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THREE VILLAGE CENTRAL SCHOOL DISTRICT  
SETAUKET, NEW YORK

**BOARD OF EDUCATION AGENDA MATERIALS**

DATE OF BOARD MEETING: June 8, 2016

DATE MATERIAL SUBMITTED: May 26, 2016

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

**TITLE: Claims Auditor's Report -February through March 2016**

STAFF RECOMMENDATION:

Accept the Report

BACKGROUND - RATIONALE:

*NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE*



February 29, 2016

The Board of Education  
Three Village Central School District  
Stony Brook, NY 11790



Board of Education:

During our claims audit procedures conducted during February 2016, we reviewed approximately 576 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release (except as noted below), as they were valid claims against the District. Although we noted the following instances during our review, the expenditures appear to be appropriate.

**Findings:**

- 1) There was 1 check (50689) that was held due to an incorrect check amount on February 25, 2016. The check was held because the vendor was overcharging the District by an amount of \$137.25 due to an incorrect hourly rate being charged for legal services. The claim was subsequently voided by the District and reissued for the correct amount on March 24, 2016.

**Other Matters:**

- 1) We noted 26 instances where the purchase order was dated subsequent to the date of the invoice or service date. While these confirming purchase orders provide evidence of expenditures, the real control is in ensuring that such purchases are approved by the Purchasing Agent before the goods or services are ordered by the department. Thus, to ensure that budgetary limits are monitored and expenditures are properly approved and obtained at the most appropriate price, all purchase orders, where practicable, should be generated prior to goods and services being ordered. We have discussed these issues with Management who is in the process of implementing solutions to address these issues.
- 2) We noted 5 instances where the purchase orders were increased after the invoice dates. We spoke to accounts payable to ensure that while the purchase orders were under-encumbered, there was enough money in the budget line for the expenditure. Even so, the increased amounts are essentially confirming, as the Purchasing Agent did not authorize these excess amounts.
- 3) We noted 1 instance where a payment was made to the incorrect budget year. The payment related to the 2013 - 2014 school year, but was being paid

from a purchase order from the 2015 - 2016 school year. The District should ensure that payments are being made to the correct budget year.

- 4) We noted 21 instances that contained invoices that were held for more than 90 days prior to payment. We recognize that invoices come from multiple departments within the District and understand that sometimes invoices are lost or misplaced or there may be problems with the products purchased that may require the District to hold payments. Management has advised the departments to remit approved invoices in a timely manner.

Check number 30670 was held on December 18, 2015 and released on February 3, 2016 when the evidence was provided by 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 (630) 582-1600.

