AGENDA ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING October 18, 2021

Reminder Regarding Public Comment:

- Public comment at meetings of the Board shall be restricted to civil discourse, free from disparaging remarks or inferences toward any person or organization. Speakers who fail to observe this protocol will be ruled out of order.
- A period of time not to exceed fifteen (15) minutes, unless extended at any given meeting by resolution of the Board, shall be provided prior to Board action on the agenda. Each speaker shall be limited to a maximum of three minutes. Speakers may not share, defer, or otherwise reallocate any or all of the three minutes afforded them.
- A period of time not to exceed thirty (30) minutes, unless extended at any given meeting by resolution of the Board, shall be provided subsequent to the completion of Board action on the agenda. Each speaker shall be limited to a maximum of three minutes. Speakers may not share, defer, or otherwise reallocate any or all of the three minutes afforded them.
- Speakers shall be ruled out of order if they attempt to speak about any specific student or employee, by name or title.

I Meeting called to Order:

Present:	Susan Sullivan, President
	Edward Casswell, Vice President
	Michael Lisa, Trustee
	Jessica Ward, Trustee
	Scott O'Brien Ed.D., Superintendent of Schools
	Susann Crossan, Assistant Superintendent
	Christopher Van Cott, Assistant Superintendent for Business
	Kelly White, District Clerk

Absent:

II Executive Session

At______p.m. motion made and seconded to adjourn to Executive Session to discuss ______.

Motion____2nd____Vote____

The Board returned to Open Session at p.m.

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

The items listed below are presented as part of the Consent Agenda which can be adopted by the Board of Education under a single motion followed by a second and then a formal vote. The Consent Agenda items are listed below in their regular order within a group. Before an actual vote is taken, any Consent Agenda item may be removed by a Board member without a formal motion or second. If this occurs, the indicated resolution will be discussed during its regular order on the agenda and voted on individually.

III-IX Consent Agenda Items

BE IT RESOLVED, that the Board of Education accepts the following agenda items as one item.

- III: Minutes Regular Meeting, September 20, 2021
- IV: Budget Transfer Summary September 2021
- V: Treasurer's Reports September 2021
- VI: Extra-Classroom Activity Account Treasurer's Report September 2021
- VII: Financials September 2021
- VIII: Internal Claims Audit Report September 2021
- IX: Committees on Special Education Schedules 10-18-21-A and 10-18-21-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion____2nd____Vote_____

X Live Like Susie Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation on behalf of the Live Like Susie Scholarship, totaling \$100.00, as follows:

Kenneth / Kathleen Sapanski \$100.00

Motion____2nd____Vote_____

XI Surplus Equipment

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves for surplus the following attached lists of equipment.

Motion____2nd___Vote____

XII Surplus Books

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves for surplus, the books on the following attached list.

Motion____2nd____Vote____

XIII Surplus Library Books (JAE)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves for surplus, the following attached list of books.

Motion 2nd Vote

XIV Federal Grant-Funded Project: Network Closets

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the following utilizing federal grant funds (Coronavirus Response & Relief Supplemental Appropriations Act; CRRSA).

• Improve the environmental conditions of (9) existing wiring network closets by installing ductless split cooling systems

BE IT RESOLVED, the District will follow all purchasing regulations for contracting with vendors to complete this project; and

BE IT FURTHER RESOLVED, the District will coordinate the submission if project plans and specifications to the New York State Education Department as required.

Motion____2nd____Vote_____

XV Federal Grant-Funded Project: Wi-Fi Access Points

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the following utilizing federal grant funds (Coronavirus Response & Relief Supplemental Appropriations Act; CRRSA).

• Installation of additional Wi-Fi access points at the High School Press Box

BE IT RESOLVED, the District will follow all purchasing regulations for contracting with vendors to complete this project; and

BE IT FURTHER RESOLVED, the District will coordinate the submission if project plans and specifications to the New York State Education Department as required.

Motion____2nd____Vote_____

XVI Italian American Committee on Education (IACE) Grant Award

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education approve and accept the Italian American Committee on Education (IACE) grant award in the amount of \$4,829.00, as per the attached.

BE IT RESOLVED, that the Rocky Point Union Free School District herby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$4,829.00 as a result of the IACE grant.

BE IT FURTHER RESOLVED that the following budget codes be adjusted to reflect that increase:

A2110480040000 \$4,829.00

Motion____2nd____Vote____

XVII 2020-2021 Independent Auditors' Report

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the Independent Auditors' Report with accompanying statements and schedules for the fiscal year ending June 30, 2021 as well as the Independent Auditors' Report on Extra-Classroom Activity Funds with accompanying statements and schedules for the fiscal year ending June 30, 2021, which have been submitted by the Board's external auditors, R.S. Abrams.

Motion 2nd Vote

XVIII Resolution to Increase the Price of Staff Lunch Meals

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the increase in price staff lunch meal to \$4.78 + tax in accordance with updated regulations from the New York State Child Nutrition Department. This change took effect October 1, 2021.

Motion 2nd Vote

XIX Transportation Contract Extension / Developmental Disabilities Institute (DDI)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves a 31-day transportation contract extension with Developmental Disabilities, Inc. (DDI) located at 99 Hollywood Drive, Smithtown, NY, to provide minivan/small bus transportation on an as needed basis.

BE IT FURTHER RESOLVED, that the President of the Board of Education is authorized to execute said contract.

Motion 2nd Vote

XX SEQRA (State Environmental Quality Review Act) Resolution -District-Wide Information Technology Network Closets

WHEREAS, the Board of Education of the Rocky Point Union Free School District desires to embark upon the following capital improvement projects:

• Installation of ductless split systems into existing network wiring closets. Work will include electrical and miscellaneous general construction. (the "Projects"); and

WHEREAS, said capital improvements are subject to classification under the State Environmental Quality Review Act (SEQRA); and

WHEREAS, maintenance or repair involving no substantial changes in an existing structure or facility are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(1)); and

WHEREAS, replacement, rehabilitation or reconstruction of a structure or a facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(2); and

WHEREAS, the SEQRA Regulations declare Type II Actions to be actions that have no significant impact on the environment and require no further review under SEQRA; and

WHEREAS, the Board of Education, as the only involved agency, has examined all information related to the capital improvement projects and has determined that the Project is classified as a Type II Action pursuant to Section 617.5(c)(1) and (2) of the SEQRA Regulations;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education hereby declares itself lead agency in connection with the requirements of the State Environmental Quality Review Act; and

BE IT FURTHER RESOLVED, that the Board of Education, after a review of the proposed action, hereby declares that the Projects are Type II Actions, which requires no further review under SEQRA; and

BE IT FURTHER RESOLVED, that the Board of Education hereby shall forward an official copy of this Resolution to the New York State Education Department together with a copy of the correspondence from the New York State Office of Parks, Recreation and Historic Preservation in connection with its request for approval of the listed project from the New York State Education Department.

Motion 2nd Vote

XXI SEQRA (State Environmental Quality Review Act) Resolution -Installation of Wireless Access Points

WHEREAS, the Board of Education of the Rocky Point Union Free School District desires to embark upon the following capital improvement projects:

• Installation of three additional wireless access points at the High School Press Box to expand the District's wireless network. (the "Projects"); and

WHEREAS, said capital improvements are subject to classification under the State Environmental Quality Review Act (SEQRA); and

WHEREAS, maintenance or repair involving no substantial changes in an existing structure or facility are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(1)); and

WHEREAS, replacement, rehabilitation or reconstruction of a structure or a facility, in kind, on the same site, including upgrading buildings to meet building or fire codes, unless such action meets or exceeds any of the thresholds in section 617.4 are classified as Type II Actions under the current Department of Environmental Conservation SEQRA Regulations (Section 6 NYCRR 617.5 (c)(2); and

WHEREAS, the SEQRA Regulations declare Type II Actions to be actions that have no significant impact on the environment and require no further review under SEQRA; and

WHEREAS, the Board of Education, as the only involved agency, has examined all information related to the capital improvement projects and has determined that the Project is classified as a Type II Action pursuant to Section 617.5(c)(1) and (2) of the SEQRA Regulations;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education hereby declares itself lead agency in connection with the requirements of the State Environmental Quality Review Act; and

BE IT FURTHER RESOLVED, that the Board of Education, after a review of the proposed action, hereby declares that the Projects are Type II Actions, which requires no further review under SEQRA; and

BE IT FURTHER RESOLVED, that the Board of Education hereby shall forward an official copy of this Resolution to the New York State Education Department together with a copy of the correspondence from the New York State Office of Parks, Recreation and Historic Preservation in connection with its request for approval of the listed project from the New York State Education Department.

Motion 2nd Vote

XXII Special Education Tuition Contract – Miller Place UFSD

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves a tuition contact with Miller Place Union Free School District whereby the Rocky Point Union Free School District shall provide requested special education instruction services to Miller Place resident student(s) for the 2021-22 school year.

BE IT FURTHER RESOLVED, the Board of Education authorizes the President of the Board to execute said 2021-22 tuition contract, as attached.

Motion____2nd____Vote____

XXIII Board of Education Review and Re-Adoption of Board of Education Policy Number 5661 (First Reading)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education reviews and re-adopts the following policy (first reading):

• 5661 – District Wellness Policy

Motion 2nd Vote

XXIV Review and Re-Adoption of Board of Education Policy Number 1510 (Second Reading)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education reviews and re-adopts the following policy (second reading):

• 1510 – Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)

Motion____2nd___Vote_____

XXV Review and Adoption of Board of Education Policy Number 5513 (First Reading)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education reviews and adopts the following policy (first reading):

• 5513 – Fund Balance

Motion____2nd___Vote____

XXVI Assignment of Special Legal Counsel

BE IT RESOLVED, that the firm of Lewis Johs Avallone (John Saville, Esq.) is hereby retained as Special Counsel, nunc pro tunc to its initial serving the District as defense counsel on matters not covered by District insurance coverage at an hourly rate of \$250.00.

Motion____2nd____Vote____

XXVII Personnel

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the attached Personnel changes.

	Motion	2 nd	Vote	
XXVIII	New Business			
XXIX	Executive Sess	ion (if necessary)		
At	PM motio	on made and seconde	d to go into Executiv	e Session to
discuss				·
	Motion	2 nd	Vote	
The Board	returned to Open	Session at		
XXX	Adjournment			
I move that	the Board of Educ	ation adjourns the me	eting at	PM
	Motion	2 nd	Vote	

MINUTES ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING SEPTEMBER 20, 2021

Mrs. Sullivan called the meeting to order in the auditorium of Rocky Point High School.

Present: Susan Sullivan, President Edward Casswell, Trustee Michael Lisa, Trustee Jessica Ward, Trustee Scott O'Brien Ed.D., Superintendent of Schools Susann Crossan, Assistant Superintendent Christopher Van Cott, Assistant Superintendent for Business Kelly White, District Clerk

Absent: Sean Callahan, Vice President

EXECUTIVE SESSION

At 6 p.m. a motion was made by Ed Casswell, and seconded by Michael Lisa, to adjourn to Executive Session to discuss legal and personnel matters.

All in favor – Motion carried 4-0

The Board returned to Open Session at 7:05 p.m.

PLEDGE OF ALLEGIANCE

Mrs. Sullivan reminded the meeting attendees of the public comment procedures.

Mrs. Sullivan announced Mr. Callahan's resignation from the Board of Education. She nominated Ed Casswell for Vice President, and Jessica Ward seconded.

All in favor – Motion carried 4-0

The Oath of Office was administered to Mr. Casswell by Kelly White, the District Clerk.

Mrs. Sullivan opened the floor to questions/comments regarding the agenda.

• Mr. Pinkenburg commented on the security issues regarding providing addresses in regards to policy # 1510. Mrs. Sullivan advised that they understand the security concerns and are working on finalizing the details prior to the second reading of the policy.

CONSENT AGENDA

The items listed below are presented as part of the Consent Agenda which can be adopted by the Board of Education under a single motion followed by a second and then a formal vote. The Consent Agenda items are listed below in their regular order within a group. Before an actual vote is taken, any Consent Agenda item may be removed by a Board member without a formal motion or second. If this occurs, the indicated resolution will be discussed during its regular order on the agenda and voted on individually.

III-IX CONSENT AGENDA ITEMS

Upon a motion made by Jessica Ward, and seconded by Ed Casswell, the following resolution was offered:

BE IT RESOLVED, that the Board of Education accepts the following agenda items as one item.

- III: Minutes Regular Meeting, August 23, 2021; Regular Meeting, August 26, 2021
- IV Budget Transfer Summary Year End 2021 & August 2021
- V: Treasurer's Reports July and August 2021
- VI: Extra-Classroom Activity Account Treasurer's Report July & August 2021
- VII: Financials June, July and August 2021
- VIII: Internal Claims Audit Report August 2021
- IX: Committees on Special Education Schedules 9-20-21-A and 9-20-21-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 4-0

X ROCKY POINT PTA DONATION FOR INCOMING 9TH GRADE ORIENTATION

Upon a motion made by Ed Casswell, and seconded by Michael Lisa, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the \$300.00 donation from the Rocky Point PTA.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$300.00 as a result of the donation.

BE IT FURTHER RESOLVED, that the following budget code be adjusted to reflect that increase:

A 211 0500 03 000 (HS) \$300.00

All in favor – Motion carried 4-0

Mrs. Sullivan thanked the PTA for their donation. She also thanked the PTA again for their generous donation of the outdoor classroom.

XI ROCKY POINT HIGH SCHOOL AUDITORIUM SEATING REPLACEMENT PROJECT (FEDERAL GRANT-FUNDED)

Upon a motion made by Michael Lisa, and seconded by Jessica Ward, the following resolution was offered:

RESOLVED, based upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the Rocky Point High School auditorium seating replacement project utilizing federal grant funds (Coronavirus Response & Relief Supplemental Appropriations Act/CRRSA) in an amount not-to-exceed \$230,000. The District will follow all purchasing regulations for contracting with vendors to complete this project; and

FURTHER RESOLVED, the Board of Education previously passed a Type II State Environmental Quality Review Act (SEQRA) determination at the August 26, 2021 public meeting indicating the project will have no significant adverse impact on the environment; and

BE IT FURTHER RESOLVED, the District will coordinate the submission of project plans and specifications to the New York State Education Department as required.

All in favor – Motion carried 4-0

XII TAX LEVY

Upon a motion made by Jessica Ward, and seconded by Ed Casswell, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$52,483,059 for the 2021-22 fiscal year be approved.

All in favor – Motion carried 4-0

XIII REVIEW AND RE-ADOPTION OF BOARD OF EDUCATION POLICY NUMBER 1510 (FIRST READING)

Upon a motion made by Ed Casswell, and seconded by Michael Lisa, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education reviews and re-adopts the following policy (first reading):

• 1510 – Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)

All in favor – Motion carried 4-0

XIV ADOPTION OF BOARD OF EDUCATION POLICY NUMBER 5350 (SECOND READING)

Upon a motion made by Michael Lisa, and seconded by Jessica Ward, the following resolution was offered:

BE IT RESOLVED, that the Board of Education adopts the following policy (second reading):

• 5350 Payroll & Overtime

All in favor – Motion carried 4-0

XV TRANSPORTATION CONTRACT – DEVELOPMENTAL DISABILITIES INC.

Upon a motion made by Jessica Ward, and seconded by Ed Casswell, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves a 31-day transportation contract with Developmental Disabilities Inc. located at 99 Hollywood Drive, Smithtown, NY 11787 to provide minivan / small bus transportation on an as needed basis.

BE IT FURTHER REOSLVED, that the President of the Board of Education is authorized to execute said contract.

All in favor – Motion carried 4-0

XVI PERSONNEL

Upon a motion made by Ed Casswell, and seconded by Michael Lisa, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the attached Personnel changes.

All in favor – Motion carried 4-0

XVII NEW BUSINESS

Mrs. Sullivan inquired of the trustees if there was any new business they wished to discuss.

There was no new business.

Mrs. Sullivan thanked Mr. Callahan for his seven years of hard work as a dedicated member of the Board of Education.

Once again Mrs. Sullivan invited the meeting attendees for questions/comments.

- Miss Luce pointed out the gender biased nature of the dress code.
- Miss Myla spoke about the unfair restrictions of the school dress code.
- Mr. LaMacchia reiterated the previous comments about the school dress code.
- Miss Gianna shared her feelings regarding the school dress code.
- Miss Kalesis expressed her concerns regarding the dress code.
- Ms. Walsh disclosed her disappointment in reference to the district's lack of opposition to the mask mandate and urged the Board to provide the community with information on where they stand on the matter.
- Ms. Pousson reiterated the feeling of disappointment regarding the lack of a stance on mask mandates.
- Ms. Ruberto shared that she felt it would be inappropriate for the Board members to provide their individual feelings regarding mask mandates and commended them for following the science.
- Ms. Borella spoke about current lawsuits to combat the mandates. She also mentioned a survey of the community to determine if virtual and in-person options for open houses should be provided.
- Dr. Pinkenburg inquired as to number of quarantined individuals due to positive cases within the district. Dr. O'Brien advised there were none. Dr. Pinkenburg attributed this to mask mandates.
- Ms. Olivo suggested that the community should've been polled regarding their stance on mask mandates to allow the Board of Education to act in support of the majority of the community.
- Ms. Franco spoke in support of the mask mandate.

- Ms. Pinkenburg recommended that the Board review the current dress code policies.
- Ms. Kelly expressed her support of the mask mandate. She also asked that a virtual learning plan be provided.
- Mr. Contes noted the abnormalities of wearing a mask all day. He advocated for choice.
- Miss Colleen shared that she chose home schooling as a result of the mask mandate. She inquired about the guidelines of what will allow for the mandate to be removed.
- Mr. Walsh reflected on the negative effects of long-term mask wearing and the uncertainty of when it will come to an end.
- Miss Uliano supported the mask mandate and shared her concerns that minors cannot get the vaccine without parental consent.
- Mr. Pousson spoke regarding the inconsistent nature of COVID protocols.
- Miss Quinn affirmed her support of the mask mandate.

There were no further questions/comments.

XVIII ADJOURNMENT

At 7:55 p.m. a motion was made by Jessica Ward, and seconded by Ed Casswell, to adjourn the meeting.

