported	
Noncompliance material to financial statements noted?	_____yes <u>  x  </u> no	

***Federal Awards***

Internal control over major programs:		
Material weakness(es) identified?	_____yes <u>  x  </u> no	
Significant deficiencies identified that are not considered to be material weakness(es)?	_____yes <u>  x  </u> none reported	
Type of auditor's opinion(s) issued on compliance for major programs:		<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516 (a)?	_____yes <u>  x  </u> no	

**Identification of major programs:**

<u>Name of federal program</u>	<u>Assistance Listing Number(s)</u>
COVID-19 - Education Stabilization Fund	84.425C, 84.425D, & 84.425U

Dollar threshold used to distinguish between Type A and Type B Programs:	\$750,000
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Auditee qualified as low risk?	_____yes <u>  x  </u> no
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**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**PART II FINANCIAL STATEMENT FINDINGS**

There are no financial statement findings to be reported.

**PART III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There are no federal award findings or questioned costs to be reported.

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**FINDING # 2021-001:** According to Uniform Guidance Section 200.430, *Compensation - Personal Services*, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must comply with the established written accounting policies and practices of the District, and support the distribution of salaries and wages among specific activities or cost objectives. Although the District obtained *Payroll Certifications Forms* during the year, they did not comply with their written procedures regarding the frequency of submitting the forms for employees whose salaries were funded partially through federal funds.

**STATUS:** **Implemented.**

**VALLEY STREAM UNION FREE SCHOOL DISTRICT #24  
CORRECTIVE ACTION PLAN  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

A corrective action plan for the fiscal year ended June 30, 2022 is not required.