Sincerely,

*Cerini & Associates LLP*

Cerini & Associates, LLP  
Claims Auditors

**Three Village Central School District  
Instance Schedule  
February 2016**

<b>Findings:</b>								
<b>Issue 1. Held - Contract Price disagrees with Invoice:</b>								
<u>Check#</u>	<u>PO #</u>	<u>Vendor</u>	<u>Check Amount</u>	<u>Amount of Overage/ (Underpayment)</u>	<u>Warrant #</u>	<u>Department Initiating Claim</u>		
1	50689	A16-00172	Ingerman Smith LLP	\$ 2,287.50	\$ 137.25	29	Business Services	
<b>Other Matters:</b>								
<b>Issue 1. Confirming PO's:</b>								
<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount Confirming</u>	<u>Date Approved By Purch. Agt.</u>	<u>Service Date</u>	<u>Invoice Date</u>	<u>Department Initiating Claim</u>	
1	50446	A16-00153	RR Plumbing Services Corporation	\$ 419.00	1/26/2016	10/23/2015	10/23/2015	Maintenance & Operations
2	50455	A16-00079	South Huntington UFSD	\$ 300.00	1/20/2016	1/17/2016	1/17/2016	HPERA
3	50451	A16-00162	SCMEA	\$ 315.00	1/27/2016	1/22/2016	1/22/2016	Music
4	50476	A16-00106	Archbishop Molloy HS	\$ 271.00	1/20/2016	1/17/2014	1/17/2014	HPERA
5	50484	A16-00148	Carr Business Systems	\$ 304.00	1/26/2016	1/22/2016	1/22/2016	Main Office
6	50498	A16-00035	Fusion Healthcare	\$ 973.50	1/11/2016	11/19/2015	11/19/2015	HPERA
7	50553	162609	Anthony Pollera North Country Admin Center	\$ 42.45	11/19/2015	9/9/2015 10/13/2015 11/17/2015	9/9/2015 10/13/2015 11/17/2015	N. Country Admin Center
8	50510	A16-00150	Kellenberg Memorial HS	\$ 400.00	1/26/2016	1/16/2016	1/16/2016	HPERA
9	50560	A16-00122	Michael Smit WMHS	\$ 1,290.00	1/26/2016	8/3/2015 - 8/7/2015	8/3/2015 - 8/7/2015	Employee Benefits
10	50575	A16-00222	ABS Pump Repair Inc	\$ 2,857.24	2/9/2016	1/15/2016 1/6/2016	1/26/2016 2/12/2016	Maintenance and Operations
11	50578	A16-00223	Affordable Cesspool Sewer & Drain, Inc.	\$ 1,910.00	2/9/2016	1/19/2016 1/27/2016 1/28/2016 1/30/2016 2/3/2016 2/4/2016	1/19/2016 1/27/2016 1/28/2016 1/30/2016 2/3/2016 2/4/2016	Maintenance and Operations
12	50592	162760	Bill Fox Co.	\$ 228.00	12/10/2015	6/8/2015	6/8/2015	Ward Melville HS
13	50594	A16-00342	Bollinger, Inc.	\$ 21,083.95	2/18/2016	2/11/2016	2/11/2016	Business Services
14	50603	A16-00229	Cardinal Control Systems, Inc.	\$ 1,868.33	2/9/2016	1/7/2016 1/13/2016 1/15/2016	1/13/2016 1/20/2016 1/20/2016	Maintenance and Operations
15	50605	A16-00282	CBS Technologies Corp. DBA Black Box Network Services	\$ 436.50	2/17/2016	10/21/2015	10/22/2015	Maintenance and Operations
16	50611	A16-00329	Cornet Music, Inc.	\$ 698.70	2/18/2016	1/15/2016	1/15/2016	Music

**Three Village Central School District  
Instance Schedule  
February 2016**

<b>Issue 1. Confirming PO's (Continued):</b>								
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount Confirming</u>	<u>Date Approved By Purch. Agt.</u>	<u>Service Date</u>	<u>Invoice Date</u>	<u>Department Initiating Claim</u>
17	50614	A16-00224	DeJana Truck & Utility Equip	\$ 3,228.06	2/9/2016	1/19/2016 1/22/2016 2/5/2016	1/19/2016 1/22/2016 2/5/2016	Maintenance and Operations
18	50716	A16-00227	Power Pro Service Co., Inc.	\$ 195.00	2/9/2016	1/19/2016	1/29/2016	Maintenance and Operations
19	50622	A16-00353	Educational Data Services, Inc	\$ 12,250.00	2/22/2016	1/28/2016	1/28/2016	Business Services
20	50623	A16-00225	Facility Solutions Group, Inc.	\$ 10,849.78	2/9/2016	Various dates between October 2015 - November 2015	11/21/2015 11/21/2015 11/21/2015	Maintenance and Operations
21	50733	A16-00221	Simplex-Grinnell LP	\$ 4,443.22	2/9/2016	Various dates between December 2015 - February 2016	1/13/2016 1/14/2016 1/18/2016 2/5/2016	Maintenance and Operations
22	50736	A16-00366	SourceMedia LLC	\$ 1,160.00	2/22/2016	2/11/2016	2/12/2016	Business Services
23	50739	162844	Steered Straight, Inc.	\$ 1,200.00	12/15/2015	3/21/2016	12/10/2015	N. Country Admin Center
24	50739	162846	Steered Straight, Inc.	\$ 1,200.00	12/15/2015	3/22/2016	12/10/2015	N. Country Admin Center
25	50756	160470	Xerox Corporation	\$ 120.00	7/7/2015	7/1/2015	7/1/2015	N. Country Admin Center
26	50757	A16-00226	Young Equipment Sales Inc	\$ 2,450.00	2/9/2016	10/28/2015	11/30/2015	Maintenance and Operations
<b>Issue 2. PO Increased After Invoice Date</b>								
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Date of Additional Encumbrance</u>	<u>Amount Over- Extended</u>	<u>Service Date</u>	<u>Invoice Date</u>	<u>Department Initiating Claim</u>
1	50451	A16-00162	SCMEA	2/10/2016	\$ 45.00	1/22/2016	1/22/2016	Music
2	50566	162707	Claudine Weiner WMHS	1/20/2016	\$ 258.53	1/8/2016 - 1/11/2016	1/8/2016 - 1/11/2016	Ward Melville HS
3	50577	160361	Achieve Beyond	1/28/2016	\$ 2,000.00	November 2015 - December 2015	12/24/2015	N. Country Admin Center
4	50711	A16-00078	Patterson Medical Supply, Inc.	2/11/2016	\$ 9.09	1/25/2016	1/25/2016	Pupil Personnel Services
5	50753	A16-00160	W.B. Mason Co., Inc.	2/22/2016	\$ 112.42	2/2/2016	2/2/2016	Superintendent
<b>Issue 3. Incorrect Budget Year</b>								
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount</u>	<u>Date Approved By Purch. Agt.</u>	<u>Service Date</u>	<u>Invoice Date</u>	<u>Department Initiating Claim</u>
1	50476	A16-00106	Archbishop Molloy HS	\$ 271.00	1/20/2016	1/17/2014	1/17/2014	HPERA

