

AGENDA

BOARD OF EDUCATION • LEVITTOWN, NEW YORK

LEVITTOWN UNION FREE SCHOOL DISTRICT • TOWN OF HEMPSTEAD • LEVITTOWN, NEW YORK
www.levittownschoools.com

SPECIAL MEETING

LEVITTOWN MEMORIAL EDUCATION CENTER
Wednesday, February 10, 2016

7:30 PM Meeting begins

Success for Every Student

I. CALL TO ORDER

II. PUBLIC BE HEARD

III. ACTION ITEMS: NEW BUSINESS

1. Federal Single Audit Report

Enclosure

Recommended Motion: “RESOLVED, that the Levittown Board of Education does, hereby, accept the Federal Single Audit Report for the Levittown Public Schools as prepared by the firm of R.S. Abrams & Co., LLP, for the period ending June 30, 2015.”

2. New York State Smart Schools Bond Investment Plan

Enclosure

Recommended Motion: “Upon recommendation of the Superintendent of Schools, it is hereby

RESOLVED, that the Board of Education approves the attached Smart Schools Investment Plan developed pursuant to the New York State Smart Schools Bond Act.”

IV. MOTION TO ADJOURN

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

Attachment: LEVITTOWN SINGLE AUDIT REPORT (2139 : Federal Single Audit Report)

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SINGLE AUDIT REPORT
TABLE OF CONTENTS**

SINGLE AUDIT REPORT	PAGE
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 OMB Circular A - 133	1 - 3
Schedule of Expenditures of Federal Awards	4
Notes to the Schedule of Expenditures of Federal Awards	5
Schedule of Findings and Questioned Costs	6 - 7
Summary Schedule of Prior Audit Findings	8
Corrective Action Plan	9

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 OMB
CIRCULAR A-133

To the Board of Education
Levittown Union Free School District

Report on Compliance for Each Major Federal Program

We have audited Levittown Union Free School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Levittown Union Free School District's major federal programs for the fiscal year ended June 30, 2015. Levittown Union Free School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Levittown Union Free School District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Levittown Union Free School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Levittown Union Free School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Levittown Union Free School 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 fiscal year ended June 30, 2015.

Report on Internal Control over Compliance

Management of Levittown Union Free School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Levittown Union Free School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Levittown Union Free School District's 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary funds of Levittown Union Free School District as of and for the fiscal year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Levittown Union Free School District's basic financial statements. We issued our report thereon dated November 4, 2015, 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 OMB Circular A-133 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

January 22, 2016

(except for our report on the schedule of expenditures of federal awards, for which the date is November 4, 2015)

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Federal Grantor/Pass-through Grantor Program Title	CFDA Number	Agency or Pass-through Number	Program Expenditures	Total Expenditures by CFDA Number
<u>U.S. Department of Education</u>				
<u>Passed-through NYS Education Department:</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-15-0408	\$ 1,551,475	\$ 1,551,475
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-15-0408	\$ 94,186	94,186
Total Special Education Cluster			1,645,661	
Title I Grants to Local Educational Agencies	84.010	0021-14-1470	\$ 6,486	
Title I Grants to Local Educational Agencies	84.010	0021-15-1470	221,978	228,464
Improving Teacher Quality State Grants	84.367	0147-14-1470	\$ 499	
Improving Teacher Quality State Grants	84.367	0147-15-1470	166,456	166,955
English Language Acquisition State Grants	84.365	0149-15-1470	\$ 14,497	
English Language Acquisition State Grants	84.365	0293-14-1470	11,362	
English Language Acquisition State Grants	84.365	0293-15-1470	11,876	37,735
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	8000-14-0092	\$ (516)	
Career and Technical Education - Basic Grants to States (Perkins IV)	84.048	8000-15-0092	111,210	110,694
Total U.S. Department of Education				\$ 2,189,509
<u>U.S. Department of Agriculture</u>				
<u>Passed-through NYS Education Department:</u>				
School Breakfast Program (Cash Assistance)	10.553	N/A	\$ 11,139	\$ 11,139
National School Lunch Program (Cash Assistance)	10.555	N/A	608,034	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	170,494	778,528
Total Child Nutrition Cluster			\$ 789,667	
Total U.S. Department of Agriculture				\$ 789,667
Total Federal Awards Expended				\$ 2,979,176

Attachment: LEVITTOWN SINGLE AUDIT REPORT (2139 : Federal Single Audit Report)

**LEVITTOWN UNION FREE SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Levittown Union Free School District under programs of the federal government for the fiscal year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Levittown Union Free School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Levittown Union Free School District.