All in favor – Motion carried 4-0

Respectfully submitted,

Kelly White District Clerk

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			Se	ptember 2021			F				
Entry		From Account	<u>.</u>		To Account					····	
Number	From Account #	Description	Amount	To Account #	Description	Amount	Reason				
3916	A2110120020000	Teacher Salaries K-6	\$ 4,300.00	A2110500020000	Supplies	\$ 4,300.00	Materials fo	r STEM Tea	cher Lessor	15	
3917	A2110400040000	Contractual	\$ 7,500.00	A2815409040000	Contract Health Services	\$ 7,500.00	Student Hei	lth Service	s		
3918	A1621404040000	Special Projects	\$ 31,000.00	A1621400040000	Contractual	\$ 31,000.00	Boiler Repai	rs & Tank M	Aonitoring I	 Printer	
3919	A2110480040000	Textbooks	\$ 410.50	A2110500033080	Supplies	\$ 410.50	Textbook Co	ode			
3920	A2850400030000	Contractual	\$ 1,250.00	A2850500030000	Supplies	\$ 1,250.00	Supplies				
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ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCE REPORTS FOR THE MONTH ENDED SEPTEMBER 2021

BOARD MEETING BOOK

TREASURER'S REPORT

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT CASH FLOW REPORT

<u>GENERAL FUND</u> TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

CAFETERIA FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

FEDERAL FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

CAPITAL FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

SCHOLARSHIP FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

DEBT SERVICE FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

EXTRA CLASS FUND TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT Rocky Point Union Free School District Treasurer's Report For the Month Ended: September 30, 2021

Rocky Point Union Free School District Treasurer's Report Trust and Agency Checking - A204 As of September 30, 2021

Reconciled Balance as	of: 8/31/2021			526,849.75
Receipts:				
	Payroll Deductions	1,671,291.51		
				1,671,291.51
Disbursements:	ERS		6,402.54	
	Non Elective TSA Retirement		13,482.60	
	Cash Disbursements		892,303.48	
2				(912,188.62)
× *				
Total available balance	per General Ledger as of:	9/30/2021		1,285,952.64
	per General Leuger as of.	5/50/2021	-	1,203,332.04
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Bank Balance as of:	9/30/2021			4 000 700 44
Bank Balance as of:	9/30/2021			1,286,732.14
Less:	Outstanding Checks			779.50
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Adjusted Bank Balance	as of : 9/30/2021			1,285,952.64
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Prepared by: Linda Bilski Reviewed by: Date: 10/5/2021 Date:

Virginia Holloway

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	is Balance 08/31/21	\$526,873.75			30
3 Den	osits/Credits	\$1,671,291.51	Minimum Bal	ance This Cycle	\$517,314.03
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17 Ch	ecks/Debits	(\$911,433.12) Average Colle	ected Balance	\$640,069.02
17 Ch Servic	e Charges	\$0.0) Average Colle	ected Balance	\$640,069.02
17 Ch Servic		•) Average Colle	ected Balance	\$640,069.02
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17 Ch Servic Ending ACCC Govt I Date 09/02 09/03	e Charges Balance 09/30/21 DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer credit FROM Wire transfer withdrawal T Group 090321 USD00086 Wire transfer withdrawal T Group 090321 USD00086 ACH Withdrawal IRS USATAXPYMT 090321 RO	\$0.0 \$1,286,732.14 RIOD SEPTEMBER 15277 he OMNI 53956 he OMNI 93339 OCKY POINT (XX9181 F PROMP WT Tax) Average Colle R 01, 2021 - SEPTEMB Deposits/Credits \$304,111.00	SER 30, 2021 <i>Withdrawals/Debits</i> \$13,482.60 \$50,165.90	ROCKY POINT UF Resulting Balanc \$830,984. \$817,502. \$767,336. \$555,986.
17 Ch Servic Ending ACCC Govt 1 09/02 09/03 09/03 09/03 09/03	e Charges Balance 09/30/21 DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer credit FROM Wire transfer withdrawal T Group 090321 USD00086 Wire transfer withdrawal T Group 090321 USD00086 ACH Withdrawal IRS USATAXPYMT 090321 RO SCHOOL DIS 270164XXX ACH Withdrawal NYS DTR Paymnt 090321 ROCKY F	\$0.0 \$1,286,732.14 RIOD SEPTEMBER 15277 he OMNI 53956 he OMNI 93339 OCKY POINT (XX9181 F PROMP WT Tax) Average Coll R 01, 2021 - SEPTEMB Deposits/Credits \$304,111.00	SER 30, 2021 Withdrawals/Debits \$13,482.60 \$50,165.90 \$211,349.97	ROCKY POINT UF: <i>Resulting Balanc</i> \$830,984.7 \$817,502.7 \$767,336.2 \$555,986.2 \$518,646.3 \$517,314.0
17 Ch Servic Ending ACCC Govt 1 09/02 09/03 09/03 09/03 09/03 09/03	e Charges Balance 09/30/21 DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer credit FROM Wire transfer withdrawal T Group 090321 USD00086 Wire transfer withdrawal T Group 090321 USD00086 ACH Withdrawal IRS USATAXPYMT 090321 RO SCHOOL DIS 270164XXX ACH Withdrawal NYS DTF Paymnt 090321 ROCKY F 000000XXXXX6022	\$0.00 \$1,286,732.14 RIOD SEPTEMBER 15277 he OMNI 53956 he OMNI 93339 DCKY POINT (XX9181 F PROMP WT Tax POINT UFSD) Average Colle R 01, 2021 - SEPTEMB Deposits/Credits \$304,111.00	SER 30, 2021 Withdrawals/Debits \$13,482.60 \$50,165.90 \$211,349.97 \$37,339.94	ROCKY POINT UF Resulting Balanc \$830,984. \$817,502. \$767,336.2 \$555,986.2 \$518,646.3
17 Ch Servic Ending ACCC Govt 1 09/02 09/03 09/03 09/03 09/03	e Charges Balance 09/30/21 DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer credit FROM Wire transfer withdrawal T Group 090321 USD00086 Wire transfer withdrawal T Group 090321 USD00086 ACH Withdrawal IRS USATAXPYMT 090321 RC SCHOOL DIS 270164XXX ACH Withdrawal NYS DTR Paymnt 090321 ROCKY F 000000XXXX6022 Check 13171	\$0.00 \$1,286,732.14 RIOD SEPTEMBER 15277 he OMNI 53956 he OMNI 93339 OCKY POINT (XX9181 F PROMP WT Tax POINT UFSD 15277 he OMNI) Average Colle R 01, 2021 - SEPTEMB Deposits/Credits \$304,111.00	SER 30, 2021 Withdrawals/Debits \$13,482.60 \$50,165.90 \$211,349.97 \$37,339.94	ROCKY POINT UF Resulting Baland \$830,984. \$817,502. \$767,336. \$555,986. \$518,646. \$517,314.

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PAGE 1 OF 2



RUCKY POINT UFSD

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Bank Reconcillation for period ending on 9/30/2021

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			count(s): A 204						5 .	
	(*)		Ending Bank Bala Outstanding Chec Deposits in Transi	ks (See listing beli	ow): - +	1,286	732.14 779.50 0.00			
		8	Other Credits: Other Debits:	10	+		0.00			
			Adjusted Ending E				,952.64			
		a.	Cash Account Bal	ance:	17	1,285	,952.64			
Outst	anding Cheo					a.	÷.			
	Check Date	the second second	Check Number	Payee					Amount	
. 9	05/11/2021		13124	PATRICIA KR		OCIATION			24.00	
	09/15/2021 09/15/2021		13177 13180	ROCKY POIN VOTE COPE	ADIVIIN ASS	JUGIA HON			555.00 200.50	
	UCH TOTE DE 1		19100			utstanding C	heck Total		779.50	
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ROCKY POINT UFSD

Cash Account-Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 204	TRUST & AGENO	Y DEDUCTION	NS .				
			BALANCE 07/01/2021 - 08/31/2021	·	0.00	0.00	526,849.75
09/02/2021	1028753		Trust & Agency Deduction 9/3/21	CR-3	304,111.00	. 0.00	830,960.75
09/03/2021	38 .		Non Elective TSA Retirement	JE-7	0.00	13,482.60	817,478:15
09/15/2021			See Cash Disbursement Schedule 23	· CD-23	. 0.00	255.21	817,222.94
09/15/2021	1028772		Trust & Agency Deductions 9/17/21	CR-3	682,813.85	0.00	1,500,036.79
09/17/2021	64		ERS August 2021	JE-7	0.00	6,402.54	1,493,634.25
09/22/2021			See Cash Disbursement Schedule 27	CD-27	0.00	3,869.00	1,489,765.25
09/30/2021			See Cash Disbursement Schedule 21	· CD-21	0.00	300,217.30	1,189,547.95
09/30/2021			See Cash Disbursement Schedule 25	CD-25	0.00	587,961.97	601,585.98
09/30/2021	1028800		Trust & Agency Deductions 10/1/21	CR-3	684,366.66	0.00	1,285,952.64
			·	Grand Totals:	1,671,291.51	912,188.62	1,285,952.64

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Rocky Point Union Free School District Treasurer's Report Net Payroll Checking - A205 As of September 30, 2021

Reconciled Balance as of: 8/

8/31/2021

50,541.60

Receipts:

Funding Transfer

2,642,973.58

2,642,973.58

Disbursements:

Disburse Net Payroll

1,619,676.00

(1,619,676.00)

Total available balance per General Ledger as of:

9/30/2021

1,073,839.18

Bank Balance as of: 9/30/2021

1,073,839.18

Belski Prepared by: 0 Reviewed by: Date: 10/5/2021 Date:

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Capi	fal () // C Bank Commercial Banking	Group		CA	SH MANAGEME			UR CASH
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1cco	UNT SUMMARY	FOR PE	RIOD SEPTEN	ABER 01	, 2021 - SEPTI	EMBER 30, 2021		••
	anking Blended			•		·	ROC	KY POINT UFSD
1	s Balance 08/31/21		\$50,541.60		Number of Da			30
1 '	sits/Credits		2,642,973.58			nce This Cycle		\$50,541,60
1	ks/Debits	(\$7	(619,676.00) 0.00\$		Average Colle	cted Balance		\$172,147.60
	e Charges Balance 09/30/21	. \$	\$0.00 1,073,839.18					
<u>Sovt E</u>	anking Blended	Chking						OCKY POINT UFS
ate	Description				osits/Credits	Withdrawals/Del	bits	Resulting Balance
9/02 9/03	Book transfer credi ACH Withdrawal P				\$615,004.45		4 45	\$665,546.0
9/03	SALARY 090321 P -SETT-TMOBSPER	AYROLL RO	· · ·			· \$615,00	/4.40	\$50,541.6
9/15	Book transfer credi		277	- \$	1,004,671.55			\$1,055,213.1
~u-		· · · · · · · · ·					4.00	
9/17	SALARY 091721 P	AYROLL RO	CKYPT REG CKYPT		•'	\$1,004,51	1.83	\$50,701.3
		AYROLL RO						
9/20	SALARY 091721 P -SETT-TMOBSPE	AYROLL RO				\$10	1.83)3.89 55.83	\$50,597.4
)9/20)9/21	SALARY 091721 P -SETT-TMOBSPER Check 99758	AYROLL RO	OCKYPT	\$	1,023,297.58	\$10	. 98.80	\$50,597.4 \$50,541.6
)9/20)9/21)9/30	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759	AYROLL RO	OCKYPT		1,023,297.58 2,642,973.58	\$10)3.89 55.83	\$50,597.4 \$50,541.6
9/20 9/21 9/30 Fotal	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi	AYROLL RC 3 t FROM52 Chking	OCKYPT			\$1(\$)3.89 55.83 '6.00	\$50,597.43 \$50,541.60 `\$1,073,839.10
)9/20)9/21)9/30 Fotal Govt E	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi	AYROLL RC 3 t FROM52 Chking ck sequence	277	\$2	2,642,973.58	\$1(\$5 \$1,619,67	03.89 55.83 76.00 RC	\$50,701.32 \$50,597.43 \$50,541.60 \$1,073,839.18 OCKY POINT UFS
9/20 9/21 9/30 fotal iovt E iheck	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi Banking Blended S * designates gap in che No. Date	AYROLL RC 3 t FROM52 Chking ck sequence Amount	DCKYPT	\$2 Date	2,642,973.58 <i>Amou</i>	\$10 \$1,619,67 nt Check No.)3.89 55.83 '6.00	\$50,597.43 \$50,541.60 `\$1,073,839.18
9/20 9/21 9/30 fotal iovt E iheck	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi	AYROLL RC 3 t FROM52 Chking ck sequence	DCKYPT	\$2	2,642,973.58	\$10 \$1,619,67 nt Check No.	03.89 55.83 76.00 RC	\$50,597.4 \$50,541.6 \$1,073,839.1 OCKY POINT UFS
9/20 9/21 9/30 fotal iovt E iheck	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi Banking Blended S * designates gap in che No. Date	AYROLL RC 3 t FROM52 Chking ck sequence Amount	DCKYPT	\$2 Date	2,642,973.58 <i>Amou</i>	\$10 \$1,619,67 nt Check No.	03.89 55.83 76.00 RC	\$50,597.4 \$50,541.6 \$1,073,839.1 OCKY POINT UFS
	SALARY 091721 P -SETT-TMOBSPER Check 99758 Check 99759 Book transfer credi Banking Blended S * designates gap in che No. Date	AYROLL RC 3 t FROM52 Chking ck sequence Amount	DCKYPT	\$2 Date	2,642,973.58 <i>Amou</i>	\$10 \$1,619,67 nt Check No.	03.89 55.83 76.00 RC	\$50,597.4 \$50,541.6 \$1,073,839.1 OCKY POINT UFS

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ROCKY POINT UFSD



Account	Account Name			_,		
Date	Ref Number Invoice #	Vendor ID Explanation	Schedule	Debits	Credits	Balance
A 205	PAYROLL					
		BALANCE 07/01/2021 - 08/31/2021	• • • <u>·</u>	0.00	0.00	50,541.60
09/02/2021	45	Release Net Payroll 9/3/21	JE-7	0.00	615,004.45	-564,462.85
09/02/2021	1028752	Funding Net Payroll 9/3/21	CR-3	615,004.45	0.00	50,541.60
09/15/2021	63	Release Net Payroll 9/17/21	JE-7	0.00	1,004,671.55	-954,129.95
09/15/2021	1028771	Funding Net Payroll 9/17/21	CR-3	1,004,671.55	0.00	50,541.60
09/30/2021	1028799	Funding Net Payroli 10/1/21	CR-3	1,023,297.58	0.00	1,073,839.18
•	•	· · · ·	Grand Totals:	2.642.973.58	1.619.676.00	1.073.839.18

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Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2008 As of September 30, 2021

Reconciled Balance as of:

8/31/2021

Rece	eipts:		
	Tax Warrant Interest Revenue	692.26	
	TAN Proceeds	3,521,350.00	
	First Student Bill Reimbursement	1,962.65	
	CRRSA Esser 2 Revenue 2020-2021	492,337.00	
	CRRSA Geer 2 Revenue 2020-2021	61,025.00	
	IDEA 611 Revenue 2021-2022	143,187.00	
	VLT Lottery Revenue 2021-2022	67,777.88	
	Lottery Aid Revenue 2021-2022	3,484,843.48	
	Interest Revenue	573.38	

7,773,748.65

Disbursements:		
Funding Transfer: AP Warrants	1,468,506.23	
Funding Transfer: Net Payroll	2,642,973.58	
Funding Transfer: Payroll Deductions	1,671,291.51	
		(5,782,771.32)
Total available balance per General Ledger as of:	9/30/2021	20,888,928,96

Bank Balance as of: 9/30/2021 20,888,928.96

Prenared h	Linda Belski	Reviewed
Date:	10/5/2021	Date:

by: fining the Unan

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G 90	OCKY POINT UFSD ENERAL FUND INVESTI 0 ROCKY POINT YAPHA OCKY POINT NY 11778	NK RD		act your Relationship Manag ated solutions for your evolvi	
• •	· · ·				
ACCC	DUNT SUMMARY FO	OR PERIOD SEPTEME	3ER 01, 2021 - SEPT	EMBER 30, 2021	
Govt I	Banking Blended Chkin	a		RC	CKY POINT UFSD
Previou	us Balance 08/31/21	\$18,897,951.63	Number of Da	ays in Cycle	30
8 Dep	osits/Credits	\$7,773,748.65	Minimum Bala	ance This Cycle	\$17,978,836.18
Interes		\$0.00		ected Balance	\$19,257,939.55
	cks/Debits	(\$5,782,771.32)		ed During this Cycle	\$0.00
	e Charges	, \$0.00	Interest Paid	Year-To-Date	\$9,159.89
· · ·	Balance 09/30/21	\$20,888,928.96	, 2021 - SEPTEMB	ER 30, 2021	:
ÁCCC Govt I	DUNT DETAIL FOR PE	RIOD SEPTEMBER 01	<u></u>		ROCKY POINT UF
ÁCCC Govt I Date	DUNT DETAIL FOR PE Banking Blended Chkin Description	RIOD SEPTEMBER 01	, 2021 - SEPTEMB Deposits/Credits	Withdrawals/Debits	Resulting Balanc
ÁCCC Govt I Date 09/02	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO	RIOD SEPTEMBER 01	<u></u>	Withdrawals/Debits \$615,004.45	Resulting Balance \$18,282,947.1
ÁCCC Govt I Date 09/02 09/02	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO	RIOD SEPTEMBER 01 9 3946 3954	Deposits/Credits	Withdrawals/Debits	Resulting Balance \$18,282,947. \$17,978,836.
ÁCCC Govt I Date 09/02	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO	RIOD SEPTEMBER 01 9 3946 3954 VEN CASH	<u></u>	Withdrawals/Debits \$615,004.45	Resulting Balance \$18,282,947. \$17,978,836.
ÁCCC Govt I Date 09/02 09/02	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAW	RIOD SEPTEMBER 01 9 3946 3954 VEN CASH DINT SCH DIST ER SANDLER	Deposits/Credits	Withdrawals/Debits \$615,004.45	Resulting Balance \$18,282,947. \$17,978,836. \$17,979,528.4
ÁCCC Govt I Date 09/02 09/02 09/07	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPI CO. UW ROC 090921	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021	Deposits/Credits \$692.26	Withdrawals/Debits \$615,004.45	Resulting Balance
ÁCCC Govt I Date 09/02 09/02 09/07 09/09	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPE CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL	RIOD SEPTEMBER 01 9 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS	Deposits/Credits \$692.26 \$3,521,350.00	Withdrawals/Debits \$615,004.45	Resulting Balance \$18,282,947. \$17,978,836. \$17,979,528.4 \$21,500,878.4 \$21,561,903.4
ÁCCC <u>Govt I</u> <u>Date</u> 09/02 09/02 09/07 09/09 09/10	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPI CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL AP00060326554	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS 9596	Deposits/Credits \$692.26 \$3,521,350.00	Withdrawals/Debits \$615,004.45 \$304,111.00	Resulting Balanc \$18,282,947. \$17,978,836. \$17,979,528. \$21,500,878. \$21,561,903. \$20,298,457.
ÁCCC <u>Govt I</u> <u>Date</u> 09/02 09/02 09/07 09/09 09/10 09/15 09/15 09/15	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPE CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL AP00060326554 Book transfer debit TO Book transfer debit TO Book transfer debit TO	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS 9596 3946 3954	Deposits/Credits \$692.26 \$3,521,350.00 \$61,025.00	<i>Withdrawals/Debits</i> \$615,004.45 \$304,111.00 \$1,263,445.72	Resulting Balance \$18,282,947. \$17,978,836. \$17,979,528. \$21,500,878. \$21,561,903. \$20,298,457. \$19,293,786. \$18,610,972.
ÁCCC <u>Govt I</u> <u>Date</u> 09/02 09/02 09/07 09/09 09/10 09/15 09/15	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPE CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL AP00060326554 Book transfer debit TO Book transfer debit TO Book transfer debit TO	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS 9596 3946 3954	Deposits/Credits \$692.26 \$3,521,350.00	<i>Withdrawals/Debits</i> \$615,004.45 \$304,111.00 \$1,263,445.72 \$1,004,671.55	Resulting Balance \$18,282,947. \$17,978,836. \$17,979,528. \$21,500,878. \$21,561,903. \$20,298,457. \$19,293,786. \$18,610,972.
ÁCCC <u>Govt I</u> <u>Date</u> 09/02 09/02 09/07 09/09 09/10 09/15 09/15 09/15	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAV DISB 090721 ROCKY PC Wire transfer deposit PIPE CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL AP00060326554 Book transfer debit TO Book transfer debit TO Book transfer debit TO	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS 9596 3946 3954 st XSECR BAL INT M9618 ACH 092321	Deposits/Credits \$692.26 \$3,521,350.00 \$61,025.00	<i>Withdrawals/Debits</i> \$615,004.45 \$304,111.00 \$1,263,445.72 \$1,004,671.55	Resulting Baland \$18,282,947. \$17,978,836. \$17,979,528. \$21,500,878. \$21,561,903. \$20,298,457. \$19,293,786. \$18,610,972. \$18,611,545. \$18,613,508.
ÁCCC <u>Govt I</u> <u>Date</u> 09/02 09/02 09/07 09/09 09/10 09/15 09/15 09/15 09/15 09/15	DUNT DETAIL FOR PER Banking Blended Chking Description Book transfer debit TO Book transfer debit TO Book transfer debit TO ACH deposit BROOKHAN DISB 090721 ROCKY PC Wire transfer deposit PIPI CO. UW ROC 090921 USDF9S2109090545200 ACH deposit NYS OSC ROCKY POINT SCHOOL AP00060326554 Book transfer debit TO Book transfer debit TO Blended Checking Interes Book transfer credit FROM ACH deposit NYS OSC ROCKY POINT SCHOOL	RIOD SEPTEMBER 01 3946 3954 VEN CASH DINT SCH DIST ER SANDLER ACH 091021 DIS 9596 3954 3954 st XSECR BAL INT M9618 ACH 092321 DIS	Deposits/Credits \$692.26 \$3,521,350.00 \$61,025.00 \$573.38 \$1,962.65	<i>Withdrawals/Debits</i> \$615,004.45 \$304,111.00 \$1,263,445.72 \$1,004,671.55 \$682,813.85	Resulting Balance \$18,282,947. \$17,978,836. \$17,979,528.4 \$21,500,878.4 \$21,561,903.4 \$20,298,457.7 \$19,293,786.5