Three Village Central School District  
Instance Schedule  
February 2016

<u>Issue 4. Invoices Over 90 Days Old</u>							
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount Over 90 Days</u>	<u>Invoice Date</u>	<u>Check Date</u>	<u>Department Initiating Claim</u>
1	50446	A16-00153	RR Plumbing Services Corporation	\$ 419.00	10/23/2015	2/12/2016	Maintenance & Operations
2	10044	TT93N-1516-04	Elsevier B.V.	\$ 701.47	8/11/2015	2/12/2016	Ward Melville High School
3	10045	TT85C-1516-05	Wilson Language Training Corp	\$ 1,743.12	9/29/2015	2/12/2016	Nassakeag Elementary
4	50468	160967	W.B. Mason Co., Inc.	\$ 240.96	8/3/2015	2/12/2016	Ward Melville High School
5	50476	A16-00106	Archbishop Molloy HS	\$ 271.00	1/17/2014	2/12/2016	HPERA
6	50490	160059	Cornet Music, Inc.	\$ 652.75	9/23/2015	2/12/2016	N. Country Admin Center
7	50585	160696	American Red Cross	\$ 266.00	10/7/2015	2/26/2016	Ward Melville HS
8	50605	A16-00282	CBS Technologies Corp. DBA Black Box Network Services	\$ 436.50	10/22/2015	2/26/2016	Maintenance and Operations
9	50605	160636	CBS Technologies Corp. DBA Black Box Network Services	\$ 180.00	9/23/2015	2/26/2016	N. Country Admin Center
10	50613	162211	CTRI Inc. Crisis & Trauma Resource Institute	\$ 47.00	10/20/2015	2/26/2016	N. Country Admin Center
11	50623	A16-00225	Facility Solutions Group, Inc.	\$ 10,849.78	11/21/2015 11/21/2015 11/21/2015	2/26/2016	Maintenance and Operations
12	50634	160740	The HON Company	\$ 814.00	9/9/2015	2/26/2016	N. Country Admin Center
13	50728	161943	School Health Corporation	\$ 50.59	10/12/2015	2/26/2016	Ward Melville HS
14	50729	160804	School Specialty Inc	\$ 55.02	9/30/2015	2/26/2016	Ward Melville HS
15	50729	161375	School Specialty Inc	\$ 122.86	9/2/2015 9/3/2015	2/26/2016	Setauket Elementary School
16	50735	150210	Smithtown Hearing Services	\$ 3,460.00	14/15 SY	2/26/2016	N. Country Admin Center
17	50753	161814	W.B. Mason Co., Inc.	\$ 45.02	10/2/2015	2/26/2016	Ward Melville HS
18	50753	161486	W.B. Mason Co., Inc.	\$ 71.81	9/10/2015	2/26/2016	Ward Melville HS
19	50756	160470	Xerox Corporation	\$ 120.00	7/1/2015	2/26/2016	N. Country Admin Center
20	20037	161208	JTM Provisions Co	\$ 387.90	10/30/2015	2/26/2016	District Wide
21	20042	161229	Rich Products Corp	\$ 1,073.88	11/17/2015	2/26/2016	District Wide