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 OMB Circular A-87 *Cost Principles for State, Local and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The value of food commodities was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists. 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 (Levittown Union Free School District's share of certain program costs) are not included in the reported expenditures.

3. SUBRECIPIENTS

No amounts were provided to subrecipients.

4. 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 Levittown Union Free School District's casualty insurance policies.

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

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PART I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion(s) issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____yes x no

Significant deficiencies identified that are not
considered to be material weakness(es)? _____yes x none reported

Noncompliance material to financial statements noted? _____yes x no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____yes x no

Significant deficiencies identified that are not
considered to be material weakness(es)? _____yes x none reported

Type of auditor's opinion(s) issued on compliance for
major programs: *Unmodified*

Any audit findings disclosed that are required to be reported
in accordance with section 510(a) of Circular A-133? _____yes x no

Identification of major programs:

<u>Name of federal program</u>	<u>CFDA Number</u>
Special Education - Grants to State (IDEA, Part B)	84.027
Special Education - Preschool Grants (IDEA Preschool)	84.173
School Breakfast Program	10.553
National School Lunch Program	10.555

Dollar threshold used to distinguish between Type A and Type B
Programs

\$300,000

Auditee qualified as low risk? _____yes x no

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PART II FINANCIAL STATEMENT FINDINGS

There are no financial statements findings to be reported.

PART III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

**LEVITTOWN UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

FINDING #2014-001:

According to 7 CFR 245.6a – *Verification Requirements*, the District was required to verify the free and reduced price eligibility of households selected from a sample of applications that it had approved by November 15th, and report the results by filing a “Verification Collection Report” with NYSED by December 15th. We noted that the District did not perform the required verification until January, 2014 after being notified by NYSED. We recommended the District implement procedures to ensure that free and reduced applications were verified as required and the verification results were reported to NYSED in a timely matter.

STATUS:

Implemented.

**LEVITTOWN UNION FREE SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

A corrective action plan for the fiscal year ended June 30, 2015 is not required.

LEVITTOWN PUBLIC SCHOOLS



150 Abbey Lane
Levittown, NY 11756

NYS SMART SCHOOLS BOND ACT SMART SCHOOLS INVESTMENT PLAN 2015-2018

The Smart Schools Bond Act of 2014 was passed in the 2014-15 Enacted NYS Budget and approved by the voters in a statewide referendum held during the 2014 General Election. The Smart Schools Bond Act authorized the issuance of \$2 billion of general obligation bonds to finance improved educational technology and infrastructure to improve learning and opportunity for students throughout NY State. Levittown Public Schools was allocated **\$4,969,070**.

The following investment plan was developed to align with the District's goals and technological needs in the coming years. Areas of focus for the District fall under the Smart Schools Bond Act categories of Classroom Learning Technologies and School Connectivity.

In accordance with the Smart Schools Bond Act non-public schools loan requirement, any classroom learning technologies purchased with the funds must be lent, upon request, to non-public schools within the District's boundaries. Such requests must be received by August 31st; non-public schools will be notified in writing of the deadline.

Please direct any feedback on the plan to survey@levittownschoools.com

More information about the Smart Schools Bond Act can be found on the NYSED website: <http://www.p12.nysed.gov/facplan/SmartSchoolsBondAct.htm>

PLAN SUMMARY

Description	Qty	Cost	Total
Tablets for 1:1 Initiative	3 (years)	\$250,250.00	\$750,750.00
Laptop Carts for Computer Based Testing (CBT)	1	\$352,622.00	\$352,622.00
Firewall	1	\$60,568.50	\$60,568.50
Network 10Gb upgrade	1	\$218,468.90	\$218,468.90
Total			\$1,382,409.40
Total District Allocation			\$4,969,070.00
Total Remaining Funds			\$3,586,660.60

PLAN DETAILS

CATEGORY: CLASSROOM LEARNING TECHNOLOGY

Tablet Computers

School Year: Annual

Description	Qty	Cost	Total
Asus T100TA-C2-EDU	650*	\$360.00**	\$234,000.00
Protective Case	650*	\$25.00**	\$16,250.00
TOTAL (PER YEAR)			\$250,250.00
*Based on student enrollment			
**Based on currently available model, subject to change based on availability			

Levittown Public Schools understands the expanding role of technology as a vehicle to improve student learning in school and at home. Today's technology provides greater opportunities for students to learn using digital resources. Furthermore technology can foster creativity and allow for more effective communication and collaboration. To take advantage of these opportunities the District is committed to continuing its One-to-One initiative wherein ninth grade students are assigned a digital tablet for use in school and at home.

