

**Claims Audit By Fund**  
**East Ramapo Central School District**  
**Exhibit I**  
**June 2017**

| Legend:          |                     |
|------------------|---------------------|
| A - General      | H - Capital         |
| C - School Lunch | TA - Trust & Agency |
| F - Federal      | CM - Scholarship    |

| Check Date   | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks   | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|----------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 06/02/17     | 06/01/17   | 248       | A    | 36          | 67,530.00            | 5              | 10,383.65             | 5                       | -                          | 383841-383876  |
| 06/02/17     | 06/01/17   | 251       | A    | 1           | 1,664.40             | -              | -                     | -                       | -                          | 383877         |
| 06/02/17     | 06/01/17   | 250       | C    | 2           | 5,614.66             | -              | -                     | -                       | -                          | 16159-16160    |
| 06/02/17     | 06/01/17   | 252       | F    | 30          | 370,812.37           | -              | -                     | -                       | -                          | 49138-49167    |
| 06/02/17     | 06/01/17   | 249       | TA   | 2           | 203.75               | -              | -                     | -                       | -                          | 35694-35695    |
| <b>TOTAL</b> |            |           |      | <b>71</b>   | <b>\$ 445,825.18</b> | <b>5</b>       | <b>\$ 10,383.65</b>   | <b>5</b>                | <b>-</b>                   |                |

| Check Date   | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks     | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence     |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|--------------------|
| 06/09/17     | 06/08/17   | 258       | A    | 82          | 773,012.00             | 8              | 11,474.25             | 8                       | -                          | 383878-383959      |
| 06/09/17     | 06/08/17   | 259       | A    | 25          | 2,054,300.05           | 5              | 520,001.60            | 5                       | -                          | 383960-383984      |
| 06/09/17     | 06/08/17   | 254       | F    | 46          | 342,352.41             | 8              | 80,975.04             | 8                       | -                          | 49168-49213        |
| 06/09/17     | 06/08/17   | 256       | TA   | 3           | 935.00                 | -              | -                     | -                       | -                          | 35696; 35714-35715 |
| 06/09/17     | 06/08/17   | 257       | CM   | 7           | 3,500.00               | -              | -                     | -                       | -                          | 2551-2557          |
| 06/09/17     | 06/08/17   | 260       | CM   | 3           | 1,450.00               | -              | -                     | -                       | -                          | 2558-2560          |
| <b>TOTAL</b> |            |           |      | <b>166</b>  | <b>\$ 3,175,549.46</b> | <b>21</b>      | <b>\$ 612,450.89</b>  | <b>21</b>               | <b>-</b>                   |                    |

| Check Date   | Audit Date | Warrant # | Fund | # of Checks  | \$ Value of Checks     | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|--------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 06/16/17     | 06/15/17   | 263       | A    | 2            | 78,494.98              | -              | -                     | -                       | -                          | 383985-383986  |
| 06/16/17     | 06/15/17   | 265       | A    | 210          | 3,000,426.68           | 5              | 8,006.77              | 5                       | -                          | 383987-384196  |
| 06/30/17     | 06/15/17   | 268       | A    | 1117         | 472,439.30             | 2              | 629.40                | 2                       | -                          | 384197-385313  |
| 06/16/17     | 06/15/17   | 261       | C    | 2            | 328,955.60             | -              | -                     | -                       | -                          | 16161-16162    |
| 06/16/17     | 06/15/17   | 266       | F    | 34           | 148,335.63             | -              | -                     | -                       | -                          | 49214-49247    |
| 06/16/17     | 06/15/17   | 262       | TA   | 4            | 127,122.83             | 1              | 11,346.00             | 1                       | -                          | 35716-35719    |
| 06/16/17     | 06/15/17   | 264       | CM   | 1            | 1,000.00               | -              | -                     | -                       | -                          | 2561           |
| 06/16/17     | 06/15/17   | 267       | CM   | 5            | 3,100.00               | -              | -                     | -                       | -                          | 2562-2566      |
| <b>TOTAL</b> |            |           |      | <b>1,375</b> | <b>\$ 4,159,875.02</b> | <b>8</b>       | <b>\$ 19,982.17</b>   | <b>8</b>                | <b>-</b>                   |                |