Three Village CSD  
Warrant Summary  
February 11, 2016

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

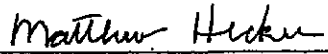
Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
17	2/9/2016	A	50424	50424	1	2	\$ 4,028.17 *
18	2/12/2016	A	50425	50469	45	45	\$ 939,177.19
20	2/12/2016	A	50470	50519	50	50	\$ 189,780.88
19	2/12/2016	A	50520	50567	48	48	\$ 9,298.68
24	2/12/2016	H	5002	5004	3	3	\$ 107,158.64
22	2/12/2016	T	15001	15002	2	2	\$ 1,698.61
25	2/5/2016	T&A	10030	10042	13	13	\$ 42,628.63 **
V025	2/5/2016	T&A	10037	10037	1	1	\$ (2,092.09)
25	2/5/2016	T&A	Wires	Wires	64	64	\$ 1,693,666.45
21	2/12/2016	T&A	10043	10045	3	3	\$ 2,989.81
23	2/12/2016	TE	2000	2000	1	1	\$ 100.00
<b>Totals</b>					<b>231</b>	<b>232</b>	<b>\$ 2,988,434.97</b>

\* Includes check number 30670, which was held by C&A on December 18, 2015 and released by C&A on February 3, 2016.

\*\* Includes check number 10037, which was voided by the District.

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 charged to the proper fund. A report dated February 2016 will be issued.

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

  
Matthew Hecker, Claims Auditor  
Cerini & Associates, LLP





Three Village CSD  
Warrant Summary  
February 25, 2016


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

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
26	2/17/2016	A	50568	50571	4	4	\$ 6,283.27
30	2/26/2016	A	50572	50664	93	93	\$ 460,806.79
29	2/26/2016	A	50665	50757	93	92	\$ 2,036,495.72
28	2/26/2016	A	50758	50782	25	25	\$ 1,230.32
36	2/26/2016	A	50783	50783	1	1	\$ 314.21
37	2/26/2016	A		Wires	10	10	\$ 328,306.41
34	2/26/2016	C	20025	20045	21	21	\$ 59,540.83
31	2/26/2016	F	10004	10005	2	2	\$ 10,345.60
32	2/26/2016	H	5005	5006	2	2	\$ 84,806.00
35	2/26/2016	T	15003	15005	3	3	\$ 1,273.90
27	2/19/2016	T&A	10046	10060	15	15	\$ 98,191.75
27	2/19/2016	T&A		Wires	74	74	\$ 1,699,697.80
33	2/26/2016	T&A	10061	10062	2	2	\$ 16,925.22
Totals					345	344	\$ 4,804,217.82

\* Excludes check number 50689, which was held by C&A.

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 charged to the proper fund. A report dated February 2016 will be issued.

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

  
Matthew Hecker, Claims Auditor  
Cerini & Associates, LLP



March 31, 2016

The Board of Education  
Three Village Central School District  
Stony Brook, NY 11790



Board of Education:

During our claims audit procedures conducted during March 2016, we reviewed approximately 664 claims and have identified the items below that need to be reviewed. We have approved these claims for payment and release (except as noted below), as they were valid claims against the District. Although we noted the following instances during our review, the expenditures appear to be appropriate.

**Findings:**

- 1) There were 2 checks (50803 & 51009) that were held due to insufficient support. In the first instance, check 50803 was held as we needed proof of attendance for an event. This check was released on March 24, 2016 when the proof of attendance was received. In the second instance, check 51009 was held as we were unable to verify the transportation rate that Developmental Disabilities Institute was charging. Check 51009 was released on March 30, 2016 when the transportation rate was verified.

**Other Matters:**

- 1) We noted 27 instances where the purchase order was dated subsequent to the date of the invoice or service date. While these confirming purchase orders provide evidence of expenditures, the real control is in ensuring that such purchases are approved by the Purchasing Agent before the goods or services are ordered by the department. Thus, to ensure that budgetary limits are monitored and expenditures are properly approved and obtained at the most appropriate price, all purchase orders, where practicable, should be generated prior to goods and services being ordered. We have discussed these issues with Management who is in the process of implementing solutions to address these issues.
- 2) We noted 7 instances where the purchase orders were increased after the invoice dates. We spoke to accounts payable to ensure that while the purchase orders were under-encumbered, there was enough money in the budget line for the expenditure. Even so, the increased amounts are essentially confirming, as the Purchasing Agent did not authorize these excess amounts.