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ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2021 To 9/30/2021



Account	Account Name		· · ·	· · · · ·			
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	· Debits	- Credits	Balance
A 2008	CAPITAL ONE IN	VESTMENT		·. · ·			•
			BALANCE 07/01/2021 - 08/31/2021		. 0.00	0.00	18,897,951.63
09/02/2021	10287,52		Funding Net Payroll 9/3/21	CR-3	· 0.00 ·	615,004.45	18,282,947.18
09/02/2021	1028753	,	Trust & Agency Deduction 9/3/21	CR-3	0.00	304,111.00	17,978,836.18
09/07/2021	1028768		Tax Warrant Interest Revenue	CR-3	. 692.26	0.00	17,979,528.44
09/09/2021	1028775		TAN Proceeds	CR-3	3,521,350.00	0.00	21,500,878.44
09/10/2021	1028769		CRRSA GEER 2 Revenue 2020-2021	CR-3	61,025.00	0.00	21,561,903.44
09/15/2021	1028770		Funding Warrant #22	CR-3	0.00	1,263,445.72	20,298,457.72
09/15/2021	1028771		Funding Net Payroll 9/17/21	CR-3	0.00	1,004,671.55	19,293,786.17
09/15/2021	1028772		Trust & Agency Deductions 9/17/21	CR-3	0.00	682,813.85	18,610,972.32
09/16/2021	1028776		Interest Revenue	CR-3	573.38	0.00	18,611,545.70
09/17/2021	65		First Student Bill	JE-7	1,962.65	· 0.00	18,613,508.35
09/23/2021	1028788		CRRSA ESSER 2 Revenue 2020-2021	CR-3	492,337.00	0.00	19,105,845.35
09/29/2021	1028793		IDEA 611 PTB Revenue 2021-2022	. CR-3	143,187.00	0.00	19,249,032.35
09/30/2021	1028797		VLT Lottery 2021-2022	CR-3	67,777.88	0.00	19,316,810.23
09/30/2021	1028798		Lottery Aid 2021-2022	CR-3	3,484,843.48	0.00	22,801,653.71
09/30/2021	1028799		Funding Net Payroll 10/1/21	CR-3	. 0.00	1,023,297.58	21,778,356.13
09/30/2021	1028800		Trust & Agency Deductions 10/1/21	CR-3	0.00	684,366.66	21,093,989.47
09/30/2021	1028801		Funding Warrant #28	CR-3	0.00	205,060.51	20,888,928.96
				Grand Totals:	7,773,748.65	5,782,771.32	20,888,928.96

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Rocky Point Union Free School District Treasurer's Report General Fund - AP Checking A2010 As of September 30, 2021

Reconciled Balance as of: 8/31/2021 1,761,901.06

Receipts:					
1	Chromebook Repairs	874.82			
	Health, Dental, Life	4,840.55			
	Community Education	65.00			
	Insurance Reciprocal	5,670.64			
	Drivers Education	12,800.00			
	Refund	4,768.77			
	Donations	300.00			
	Employee Repay	2,107.36			
	Funding Transfer	1,468,506.23			
				1,499	933.37

Disbursements:

200.00
126.94
1,680,277.94
(1,680,604.88)

9/30/2021

Total available balance per General Ledger as of:

Bank Balance as of: 9/30/2021

Less:

Outstanding Checks

Adjusted Bank Balance as of: .

9/30/2021

1,581,229.55

1,581,229.55

1,893,102.61

(311,873.06)

Linda Bilski Reviewed by: Date: Prepared by: Date: 10/5

icinia Holloway

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G . 9	OCKY POINT UFSD ENERAL FUND CHECKING) ROCKY POINT YAPHANK RD OCKY POINT NY 11778-8423	· · ·		act your Relationship Mar ted solutions for your evo	
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AUU	OUNT SUMMARY FOR PERIOR	J SEPTEMBER	R 01, 2021 - SEPT	EMBER 30, 2021	•
_			_		. <u>.</u>
	Banking Blended Chking	4 750 86			ROCKY POINT UFSD
		4,750.88	Number of Da		30
	· · · ·	0,393.37		ance This Cycle	\$1,696,588.34
	· · · ·	2,041.64)	Average Colle	ected Balance	\$2,017,462.63
	e Charges	\$0.00			
-10000	Balance 09/30/21 \$1,89	3,102.61			
ů # 	OUNT DETAIL FOR PERIOD SEP	TEMBER 01, 2	021 - SEPTEMB	ER 30, 2021	:
i ACĆC <u>Govt</u> I	Banking Blended Chking				ROCKY POINT UF
Govt Date:	Banking Blended Chking Description		Deposits/Credits	ER 30, 2021 Withdrawals/Debits	Resulting Balanc
ACĆC Govt Date:	Banking Blended Chking				Resulting Balance
ŭ a ACĆC Govt Date:	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN		Deposits/Credits		Resulting Balanc \$1,904,900.8
ACĆC Govt I <i>Date:</i> 09/01	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXXX8421		Deposits/Credits	Withdrawals/Debits	Resulting Balance \$1,904,900.8 5 \$1,831,210.9
ACĆC <u>Govt </u> <u>Pate:</u> 09/01 09/01	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310		Deposits/Credits	<i>Withdrawals/Debits</i> \$73,689.96	Resulting Balance \$1,904,900.8 6 \$1,831,210.9 0 \$1,830,203.4
6 // ACĆĆ <u>Govt </u> <i>Date:</i> 09/01 09/01 09/01	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS	<i>Ľ</i>	Deposits/Credits	Withdrawals/Debits \$73,689.96 \$1,007.50	Resulting Balance \$1,904,900.8 6 \$1,831,210.9 0 \$1,830,203.4
6 // ACĆĆ <u>Govt </u> <i>Date:</i> 09/01 09/01 09/01	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN	<i>Ľ</i>	Deposits/Credits \$150.00	Withdrawals/Debits \$73,689.96 \$1,007.50	Resulting Balance \$1,904,900.8 5 \$1,831,210.8 0 \$1,830,203.4 0 \$1,829,348.4
ACĆC Govt Date: 09/01 09/01 09/01 09/02	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421	<i>Ľ</i>	Deposits/Credits \$150.00	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00	Resulting Balance \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4
ACCC Govt <i>Date</i> 09/01 09/01 09/01 09/02 09/02	Banking Blended ChkingDescriptionACH deposit HRTLAND PMT SYSTXNS/FEES 090121 ROCKY POINUFSD-STORE 650000XXXX8421Check 116310Check 116306Check 116302ACH deposit HRTLAND PMT SYSTXNS/FEES 090221 ROCKY POINUFSD-STORE 650000XXXX8421Check 116313	<i>Ľ</i>	Deposits/Credits \$150.00 \$350.00	Withdrawals/Debits \$73,689.96 \$1,007.50	Resulting Balance \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,828,525.9
ACCC <u>Govt</u> <u>Date</u> 09/01 09/01 09/01 09/01 09/02 09/02 09/02	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit	<i>Ľ</i>	Deposits/Credits \$150.00 \$350.00 \$4,840.55	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00	Resulting Balance \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,828,525.9 \$1,833,366.4
ACCC <u>Govt</u> <u>Date</u> 09/01 09/01 09/01 09/01 09/02 09/02 09/02	Banking Blended ChkingDescriptionACH deposit HRTLAND PMT SYSTXNS/FEES 090121 ROCKY POINUFSD-STORE 650000XXXX8421Check 116310Check 116306Check 116302ACH deposit HRTLAND PMT SYSTXNS/FEES 090221 ROCKY POINUFSD-STORE 650000XXXX8421Check 116313	<i>Ľ</i> T	Deposits/Credits \$150.00 \$350.00	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00	Resulting Balance \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,829,698.4 \$1,828,525.9 \$1,833,366.4 \$1,835,350.4
6 % ACĆĆ Govt 1 09/01 09/01 09/01 09/01 09/02 09/02 09/03 09/03	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit Customer Deposit ACH Withdrawal HRTLAND PMT SY TXNS/FEES 090321 ROCKY POIN	 T T YS	Deposits/Credits \$150.00 \$350.00 \$4,840.55	Withdrawals/Debits \$73,689.90 \$1,007.50 \$855.00 \$1,172.45	Resulting Balance \$1,904,900.8 \$1,831,210.9 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,828,525.9 \$1,833,366.4 \$1,835,350.4
ACCC Govt Date: 09/01 09/01 09/01 09/02 09/02 09/02 09/03 09/03 09/03	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SY TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421	 T T YS	Deposits/Credits \$150.00 \$350.00 \$4,840.55	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00 \$1,172.49 \$310.00	Resulting Balance \$1,904,900.8 \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,829,698.4 \$1,833,366.4 \$1,835,350.4 \$1,835,040.4
6 % ACCC Govt Date: 09/01 09/01 09/01 09/01 09/02 09/02 09/03 09/03	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SYS TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SY TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116311 ACH deposit HRTLAND PMT SYS TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116311 ACH deposit HRTLAND PMT SYS TXNS/FEES 090721 ROCKY POIN	 T T YS T	Deposits/Credits \$150.00 \$350.00 \$4,840.55	Withdrawals/Debits \$73,689.90 \$1,007.50 \$855.00 \$1,172.45	Resulting Balance \$1,904,900.8 \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,698.4 \$1,829,698.4 \$1,833,366.4 \$1,835,350.4 \$1,835,040.4
Govt <u>Date</u> 09/01 09/01 09/01 09/01 09/02 09/02 09/03 09/03 09/03 09/03	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SYS TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SY TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116311 ACH deposit HRTLAND PMT SYS	 T T YS T	Deposits/Credits \$150.00 \$350.00 \$4,840.55 \$1,983.99	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00 \$1,172.49 \$310.00	Resulting Balance \$1,904,900.8 \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,348.4 \$1,829,698.4 \$1,828,525.9 \$1,833,366.4 \$1,835,350.4 \$1,835,040.4 \$1,834,440.6
ACCC <u>Govt</u> <u>Date</u> 09/01 09/01 09/01 09/02 09/02 09/03 09/03 09/03 09/03	Banking Blended Chking Description ACH deposit HRTLAND PMT SYS TXNS/FEES 090121 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116310 Check 116306 Check 116302 ACH deposit HRTLAND PMT SYS TXNS/FEES 090221 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SYS TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116313 Customer Deposit ACH Withdrawal HRTLAND PMT SY TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116311 ACH deposit HRTLAND PMT SYS TXNS/FEES 090321 ROCKY POIN UFSD-STORE 650000XXXX8421 Check 116311 ACH deposit HRTLAND PMT SYS TXNS/FEES 090721 ROCKY POIN	 T T YS T	Deposits/Credits \$150.00 \$350.00 \$4,840.55 \$1,983.99	<i>Withdrawals/Debits</i> \$73,689.96 \$1,007.56 \$855.00 \$1,172.49 \$310.00	Resulting Balance \$1,904,900.8 \$1,904,900.8 \$1,831,210.9 \$1,830,203.4 \$1,829,348.4 \$1,829,348.4 \$1,829,698.4 \$1,828,525.9 \$1,833,366.4 \$1,835,350.4 \$1,835,040.4 \$1,834,440.6

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UTSTAND	ING CHECK LIST		
S OF SEPT	EMBER 30, 2021	. ·	
CHECK#	CHECK DATE	CHECK AMOUNT	
115497	04/13/2021	155.62	
115513	04/13/2021	160.00	<u> </u>
115723	05/11/2021	2,410.00	
115789	05/25/2021	100.00	
116048	07/06/2021	89.00	
116109	07/13/2021	200.00	
116132	07/15/2021	195.00	
116169	07/27/2021	500.00	
116315	08/24/2021	70.00	
116371	09/14/2021	416.00	
116383	09/14/2021	1,600.00	
116384	09/14/2021	320.00	
116400	09/14/2021	5,446.54	
116401	09/14/2021	3,960.28	
116403	09/14/2021	35.00	
116404	09/14/2021	140.00	
116408	09/14/2021	4,885.50	·····
116409	09/14/2021	104.36	
116412	09/14/2021	21.98	· · · · · · · · · · · · · · · · · · ·
116415	09/14/2021	100.00	
116424	09/14/2021	370.00	
116432	09/21/2021	156.42	
116453	09/21/2021	290.50	<u>-</u>
116454	09/21/2021	576.92	
116457	09/21/2021	1,000.00	
116460	09/21/2021	53,932.70	
116462	09/21/2021	93.38	
116456	09/21/2021	8,149.80	
116467	09/21/2021	7,929.86	
116470	09/21/2021	21.95	
116472	09/21/2021		
116472	09/21/2021	600.00	··
116475	09/21/2021	<u>6,948.68</u> 1,966.94	
	09/21/2021		
116478	and the second s	3,866.12	
116481	09/29/2021	3,049.79	
116482	09/29/2021	1,120.00	
116483	09/29/2021	1,528.57	
116484	09/29/2021	88.50	
116485	09/29/2021	5.99	
116486	09/29/2021	2,501.83	
116487	09/29/2021	2,890.00	
116488	09/29/2021	16.80	
116489	09/29/2021	3,994.14	
116490	09/29/2021	152.32	
116491	09/29/2021	855.00	
116492	09/29/2021	613.61	
116493	09/29/2021	522.50	
. 116494	09/29/2021	39.15	
116495	09/29/2021	50.00	
116496	09/29/2021	47,281.20	
116497	09/29/2021	323.45	
116498	09/29/2021	277.95	
116499	09/29/2021	504.81	
116500	09/29/2021	18,000.00	
116501	09/29/2021	1,589.70	
116502	09/29/2021	18.47	
116503	09/29/2021	960,00	
116504	09/29/2021	26.64	
116505	09/29/2021	73.51	

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116506	09/29/2021	74.44	·
116507	09/29/2021	210.41	
116508	09/29/2021	200.00	
116509	09/29/2021	400.14	
116510	09/29/2021	70.84	
116511	09/29/2021	198.27	
116512 -	09/29/2021	2,766.49	
116513	09/29/2021	2,084.00	'
116514	09/29/2021	468.42	
116515	09/29/2021	33,995.17	
116516	09/29/2021	135.00	
116517	09/29/2021	209.20	
116518	09/29/2021	20,262.88	
116519	09/29/2021	630.70	
116520	09/29/2021	934.80	
116521	09/29/2021	475.50	
116522	09/29/2021	1,098.35	
116523	09/29/2021	150.00	
116524	09/29/2021	1,909.94	
116525	09/29/2021	550.00	
116526	09/29/2021	1,050.00	
116527	09/29/2021	19,701.66	
116528	09/29/2021	153.84	
116529	09/29/2021	3,815.30	
116530	09/29/2021	126.64	
116531	09/29/2021	314.57	
116532	09/29/2021	390.00	
116533	09/29/2021	748.80	
116535	09/29/2021	6,488.56	
116536	09/29/2021	853.40	
116537	09/29/2021	263.69	
116538	09/29/2021	235.39	
116539	09/29/2021	19.90	
116540	09/29/2021	5,994.00	
116541	09/29/2021	21.84	
116542	09/29/2021	3,919.44	
116543	09/29/2021	6,510.97	
116544	09/29/2021	1,144.03	
		311,873.06	
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ROCKY POINT UFSD



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Cash Account Transactions Report From 9/1/2021 To 9/30/2021

v :

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2010	CAPITAL ONE A	P CHECKING	· · · · · · · · · · · · · · · · · · ·				
	· .		BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	1,761,901.06
09/03/2021	1028766		KENWOOD RE-PAY	CR-3	1,983.99	0.00	1,763,885.05
09/03/2021	1028767	•	HEALTH	CR-3	4,840.55	0.00	1,768,725.60
09/15/2021			See Cash Disbursement Schedule 22	CD-22	0.00	1,263,445.72	505,279.88
09/15/2021	1028770		Funding Warrant #22	CR-3	1,263,445.72	0.00	1,768,725.60
09/15/2021	1028773		SUMMER COMMUNITY ED	CR-3	. 65.00	0.00	1,768,790.60
09/15/2021	102877,4		FALL DRIVERS ED	CR-3	12,800.00	0.00	1,781,590.60
09/17/2021	. 68		Stop Payment Check	JE-7	0.00	200.00	1,781,390.60
09/17/2021	71		Heartland Chargeback Dispute	JE-7	· 0.00	126.94	1,781,263.66
09/21/2021	1028777		EMPLOYEE REPAY / HEALY	CR-3	123.37	0.00	1,781,387.03
09/21/2021	1028778		7/19/2021 WATER DAMAGE / NY SCHOOLS INSURANCE	CR-3	5,670.64	0.00	1,787,057.67
09/21/2021	1028779		REFUND / EXCESS CARRIER FOR BENEFITS PAID / PMA MANAGEMENT CORP	CR-3	4,768.77	0.00	1,791,826.44
09/21/2021	1028780	•	DONATION / PTA HS	CR-3	300.00	0.00	1,792,126.44
09/22/2021		•	See Cash Disbursement Schedule 26	CD-26	0.00	211,771.71	1,580,354.73
09/29/2021			See Cash Disbursement Schedule 28	CD-28	0.00	205,060.51	1,375,294.22
09/30/2021 ·	1028801		Funding Warrant #28	CR-3	205,060.51	0.00	1,580,354.73
09/30/2021	1028804		Chromebook Repair	CR-3	874.82	0.00	1,581,229.55
	-		Gra	nd Totals:	1,499,933.37	1,680,604.88	1,581,229.55

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Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2011 As of September 30, 2021

Reconciled Balance as of:	8/31/2021			2,119,838.47
Receipts:	Interest Revenue	17.	17	17.17
Disbursements:			*	0.00
Total available balance per	General Ledger as of:	9/30/2021		2,119,855.64

Bank Balance as of: 9/30/2021

2,119,855.64

3 ki Prepared by: Date: 1 Reviewed by: Date: 10/5/2021

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CHASE JPMorgan Chase Bank, N.A. P O Box 182051 Columbus, OH 43218 - 2051

September 01, 2021 through September 30, 2021

Customer Service Information

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

00056706 WBS 802 211 27421 NNNNNNNN 1 00000000 C2 0000

- ROCKY POINT UFSD
- GENERAL FUND MONEY MARKET A/C
- 90 ROCKY POINT YAPHANK RD
- ROCKY POINT NY 11778

Commercial Checking With Interest

Summarv - - - - -Number Market Value/Amount Shares \$2.119.838.47 Opening Ledger Balance Deposits and Credits 1 \$17.17 0 · Withdrawals and Debits \$0,00 0 Checks Paid \$0.00 Ending Ledger Balance \$2,119,855.64 Average Ledger Balance \$2,119,839 Annual Percentage Yield Earned* 0.01% Interest Credited This Period \$17.17 Interest Credited Year-to-Date \$150.96 Rate(s); 09/01 to 09/30 at 0.01% Deposits and Credits Ledger Description Amount Date 09/30 Interest Payment \$17.17 Total ' \$17,17 Daily Balance Ledger Ledaer Date Balance Balance Date 09/30 \$2,119,855.64

A2011

Your service charges, fees and earnings credit have been calculated through account analysis.