| Check Date   | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks     | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
|--------------|------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|----------------|
| 06/23/17     | 06/22/17   | 273       | A    | 3           | 657,492.25             | -              | -                     | -                       | -                          | 385314-385316  |
| 06/23/17     | 06/22/17   | 277       | A    | 54          | 1,867,268.68           | 7              | 125,988.31            | 7                       | -                          | 385317-385370  |
| 06/23/17     | 06/22/17   | 270       | C    | 3           | 421,066.66             | -              | -                     | -                       | -                          | 16163-16165    |
| 06/23/17     | 06/22/17   | 269       | F    | 23          | 474,341.13             | 3              | 834.45                | 3                       | -                          | 49248-49270    |
| 06/23/17     | 06/22/17   | 271       | TA   | 3           | 16,594.00              | -              | -                     | -                       | -                          | 35720-35722    |
| 06/23/17     | 06/22/17   | 272       | CM   | 1           | 600.00                 | -              | -                     | -                       | -                          | 2567           |
| <b>TOTAL</b> |            |           |      | <b>87</b>   | <b>\$ 3,437,362.72</b> | <b>10</b>      | <b>\$ 126,822.76</b>  | <b>10</b>               | <b>-</b>                   |                |

| Check Date   | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks     | # of Inquiries | \$ Value of Inquiries  | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence      |
|--------------|------------|-----------|------|-------------|------------------------|----------------|------------------------|-------------------------|----------------------------|---------------------|
| 06/30/17     | 06/29/17   | 284       | A    | 27          | 2,254,807.12           | 6              | 1,587,343.32           | 6                       | -                          | 385371-385397       |
| 06/30/17     | 06/29/17   | 285       | A    | 95          | 1,393,951.17           | 11             | 426,069.40             | 11                      | -                          | 385398-385491; Wire |
| 06/30/17     | 06/29/17   | 282       | C    | 1           | 166.88                 | -              | -                      | -                       | -                          | 16166               |
| 06/30/17     | 06/29/17   | 281       | F    | 25          | 279,443.51             | -              | -                      | -                       | -                          | 49271-49295         |
| 06/30/17     | 06/29/17   | 280       | H    | 2           | 167,095.87             | 1              | 47,500.00              | 1                       | -                          | 21-22               |
| 06/30/17     | 06/29/17   | 283       | TA   | 2           | 57,532.14              | -              | -                      | -                       | -                          | 35754-35755         |
| 06/30/17     | 06/29/17   | 286       | CM   | 11          | 8,700.00               | -              | -                      | -                       | -                          | 2568-2578           |
| <b>TOTAL</b> |            |           |      | <b>163</b>  | <b>\$ 4,161,696.69</b> | <b>18</b>      | <b>\$ 2,060,912.72</b> | <b>18</b>               | <b>-</b>                   |                     |

|                    |  |  |  |              |                         |           |                        |           |          |  |
|--------------------|--|--|--|--------------|-------------------------|-----------|------------------------|-----------|----------|--|
| <b>GRAND TOTAL</b> |  |  |  | <b>1,862</b> | <b>\$ 15,380,309.07</b> | <b>62</b> | <b>\$ 2,830,552.19</b> | <b>62</b> | <b>-</b> |  |
|--------------------|--|--|--|--------------|-------------------------|-----------|------------------------|-----------|----------|--|

\*Payroll Warrants are included for informational purposes only and have not been reviewed.

| Check Date   | Payroll Run Date | Warrant # | Fund | # of Checks | \$ Value of Checks     | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence     |
|--------------|------------------|-----------|------|-------------|------------------------|----------------|-----------------------|-------------------------|----------------------------|--------------------|
| 06/07/17     | 06/07/17         | 253       | TA   | 6           | 31,969.37              | -              | -                     | -                       | -                          | Wires              |
| 06/23/17     | 06/23/17         | 274       | TA   | 45          | 2,297,145.12           | -              | -                     | -                       | -                          | 35723-35739; Wires |
| 06/26/17     | 06/26/17         | 275       | TA   | 6           | 99,833.54              | -              | -                     | -                       | -                          | 35740; Wires       |
| 06/27/17     | 06/27/17         | 276       | TA   | 5           | 21,567.66              | -              | -                     | -                       | -                          | 35741; Wires       |
| 06/28/17     | 06/28/17         | 278       | TA   | 10          | 3,335,881.22           | -              | -                     | -                       | -                          | 35742-35745; Wires |
| 06/30/17     | 06/30/17         | 279       | TA   | 16          | 462,096.89             | -              | -                     | -                       | -                          | 35746-35753; Wires |
| <b>TOTAL</b> |                  |           |      | <b>88</b>   | <b>\$ 6,248,493.80</b> | <b>-</b>       | <b>\$ -</b>           | <b>-</b>                | <b>-</b>                   |                    |