Three Village Central School District  
Instance Schedule  
March 2016

Findings								
Issue 1. Held - Insufficient Support								
	Check #	PO #	Vendor	Check Amount	Department Initiating Claim	Warrant #	Date Held	Warrant Date
1	50803	A16-00387	BHCC II LLC	\$ 452.40	HPERA	43	3/11/2016	3/11/2016
2	51009	A16-00329 A16-00405 A16-01452 A16-01453 A16-01454 A16-01455 A16-01456	Developmental Disabilities Institute	\$ 80,997.60	North Country Admin Center	51	3/24/2016	3/24/2016
Other Matters:								
Issue 1. Confirming PO's:								
	Check #	PO #	Vendor	Amount Confirming	Date Approved By Purch. Agt.	Service Date	Invoice Date	Department Initiating Claim
1	50920	A16-00314	Northeast Equipment Inc.	\$ 951.54	2/18/2016	2/11/2016	2/11/2016	North Country Admin
2	50934	A16-00328	Tamara Shumaitis	\$ 156.25	2/18/2016	12/11/2015 12/10/2015 11/20/2015	12/11/2015 12/10/2015 11/20/2015	HPERA
3	50935	A16-00313	Southtown Armature Works	\$ 1,427.06	2/18/2016	2/2/2016 2/4/2016 2/11/2016	2/2/2016 2/4/2016 2/11/2016	Maintenance and Operations
4	50926	A16-00410	Radiac Research Corporation	\$ 1,235.00	2/24/2016	10/15/2015	10/15/2015	HPERA
5	50815	A16-00229	Cardinal Control Systems Inc.	\$ 1,008.32	2/9/2016	1/21/2016 1/22/2016 1/26/2016	1/22/2016 2/3/2016	North Country Admin
6	50821	A16-00324	Christian Nursing Registry Inc.	\$ 337.50	2/18/2016	1/13/2016	1/16/2016	HPERA
7	50822	A15-01923	Commack Public Schools	\$ 450.00	9/29/2014	2014-2015 School Year	9/28/2015	North Country Admin
8	50942	A16-00509	Syosset Home Tutoring	\$ 1,940.00	3/3/2016	December 2015	1/1/2016	Main Office
9	50945	A16-00365	Taylor Rental Center	\$ 450.00	2/22/2016	6/18/2015	6/19/2015	HPERA
10	50943	A16-00391	T&T Baldwin Automotive Inc.	\$ 2,346.10	2/24/2016	1/15/2016 2/10/2016 2/13/2016	1/15/2016 2/10/2016 2/13/2016	Maintenance and Operations
11	50827	A16-00329	Cornet Music Inc.	\$ 1,428.50	2/18/2016	2/9/2016 1/15/2016 1/21/2016 1/29/2016	2/9/2016 1/15/2016 1/21/2016 1/29/2016	Music
12	50949	A16-00228	Top Notch Supply Co., Inc.	\$ 241.85	2/9/2016	2/8/2016	2/8/2016	Maintenance and Operations