* Annual Percentage Yield Earned - the percentage rate earned if balances remain on deposit for a full year with compounding, no change in the interest rate and all interest rate and all interest is left in the account.

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

Page 1 of 2

ROCKY POINT UFSD

Account	t Transactions R Accou	unt Name	in 9/1/2021	0 9/30/2021	÷				NVISION
Date	Ref Number I	nvoice #	Vendor ID	Explanation	2				
A 2011			L FUND MM		Sch	nedule	Debits	Credits	Balance
09/30/2021	1028805	7 21		BALANCE 07/01/2021 - 08/31/2021 Interest Revenue	2 CR-		0.00 17.17	0.00	
• -	2				Grand Total	s:	17.17	0.00	2,119,855.64
2	*			n (Å. 11		2	8	16. N	2,113,035.04
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Rocky Point Union Free School District Treasurer's Report Cafeteria Checking - C207 As of September 30, 2021

Reconciled Balance as of:	8/31/2021			136,139.25
Receipts:				0.00
Disbursements:	Cash Disbursements		17,136.70	(17,136.70)
Total available balance per Con	in an an an all	0/20/2021		110 000 55
Total available balance per Gen	lerai Leoger as or.	9/30/2021		<u>119,002.55</u>
Bank Balance as of: 9/30/202	1			128,952.42
Less:	Outstanding Checks			9,949.87
Adjusted Bank Balance as of:	9/30/2021			119,002.55

Prepared by: Linda Bilski Date: 10/5/2021 Reviewed by: Date:

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	Contine	rcial Banking Group	· · · · · · · · · · · · · · · · · · ·		CASH MANAGEME			JUR CAS
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ROC		INT UFSD			Conta	act your Relationsh	p. Manao	er to discuss
	•	A CHECKING	•					ig business neèds.
•		POINT YAPHA	NK RD					
ROC	CKY PO	NT NY 11778	3-8423					
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ACCOU		MMARY F		OTEMPED				.'
70000	11 00		UN FERIOD SE	C I CIVIDEN	01, 2021 - SEPT	EIVIDER 30, 2021		
•								
		Blended Chkin					RO	CKY POINT UFS
•		08/31/21	\$136,92		Number of Da			3
.0 Deposit			, .	0.00		ance This Cycle		\$128,952.42
16 Check		•	(\$7,973	•	Average Colle	cted Balance		\$133,812.94
Service C	-	•	•	0.00	÷.	· ·		
Ending Ba	alance u	9/30/21	\$128,95	2.42				• .
ACCOUI		TAIL FOR PE		IBER 01, 20	021 - SEPTEMB	ER 30, 2021	F	ROCKY POINT U
Govt Bai Date D	nking I Descripti	Blended Chkin	Ig	<u>.</u>	021 - SEPTEMB Deposits/Credits	ER 30, 2021 Withdrawals/De		ROCKY POINT U
Govt Bar Date D 09/10 C	nking I Descripti Check	Blended Chkin ion 12301		<u>.</u>		Withdrawals/De	ebits 200.00	Resulting Balar \$136,726
Govt Ba Date D 09/10 C 09/13 C	nking I Descripti Check Check	Blended Chkin <i>ion</i> 12301 12305	Ig	<u>.</u>		Withdrawals/De \$2	ebits 200.00 340.00	<i>Resulting Balar</i> \$136,726 \$136,686
Govt Ba Date D 09/10 C 09/13 C 09/17 C	Descripti Descripti Check Check Check	Blended Chkin ion 12301 12305 12316	Ig	<u>.</u>		Withdrawals/De \$2 \$ \$ \$1,0	ebits 200.00 340.00 92.42	<i>Resulting Balar</i> \$136,726 \$136,686 \$135,593
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/17 C	Descripti Descripti Dheck Dheck Dheck Dheck	Blended Chkin ion 12301 12305 12316 12306	Ig	<u>.</u>	eposits/Credits	<i>Withdrawals/De</i> \$2 \$ \$1,0 \$9	ebits 200.00 340.00 92.42 943.12	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C	Descripti Descripti Dheck Dheck Dheck Dheck Dheck	Blended Chkin fon 12301 12305 12316 12306 12319	Ig	<u>.</u>	eposits/Credits	Withdrawals/Do \$2 \$ \$1,0 \$9 \$7	ebits 200.00 340.00 92.42 943.12 248.12	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C 09/17 C	Descripti Descripti Deck Deck Deck Deck Deck Deck Deck	Blended Chkin ion 12301 12305 12316 12306 12319 12315	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5	200.00 200.00 240.00 92.42 943.12 248.12 556.50	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346
Govt Bai Date D 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C 09/17 C	Descripti Descripti Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin ion 12301 12305 12316 12306 12319 12315 12312	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,C \$9 \$1,C \$9 \$7 \$5 \$2	abits 200.00 340.00 92.42 943.12 248.12 556.50 295.68	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,346
Govt Bar Date D 09/10 C 09/13 C 09/17 C	Descripti Deck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin 12301 12305 12316 12306 12319 12315 12312 12312	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5 \$2 \$2 \$2 \$2	200.00 540.00 92.42 943.12 248.12 556.50 295.68 272.00	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/10 C	Descripti Deck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5 \$2 \$2 \$8	bits 200.00 40.00 92.42 943.12 248.12 556.50 295.68 272.00 345.90	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932
Govt Bar 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C	Descripti Deck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin ion 12301 12305 12316 12306 12319 12315 12312 12312 12318 12318 12308	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 40.00 92.42 43.12 48.12 56.50 295.68 272.00 345.90 506.80	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932 \$131,932
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/20 C	Descripti Deck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,C \$9 \$1,C \$9 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 40.00 92.42 43.12 48.12 56.50 95.68 272.00 345.90 506.80 292.85	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,346 \$133,346 \$133,050 \$132,778 \$131,932 \$131,425 \$131,425
Govt Bai Date D 09/10 C 09/13 C 09/17 C 09/20 C 09/20 C	Descripti Descripti Deck Deck Deck Deck Deck Deck Deck Deck	Blended Chkin ion 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318 12308 12307	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,C \$5 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 40.00 92.42 43.12 248.12 56.50 295.68 272.00 345.90 506.80 292.85 588.60	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932 \$131,425 \$131,425 \$131,425 \$131,424
Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/20 C 09/20 C 09/20 C 09/20 C	Descripti Descripti Deck Deck Deck Deck Deck Deck Deck Deck	Blended Chkin 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318 12308 12307 12313	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 40.00 92.42 43.12 48.12 56.50 295.68 272.00 445.90 506.80 292.85 588.60 391.83	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932 \$131,425 \$131,132 \$131,132 \$131,044 \$129,652
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Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/20 C 09/20 C 09/20 C 09/20 C 09/20 C 09/20 C 09/20 C 09/20 C 09/20 C	Description Description Deck Deck Deck Deck Deck Deck Deck Deck	Blended Chkin ion 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318 12308 12307 12313 12311 12309	Ig	<u>.</u>	eposits/Credits	Withdrawals/De \$2 \$1,0 \$9 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 200.00 240.00 92.42 943.12 248.12 56.50 295.68 272.00 345.90 506.80 292.85 388.60 391.83 575.00	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932 \$131,932 \$131,425 \$131,044 \$129,652 \$129,577
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Govt Bar Date D 09/10 C 09/13 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/17 C 09/20 C	Descripti Descripti Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck Dheck	Blended Chkin ion 12301 12305 12316 12306 12319 12315 12312 12312 12310 12318 12308 12307 12313 12311 12309 12304	Ig Than	t k you for	peposits/Credits	Withdrawals/De \$2 \$ \$1,C \$9 \$7 \$5 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2 \$2	bits 200.00 40.00 92.42 43.12 48.12 56.50 295.68 272.00 445.90 506.80 292.85 588.60 391.83 75.00 500.00	Resulting Balar \$136,726 \$136,686 \$135,593 \$134,650 \$133,902 \$133,346 \$133,050 \$132,778 \$131,932 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,425 \$131,22 \$131,22 \$131,22 \$132,777 \$129,077 \$128,952

Bank Reconciliation for period ending on 9/30/2021



Account: Cash Account	Capital One Cafeteria Checking			
Cash Account	(5). 6 207			
- End	ing Bank Balance:		128,952.42	·
Out	standing Checks (See listing below):	-	9,949.87	
	osits in Transit:	+	0.00	
Oth	er Credits:	+	0.00	
Oth	er Debits:	-	0.00	
Adju	usted Ending Bank Balance:	•	119,002.55	
Cas	h Account Balance:		119,002.55	

Outstanding Check Listing

Check Date	Check Number	Payee	Amount	
04/13/2021	12157	MICHELLE AMEDURI	37.65	_
07/06/2021	12294	CHRISTINA NASH	9.34	
09/14/2021	12314	MEADOW PROVISIONS CORP	805.09	
09/29/2021	12320	AMERICAN CLASSIC SPECIALTIES	318.65	
09/29/2021	12321	BIG GEYSER INC.	384.00	
09/29/2021	12322	CREAM-O-LAND DAIRIES, LLC	1,344.76	
09/29/2021	12323	HERSHEY CREAMERY COMPANY	215.28	
09/29/2021	.12324	J & F SUPPLY INC. OF L I	508.00	
09/29/2021	12325	JAY BEE DISTRIBUTORS	1,781.22	
09/29/2021	12326	MEADOW PROVISIONS CORP	598.77	
09/29/2021	12327	MIVILA FOODS OF NY	1,301.20	
.09/29/2021	12328	MODERN ITALIAN BAKERY	273.52	
09/29/2021	12329	SCHRIER, H. & CO.	1,803.28	
09/29/2021	12330	SNAPPLE DISTRIBUTORS OF L.I.	341.60	
09/29/2021	12331	STAPLES BUSINESS ADVANTAGE	227.51	
		Outstanding Check Total:	9,949.87	

Outstanding Check Total

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Prepared By

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Approved By

10/04/2021 12:05 PM

Cash Account Transactions Report From 9/1/2021 To 9/30/2021

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Account	Account Name			·			
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 207	CAPITAL ONE C	HECKING				· · ·	
•••	•		BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	136,139.25
09/15/2021			See Cash Disbursement Schedule 6	CD-6	0.00	8,038.91	128,100.34
09/29/2021			See Cash Disbursement Schedule 7	CD-7	0.00	9,097.79	119,002.55
				Grand Totals:	0.00	17,136.70	119,002.55

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Rocky Point Union Free School District Treasurer's Report Cafeteria Fund ACH C208 As of September 30, 2021

Reconciled Balance as of:	8/31/2021				321,464.02
	OTO TILOL T				021,404.02
Receipts:	0				
	Café ACH Deposits Cafeteria Deposits		15,608.35 11,291.25		
	Interest		2.70		
	interest		2.70		26,902.30
		×.			
Dish					
Disbursements:					0.00
Total available balance per 0	General Ledger as of:	9/30/2021			348,366.32
Bank Balance as of:	9/30/2021				347,105.53
	0.0012021				011,100.00
					· · · · · · · · · · · · · · · · · · ·
Add: Deposit in Transit					1,260.79
Add. Dopool in Hullon					1,200.10
				2	
Adjusted Bank Balance as o	f: 9/30/2021				348,366.32
4					0.00

elske Prepared by: Date: 10/5/2021

Reviewed by: Date:

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CHASE JPMorgan Chase Bank, N.A. P O Box 182051

Columbus, OH 43218 - 2051

C208

September 01, 2021 through September 30, 2021

CUSTOMER SERVICE INFORMATION

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

00046407 DDA 802 212 27421 NNNNNNNNN 1 000000000 C1 0000 ROCKY POINT UFSD SCHOOL LUNCH ACH 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778

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CHECKING SUMMARY	Commercial Checking With Interest					
Beginning Balance	INSTANCES	AMOUNT \$321,199.02				
Deposits and Additions	. 213	25,906.51				
Ending Balance	213	\$347,105.53	·			
Annual Percentage Yield Earned This	Period	0.01%				
Interest Paid This Period		\$2.70				
Interest Paid Year-to-Date		\$20.35				

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
09/01	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000015296832 Eed:210901 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2445296832Tc	\$265.00
09/02	Orig CO Name:Hitland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000015944225 Eed:210902 Ind ID:650000007830113 Ind Name:Rocky Point Utsd Trn; 2455944225Tc	1,670.00
d9/03	Deposit	464.50
d9/03	Deposit	123.25
09/03	Deposit	96.35 .
0,9/03	Deposit	64.50
09/03	Deposit	25.00
09/03	Deposit 1991289418	18.00
09/03	Deposit	10.0Ó
09/03	Deposit	5,00
09/03		1,530.00

Page 1 of 8

Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 208	CHASE ACH REV	ENUE					
			BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	321,464.02
09/01/2021	1028781		CAFT RECEIPTS	CR-1	1,171.10	0.00	322,635.12
09/02/2021	1028782		CAFT RECEIPTS	CR-1	586.75	0.00	323,221.87
09/03/2021	1028783		CAFT RECEIPTS	CR-1	605.40	0.00	323,827.27
09/09/2021	1028784		CAF'T RECEIPTS	CR-1	356.95	0.00	324,184.22
09/10/2021	1028785 4		CAF'T RECEIPTS	CR-1	462.04	0.00	324,646.26
09/13/2021	1028786		CAF'T RECEIPTS	CR-1	316.21	. 0.00	324,962.47
09/14/2021	1028787		CAF'T RECEIPTS	CR-1	473.41	0.00	325,435.88
09/15/2021	1028789		CAF'T RECEIPTS	CR-1	554.75	0.00	325,990.63
09/17/2021	. 1028790		CAF'T RECEIPTS	CR-1 .	340.15	0.00	326,330.78
09/20/2021	1028791		CAF'T RECEIPTS	CR-1	295.22	0.00	326,626.00
09/21/2021	1028792	•	CAF'T RECEIPTS	CR-1	411.25	0.00	327,037.25
09/22/2021	1028794		CAF'T RECEIPTS	CR-1	2,337.05	0.00	329,374.30
09/23/2021	1028795		CAFT RECEIPTS	CR-1	427.45	. 0.00	329,801.75
09/24/2021	1028796		CAFT RECEIPTS	CR-1	1,193.75	. 0.00	330,995.50
09/27/2021	1028812		CAF'T RECEIPTS	CR-1	496.05	0.00	331,491.55
09/28/2021	1028813		CAF'T RECEIPTS	CR-1	398.93	0.00	331,890.48
09/29/2021	1028814	*	CAFT RECEIPTS	CR-1	436.30	0.00	332,326.78
09/30/2021	76		Miscellaneous Revenue	JE-7	9.00	0.00	332,335.78
09/30/2021	1028806		FJC ACH	CR-3	3,918.10	0.00	336,253.88
09/30/2021	1028807		JAE ACH	CR-3	3,567.75	0.00	339,821.63
09/30/2021	1028808	·	RPHS ACH	CR-3	4,580.50	0.00	344,402.13
09/30/2021	1028809		RPMS ACH	CR-3	3,542.00	0.00	347,944.13
09/30/2021	1028811		Interest Revenue	CR-3	2.70	0.00	347, 9 46.83
09/30/2021	1028815		CAFT RECEIPTS	CR-1	419.49	0.00	348,366.32
	1			Grand Totals:	26,902.30	0.00	348,366.32

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Rocky Point Union Free School District Treasurer's Report Scholarship Fund Checking - CM200 As of September 30, 2021

Reconciled Balance as of: 8/31/2021 48,405.09 Receipts: 0.00 Disbursements: 0.00 Total available balance per General Ledger as of: 9/30/2021 48,405.09

Bank Balance as of: 9/30/2021

Less:

Outstanding Checks

Adjusted Bank Balance as of:

9/30/2021

48,405.09

nda Belski Prepared by: C Date: 10/5/202

oinie Holling Reviewed by: Date:

49,355.09

950.00

CM 200 * Contact your Relationship Manager to discuss targeted solutions for your evolving business needs. SCHOLARSHIP CHECKING ROCKY POINT NY 11778-8423 ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2021 - SEPTEMBER 30, 2021 Trevious Balance 08/31/21 S49,355.09 Number of Days In Cycle S0.00 Average Collected Balance S49,355.09 S0.00 Average Collected Balance S49,355.09 ROCKY POINT UFE Sove Banking Blended Chking Ber Colspan="2">Rocky Point UFE Sove Banking Blended Chking Ber Colspan="2">Rocky Point UFE Sove Banking Blended Chking Ber Colspan="2">Ber Colspan="2">Sove Banking Blended Chking

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Bank Reconciliation for period ending on 9/30/2021



· .	Account: Cash Account	Capital One Scholars (s): CM 200	ship Check	ing	
· .	. End	ing Bank Balance:			49,355.09
	Outs	standing Checks (See listin	g below):	-	950.00
		osits in Transit:	- /	+	0.00
	Othe	er Credits:	•	+	0.00
	Othe	er Debits:		-	0.00
	· Adju	sted Ending Bank Balance	;		48,405.09
	· Cas	h Account Balance:	Ì		48,405.09

Outstanding Check Listing

 Check Date	Check N	lumber	Payee		Amount	
 06/15/2021		403	KELLEY BUCCOLA		500.00	
06/15/2021		410	SEAN MCCABE		. 200.00	
06/15/2021	2	417	KATHLEEN SEDA	. 1	250.00	
		•	•	Outstanding Check Total:	950.00	
			•			

Prepared By

Approved By



Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
CM 20D	Scholarship Cash						
	Contraining Cash		BALANCE 07/01/202108/31/2021	e'	0.00	0.00	48,405.0
				Grand Totals:	. 0.00	0.00	48,405.0
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Rocky Point Union Free School District Treasurer's Report Extra Class Checking - CM3200 As of September 30, 2021

Reconciled Balance as of: 8/31/2021

54,737.85

0.00

Receipts:

Disbursements:

Cash Disbursements

2,342.65

(2,342.65)

Total available balance per General Ledger as of:

9/30/2021

52,395.20

Bank Balance as of: 9/30/2021

52,395.20 0.00

) Bilski Prepared by: C Reviewed by: Date: 10/5/202 Date:

ivainia Heuman 2015/2021

Capital ()//C Bank					•			CDs LOAI
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ACCOUNT SUMMAF	RY FOR PF	RIOD SEPTE		1, 2021 - SEPTEN	IBER 30. 2021			
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Court Dawline Dianda						DO		
Govt Banking Blende Previous Balance 08/31		\$54,737.85		Number of Days	in Cycle	- NO	CKT FUI	NT UFSD 30
0 Deposits/Credits		\$0:00 \$0:00		Minimum Balance			\$5	2,395.20
2 Checks/Debits		(\$2,342.65)		Average Collect				3,796.61
)	Average Concor	su balance		- DO	
Service Charges		\$0.00			eu balance		φ0	-,
ACCOUNT DETAIL	FOR PERIOD	\$0.00 \$52,395.20)	1 - SEPTEMBER	•			
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description	FOR PERIOD	\$0.00 \$52,395.20) R 01, 202	1 - SEPTEMBER	30, 2021 Vithdrawals/De	bits	ROCKY P	OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description D9/17 Book transfer de	FOR PERIOD	\$0.00 \$52,395.20) R 01, 202	1 - SEPTEMBER	30, 2021 <u>Vithdrawais/De</u> \$1,9		ROCKY P	OINT UF ng Balanc \$52,775.
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description D9/17 Book transfer de	FOR PERIOD	\$0.00 \$52,395.20) R 01, 202	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3	ebits 62.65	ROCKY P	OINT UF ng Balanc \$52,775.
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total	FOR PERIOD d Chking bit TO5277	\$0.00 \$52,395.20) R 01, 202	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395.
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks * designates gap in	FOR PERIOD d Chking bit TO5277	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395.
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description D9/17 Book transfer de D9/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20) R 01, 202	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks * designates gap in	FOR PERIOD	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description D9/17 Book transfer de D9/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description D9/17 Book transfer de D9/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF
Ending Balance 09/30/21 ACCOUNT DETAIL Govt Banking Blende Date Description 09/17 Book transfer de 09/29 Check 11379 Total Govt Banking Blende Checks • designates gap in Check No. Date	FOR PERIOD ed Chking ebit TO5277 d Chking check sequence Amount	\$0.00 \$52,395.20 SEPTEMBER) R 01, 202 Dep	1 - SEPTEMBER	30, 2021 <u>Vithdrawals/De</u> \$1,9 \$3 \$2,3	abits 62.65 80.00 42.65	ROCKY P Resulti	OINT UF ng Balanc \$52,775. \$52,395. OINT UF

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Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
CM3 200	Extraclass Check	king					
			BALANCE 07/01/2021 - 08/31/2021		0.00	·0.00	54,737.85
. 09/17/2021	65	•	First Student Bill	JE-7	0.00	1,962.65	52,775.20
09/30/2021			See Cash Disbursement Schedule 2	CD-2	0.00	0.00	52,775.20
09/30/2021			See Cash Disbursement Schedule 3	CD-3	0.00 .	380.00	52,395.20
				Grand Totals:	0.00	2,342.65	52,395.20

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Rocky Point Union Free School District Treasurer's Report Federal Fund Checking - F205 As of September 30, 2021

263,354.95 Reconciled Balance as of: 8/31/2021 0.00 Receipts: Disbursements: **Cash Disbursements** 21,528.55 (21,528.55) Total available balance per General Ledger as of: 241,826.40 9/30/2021 Bank Balance as of: 9/30/2021 246,989.88 **Outstanding Checks** Less: (5,163.48) Adjusted Bank Balance as of: 9/30/2021 241,826.40 0.00

10/5/2021 Hollog da Bilske Prepared by: Reviewed by: Date: 10/5/202 Date:

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Gove	Banking B	londod	Chking	9		÷.		RO	
	us Bálance			\$263,354.95	5	Number of Days	in Cycle		30
	osits/Credit			\$0.0	-	Minimum Balan			\$246,989.88
-	cks/Debits			(\$16,365.07) ·	Average Collect	-		\$259,178.44
0.010									
	e Charges			\$0.0	0	. ,			
Servic Ending			FOR PERIOD	\$246,989.88	B	- SEPTEMBER	8 30, 2021		́.
Servic Ending ACCC	e Charges Balance 0	FAIL		\$246,989.88	B	- SEPTEMBEF	30, 2021	• R	OCKY POINT UF
Servic Ending ACCC Govt I	e Charges Balance 0 UNT DE Banking B Descripti	FAIL		\$246,989.88	B R 01, 2021	·	Nithdrawals/D	ebits	Resulting Balan
Servic Ending ACCC Govt I Date 09/17	e Charges Balance 0 DUNT DE Banking B Descripti Check	FAIL Ilended		\$246,989.88	B R 01, 2021	·	<i>Nithdrawals/D</i> \$6,5	ebits 596.00	Resulting Baland \$256,758.
Servic Ending ACCC Govt I Date 09/17 09/27	e Charges Balance 0 DUNT DE Banking B Descripti Check Check	TAIL Ilended on 4606 4605		\$246,989.88	B R 01, 2021	·	<i>Vithdrawals/De</i> \$6,5 \$3,6	e <i>bits</i> 596.00 644.07	<i>Resulting Balan</i> \$256,758. \$253,114.
Servic Ending ACCC Govt I Date 09/17 09/27	e Charges Balance 0 DUNT DE Banking B Descripti Check	FAIL Ilended		\$246,989.88	B R 01, 2021	osits/Credits	<i>Nithdrawals/D</i> \$6,5 \$3,6 \$6,1	ebits 596.00 544.07 125.00	Resulting Baland \$256,758.
Servic Ending ACCC Govt I Date 09/17 09/27	e Charges Balance 0 DUNT DE Banking B Descripti Check Check	TAIL Ilended on 4606 4605		\$246,989.88	B R 01, 2021	·	<i>Nithdrawals/D</i> \$6,5 \$3,6 \$6,1	e <i>bits</i> 596.00 644.07	<i>Resulting Balan</i> \$256,758. \$253,114.
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total	e Charges Balance 0 DUNT DE Banking B Descripti Check Check	TAIL Ilended 0n 4606 4605 4604	Chking	\$246,989.88	B R 01, 2021	osits/Credits	<i>Nithdrawals/D</i> \$6,5 \$3,6 \$6,1	ebits 596.00 544.07 125.00 365.07	<i>Resulting Balan</i> \$256,758. \$253,114.
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B	TAIL Ilended 4606 4605 4604	Chking	\$246,989.88	B R 01, 2021 Dep	osits/Credits	Nithdrawals/Do \$6,5 \$3,6 \$6,1 \$16,3	ebits 596.00 544.07 125.00 365.07 R	Resulting Baland \$256,758 \$253,114 \$246,989 COCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88	B R 01, 2021 Dep	osits/Credits	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R	Resulting Baland \$256,758 \$253,114 \$246,989 COCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER	B R 01, 2021 Dep Date	osits/Credits \$0.00 Amount	Nithdrawals/D \$6,5 \$3,6 \$6,1 \$16,3 \$16,3 Check No.	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF
Servic Ending ACCC Govt I Date 09/17 09/27 09/28 Total Govt I Check Check	e Charges Balance 0 DUNT DE Banking B Descripti Check Check Check Banking B (S * designate No. Date	TAIL ilended on 4606 4605 4604 ilended s gap in ch	Chking	\$246,989.88 SEPTEMBER Check No. 4605	3 R 01, 2021 Dep 09/27	osits/Credits \$0.00 Amount	<u>Nithdrawals/Do</u> \$6,5 \$3,6 \$16,3 \$16,3 Check No . 4606	ebits 596.00 544.07 125.00 365.07 R Date	Resulting Baland \$256,758 \$253,114 \$246,989 OCKY POINT UF



Bank Reconciliation for period ending on 9/30/2021



Account: Capital One Federal Checking Cash Account(s): F 205

	Ending Bank Balance:		246,989.88	
	Outstanding Checks (See listing below):		5,163.48	
	Deposits in Transit:	+	0.00	
	Other Credits:	+	0.00	
	Other Debits:	-	0.00	
-		•		
	Adjusted Ending Bank Balance:		241,826.40	
	Cash Account Balance:		241,826.40	

Outstanding Check Listing

-

	Check Date	Check Number	Payee	Amount
0	09/29/2021	4607	CORE BTS	39.48
	09/29/2021	4608	OCEAN JANITORIAL SUPPLY	5,124.00
			Outstanding Check Total:	5,163.48

Prepared By

Approved By

Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
F 205	CAPITAL ONE CI	HÉCKING					
•			BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	263,354.95
09/15/2021			See Cash Disbursement Schedule 3	CD-3	0.00	16,365.07	246,989.88
09/29/2021	•		See Cash Disbursement Schedule 4	CD-4	. 0.00	5,163.48	241,826.40
			-	 Grand Totals:	0.00	21,528.55	241,826.40

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NVISION

Rocky Point Union Free School District Treasurer's Report Capital Fund Checking - H205 As of September 30, 2021

Reconciled Balance as of:

8/31/2021

Receipts:

Disbursements:

Cash Disbursements

7,627.12 .

(7,627.12)

Total available balance per General Ledger as of:

9/30/2021

98,383.37

Bank Balance as of:

9/30/2021

98,383.37 0.00

Bilsk.) Prepared by:C Reviewed by: Date: 10/5/2021 Date:

Coinia Holinay

0.00

106,010.49

MANAGE YOUR CASH Capital One Bank **Commercial Banking Group** CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS H205 Contact your Relationship Manager to discuss ROCKY POINT UFSD targeted solutions for your evolving business needs. CAPITAL FUND CHECKING 90 ROCKY POINT YAPHANK RD **ROCKY POINT NY 11778-8423** ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2021 - SEPTEMBER 30, 2021 **Govt Banking Blended Chking ROCKY POINT UFSD** Previous Balance 08/31/21 \$109,740.49 Number of Days in Cycle 30 0 Deposits/Credits Minimum Balance This Cycle \$0.00 \$98,383.37 (\$11,357.12) 2 Checks/Debits Average Collected Balance \$105.739.54 Service Charges \$0.00 Ending Balance 09/30/21 \$98,383.37 ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2021 - SEPTEMBER 30, 2021 **Govt Banking Blended Chking ROCKY POINT UFSD** Date Description Deposits/Credits Withdrawals/Debits **Resulting Balance** 09/07 Check 1134 \$3,730.00 \$106,010.49 09/27 Check 1135 \$7,627.12 \$98,383.37 \$0.00 \$11,357.12 Total **Govt Banking Blended Chking ROCKY POINT UFSD** Checks * designates gap in check sequence

Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
1134	09/07	\$3,730.00	1135	09/27	\$7,627.12			A Contract of the

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PAGE 1 OF 2

Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
H 205	CAPITAL ONE CI	HECKING					-
			BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	106,010.49
09/15/2021			See Cash Disbursement Schedule 7	CD-7	0.00	7,627.12	98,383.37
				Grand Totals:	0.00	7,627.12	98,383.37



Rocky Point Union Free School District Treasurer's Report Debt Service Fund Checking - V200 As of September 30, 2021

Reconciled Balance as of: 8/31/2021 117,464.23 Receipts: 0.00 Disbursements: 0.00

Total available balance per General Ledger as of: 9/30/2021

Bank Balance as of:

9/30/2021

117,464.23

Prepared by: Linda) Bilski Date: 10/5/2021

Reviewed by: Date:

horinia Hollong

117,464.23

Capital One Bank Commercial Banking Group

MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS

V200

ROCKY POINT UFSD DEBT SERVICE FUND 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

Contact your Relationship Manager to discuss targeted solutions for your evolving business needs.

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2021 - SEPTEMBER 30, 2021

Govt Banking Blended Chking

Govt Banking Blended Chkin	g		ROCKY POINT UFSD
Previous Balance 08/31/21	\$117,464.23	Number of Days in Cycle	. 30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$117,464.23
0 Checks/Debits	\$0.00	Average Collected Balance	\$117,464.23
Service Charges	\$0.00		
Ending Balance 09/30/21	\$117,464.23		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2021 - SEPTEMBER 30, 2021

Govt I	Banking Blended Chking		· · ·	ROCKY POINT UFSD
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$117,464.23
	No Account Activity this Statement Period			
09/30				\$117,464.23
Total		\$0.00	\$0.00)
No Iten	ns Processed	_6		

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PAGE 1 OF 2

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Cash Account Transactions Report From 9/1/2021 To 9/30/2021

Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
V 200	CASH	10					
			BALANCE 07/01/2021 - 08/31/2021		0.00	0.00	117,464.23
				Grand Totals:	0.00	0.00	117,464.23

CASH REPORT FOR THE MONTH ENDED September 30, 2021

GENERAL FUND			
A204	Capital One Trust & Agency	\$	1,285,952.64
A205	Capital One Payroll	\$	1,073,839.18
A210	Petty Cash		600.00
A2008	Capital One Investment	\$ \$	20,888,928.96
A2010	Capital One AP Checking	\$	1,581,229.55
A2011	JP Morgan Chase-Money Market	\$	2,119,855.64
Total Genera	l Fund:	\$	26,950,405.97
SCHOOL LUNCH FUN	D		
C207	Capital One Lunch Fund Checking	\$	119,002.55
C208	JP Morgan Chase-Lunch ACH	s	348,366.32
0200	or morgan chase-curich Acri	<u> </u>	540,500.52
Total School	Lunch Fund:	\$	467,368.87
			1000
SPECIAL AID FUND	a state in the second second second		
F205	Capital One Federal Checking	\$	241,826.40
Total Special	Aid Fund:	\$	241,826.40
CAPITAL FUND			
H205	Capital One - Checking	\$	98,383.37
11200	Supital One Shooking	<u> </u>	00,000.01
Total Capital	Fund:	\$	98,383.37
		-	
SCHOLARSHIP FUND)		
CM200	Capital One - Checking	\$	48,405.09
	, i i i i i i i i i i i i i i i i i i i		
Total Schola	rship Fund	\$	48,405.09
DEBT SERVICE FUND			
V200	Capital One - Money Market	\$	117,464.23
Total Debt S	ervice Fund	\$	117,464.23
EXTRA CLASS FUND			
CM3200	Capital One - Checking	\$	52,395.20
Tatal Futer C	Nega Fund	¢	E0 00E 00
Total Extra C	lass rund	\$	52,395.20

Total All Funds:

\$ 27,976,249.13

Rocky Point UFSD PERIOD COVERED 7/1/21 to 6/30/2022. CASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

MONTH	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE	25,550	24,336	22,780	24,590	24,590	24,590	24,590	24,590	24,590	24,590	24,590	24,590
RECEIPTS:	XXXXXXX	xxxxxxxxx	xxxxxxx	xxxxxx	xxxxxxx x	xxxxxxx	xxxxxxxx	xxxxxx			xxxxxxx	xxxxxx
PROPERTY TAXES	0	0	0									
STAR AID	0	0	0									
STATE AID	783	715	4,109									
OTHER	1,172	51	32									
TRF FR OTHER FUNDS	0	0	0									
DUE TO OTH FDS	0	387	143									
NYS AID DUE TO OTHER FUNDS	1,381	0	0									
TAN PROCEEDS	0	0	3,521									
TOTAL RECEIPTS:	3,336	1,153	7,805	0	0	. 0	0	0	0	0	0	0
DISBURSEMENTS:	xxxxxxx	xxxxxxxx :	xxxxxxx	xxxxxx	xxxxxx x	xxxxxxxx	xxxxxxxx	xxxxxxx		xxxxxxx	xxxxxxx:>	~~~~~
DISBURSEMENTS: SALARY	:XXXXXXXX 704	XXXXXXXXXX : 883	XXXXXXXX 4,314	XXXXXXX	xxxxxxx x	xxxxxxxx	xxxxxxxx	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			xxxxxxx; >	~~~~~~
				XXXXXXX	XXXXXXXX X	xxxxxxxx	XXXXXXXXX	(XXXXXXX)		****	XXXXXXXX:>	~~~~~
SALARY	704	883	4,314	XXXXXXX	XXXXXXX X	xxxxxxx	XXXXXXXXX	~~~~~~		*****	XXXXXXXX:)	
SALARY OPERATING EXPENSES	704 3,846	883 1,826	4,314 1,681	XXXXXXX	XXXXXXXX X	XXXXXXXX (XXXXXXXXXX				XXXXXXX:)	*****
SALARY OPERATING EXPENSES OTHER	704 3,846	883 1,826	4,314 1,681	XXXXXXX	xxxxxx x	XXXXXXXXX	XXXXXXXXXX	~~~~~			xxxxxxx:)	****
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS	704 3,846	883 1,826	4,314 1,681	XXXXXXX	xxxxxxx x	XXXXXXXX	XXXXXXXXX	~~~~~		****	XXXXXXXX)	****
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE	704 3,846	883 1,826	4,314 1,681	XXXXXXX	xxxxxxx x	XXXXXXXX	XXXXXXXXX			****	XXXXXXX:)	00000000
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE LOAN TO OTH FDS	704 3,846	883 1,826	4,314 1,681	XXXXXXX	xxxxxxx x	****	XXXXXXXXXXX				XXXXXXX:)	*****
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE LOAN TO OTH FDS REPYMT OF LOANS	704 3,846	883 1,826	4,314 1,681	XXXXXXX	*****	****	XXXXXXXXXX				XXXXXXX:)	00000000
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE LOAN TO OTH FDS REPYMT OF LOANS REPYMT OF TAN	704 3,846	883 1,826	4,314 1,681	****	*****	XXXXXXXX (XXXXXXXXXX			****	XXXXXXX:)	00000000
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE LOAN TO OTH FDS REPYMT OF LOANS REPYMT OF TAN INTEREST PAYMENT INT REPAY	704 3,846	883 1,826	4,314 1,681	0	xxxxxx x		xxxxxxxxx 0	0	0	0	0	00000000
SALARY OPERATING EXPENSES OTHER DUE TO OTHER FUNDS DEBT SERVICE LOAN TO OTH FDS REPYMT OF LOANS REPYMT OF TAN INTEREST PAYMENT	704 3,846 0 0 0 0 0 0 0 0 0 0	883 1,826 0 0 0 0 0 0 0 0 0 0	4,314 1,681 0 0 0 0 0 0 0 0 0 0 0 0	5	Ŷ	2			ж ж	.51 14		000000000000000000000000000000000000000