The District went through a selection process before choosing the ASUS T100. The characteristics that played an important role in the decision of the ASUS T100 included: flexibility, cost, familiarity of operating system, device management and battery life.

Additionally, the District selected a device that would prepare students for college and career readiness. The Windows platform provides the flexibility to support all digital resources in use in our District and features the Office 365 productivity suite. This flexibility allows students to work on class projects outside of school regardless of what digital devices are available at home.



Laptop Computer Carts
School Year: 2017-2018

Description	Qty	Cost	Total
Dell Latitude 5450	392*	\$821.00**	\$321,832.00
Cart	14	\$1,500.00	\$21,000.00
Wireless Access Point- Aruba (where applicable)	10	\$779.00	\$7,790.00
Headphones/Microphones (accommodations)	100	\$20.00	\$2,000.00
TOTAL			\$352,622.00
*Based on enrollment and testing window			
**Based on currently available model, subject to change based on availability			

NYSED is transitioning to computer based testing (CBT, formerly known as PARCC) for State Assessments in grades 3-8. By the year 2020 it is anticipated that all assessments will be computer based. In preparation for this transition Levittown Public Schools will be upgrading the network infrastructure to be able handle the additional bandwidth during testing times. In addition to these upgrades more computer resources will be needed to accommodate all students taking the assessments within the assigned testing window. While no details of the testing window or number of testing sessions required exist at this time, estimates were made based on the former PARCC guidelines and other online assessments such as NWEA.

Laptop computers were selected for the following reasons; in order to best meet the technical device requirements (keyboard, screen size, device management/lockdown), classroom space (cart vs. full desktop computing lab), mobile flexibility (move to any classroom), robustness vs. tablet and seamless integration into existing computer environment/infrastructure. Throughout the remainder of the year during times of non-testing the laptops can also be used to support the curriculum adding additional value to their acquisition. In order to ensure the laptops will be in peak working condition and exceed future technical requirements they will be purchased just prior to when they are needed.