Three Village Central School District  
 Instance Schedule  
 March 2016

<u>Issue 1, Confirming PO's (Continued):</u>								
Check #	PO #	Vendor	Amount Confirming	Date Approved By Purch. Act.	Service Date	Invoice Date	Department Initiating Claim	
13	50950	A16-00388	Trius Inc.	\$ 1,505.30	2/24/2016	2/17/2016	2/17/2016	Maintenance and Operations
14	50849	A16-00309	Herricks HS Student Council	\$ 425.00	2/18/2016	1/30/2016	1/30/2016	Business Services
15	50863	A16-00359	Kranos Corporation d/b/a: Schutt Reconditioning	\$ 1,522.49	2/22/2016	2/11/2016 2/18/2016	2/11/2016 2/18/2016	HPERA
16	50874	A16-00319	Malvese Equipment Co Inc.	\$ 743.00	2/18/2016	2/12/2016	2/12/2016	Maintenance and Operations
17	50901	A16-00391	T&T Baldwin Automotive Inc.	\$ 325.00	2/24/2016	2/18/2016	2/18/2016	Maintenance and Operations
18	5011	162072	J.C. Broderick & Associates, Inc.	\$ 7,220.00	10/8/2015	7/2/2015 6/24/2015 6/25/2015	8/10/2015 8/12/2015	North Country Admin
19	15011	Suffolk Transportation Corp.	OT16-00017	\$ 110.80	3/3/2016	12/8/2015	12/31/2015	Main Office
			OT16-00018	\$ 110.80	3/3/2016	12/10/2015	12/31/2015	
			OT16-00020	\$ 617.85	3/8/2016	12/8/2015	12/31/2015	
			OT16-00021	\$ 617.85	3/8/2016	12/9/2015	12/31/2015	
			OT16-00028	\$ 221.60	3/11/2016	1/6/2016	1/31/2016	
			OT16-00025	\$ 848.22	3/11/2016	1/11/2016	1/31/2016	
			OT16-00016	\$ 221.60	2/29/2016	2/11/2016	2/11/2016	
20	51087	A16-00623	J. Paolo Inc.	\$ 170.00	3/19/2016	3/7/2016	3/7/2016	HPERA
21	51032	A16-00092	HVAC Filtration Specialists	\$ 128.20	1/20/2016	12/15/2015	12/15/2015	Maintenance and Operations
22	51039	A16-00359	Kranos Corporation d/b/a: Schutt Reconditioning	\$ 2,473.10	2/22/2016	2014/2015 School Year	5/4/2015	HPERA
23	51131	A16-00509	Eyosset Home Tutoring	\$ 1,480.00	3/3/2016	January 2016	2/1/2016	Main Office
24	51003	A16-00415	Complete Health Medical P.C. Dimos Kanakoudas, DC MD	\$ 350.00	2/26/2016	9/19/2015 10/17/2015	11/23/2015	HPERA
25	51147	A16-00375	Young Equipment Sales Inc.	\$ 930.00	2/23/2016	2/4/2016	2/4/2016	HPERA
26	51016	A16-00338	Endzone Sports	\$ 6,979.20	2/18/2016	9/25/2015	9/25/2015	Business Services
27	51112	A16-00420	Saint James Tutoring	\$ 2,000.00	2/29/2016	January 2016	2/7/2016	Main Office
<u>Issue 2, PO Increased After Invoice Dates:</u>								
Check #	PO #	Vendor	Date of Additional Encumbrance	Amount Over- Extended	Service Date	Invoice Date	Department Initiating Claim	
1	50793	A16-00277	All Service Electric Inc.	3/4/2016	\$ 2,936.99	2/18/2016 - 2/19/2016	3/1/2016	North Country Admin
2	50894	A16-00313	Smithtown Armature Works	3/7/2016	\$ 1,000.00	3/4/2016	3/4/2016	Maintenance and Operations
3	51085	A16-00242	Interstate Music Supply	3/21/2016	\$ 8.46	3/7/2016	3/7/2016	Music
4	51087	A16-00623	J. Paolo Inc.	3/21/2016	\$ 200.00	3/7/2016	3/7/2016	HPERA
5	51100	160864	New York State Association of School Business Officials	3/22/2016	\$ 187.99	2/9/2016	2/9/2016	North Country Admin Center
6	50987	A16-00389	Beardslee Transmission Equipment	3/8/2016	\$ 1,000.00	2/24/2016 3/4/2016	2/24/2016 3/4/2016	Maintenance and Operations
7	51121	A16-00313	Smithtown Armature Works	3/7/2016	\$ 1,000.00	3/4/2016	3/4/2016	Maintenance and Operations