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

GENERAL FUND

Trial Balance Report From 7/1/2021 - 9/30/2021



Account	Description	Debits	Credits
A 2008	CAPITAL ONE INVESTMENT	20,888,928.96	0.00
A 2010	CAPITAL ONE AP CHECKING	1,581,229.55	Ó.00
A 2011	CHASE GENERAL FUND MM	2,119,855.64	0.00
A 204	TRUST & AGENCY DEDUCTIONS	1,285,952.64	0.00
A 205	PAYROLL	1,073,839.18	0.00
A 210	PETTY CASH	600.00	0.00
A 380	ACCOUNTS RECEIVABLE	5,569.07	0.00
A 3912	DUE FROM SCHOOL LUNCH	450,331.40	0.00
A 391F	DUE FROM FEDERAL FUND PAYROLL	187,817.07	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	68,252.00	0.00
A 440	DUE FROM OTHER GOVERNMENTS	875,069.10	0,00
A 4805	PREPAID INSURANCE	60,000.00	0.00
A 510	ESTIMATED REVENUES	83,847,834.23	0.00
A 521	ENCUMBRANCES	58,270,019.44	0.00
A 522	EXPENDITURES	8,661,563.35	0.00
A 599	APPROPRIATED FUND BALANCE	2,575,094.69	0.00
A 600	ACCOUNTS PAYABLE	0.00	207,201.74
A 620	TAX ANTICIP NOTES PAYABLE	0.00	3,500,000.00
A 630	DUE TO OTHER FUNDS	0.00	6.53
A 6302	DUE TO CAPITAL FUND	0.00	851,137.94
6305	DUE TO DEBT SERVICE	0.00	83.71
A 6306	DUE TO SCHOLARSHIP FUND	0.00	5.25
A 630CM	DUE TO CM	0.00	100.00
A 632	DUE TO STATE TEACHERS' RETIREMENT	0.00	3,267,912.71
A 637	DUE EMPLOYEES' RETIREMENT	0.00	365,077.17
A 687	ACCRUED COMPENSATED ABSENCES	0.00	20,986.06
A 690	OVER PAYMENT & COLLECTION	0.00	411,772.00
A 727	OTHER NYS EMPLOYEE RETIREMENT LOANS	0.00	2,359.66
A 728	OTHER NYS EMPLOYEE RETIREMENT	0.00	1,697.77
A 729	TAX SHELTER ANNUITY	0.00	788.28
A 738A	SCHOOL ACTIVITES FJC	0.00	1,431.64
A 738B	SCHOOL ACTIVITES JAE	0.00	894.99
A 738C	SCHOOL ACTIVITES MS	0.00	812.76
A 738D	SCHOOL ACTIVITES HS	0.00	8,817.82
A 755	ADMIN KEN EDWARDS SCHOLARSHIP	0.00	65.00
A 761	VISION	0.00	855.12
A 771	OTHER-TEA. RETIRE.	0.00	21.40
A 777	MUSIC DEPT HIGH SCHOOL	0.00	313.54
A 778	MARK TWAIN DINNER	0.00	3,198.00
A 779	AP TEST DEPOSITS	0.00	18,540.00
A 780	NYSSMA	0.00	201.00
A 784	OTHER-NYS EMPL RETIRE LOANS	0.00	2,730.49
A 785	OTHER-NYS EMPL RETIRE	0.00	6,428.23
A 787	LONG TERM DISABILITY	1,020.84	0.00
A 789	OTHER VOTE COPE	0.00	564.00

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Trial Balance Report From 7/1/2021 - 9/30/2021

Account	Description		Debits	Credits
A 791	AFLAC - STD		0.00	1,270.36
A 792	AFLAC - ACC		0.00	733.41
A 793	AFLAC - HSP		0.00	376.23
A 797	SCHOOL ACTIVITES HS		0.00	12,606.50
A 806	NONSPENDABLE FUND BALANCE		0.00	60,000.00
A 814	WORKER'S COMPENSATION RESERVE		0.00	2,046,298.17
A 815	UNEMPLOYMENT INSURANCE RESER	/E	0.00	466,017.97
A 821	RESERVE FOR ENCUMBRANCES		0.00	58,270,019.44
A 825	ERS RESERVE		0.00	4,807,202.06
A 826	TRS SUB FUND RESERVE		0.00	1,915,854.91
A 861	PROPERTY LOSS RESERVE		0.00	54,353.00
A 862	LIABILITY LOSS RESERVE		0.00	54,353.00
A 867	RESERVE FOR EMPLOYEE BENEFITS		0.00	4,165,015.02
A 878	CAPITAL RESERVE		0.00	4,508,031.11
A 909	FUND BALANCE		0.00	3,923,384.75
A 910	APPROPRIATED FUND BALANCE		0.00	2,079,419.00
A 960	APPROPRIATIONS		0.00	86,422,928.92
A 980	REVENUES		0.00	4,488,786.59
	A Fun	d Totals:	181,952,977.16	181,952,977.16
	Grand	Totals:	181,952,977.16	181,952,977.16

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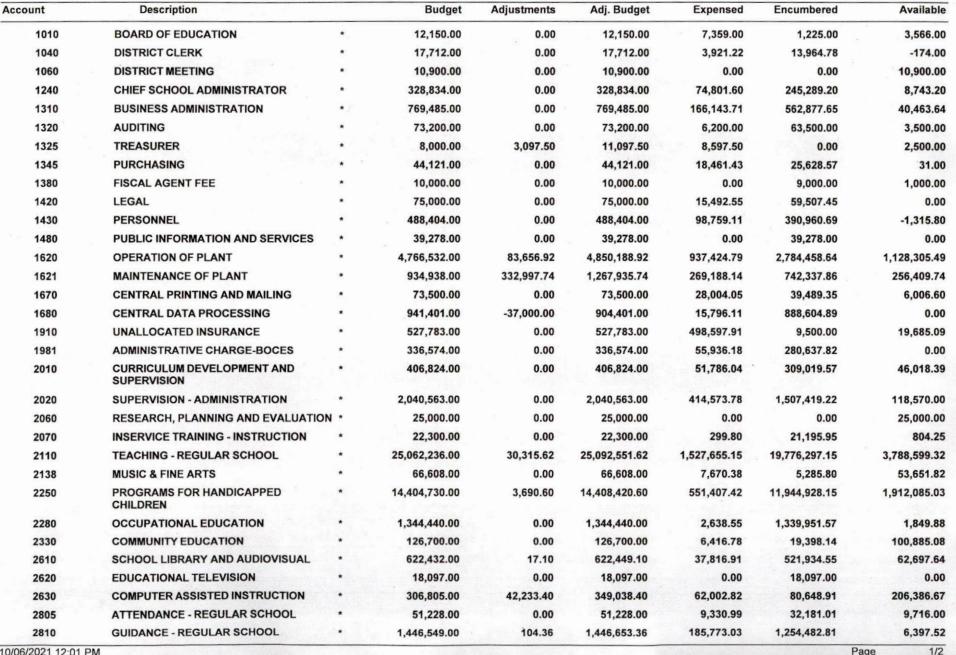
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Revenue Status Report From 7/1/2021 To 9/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAX	47,583,059.00	0.00	47,583,059.00	0.00	47,583,059.00
A 1081	PILOT	25,891.00	0.00	25,891.00	0.00	25,891.00
A 1085	STAR REIMBURSEMENT	4,900,000.00	0.00	4,900,000.00	0.00	4,900,000.00
A 1315	CONTINUING ED-SUMMER	20,000.00	0.00	20,000.00	835.00	19,165.00
A 1315A	CONTINUING ED-FALL	2,500.00	0.00	2,500.00	12,600.00	-10,100.00
<u>A 1315B</u>	CONTINUING ED-SPRING	2,500.00	0.00	2,500.00	0.00	2,500.00
A 1316	DRIVER EDUCATION-SUMMER	25,000.00	0.00	25,000.00	12,800.00	12,200.00
A 1316A	DRIVERS ED-FALL	25,000.00	0.00	25,000.00	0.00	25,000.00
A 1316B	DRIVERS ED-SPRING	25,000.00	0.00	25,000.00	0.00	25,000.00
<u>A 1489</u>	OTHER CHARGES-PROM, YEARBOOK	69,000.00	0.00	69,000.00	0.00	69,000.00
A 2401	INTEREST AND EARNINGS	90,000.00	0.00	90,000.00	2,660.35	87,339.65
A 2655	MINOR SALES, OTHER	0.00	0.00	0.00	385.15	-385.15
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	10,439.41	-10,439.41
A 2703	PRIOR YEAR REFUNDS-OTHER (NOT TRANS)	350,000.00	0.00	350,000.00	64,634.00	285,366.00
A 2705	GIFTS AND DONATIONS	0.00	815.23	815.23	815.23	0.00
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	21,350.00	-21,350.00
A 2770	OTHER UNCLASSIFIED	0.00	0.00	0.00	327.33	-327.33
A 2772	E-RATE REVUENE	1,000.00	0.00	1,000.00	20,700.00	-19,700.00
A 3100	PRIOR YEAR STATE AID	0.00	0.00	0.00	5,613.76	-5,613.76
A 3101	GROSS STATE AID - BASIC	16,905,998.00	0.00	16,905,998.00	783,005.00	16,122,993.00
A 3101.E	STATE AID EXCESS COST	6,000,000.00	0.00	6,000,000.00	0.00	6,000,000.00
A 3102	STATE AID LOTTERY	4,500,000.00	0.00	4,500,000.00	3,552,621.36	947,378.64
A 3103	STATE AID BOCES	1,868,896.00	0.00	1,868,896.00	0.00	1,868,896.00
A 3260	STATE AID TEXTBOOKS	175,000.00	0.00	175,000.00	0.00	175,000.00
A 3262	STATE AID COMPUTER SOFTWARE	80,000.00	0.00	80,000.00	0.00	80,000.00
A 3263	STATE AID LIBRARY LOAN PROGRAM	16,463.00	0.00	16,463.00	0.00	16,463.00
A 3285	STATE AID MEDICAID	75,000.00	0.00	75,000.00	0.00	75,000.00
A 5999	FUND BALANCE APPLIED	873,000.00	233,712.00	1,106,712.00	0.00	1,106,712.00
	A Totals:	83,613,307.00	234,527.23	83,847,834.23	4,488,786.59	79,359,047.64
	Grand Totals:	83,613,307.00	234,527.23	83,847,834.23	4,488,786.59	79,359,047.64

Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021







Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Acco	ount	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
	2815	HEALTH SERVICES - REGULAR SCHOOL		542,371.00	7,500.00	549,871.00	32,723.17	443,353.29	73,794.54
	2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	٠	270,927.00	0.00	270,927.00	14,557.78	255,801.22	568.00
	2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	•	332,872.00	0.00	332,872.00	19,079.37	335,251.63	-21,459.00
	2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL	٠	425,371.00	410.01	425,781.01	4,776.48	7,364.71	413,639.82
	2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL	•	955,927.00	20,408.17	976,335.17	81,853.56	280,925.41	613,556.20
	5510	DISTRICT TRANSPORTATION SERVICES	*	41,583.00	0.00	41,583.00	8,984.74	32,598.26	0.00
	5540	CONTRACT TRANSPORTATION	*	5,395,935.00	9,059.50	5,404,994.50	109,863.38	5,294,777.12	354.00
	9010	NYS EMPLOYEES RETIREMENT	*	1,128,530.00	0.00	1,128,530.00	0.00	0.00	1,128,530.00
	9020	NYS TEACHERS RETIREMENT	*	3,404,838.00	0.00	3,404,838.00	0.00	0.00	3,404,838.00
	9030	SOCIAL SECURITY	*	3,116,364.00	0.00	3,116,364.00	280,895.80	0.00	2,835,468.20
	9040	WORKERS' COMPENSATION	*	600,000.00	0.00	600,000.00	32,905.07	347,760.32	219,334.61
	9045	LIFE INSURANCE	•	48,000.00	0.00	48,000.00	9,166.11	24,133.53	14,700.36
	9050	UNEMPLOYMENT INSURANCE	*	50,000.00	0.00	50,000.00	2,150.00	47,150.00	700.00
	9060	HEALTH INSURANCE	*	11,473,309.00	0.00	11,473,309.00	2,768,840.94	8,213,804.22	490,663.84
	9760	TAX ANTICIPATION NOTES	*	112,500.00	0.00	112,500.00	0.00	0.00	112,500.00
	9785	Installment Purchase Debt- State Aided Computer	•	86,132.00	0.00	86,132.00	0.00	0.00	86,132.00
	9901	TRANSFER TO SPECIAL AID		2,072,031.00	0.00	2,072,031.00	0.00	0.00	2,072,031.00
	9950	CAPITAL IMPROVEMENTS	*	233,712.00	233,712.00	467,424.00	233,712.00	0.00	233,712.00
		Fund ATotals:		85,692,726.00	730,202.92	86,422,928.92	8,661,563.35	58,270,019.44	19,491,346.13
		Grand Totals:		85,692,726.00	730,202.92	86,422,928.92	8,661,563.35	58,270,019.44	19,491,346.13

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

CAFETERIA FUND

Trial Balance Report From 7/1/2021 - 9/30/2021

Account	Description		Debits	Credits
C 207	CAPITAL ONE CHECKING	A. 1	119,002.55	0.00
208	CHASE ACH REVENUE		348,366.32	0.00
C 380	ACCOUNTS RECEIVABLE		233.00	0.00
2 410	STATE & FEDERAL AID RECEIVABL	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	95,698.00	0.00
2 4 4 5	SUPPLY INVENTORY		11,671.93	0.00
446	GOVT FOOD INVENTORY		19,720.79	0.00
447	PURCHASED FOOD INVENTORY		15,960.09	0.00
510	ESTIMATED REVENUES		1,115,300.00	0.00
521	ENCUMBRANCES	8 19 19 19 19 19 19 19 19 19 19 19 19 19 1	613,098.46	0.00
522	EXPENDITURES		88,654.13	0.00
C 599	APPRORIATED FUND BALANCE		138,200.00	0.00
000	ACCOUNTS PAYABLE		0.00	74.21
630	DUE TO GENERAL FUND		0.00	450,331.40
631	DUE TO OTHER GOVT.		0.00	74.04
691	DEFERRED REVENUE	1	0.00	42,237.92
821	RESERVE FOR ENCUMBRANCES		0.00	613,098.46
0 845	FUND BALANCE RESERVE FOR INV	ENTORY	0.00	47,352.81
0909	FUND BALANCE		0.00	51,446.46
960	APPROPRIATIONS		0.00	1,253,500.00
080	REVENUES		0.00	107,789.97
	CF	und Totals:	2,565,905.27	2,565,905.27
	Gra	and Totals:	2,565,905.27	2,565,905.27

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Revenue Status Report From 7/1/2021 To 9/30/2021



Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 1440	SALE OF TYPE A LUNCHES		50,000.00	0.00	50,000.00	6,918.11	43,081.89
<u>C 1441</u>	ADULT ALA CARTE		6,000.00	0.00	6,000.00	2,755.00	3,245.00
<u>C 1445</u>	OTHER CAFETERIA SALES		305,800.00	0.00	305,800.00	1,607.35	304,192.65
<u>C 2401</u>	INTEREST AND EARNINGS		1,000.00	0.00	1,000.00	19.51	980.49
<u>C 2770</u>	MISCELLANEOUS REVENUES		2,000.00	0.00	2,000.00	96,490.00	-94,490.00
C 2771	REBATES		1,500.00	0.00	1,500.00	0.00	1,500.00
<u>C 3190</u>	GOVERNMENT REIMB-STATE		17,000.00	0.00	17,000.00	0.00	17,000.00
C 4109	SURPLUS FOOD		75,000.00	0.00	75,000.00	0.00	75,000.00
<u>C 4191</u>	GOVERNMENT REIMB-FEDERAL		610,000.00	0.00	610,000.00	0.00	610,000.00
<u>C 5031</u>	Interfund Revenue		47,000.00	0.00	47,000.00	0.00	47,000.00
		C Totals:	1,115,300.00	0.00	1,115,300.00	107,789.97	1,007,510.03
	Gra	and Totals:	1,115,300.00	0.00	1,115,300.00	107,789.97	1,007,510.03



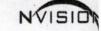
Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Account	Description	on		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2860		2 -	*	1,153,500.00	0.00	1,153,500.00	83,005.91	613,098.46	457,395.63
9030				100,000.00	0.00	100,000.00	5,648.22	0.00	94,351.78
		Fund CTotals:		1,253,500.00	0.00	1,253,500.00	88,654.13	613,098.46	551,747.41
	Grand Totals:			1,253,500.00	0.00	1,253,500.00	88,654.13	613,098.46	551,747.41

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

FEDERAL FUND

Trial Balance Report From 7/1/2021 - 9/30/2021



10,115,625.92

10,115,625.92

Account	Description	Debits	Credits
F 205	CAPITAL ONE CHECKING	241,826.40	0.00
F 410	STATE AND FEDERAL AID REC	301,485.81	0.00
F 510	ESTIMATED REVENUES	7,189,577.98	0.00
F 521	ENCUMBRANCES	2,041,681.87	0.00
F 522	EXPENDITURES	341,053.86	0.00
F 599	APPROPRIATED FUND BALANCE	0.00	74,423.00
F 630A	DUE TO GENERAL FUND PAYROLL	0.00	187,817.07
F 821	RESERVE FOR ENCUMBRANCES	. 0.00	2,041,681.87
F 960	APPROPRIATIONS	0.00	7,115,154.98
F 980	REVENUES	0.00	696,549.00
	F Fund Tota	ls: 10,115,625.92	10,115,625.92

Grand Totals:

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Revenue Status Report From 7/1/2021 To 9/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
F 3289.DEA.F	Schools for Blind & Deaf Students	21,413.84	0.00	21,413.84	0.00	21,413.84
F 3289.SSH.21	REVENUE-SUMMER HCP 2020-2021	70,364.00	0.00	70,364.00	0.00	70,364.00
F 3289.UPK.21	UPK REVENUE 2021	2,361.00	0.00	2,361.00	0.00	2,361.00
F 3289.UPK.22	UPK REVENUE 2021 2022	197,136.00	0.00	197,136.00	0.00	197,136.00
F 3289.UPK.22.2	UPK REVENUE 2021 2022	380,985.00	0.00	380,985.00	0.00	380,985.00
F 4126.TLI.20	REVENUE TITLE I	3,598.28	0.00	3,598.28	0.00	3,598.28
F 4126.TLI.21	REVENUE TITLE I	3,038.00	0.00	3,038.00	0.00	3,038.00
F 4256.PTB.21	REVENUE PTB	2,699.04	0.00	2,699.04	0.00	2,699.04
F 4256.PTB.22	REVENUE PTB	0.00	0.00	0.00	143,187.00	-143,187.00
F 4286.ARP.A	ARP PLAN ARPA	1,807,893.00	0.00	1,807,893.00	0.00	1,807,893.00
F 4286.ARP.S	ARP SED ARPS	1,859,130.00	0.00	1,859,130.00	0.00	1,859,130.00
F 4286.ESS.ER	CRRSA ESSER 2	2,461,685.00	0.00	2,461,685.00	492,337.00	1,969,348.00
F 4286.GEE.R2	CRRSA GEER 2	305,129.00	0.00	305,129.00	61,025.00	244,104.00
F 4289.ELL.20	REVENUE ELL	7,466.47	0.00	7,466.47	0.00	7,466.47
F 4289.ELL.21	REVENUE ELL	6,561.15	0.00	6,561.15	0.00	6,561.15
F 4289.TII.20	REVENUE TITLE IIA	10,974.00	0.00	10,974.00	0.00	10,974.00
F 4289.TII.21	REVENUE TITLE IIA	49,144.20	0.00	49,144.20	0.00	49,144.20
	F Tot	tals: 7,189,577.98	0.00	7,189,577.98	696,549.00	6,493,028.98
	Grand Tot	tals: 7,189,577.98	0.00	7,189,577.98	696,549.00	6,493,028.98



Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Available	Encumbered	Expensed	Adj. Budget	Adjustments	Budget		ion	Descripti	Account
118,429.48	644,016.88	23,165.64	785,612.00	0.00	785,612.00			а – э	1620
3,056,660.20	417,224.99	203,507.91	3,677,393.10	3,485.63	3,673,907.47				2110
-539,860.12	657,279.17	106,930.83	224,349.88	0.00	224,349.88	•			2250
1,351,396.49	39,812.03	39.48	1,391,248.00	0.00	1,391,248.00	•			2630
25,800.00	0.00	7,410.00	33,210.00	0.00	33,210.00	•			2810
316,651.20	283,348.80	0.00	600,000.00	0.00	600,000.00				2825
1.00	0.00	0.00	1.00	0.00	1.00				5540
124,006.00	0.00	0.00	124,006.00	0.00	124,006.00				9020
96,799.00	0.00	0.00	96,799.00	0.00	96,799.00				9030
182,536.00	0.00	0.00	182,536.00	0.00	182,536.00				9060
4,732,419.25	2,041,681.87	341,053.86	7,115,154.98	3,485.63	7,111,669.35	1	Fund FTotals:		
4,732,419.25	2,041,681.87	341,053.86	7,115,154.98	3,485.63	7,111,669.35			Grand Totals:	