**East Ramapo Central School District**  
**Claims Audit - Analysis by Number of Inquiries & Dollar Value**  
**Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims**  
**Exhibit II**  
**2016 / 2017 YTD**

| Reason For Inquiry                        | Resolution                       | Jul-16             | Aug-16             | Sep-16               | Oct-16             | Nov-16             | Dec-16               |
|---|----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|
| Incorrect accounts payable amount         | Amount adjusted prior to payment | 2 0.46%            | 1 0.29%            | 3 0.18%              | 3 0.70%            | 5 0.85%            | 5 0.29%              |
| Incorrect remittance address              | Address verified                 | - 0.00%            | - 0.00%            | 3 0.18%              | 7 1.64%            | 6 1.02%            | 11 0.64%             |
| Insufficient supporting documentation     | Documentation provided           | 1 0.23%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| Invoice date precedes purchase order date | Noted by Business Office         | 5 1.16%            | 27 7.85%           | 38 2.30%             | 9 2.10%            | 30 5.11%           | 20 1.16%             |
| Invoice over 90 days outstanding          | Verified not a duplicate payment | 17 3.94%           | 6 1.74%            | 34 2.06%             | 28 6.54%           | 67 11.41%          | 63 3.65%             |
| Missing receiving or approval signature   | n/a                              | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| Not an original invoice or receipt        | n/a                              | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| Receipts not itemized                     | n/a                              | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| <b>Total Number (#) of Inquiries</b>      |                                  | <b>25 5.79%</b>    | <b>34 9.88%</b>    | <b>78 4.72%</b>      | <b>47 10.98%</b>   | <b>108 18.40%</b>  | <b>99 5.74%</b>      |
| <b>Total Claims Audited</b>               |                                  | <b>432 100.00%</b> | <b>344 100.00%</b> | <b>1,653 100.00%</b> | <b>428 100.00%</b> | <b>587 100.00%</b> | <b>1,724 100.00%</b> |
| <b>Total Outstanding Inquiries</b>        |                                  | <b>none</b>        | <b>none</b>        | <b>none</b>          | <b>none</b>        | <b>none</b>        | <b>none</b>          |

| Reason For Inquiry                        | Resolution                        | Jul-16                          | Aug-16                         | Sep-16                          | Oct-16                          | Nov-16                          | Dec-16                          |
|---|-----------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount*        | Amount adjusted prior to payment* | 361.77 0.00%                    | 61.32 0.00%                    | 5,933.35 0.05%                  | 8,366.29 0.07%                  | 101,937.65 0.68%                | 186,919.21 1.43%                |
| Incorrect remittance address              | Address verified                  | - 0.00%                         | - 0.00%                        | 10,451.48 0.10%                 | 137,500.65 1.15%                | 24,347.75 0.16%                 | 57,347.37 0.44%                 |
| Insufficient supporting documentation     | Documentation provided            | 2,204.55 0.02%                  | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| Invoice date precedes purchase order date | Noted by Business Office          | 2,354.82 0.02%                  | 254,893.19 2.70%               | 922,036.65 8.40%                | 628,815.87 5.24%                | 1,313,990.32 8.71%              | 249,571.02 1.91%                |
| Invoice over 90 days outstanding          | Verified not a duplicate payment  | 410,867.24 3.97%                | 12,295.87 0.13%                | 444,708.35 4.05%                | 138,393.15 1.15%                | 550,936.59 3.65%                | 303,762.64 2.32%                |
| Missing receiving or approval signature   | n/a                               | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| Not an original invoice or receipt        | n/a                               | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| Receipts not itemized                     | n/a                               | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| <b>Total Value (\$) of Inquiries</b>      |                                   | <b>\$ 415,788.38 4.02%</b>      | <b>\$ 267,250.38 2.83%</b>     | <b>\$ 1,383,129.83 12.60%</b>   | <b>\$ 913,075.96 7.61%</b>      | <b>\$ 1,991,212.31 13.20%</b>   | <b>\$ 797,600.24 6.10%</b>      |
| <b>Total Claims Audited</b>               |                                   | <b>\$ 10,350,751.79 100.00%</b> | <b>\$ 9,442,610.46 100.00%</b> | <b>\$ 10,975,536.97 100.00%</b> | <b>\$ 11,997,689.23 100.00%</b> | <b>\$ 15,080,918.74 100.00%</b> | <b>\$ 13,069,149.03 100.00%</b> |
| <b>Total Outstanding Inquiries</b>        |                                   | <b>none</b>                     | <b>none</b>                    | <b>none</b>                     | <b>none</b>                     | <b>none</b>                     | <b>none</b>                     |