CATEGORY: SCHOOL CONNECTIVITY

Network Firewall

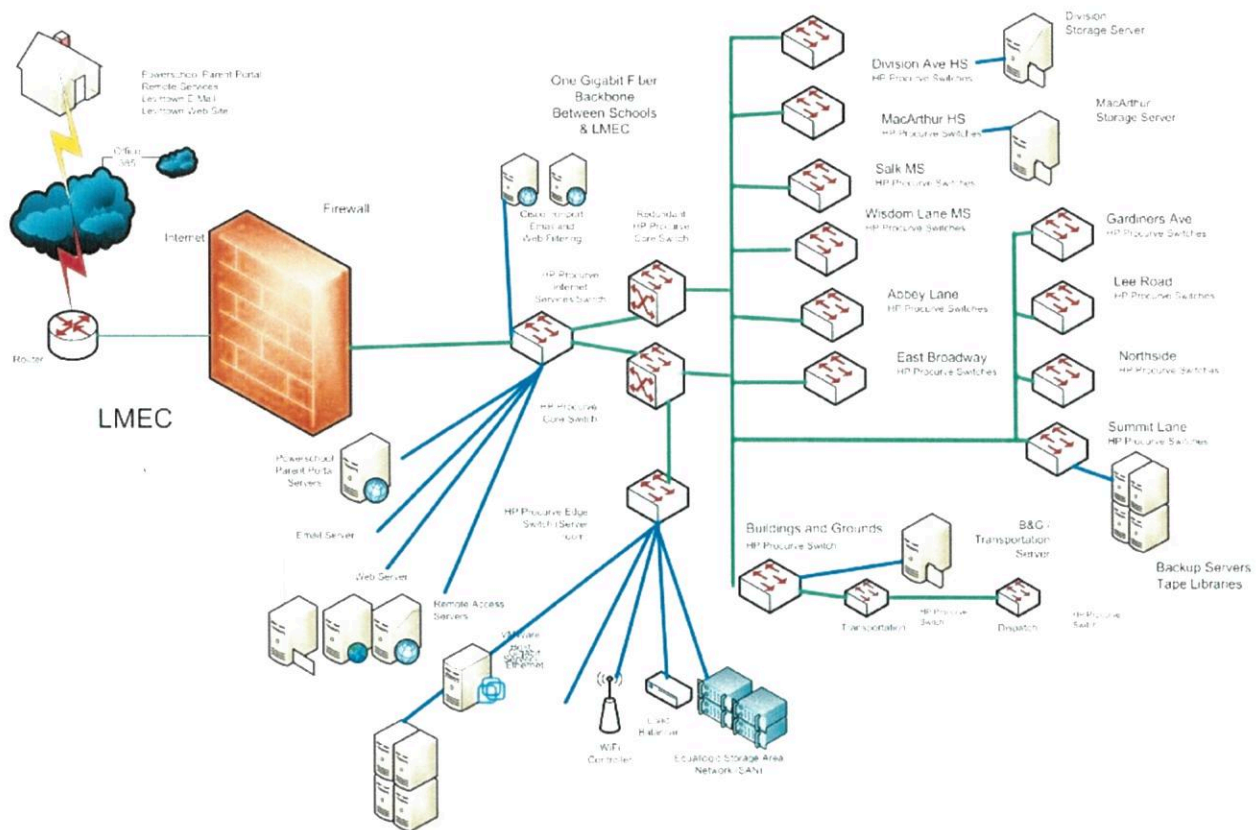
School Year: 2016-2017

Description	Qty	Cost	Total
Firewall Replacement	1	\$60,568.50*	\$60,568.50
TOTAL			\$60,568.50
*Based on currently available model, subject to change based on availability			

The firewall is a key piece of the network infrastructure that protects the data and resources on the internal network from unauthorized access, intrusions, and viruses/worms. It acts as a barrier between a trusted network and an un-trusted network. Levittown Public Schools currently has a firewall that has been deemed End of Life (EOL) by the manufacturer. When a product is EOL-ed it is no longer supported by the manufacturer for technical issues, security updates/patches, and parts. Because of its critical role in network operations and security it will need to be replaced with a newer supported model.

Levittown Public Schools

Network Overview



LAN/WAN 10 Gb Network Infrastructure Upgrade School Year: 2016-2017

Description	Qty	Cost	Total
HP ProCurve 2-Port SFP+/ 2-Port CX4 10GbE zl Module (LAN)	18	\$1,299.35	\$23,388.30
HP 20-port Gig-T PoE+ / 2-port 10GbE SFP+ v2 zl Module (16 LAN/ 2WAN)	18	\$2,794.35	\$50,298.30
HP X132 10G SFP+ LC LRM Transceiver (LAN)	81	\$588.25	\$47,648.25
HP 8-port 10-GbE SFP+ v2 zl Module (WAN)	7	\$3,119.35	\$21,835.45
HP 5400R 1100W PoE+ zl2 Power Supply (WAN)	4	\$798.85	\$3,195.40
HP 5406R 44GT PoE+ / 4SFP+ v3 zl2 Swch (WAN)	2	\$4,919.85	\$9,839.70
HP X132 10G SFP+ LC LR Transceiver (WAN)	16	\$1,813.50	\$29,016.00
HP Startup ProCurve Chassis 53/5400 8212 (18 LAN 18 / 8 WAN)	26	\$1,278.75	\$33,247.50
TOTAL			\$218,468.90

The network switching infrastructure throughout the District is a current model (purchased 2012) and can be upgraded to meet the anticipated needs of the District over the next several years. The additional bandwidth required for the One-to-One initiative, increased subscription to online softwares (Journeys, Math IXL, Big Ideas Math, eSpark, etc.), rich multimedia content (high-def videos) and the future Computer Based Testing (CBT) will require a high speed “back-end” infrastructure. Currently network switches connect over fiber-optic cables between buildings at a speed of 1 gigabit per second (gbps). Additionally network switches within a building (wiring closet to wiring closet) connect at a speed of 1 gbps. Upgrading to 10 gbps will allow 10 times more bandwidth through the fiber connections thus increasing the speed at which resources can be accessed and content can be delivered.

Bandwidth Usage

Typical School Day

Zoom 1h 12h 24h