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

CAPITAL FUND

Trial Balance Report From 7/1/2021 - 9/30/2021

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Account	Description	Debits	Credits
H 205	CAPITAL ONE CHECKING	98,383.37	0.00
H 391	DUE FROM GENERAL FUND	851,137.94	0.00
H 510	ESTIMATED REVENUES	304,697.30	0.00
H 521	ENCUMBRANCES	686,291.92	0.00
H 522	EXPENDITURES	179,564.42	0.00
H 599	APPROPRIATED FUND BALANCE	2,270,957.74	0.00
H 600	ACCOUNTS PAYABLE	0.00	39,319.88
H 821	RESERVE FOR ENCUMBRANCES	0.00	686,291.92
H 909	FUND BALANCE	161,372.09	0.00
H 960	APPROPRIATIONS	0.00	2,575,655.04
H 980	REVENUES	0.00	1,251,137.94
	H Fund Totals:	4,552,404.78	4,552,404.78

Grand Totals: 4,552,404.78 4,552,404.78

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Revenue Status Report From 7/1/2021 To 9/30/2021

Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>H 3297</u>	SMART SCHOOLS		70,985.30	0.00	70,985.30	1,017,425.94	-946,440.64
<u>H 5031</u>	TRANFERS GENERAL FUND		0.00	233,712.00	233,712.00	233,712.00	0.00
		H Totals:	70,985.30	233,712.00	304,697.30	1,251,137.94	-946,440.64
		Grand Totals:	70,985.30	233,712.00	304,697.30	1,251,137.94	-946,440.64



Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Account	Descripti	on		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1620			*	-488.32	87,689.00	87,200.68	49,724.32	37,925.62	-449.26
1625			*	1,774,016.48	714,437.88	2,488,454.36	129,840.10	648,366.30	1,710,247.96
		Fund HTotals:		1,773,528.16	802,126.88	2,575,655.04	179,564.42	686,291.92	1,709,798.70
	Grand Totals:	-		1,773,528.16	802,126.88	2,575,655.04	179,564.42	686,291.92	1,709,798.70

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

SCHOLARSHIP FUND

Trial Balance Report From 7/1/2021 - 9/30/2021

Account	Description	Debits	Credits
CM 200	Scholarship Cash	48,405.09	0.00
CM 200.1	DUE FROM GENERAL	105.25	0.00
CM 2000	ALLISON FISCH VERADO SCHOLARSHIP	0.00	0.51
CM 2001	RITA SULLIVAN SCHOLARSHIP	0.00	431.96
CM 2002	RYAN CAUFIELD SCHOLARSHIP	0.00	24.20
CM 2003	K EDWARDS ADMIN SCHOLARSHIP	0.00	2,102.47
CM 2004	KMART SCHOLARSHIP	0.00	83.44
CM 2005	TARGET SCHOLARSHIP HS JR	0.00	44.38
CM 2006	TARGET SCHOLARSHIP JAE	0.00	272.88
CM 2007	TARGET SCHOLARSHIP	0.00	110.65
CM 2008	FRANCIS RYAN SCHOLARSHIP	0.00	258.71
CM 2009	GENERAL SCHOLARSHIP	0.00	63.94
CM 2010	AL MAIN SCHOLARSHIP	0.00	3,922.08
CM 2011	JOSEPH FALLICA SCHOLARSHIP	0.00	853.73
CM 2012	FJC RUTH SPIEGEL MEMORIAL	0.00	100.00
CM 2015	SUFFOLK ASBO SCHOLARSHIP	0.00	0.95
CM 2016	SOUND BEACH MUSIC SCHOLARSHIP	0.00	0.95
CM 2018	LIVE LIKE SUSIE SCHOLARSHIP	0.00	27,847.20
CM 2020	INTERDIST COUNCIL OF SUP. SR SCHOLARSHIP	0.00	261.13
CM 2021	PETER MADDALENA MEMORIAL SCHOLARSHIP	0.00	8,532.09
CM 2022	JOHN HAGGERTY MEMORIAL SCHOLARSHIP	0.00	3,548.93
CM 2023	TEAM SCHOLARSHIP	0.00	46.00
CM 510	Estimated Revenue	6,800.00	0.00
CM 960	Appropriations	0,00	6,800.00
CM 980	Revenues	0.00	4.14
	CM Fund Totals:	55,310.34	55,310.34
	Grand Totals:	55,310.34	55,310.34

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Revenue Status Report From 7/1/2021 To 9/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
CM 2000.000	RITA SULLIVAN	1,000.00	0.00	1,000.00	0.00	1,000.00
CM 2003.001	K EDWARDS ADMIN	2,000.00	0.00	2,000.00	0.00	2,000.00
CM 2009.001	GENERAL	250.00	0.00	250.00	0.00	250.00
CM 2010.001	AL MAIN	500.00	0.00	500.00	0.00	500.00
CM 2016.001	SOUND BEACH MUSIC SCHOLARSHIP	500.00	0.00	500.00	0.00	500.00
CM 2018.001	LIVE LIKE SUSIE	1,000.00	0.00	1,000.00	0.00	1,000.00
CM 2020.001	INTERDIS COUNCIL OF SUPERINTENDENTS	300.00	0.00	300.00	0.00	300.00
CM 2022.001	JOHN HAGGERTY	1,000.00	0.00	1,000.00	0.00	1,000.00
CM 2023.001	TEAM	250.00	0.00	250.00	0.00	250.00
CM 2401.000	INTEREST	0.00	0.00	0.00	4.14	-4.14
	CM Totals:	6,800.00	0.00	6,800.00	4.14	6,795.86
	Grand Totals:	6,800.00	0.00	6,800.00	4.14	6,795.86

Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Account	Descript	ion		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2000		20	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2003				2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2010				250.00	0.00	250.00	0.00	0.00	250.00
2016			19	500.00	0.00	500.00	0.00	0.00	500.00
2018				1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2020				300.00	0.00	300.00	0.00	0.00	300.00
2022			•	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2023				250.00	0.00	250.00	0.00	0.00	250.00
		Fund CMTotals:		6,800.00	0.00	6,800.00	0.00	0.00	6,800.00
	Grand Totals:	2		6,800.00	0.00	6,800.00	0.00	0.00	6,800.00

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ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

DEBT SERVICE FUND

Trial Balance Report From 7/1/2021 - 9/30/2021



Account	Description		Debits	Credits
V 200	CASH		117,464.23	.0.00
V 3911	DUE FROM GENERAL		83.71	0.00
V 510	ESTIMATED REVENUE	34 S. A. A. A.	1,951,031.25	0.00
V 909	FUND BALANCE, UNRESERVED		0.00	117,520.06
V 960	APPROPRIATIONS		0.00	1,951,031.25
V 980	REVENUES		0.00	27.88
		V Fund Totals:	2,068,579.19	2,068,579.19
		Grand Totals:	2,068,579.19	2,068,579.19

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Revenue Status Report From 7/1/2021 To 9/30/2021



Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	INTEREST EARNINGS		0.00	0.00	0.00	27.88	-27.88
<u>V 5031</u>	INTERFUND TRANSFERS		1,951,031.25	0.00	1,951,031.25	0.00	1,951,031.25
		V Totals:	1,951,031.25	0.00	1,951,031.25	27.88	1,951,003.37
		Grand Totals:	1,951,031.25	0.00	1,951,031.25	27.88	1,951,003.37

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Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

ccount	Descripti	on	-	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9711	8			1,951,031.25	0.00	1,951,031.25	0.00	0.00	1,951,031.25
		Fund VTotals:		1,951,031.25	0.00	1,951,031.25	0.00	0.00	1,951,031.25
	Grand Totals:		1	1,951,031.25	0.00	1,951,031.25	0.00	0.00	1,951,031.25

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2021

EXTRA CLASS FUND

Trial Balance Report From 7/1/2021 - 9/30/2021

Account	Description	Debits	Credits
CM3 200	Extraclass Checking	52,395.20	0.00
CM3 291	Due From Other Funds	6.53	0.00
CM3 301	LEADERS CLUB	0.00	43.78
ÇM3 302	MATH HONOR SOCIETY	0.00	57.22
ÇM3 303	VARSITY CLUB	0.00	876.09
CM3 304	SCIENCE CLUB	0.00	327.38
CM3 305	SPACE CLUB	0.00	748.39
CM3 306	STUDENT COUNCIL MS	0.00	3,415.84
CM3 307	YEARBOOK MS	0.00	8,215.62
CM3 308	BUSINESS CLUB	0.00	14.12
CM3 309	MS ROBOTICS CLUB	0.00	153.44
CM3 310	BE A NICER NEIGHBOR CLUB	0.00	3,070.63
CM3 311	INTERACT COMMUNITY SERVICE CLUB	0.00	4,155.04
CM3 312	SKILLS USA HS COSMOTOLOGY	0.00	953.84
CM3 313	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
CM3 314	HUMAN RIGHTS CLUB	0.00	161.68
CM3 315	S.A.D.D	0.00	1,284.26
CM3 316	THESPIAN TROUPE #696	0.00	35.69
CM3 317	YEARBOOK HS	0.00	13,630.69
CM3 318	STUDENT COUNCIL	0.00	12,335.24
CM3 319	ART CLUB	0.00	1,400.84
CM3 320	BUSINESS HONOR SOCIETY	0.00	809.65
CM3 321	JAE STUDENT COUNCIL	0.00	2,056.09
CM3 322	ROBOTICS CLUB HS	0.00	506.48
CM3 323	HISTORY HONOR SOCIETY	0.00	175.19
CM3 324	MATH TEAM	0.00	602.73
CM3 510	Estimated Revenue	29,400.00	0.00
CM3 522	Expenditures	2,633.23	0.00
CM3 960	Appropriations	0.00	29,400.00
CM3 980	Revenues	0.00	5.02
	CM3 Fund Totals:	84,434.96	84,434.96
	Grand Totals:	84,434.96	84,434.96

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Revenue Status Report From 7/1/2021 To 9/30/2021

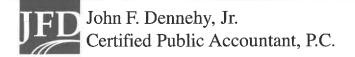


Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
CM3 1000.101	LEADERS CLUB	3,000.00	0.00	3,000.00	0.00	3,000.00
CM3 1000.103	VARSITY CLUB	2,500.00	0.00	2,500.00	0.00	2,500.00
CM3 1000.106	STUDENT COUNCIL MS	1,500.00	0.00	1,500.00	0.00	1,500.00
CM3 1000.107	YEARBOOK MS	8,000.00	0.00	8,000.00	0.00	8,000.00
CM3 1000.110	BE A NICER NEIGHBOR CLUB	500.00	0.00	500.00	0.00	500.00
CM3 1000.111	INTERACT COMMUNITY SERVICE CLUB	1,000.00	0.00	1,000.00	0.00	1,000.00
CM3 1000.112	SKILLS USA HS COSMOTOLOGY	800.00	0.00	800.00	0.00	800.00
CM3 1000.113	GAY STRAIGHT ALLIANCE CLUB	300.00	0.00	300.00	0.00	300.00
CM3 1000.114	HUMAN RIGHTS CLUB	3,000.00	0.00	3,000.00	0.00	3,000.00
CM3 1000.116	THESPIAN TROUPE #696	1,500.00	0.00	1,500.00	0.00	1,500.00
CM3 1000:117	YEARBOOK HS	3,800.00	0.00	3,800.00	0.00	3,800.00
CM3 1000.118	STUDENT COUNCIL	3,000.00	0.00	3,000.00	0.00	3,000.00
CM3 1000.121	JAE STUDENT COUNCIL	500.00	0.00	500.00	0.00	500.00
CM3 2401.000	INTEREST	0.00	0.00	0.00	5.02	-5.02
	CM3 Totals:	29,400.00	0.00	29,400.00	5.02	29,394.98
	Grand Totals:	29,400.00	0.00	29,400.00	5.02	29,394.98



Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

Account	Descrip	otion		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
3000			*	29,400.00	0.00	29,400.00	2,633.23	0.00	26,766.77
		Fund CM3Totals:	1 - 1 - 1	29,400.00	0.00	29,400.00	2,633.23	0.00	26,766.77
	Grand Totals:			29,400.00	0.00	29,400.00	2,633.23	0.00	26,766.77



October 7, 2021

Board of Education Rocky Point School District 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Re: Internal Claims Audit Report for the period September 1, 2021 through September 30, 2021

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2021 through September 30, 2021. The services I performed, as outlined within my proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

For ease of reference I have categorized the remainder of this report as follow:

Internal Claims Audit Services

Exhibits

INTERNAL CLAIMS AUDIT SERVICES

The internal claims audit services performed on each claim against the District consisted of:

- 1. Verification of the accuracy of invoices and claim forms
- 2. Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district
- 3. Determining that purchase orders have been issued in accordance with Board of Education policy, and applicable state laws

Board of Education Rocky Point School District October 7, 2021

Page 2

Re: Internal Claims Audit Report for the time period of September 1, 2021 through September 30, 2021

- 4. Comparison of invoices or claims with previously approved contracts
- 5. Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges
- 6. Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations

Over the time period of September 1, 2021 through September 30, 2021 I have audited **309** claims against the District in the amount of **\$2.649.306.78**. (See attached Exhibit I) I made inquiries and/ or observations into **63** claims in the amount of **\$967,775.11**. I have summarized the inquiries and/or observations as well as the resolutions within Exhibit II. It should be noted that currently, there are 0 outstanding inquiries in regards to the audit of the claims made against the District for the period of September 1, 2021 through September 30, 2021. I have summarized all voided checks and notable exceptions in Exhibit III.

I trust that the foregoing comments are clear. If you have any questions or you would like to discuss this matter further, please contact me at 631-928-5406.

Very truly yours,

John F. Dennehy, Jr. Certífied Public Accountant

Rocky Point School District Internal Claims Audit By Fund Exhibit I

Warrant	Audit					# of		# of Resolved	# of Outstanding	
Date	Date	Warrant #	Fund	# of Checks	\$ Value of Checks	Inquiries	\$ Value of Inquiries	Inquiries	Inquiries	Check Sequence
3/31/2021	9/1/2021	19	Α	33	29,512.99	-	-	-	-	116323-116354
										13171-13172,
9/3/2021	9/1/2021	21	A	21	300,217.30	-	-	-	-	5116066-5116084
9/15/2021	9/15/2021	22	Α	71	1,263,445.72	18	785,167.65	18	-	116355-116424
9/15/2021	9/15/2021	23	Α	1	255.21	N -	-	-	-	13173
										13174-13180,
9/15/2021	9/15/2021	25	Α	26	587,961.97	-	-	-	-	5116085-5116103
)/22/2021	9/22/2021	26	Α	57	211,771.71	21	101,700.75	21	-	116425-116480
)/22/2021	9/22/2021	27	Α	1	3,869.00	-	-	-	-	13181
)/29/2021	9/29/2021	28	Α	64	205,060.51	17	68,804.31	17	_	116481-116544
3/31/2021	9/1/2021	5	С	2	540.00	1	500.00	1	-	12304-12305
)/15/2021	9/15/2021	6	С	14	8,038.91	3	2,326.33	3	-	12306-12319
9/29/2021	9/29/2021	7	С	12	9,097.79	1	508.00	1	-	12320-12331
9/22/2021	9/22/2021	3	CM	1	380.00	-	-	-	-	11379
/15/2021	9/15/2021	3	\mathbf{F}	3	16,365.07	1	3,644.07	1	-	4604-4606
9/29/2021	9/29/2021	4	F	2	5,163.48	1	5,124.00	1	-	4607-4608
9/15/2021	9/15/2021	7	Н	1	7,627.12	-			-	1135
TO	TAL			309	\$ 2,649,306.78	63	\$ 967,775.11	63	-	
	L	egend:								
A - G	eneral	P (A) - Chase Ge	neral							
C - Ca	afeteria	T - Trust & Agen	ю							

F - Federal

H - Capital

HCP - Capital Projects

HB - Bond 2003 CM- Misc Spec Revenue

TE-Expendable Trust

<u>Rocky Point School District</u> Claims Audit - Analysis by Number of Inquiries & Dollar Value Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims <u>Exhibit II</u>

<u>2021 / 2022 YTD</u>

leason For Inquiry	Resolution	<u>Jul-21</u>	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
ll invoices not reflected on check	Pay unpaid invoice(s) next warrant	1 0.49%	- 0.00%	1 0.32%	- #DIV/0!	- #DI\'/0/	- #DIV/0!
heck amount not equal to invoices	Difference<\$1; Immaterial, claim paid	0.00%	- 0.00,5	0.0095	+ #DIV/0!	= #DfV/0/	#DIV/0!
heck amount not equal to invoices	Will pay balance with next invoice	. 0.00%	0.00%	- 0.00 % 5	#DIV/0!	#DIV/0!	#DIV/0!
heck amount not equal to invoices	Void & reissue	1 0.49%	0.00%	- 0.00%	= #DIV/0!	* #DIV/0!	- #DIV/0!
heck does not reflect all invoices paid	Void & reissue check to reflect all invoices	*5	÷.	*	*	0.0	
	paid as separate line items	0.0096	0.00%	0.00%	#DIV/0!	#DI1//0/	#DIV:0!
Surrent year expense paid prior year P.O.	P.O. Funds carried over	1 0.49%	8 4.65%	5 1.62%	#DIV/0!	- #DIV/0!	- #DIV/0/
Duplicate payment	Void check	. 0.00%	0.00%	- <i>0.00</i> %	- #DIV/0!	- #DIV/0!	- #DIV/0/
ncorrect vendor name	Name misspelled; name corrected in system, claim paid	0.00%	0.00%	- 0.00%	#DIV/0!	#DIV/0/	- #DIV/01
nsufficient supporting backup	Hold for missing information	· 0.00%	- 0.00%	1 0.32%	+ #DIV/0!	#DIV/01	- #DIV/01
nsufficient supporting backup	Backup Provided	0.0096	0.00%	- 0.00:5	• #DIN/0!	- #DIV/0!	#DIV/0!
nsufficient supporting backup	Void check	- 0.00%	- 0.00%	. 0.00%	• #DIV/0!	- #DIV/0!	- #DIV/01
nvoice date precedes PO date	Noted by Business Office	35 <i>16.99</i> %	15 8.72%	31 10.08%	- #DIV/0!	- #DIV/01	- #DIV/0!
nvoice over 90 days outstanding/undated	Verified no duplicate payment	7 3.40%	1 0.58%	9 2.91%	+ #DIV/0!	+ #DIV/0!	- #DIV/0/
nvoice previously stamped by claims auditor	Confirmed original check void	0.0095	5 2.91%	- 0.00%5	- #DIV/0/	- #D1V/0!	#DIV/0!
lissing administrator approval signature	Received proper authorization	0.00%	0.00%	- 0.00%5	+ #DIV/0!	+ #D1V/01	#DIV:0!
lissing receiving signature on invoice or PO	Verified receipt of goods/services	0.00%	0.00%	- 0.00%	+ #DIV/0!	- #DIV/01	#DIV/0!
lissing second signature on check	Hold for approval of second check signer	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	#DIV/0/
lot an original invoice	Copy, fax or statement accepted	6 2.91%	3 1.7495	8 2.59%	- #DTV/0!	- #DIV/0!	+ #DIV/0/
aid sales tax	Void & reissue	· 0.00%	0.00%	1 0.32%	+ #DIV/0!	- #DIV/0!	#DIV/0!
O insufficient funds	PO funds increased post invoice/paid direct from budget code	3 1.46%	1 0.58%	- 0.00%	- #DIV/0!	- #DIV/0!	#DIV/01
rior year invoice paid current year funds	Noted by Business Office	14 6.80%	16 9.30%	7 <i>2.27</i> %	- #DI1/0/	- #DIV/0!	*/DIV:0!
re-dated Invoice	Hold until service date	- 0.00%	0.00%	- 0.00%	- #DIV/0/	- #DIV/0!	- #DIV/0!
eparation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided Utilizing recipient verification procedure	. 0.0055	0.005		#DIN/01	= #DIV/0!	- #DIV/0!
tra Class club purchased gift cards for needy fam	ily through school social worker	- 0.00%	- 0.00%	- 0.00%	+ #DIV/0/	- #DIV/01	- #DIV:0!
otal Number (#) of Inquiries		68 <i>\$3.01%</i>	49 28.49%	63 20.39%	- #DIV/0!	- #DIV/0!	- #DIV/0!
otal Claims Audited		206 100.00%	172 100.00%	309 100.00%	- #DIV/0/	- #DIV/0!	- #DIV/0!