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquires.  
The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

| Reason For Inquiry                 | Resolution                        | Jul-16 | Aug-16 | Sep-16 | Oct-16 | Nov-16                          | Dec-16                          |
|------------------------------------|-----------------------------------|--------|--------|--------|--------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | n/a    | n/a    | n/a    | n/a    | \$ 69.85 0.00%                  | \$ 986.80 0.01%                 |
| Paid sales tax*                    | Amount adjusted prior to payment* | n/a    | n/a    | n/a    | n/a    | \$ - 0.00%                      | \$ - 0.00%                      |
| <b>Total Claims Audited</b>        |                                   | n/a    | n/a    | n/a    | n/a    | <b>\$ 15,080,918.74 100.00%</b> | <b>\$ 13,069,149.03 100.00%</b> |

**East Ramapo Central School District**  
**Claims Audit - Analysis by Number of Inquiries & Dollar Value**  
**Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims**  
**Exhibit II**  
**2016 / 2017 YTD**

| Reason For Inquiry                        | Resolution                       | Jan-17             | Feb-17             | Mar-17               | Apr-17             | May-17             | Jun-17               |
|---|----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|----------------------|
| Incorrect accounts payable amount         | Amount adjusted prior to payment | 9 1.40%            | 4 0.80%            | 3 0.17%              | 4 1.07%            | 5 1.13%            | 6 0.32%              |
| Paid sales tax                            | Amount adjusted prior to payment | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | 4 0.21%              |
| Incorrect remittance address              | Address verified                 | 3 0.47%            | 8 1.61%            | 4 0.22%              | 1 0.27%            | 1 0.23%            | 8 0.43%              |
| Insufficient supporting documentation     | Documentation provided           | 1 0.16%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | 1 0.05%              |
| Invoice date precedes purchase order date | Noted by Business Office         | 12 1.87%           | 10 2.01%           | 15 0.83%             | 17 4.56%           | 19 4.31%           | 20 1.07%             |
| Invoice over 90 days outstanding          | Verified not a duplicate payment | 20 3.12%           | 21 4.23%           | 30 1.67%             | 6 1.61%            | 14 3.17%           | 23 1.24%             |
| Missing receiving or approval signature   | n/a                              | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| Not an original invoice or receipt        | Copy or fax accepted             | - 0.00%            | - 0.00%            | 1 0.06%              | - 0.00%            | 1 0.23%            | - 0.00%              |
| Receipts not itemized                     | n/a                              | - 0.00%            | - 0.00%            | - 0.00%              | - 0.00%            | - 0.00%            | - 0.00%              |
| <b>Total Number (#) of Inquiries</b>      |                                  | <b>45 7.02%</b>    | <b>43 8.65%</b>    | <b>53 2.95%</b>      | <b>28 7.51%</b>    | <b>40 9.07%</b>    | <b>62 3.33%</b>      |
| <b>Total Claims Audited</b>               |                                  | <b>641 100.00%</b> | <b>497 100.00%</b> | <b>1,799 100.00%</b> | <b>373 100.00%</b> | <b>441 100.00%</b> | <b>1,862 100.00%</b> |
| <b>Total Outstanding Inquiries</b>        |                                  | <b>none</b>        | <b>none</b>        | <b>none</b>          | <b>none</b>        | <b>none</b>        | <b>none</b>          |