Three Village Central School District  
Instance Schedule  
March 2016

<b>Issue 3. Incorrect Budget Year</b>								
Check #	PO #	Vendor	Amount	Date Approved By Purch. Agt.	Service Date	Invoice Date	Department Initiating Claim	
1	50945	A16-00365	Taylor Rental Center	\$ 450.00	2/22/2016	6/18/2015	6/19/2015	HPERA
2	51039	A16-00359	Kranos Corporation d/b/a: Schutt Reconditioning	\$ 2,473.10	2/22/2016	2014/2015 School Year	5/4/2015	HPERA
3	51101	153885	NYSID	\$ 3,359.65	5/18/2015	2/11/2016	2/11/2016	North Country Admin Center
4	51021	154025	Follett School Solutions, Inc.	\$ 541.02	6/4/2015	11/13/2015 2/16/2016	11/13/2015 2/16/2016	Setauket Elementary School
<b>Issue 4. Invoices Over 90 Days Old:</b>								
Check #	PO #	Vendor	Amount Over 90 Days	Invoice Date	Check Date	Department Initiating Claim		
1	50926	A16-00410	Radiac Research Corp	\$ 1,235.00	10/15/2015	3/11/2016	HPERA	
2	50928	162665	School Specialty Inc.	\$ 292.00	12/8/2015	3/11/2016	Nassaukeag Elementary School	
3	50932	162083	Sensory Lighting & Sound	\$ 2,324.67	10/15/15	3/11/2016	Ward Melville HS	
4	50934	A16-00328	Tamara L Shimaitis	\$ 156.25	12/11/2015 12/10/2015 11/20/2015	3/11/2016	Ward Melville HS	
5	50940	160564	Suffolk Transportation Corporation	\$ 110.80	11/30/15	3/11/2016	R.C. Murphy JHS	
6	50822	151923	Commuck Public Schools	\$ 450.00	9/28/2015	3/11/2016	N. Country Admin Center	
7	50945	A16-00365	Taylor Rental Center	\$ 450.00	6/19/2015	3/11/2016	HPERA	
8	50839	161312	Follett School Solutions, Inc.	\$ 470.17	10/9/2015	3/11/2016	Mount Elementary School	
9	50956	161552	W.B. Mason Co., Inc.	\$ 40.45	9/9/2015	3/11/2016	Minnesauke Elementary School	
10	50956	162495	W.B. Mason Co., Inc.	\$ 259.49	12/2/2015	3/11/2016	Minnesauke Elementary School	
11	50814	161726	Capital Computer Associates/Harris School Solutions	\$ 1,852.21	10/30/2015 11/6/2015 11/27/2015	3/11/2016	N. Country Admin Center	
12	50899	162999	Suffolk Steel Supply	\$ 515.00	11/30/2015	3/11/2016	Ward Melville HS	
13	50902	162603	The Center for Discovery	\$ 4,258.76	12/2/2015	3/11/2016	N. Country Admin Center	
14	5011	162072	J.C. Broderick & Associates, Inc.	\$ 7,220.00	8/10/2015 8/12/2015	3/11/2016	N. Country Admin Center	
15	51073	161565	The College Board	\$ 325.00	10/19/2015	3/24/2016	Ward Melville HS	
16	51075	162035	Dell Marketing L.P. C/O Dell USA L.P.	\$ 4,083.90	10/16/2015	3/24/2016	North Country Admin Center	
17	51032	A16-00092	HVAC Filtration Specialists	\$ 128.20	12/15/2015	3/24/2016	Maintenance and Operations	
18	51035	160531	Interim Healthcare of Greater New York	\$ 1,720.00	10/23/2015	3/24/2016	North Country Admin Center	
19	51039	A16-00359	Kranos Corporation d/b/a: Schutt Reconditioning	\$ 2,473.10	5/4/2015	3/24/2016	HPERA	
20	50997	162762	Carr Business Systems	\$ 278.00	12/11/2015	3/24/2016	North Country Admin Center	
21	51046	162761	Lowe's Home Centers, Inc.	\$ 284.05	12/11/2015	3/24/2016	P.J. Gelineas JHS	