| Reason For Inquiry                        | Resolution                        | Jan-17                          | Feb-17                         | Mar-17                          | Apr-17                          | May-17                          | Jun-17                          |
|---|-----------------------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount*        | Amount adjusted prior to payment* | 24,498.50 0.19%                 | 25,781.04 0.30%                | 2,703.39 0.02%                  | 145,008.06 1.38%                | 235,404.61 2.27%                | 501,091.48 3.26%                |
| Paid sales tax*                           | Amount adjusted prior to payment* | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | 4,510.51 0.03%                  |
| Incorrect remittance address              | Address verified                  | 17,490.34 0.13%                 | 30,780.55 0.35%                | 857.80 0.01%                    | 166.88 0.00%                    | 43.34 0.00%                     | 102,162.27 0.66%                |
| Insufficient supporting documentation     | Documentation provided            | 130.00 0.00%                    | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | 314.70 0.00%                    |
| Invoice date precedes purchase order date | Noted by Business Office          | 929,757.39 7.17%                | 609,622.96 6.99%               | 869,247.71 5.58%                | 115,444.16 1.10%                | 34,919.29 0.34%                 | 91,480.59 0.59%                 |
| Invoice over 90 days outstanding          | Verified not a duplicate payment  | 201,412.20 1.55%                | 43,911.04 0.50%                | 42,696.89 0.27%                 | 25,948.11 0.25%                 | 487,712.34 4.71%                | 2,130,992.64 13.86%             |
| Missing receiving or approval signature   | n/a                               | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| Not an original invoice or receipt        | Copy or fax accepted              | - 0.00%                         | - 0.00%                        | 1,055.20 0.01%                  | - 0.00%                         | 409.00 0.00%                    | - 0.00%                         |
| Receipts not itemized                     | n/a                               | - 0.00%                         | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | - 0.00%                         |
| <b>Total Value (\$) of Inquiries</b>      |                                   | <b>\$ 1,173,288.43 9.04%</b>    | <b>\$ 710,095.59 8.14%</b>     | <b>\$ 916,560.99 5.89%</b>      | <b>\$ 286,567.21 2.72%</b>      | <b>\$ 758,488.58 7.32%</b>      | <b>\$ 2,830,552.19 18.40%</b>   |
| <b>Total Claims Audited</b>               |                                   | <b>\$ 12,974,765.12 100.00%</b> | <b>\$ 8,726,882.65 100.00%</b> | <b>\$ 15,564,333.13 100.00%</b> | <b>\$ 10,536,378.38 100.00%</b> | <b>\$ 10,358,536.92 100.00%</b> | <b>\$ 15,380,309.07 100.00%</b> |
| <b>Total Outstanding Inquiries</b>        |                                   | <b>none</b>                     | <b>none</b>                    | <b>none</b>                     | <b>none</b>                     | <b>none</b>                     | <b>none</b>                     |

\* Note: Inquiry Amounts for each month reflect the entire check amounts associated with each incorrect accounts payable amount and paid sales tax inquires.  
The table below reflects each month's actual net adjustment for incorrect accounts payable amount and paid sales tax inquiries.

| Reason For Inquiry                 | Resolution                        | Jan-17                         | Feb-17                         | Mar-17                          | Apr-17                          | May-17                          | Jun-17                          |
|------------------------------------|-----------------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Incorrect accounts payable amount* | Amount adjusted prior to payment* | \$ 1,407.11 0.07%              | \$ 240.68 0.00%                | \$ 1,084.34 0.01%               | \$ 1.07 0.00%                   | \$ (45.33) 0.00%                | \$ (45.63) 0.00%                |
| Paid sales tax*                    | Amount adjusted prior to payment* | - 0.00%                        | - 0.00%                        | - 0.00%                         | - 0.00%                         | - 0.00%                         | \$ (24.04) 0.00%                |
| <b>Total Claims Audited</b>        |                                   | <b>\$ 2,125,783.06 100.00%</b> | <b>\$ 8,726,882.65 100.00%</b> | <b>\$ 15,564,333.13 100.00%</b> | <b>\$ 10,536,378.38 100.00%</b> | <b>\$ 10,358,536.92 100.00%</b> | <b>\$ 15,380,309.07 100.00%</b> |