Three Village Central School District  
 Instance Schedule  
 March 2016

<u>Issue 4. Invoices Over 90 Days Old (Continued):</u>								
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount Over 90 Days</u>	<u>Invoice Date</u>	<u>Check Date</u>	<u>Department Initiating Claim</u>	
22	51003	A16-00115	Complete Health Medical P.C. Dimos Kanakoudas, DC MD	\$ 350.00	11/23/2015	3/24/2016	HPERA	
23	51143	162634	W.E. Mason, Inc.	\$ 267.00	12/2/2015	3/24/2016	Ward Melville HS	
24	51016	A16-00338	Endzone Sports	\$ 6,979.20	9/25/2015	3/24/2016	Business Services	
25	51021	154025	Follett School Solutions, Inc.	\$ 524.08	11/13/2015	3/24/2016	Setauket Elementary School	
26	51115	162803	School Specialty Inc.	\$ 289.53	12/21/2015 12/22/2015	3/24/2016	Minnesauke Elementary School	
27	51115	162765	School Specialty Inc.	\$ 61.73	12/18/2015	3/24/2016	Setauket Elementary School	
28	20071	161256	Papa John's L.I. Port Jefferson Inc.	\$ 1,189.17	12/23/2015 12/23/2015 12/23/2015	3/24/2016	District Wide	
<u>Issue 5. Closed PO Reopened</u>								
	<u>Check #</u>	<u>PO #</u>	<u>Vendor</u>	<u>Amount Confirming</u>	<u>Date Approved By Purch. Agt.</u>	<u>Invoice Date</u>	<u>Date PO Reopened</u>	<u>Department Initiating Claim</u>
1	50884	162648	Nasco	\$ 179.90	11/30/2015	12/22/2015	3/1/2016	P.J. Gelinas JHS



Three Village CSD  
Warrant Summary  
March 11, 2016

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

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
40	3/11/2016	A	50784	50784	1	1	\$ 2,198.76
43	3/11/2016	A	50785	50908	124	123	\$ 362,401.00
44	3/11/2016	A	50909	50957	49	49	\$ 174,514.07
45	3/11/2016	A	50958	50972	15	15	\$ 5,342.28
47	3/11/2016	C	20046	20053	8	8	\$ 21,157.97
48	3/11/2016	F	10006	10007	2	3	\$ 23,084.11
46	3/11/2016	H	5007	5017	11	11	\$ 1,169,281.18
41	3/11/2016	T	15006	15008	3	3	\$ 1,022.40
39	3/4/2016	T&A	10063	10074	12	12	\$ 39,752.38
39	3/4/2016	T&A		Wires	64	64	\$ 1,681,927.78
42	3/11/2016	T&A	10075	10075	1	1	\$ 435.39
Totals					290	290	\$ 3,461,097.32

\* Excludes check number 50803, which was held by C&A.

\*\* Includes check number 7189, which was held on 11/10/15 by C&A and released on 3/11/16 by C&A.

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 charged to the proper fund. A report dated March 2016 will be issued.

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

*Matthew Hecker*

Matthew Hecker, Claims Auditor  
Cerini & Associates, LLP





**CERINI**  
 &  
**ASSOCIATES** LLP  
 CERTIFIED PUBLIC ACCOUNTANTS

Three Village CSD  
 Warrant Summary  
 March 24, 2016

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

Warrant Number	Warrant Date	Fund	Beg Check Number	End Check Number	Number of Claims on Warrant	Approved Number of Claims	Approved Amount
V029	3/24/2016	A	50689	50689	1	1	\$ (2,287.50)
51	3/24/2016	A	50973	51061	89	89	\$ 378,452.92 *
57	3/24/2016	A	51062	51147	86	86	\$ 202,073.84
52	3/24/2016	A	51148	51207	60	60	\$ 2,270.02
60	3/24/2016	A	51208	51208	1	1	\$ 252,604.12
58	3/1/2016	A		Wires	2	2	\$ 1,902,774.90
59	2/1/2016	A		Wires	2	2	\$ 1,906,506.49
61	3/24/2016	C	20054	20072	19	19	\$ 64,652.66
56	3/24/2016	F	10008	10011	4	4	\$ 21,141.00
49	3/14/2016	H	5018	5018	1	1	\$ 3,948.50
55	3/24/2016	H	5019	5020	2	2	\$ 34,196.05
53	3/24/2016	T	15009	15011	3	3	\$ 4,674.00
50	3/18/2016	T&A	10076	10093	18	18	\$ 98,689.89
54	3/24/2016	T&A	10094	10096	3	3	\$ 3,229.87
50	3/18/2016	T&A		Wires	83	83	\$ 1,720,410.31
<b>Totals</b>					<b>374</b>	<b>374</b>	<b>\$ 6,593,337.07</b>

\* Includes check number 50803, which was released by C&A.  
 Excludes check number 51009, which was held by C&A.

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 charged to the proper fund. A report dated March 2016 will be issued.

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

*Matthew Hecker*  
 \_\_\_\_\_  
 Matthew Hecker, Claims Auditor  
 Cerini & Associates, LLP