Rocky Point School District Claims Audit - Analysis by Number of Inquiries & Dollar Value Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims <u>Exhibit II</u>

2021 / 2022 YTD

Reason For Inquiry	Resolution	Jul-21		Aug-21		Sep-21		Oct-21		Nov-21		Dec-21	
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	7,436.32	0.18%	3	0.00%	918.00	0.03%		#DIV/0!		#DIV/0!	1.82	#DIV/0!
Check amount not equal to invoices	Difference<\$1; Immaterial, claim paid	-	0.00%	-	0.00%		0.00%		#DIV/0!	7	#DJV:/0!		#DIV/01
Check amount not equal to invoices	Will pay balance with next invoice	-	0.00%	-	0.00%	-	0.00%	2	#DIV/0/	2	#DIV/0!		#DIV/0.
Check amount not equal to invoices	Void & reissue	10,307.14	0.25%	-	0.00%	· · ·	0.0095	1	#DFV/0!	27	#DIV/0!	-	#DIV/0!
Check does not reflect all invoices paid	Void & reissue check to reflect all invoices paid as separate line items	-	0.0095	-	0.00%	0	0.00%	а 2	#DIV/0!	27	#DIV/01		#DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	5.020.42	0.12%	48,824.07	2.20%	213.283.35	8.05%	-	#DIV/0!	-	#DIV/0/		#DIV/0!
Duplicate payment	Void check	0,020112	0.00%		0.00%	,.	0.0095	<u>8</u>	#DIV/0!	8	#DIV:0!		#DIV/01
ncorrect vendor name	Name misspelled; name corrected in system, claim paid	-	0.00%		0.00%	-	0.0095	9	#D1V/0!	2	#DIV/0!	12	#DIV/0!
nsufficient supporting backup	Hold for missing information	8	0.00%5	-	0.00%	3,866.12	0.15:5	2	#DIV/0!	8	#DIV/0/	÷	#DIV/0!
nsufficient supporting backup	Backup Provided	<u>ت</u>	0.00%	-	0.00%		0.00%	2	#DIV/0!	2	#DIV/0!	2	#DIV/0!
nsufficient supporting backup	Void check		0.00%5		0.0095	× .	0.00:6		#DFV/0!	21	#DIV/0/	-	#DIV/0/
nvoice date precedes PO date	Noted by Business Office	133,236.57	3.21%	71,437.60	3.22%	304,384.57	11.19%		#DIV/0!	21	#DIV/0!		#DIV/0
nvoice over 90 days outstanding/undated	Verified no duplicate payment	50,100.39	1.21%	260.00	0.01%	198,527.91	7.49%	4	#DIV/0!	21	#DIV/0/	2	#DIV/0
nvoice previously stamped by claims auditor	Confirmed original check void		0.00%	93,186.34	4.20%		0.0095		#DIV/0/	22	#DIV/0/	-	#DIV/0.
Aissing administrator approval endorsement	Received proper authorization		0.00%	-	0.00%		0.00%		#DIV/0!	25	#DIV/0!	1	#DIV/0.
Missing receiving signature on invoice or PO	Verified receipt of goods/services	-	0.00%	-	0.0095	-	0.00%	2	#DIV/0!	÷	#DIV/0!		#DIV/0.
Missing second signature on check	Hold for approval of second check signer	-	0.00%		0.00%		0.00%	¥.	#DIV/0!		#DIV/0!		#DIV/0.
Not an original invoice	Copy, fax or statement accepted	20,417.28	0.49%	6,492.54	0.29%	219,812.09	8.30%	-	#DIV/0/		#DIV/0!		#DIV/0
Paid sales tax	Void & reissue		0.00%		0.00%5	400.14	0.02%	<u> </u>	#DIV/0!		#DIV/01		#DIV/0
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	46,924.67	1.13%	68,438.30	3.09%		0.0095		#DIV/0!		#DIV/0!	-	#DIV/0
Prior year invoice paid current year funds	Noted by Business Office	35,699.16	0.86%	45,602.66	2.0696	26,582.93	1.00%	-	#DIV/0!		#DIV/0!		#DIV/0
re-dated Invoice	Hold until service date		0.00%		0.00%		0.00%		#DIV:/0!	+:	#DIV/0!	-	#DIT/0
Separation of Dutics	Same individual signed P.O. and authorized payment; additional admin approval provided		0.00%		0.00%		0.00%		#D11/0!		#DIV/0!	•	#DIV/0!
	Utilizing recipient verification procedure												
Ktra Class club purchased gift cards for needy fam	ily through school social worker		0.00%		0.00%		0.00%		#DIV/0!		#DTV/0!		#DIV/0
Total Value (\$) of Inquiries		309,141.95	7.45%	334,241.51	15.07%	967,775.11	<i>36.53</i> %	-	#DIV/0!	100	#DIV;0!	-	#DIV/0
Fotal Claims Audited		4,147,621.08	100.00%	2,217,547.66	100.00%	2,649,306.78	100.00%	-	#DIV/0!		#DIV/0!	-	#DIV/0!

Rocky Point School District Internal Claims Audit Notable Exceptions Exhibit III

Void Checks - September 2021

					Warrant			
Fund	Ck #	Amount \$	Vendor	Warrant #	Date	Reason For Inquiry	Resolution	
None		-						
		-						
Total	0 Voids	-						

Other Notable Exceptions - September 2021

	Warrant											
Fund	Ck #	Amount \$	Vendor	Warrant #	Date	Reason For Inquiry	Resolution					
None		-										
		-										
Total	0 Inquiries	-										

Rocky Point School District Internal Claims Audit Payroll Audit Exhibit IV

Audited Payroll Checks - September 2021

Г

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions	
PR	304838	355.50	Heather Selfridge	9/3/2021	None	
PR	304882	1,818.14	Tanya Meehan	9/3/2021	None	
PR	304890	759.41	Michelle M Pfaeffle	9/3/2021	None	
PR	304900	1,327.01	David J Ventura	9/3/2021	None	
PR	304802	868.66	Karen Trapani	9/17/2021	None	
PR	304896	1,641.92	Kim Smokler	9/17/2021	None	
PR	305252	392.44	Joseph Flammia	9/17/2021	None	
PR	305272	3,046.64	David Crawford	9/17/2021	None	
PR	305426	2,972.79	Christine Zambardino	9/17/2021	None	
		13,182.51				

*Please note all checks have been selected at random using a random number generator.

**A result of no exceptions means that the the payroll check is accurate when compared against contracts, renewal letters and other documents.

Interoffice Memorandum

TO: Dr. Scott O'Brien, Ed.D

FROM: Kristen White, Executive Director of Pupil Personnel

DATE: October 5, 2021

RE: Board Action Sheets

Below please find the schedule to be approved at the October 18, 2021 Board of Education meeting:

[SCHEDULE-	A 10/18/2021
Year	Date	Location
2021-2022	September 1, 2021- September 30, 2021	CSE & SCSE meetings conducted for students attending in-district and out of district placements
2021-2022	September 1, 2021- September 30, 2021	CSE District Wide Amendments without meetings

BOE ACTION Summary DATE? DECISION?

<u>CMA BOE</u> Date	<u>CR Doc</u> <u>Committee</u> <u>Responsible</u>		Decision/Status	<u>CMA Date</u>	<u>CR</u> Expecte Grade	<u>CR Next</u> <u>d Recommender</u> <u>School</u> (>2010-11	Program 1	<u>Program</u> <u>Start</u>	<u>Program</u> <u>End</u>	<u>Program</u> <u>Ratio</u>	n Program Program Frequency Period		<u>Related Service</u>	<u>RS Start</u>	<u>RS End</u>	<u>RS Ratio</u>	<u>RS RS</u> Frequency Period	<u>R</u> Duration
0/18/202	1 CSE	Transfer Student - Agreement	Classified	08/19/2021	05	<u>sy)</u>	Special Class	09/10/202	1 06/24/202	2 8:1:1	5 Weekly	330 Separate	Speech/Language Therapy	99/10/202	1 06/24/202	2 Individual	3 Weekly	3
		No Meeting Transfer Student - Agreement	Classified		05		Special Class	09/10/202	1 06/24/202	2 8:1:1	5 Weekly	330 Separate	Speech/Language Therapy	09/10/202	1 06/24/202	2 Small Group (5:1)	1 Weekly	3
		Student - Agreement	Classified		05		Special Class	09/10/202	1 06/24/202	28:1:1	5 Weekly	330 Separate	Parent Counseling and Training	09/10/202	1 06/24/202	2 Small Group	1 Quarter	ly 6
		No Meeting Transfer Student - Agreement	Classified		05		Special Class	09/10/202	1 06/24/202	2 8:1:1	5 Weekly	330 Separate	Counseling	09/10/202	1 06/24/202	2 Individual	1 Weekly	3
		No Meeting Program Review	Classified	08/30/2021	12		Special Class	09/01/202	1 06/24/202	2 8:1:1	5 Weekly	360 Across School Setting	Counseling-Social Skills	09/09/202	1 06/16/202	2 Small Group (5:1)	1 Weekly	3
		Program Review	Classified		12		Special Class	09/01/202	1 06/24/202	2 8:1:1	5 Weekly	360 Across School Setting	Counseling	09/09/202	1 06/16/202		2 Weekly	3
			Classified		10		Integrated Co- teaching	09/01/202	1 06/24/202	2	5 Weekly	42 Science Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekly	3
		Program Review	Classified		10		Co- teaching	09/01/202	1 06/24/202	2	5 Weekly	42 Science Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekly	42 Social Studies Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekly	3
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekly	42 Social Studies Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
•		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekly	42 Math Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekly	3
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekly	42 Math Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekly	42 English / Language Arts Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekiy	3
		Program Review	Classified		19		Co- teaching	1 09/01/202	1 06/24/202	2	5 Weekiy	42 English / Language Arts Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Every 2 weeks	42 Science Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekiy	3
		Program Review	Classified		10		Co- teaching	9/01/202	1 06/24/202	2	5 Every 2 weeks	42 Science Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
		Program Review	Classified		10		Co- teaching	i 09/01/202	1 06/24/202	2	5 Every 2 weeks	42 Math Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Weekly	3
		Program Review	Classified		10		Co- teaching	1 09/01/202	1 06/24/202	2	5 Every 2 weeks	42 Math Class	Parent Counseling and Training	09/09/202	1 06/16/202	2 Small Group	4 Yearly	6
		Transfer Student - Agreement	Classified	09/02/2021	. 10		Co- teaching	J 09/02/202	21 06/24/202	2	5 Weekly	42 Social Studies Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Monthly	/ 3
		No Meeting Transfer Student -	Classified		10		Services Integrated Co-	1 09/02/202	1 06/24/202	2	5 Weekly	42 Science Class	Counseling	09/09/202	1 06/16/202	2 Individual	1 Monthly	, 3

Agreement No Meeting			teaching Services							
Transfer Student -	Classified	10	Integrated 09/02/2021 06/24/2022 Co-	S Weekly	42 Math Class	Counseling	09/09/2021 06/16/2022 I	ndividual	1 Monthly	30
Agreement No Meeting			teaching Services							
Transfer Student - Agreement	Classified	10	Integrated 09/02/2021 06/24/2022 Co- teaching	5 Weekly	42 English / Language Arts Class	Counseling	09/09/2021 06/16/2022 I	ndividual	1 Monthly	30
No Meeting			Services	5 Event 2	42 Science Class	Counseling	09/09/2021 06/16/2022 I	ndividual	1 Monthly	30
Transfer Student - Agreement		10	Integrated 09/02/2021 06/24/2022 Co- teaching Services	5 Every 2 weeks	42 Science Class	Counsesing	09/09/2021 00/10/2022 1		1 Montally	50
No Meeting Transfer Student - Agreement	Classified	02				Speech/Language Therapy	e 09/09/2021 06/16/2022 i	ndividual	5 Weekly	5
No Meeting Transfer Student - Agreement	Classified	02				Speech/Language Therapy		imall iroup 5:1)	2 Weekly	30
No Meeting Program Review		09/09/2021 09	Special 09/09/2021 06/24/2022 Class -	15:1 5 Weekly	42 English / Language Arts	Speech/Language Therapy		Froup	1 Weekly	30
Program Review	Classified	09	English Special 09/09/2021 06/24/2022 Class -	15:1 S Weekly	Class 42 English / Language Arts	Speech/Language Therapy	() e 09/09/2021 06/16/2022 ii	5:1) ndividual	1 Weekly	30
Program Review	Classified	09	English Special 09/09/2021 06/24/2022 Class -	15:1 5 Weekly	Class 42 English / Language Arts	Counseling	09/09/2021 06/16/2022 I	ndividual	2 Monthly	30
Program Review	Classified	09	English Special 09/09/2021 06/24/2022 Class -	15:1 5 Weekly	Class 42 Math Class	Speech/Language Therapy		imali Group 5:1)	1 Weekly	30
Program Review	Classified	09	Math Special 09/09/2021 06/24/2022 Class - Math	15:1 5 Weekly	42 Math Class	Speech/Language Therapy	e 09/09/2021 06/16/2022 Id		1 Weekly	30
Program Review	Classified	09	Math Special 09/09/2021 06/24/2022 Class - Math	15:1 5 Weekly	42 Math Class	Counseling	09/09/2021 06/16/2022 I	ndividual	2 Monthly	30
Program Review	Classified	09	Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Weekly	42 Science Class	Speech/Language Therapy		imati Group 5:1)	1 Weekly	30
Program Review	Classified	09	Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Weekly	42 Science Class	Speech/Language Therapy	e 09/09/2021 06/16/2022 i	ndividual	1 Weekly	30
Program Review	Classified	09	Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Weekly	42 Science Class	Counseling	09/09/2021 06/16/2022 I		2 Monthly	30
Program Review	Classified	09	Speciał 09/09/2021 06/24/2022 Class - Social Studies	15:1 5 Weekly	42 Social Studies Class	Speech/Language Therapy		imall Froup 5:1)	1 Weekly	30
Program Review	Classified	09	Specia! 09/09/2021 06/24/2022 Class - Social	15:1 5 Weekly	42 Social Studies Class	Speech/Language Therapy	e 09/09/2021 06/16/2022 I	ndividual	1 Weekly	30
Program Review	Classified	09	Studies Special 09/09/2021 06/24/2022 Class - Social	15:1 5 Weekly	42 Social Studies Class	Counseling	09/09/2021 06/16/2022 I	ndividual	2 Monthly	30
Program Review	Classified	09	Studies Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Every 2 weeks	42 Science Class	Speech/Language Therapy		imall Group 5:1)	1 Weekly	30
Program Review	Classified	09	Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Every 2 weeks	42 Science Class	Speech/Language Therapy	e 09/09/2021 06/16/2022 i		1 Weekly	30
Program Review	Classified	09	Special 09/09/2021 06/24/2022 Class - Science	15:1 5 Every 2 weeks	42 Science Class	Counseling	09/09/2021 06/16/2022 I		2 Monthly	30
Program Review	Classified	07	Integrated 09/01/2021 06/24/2022 Co- teaching Services	5 Weekly	42 Science Class	Speech/Language Therapy		imall Group 5:1)	2 Weekly	30
Program Review	Classified	07	Integrated 0\$/01/2021 06/24/2022 Co- teaching	5 Weekly	42 Science Class	Speech/Languag Therapy	e 09/09/2021 06/16/2022 I	ndividual	1 Weekly	30
Program Review	Classified	07	Services Special 09/01/2021 06/24/2022 Class - Social Studies	15:1 5 Weekly	42 Social Studies Class	Speech/Languag Therapy		imall Froup 5:1)	2 Weekly	30

Program Review	Classified	0:	7	Special Class - Social Studies	09/01/2021 0	6/24/2022 15:1	5 Weekly	42 Social Studies Class	Speech/Language Therapy	e 09/09/2021	06/16/2022	Individual	1 Weekiy	30
Program Review	Classified	03	7	Special Class - Reading	09/01/2021 0	6/24/2022 15:1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/09/2021	06/16/2022	Small Group (5:1)	2 Weekly	30
Program Review	Classified	. 07	7	Special Class - Reading	09/01/2021 0	6/24/2022 15:1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	2 09/09/2021	05/16/2022		1 Weekly	30
Program Review	Classified	07	7	Special Class - English	09/01/2021 0	6/24/2022 15:1	S Weekly	42 English / Language Arts Class	Speech/Language Therapy	2 09/09/2021	06/16/2022	Smali Group (5:1)	2 Weekly	30
Program Review	Classified	07		Special Class - English		6/24/2022 15:1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy				1 Weekly	30
Program Review	Classified	07		Special Class - Math		6/24/2022 15:1	5 Weekiy	42 Math Class	Speech/Language Therapy			Group (5:1)	2 Weekly	30
Review	Classified	. 07		Special Class - Math		6/24/2022 15:1	5 Weekly	42 Math Class	Speech/Language Therapy				1 Weekly	30
Amendment - Agreement No Meeting	Classified	09/10/2021 07	,	Special Class	09/01/2021 0	6/24/2022 8:1+1	5 Weekly	330 Classroom	Psychological Counseling Services	09/09/2021		Small Group (S:1)	1 Weekly	30
Amendment - Agreement	Classified	07	,	Special Class	09/01/2021 0	6/24/2022 8:1+1	5 Weekly	330 Classroom	Psychological Counseling Services	09/10/2021	06/24/2022	Individual	2 Weekly	30
No Meeting														
Transfer Student - Agreement No Meeting	Classified	02	2	Integrated Co- teaching Services	09/01/2021 0	6/24/2022	6 Daily	40 Classroom	Speech/Language Therapy	99/09/2021		Small Group (5:1)	2 Weekly	30
Transfer Student - Agreement No Meeting	Classified	02	2	Integrated Co- teaching Services	09/01/2021 0	6/24/2022	6 Daily	40 Classroom	Occupational Therapy	09/09/2021		Small Group (5:1)	2 Weekly	30
-	Classified	02	2		09/01/2021 0	6/24/2022	6 Daily	40 Classroom	Physical Therapy	09/09/2021	06/16/2022	Individual	2 Weekiy	30
Transfer Student - Agreement	Classified	02	2	Integrated Co- teaching	09/01/2021 0	6/24/2022	6 Daily	40 Classroom	Counseling-Social Skills	09/09/2021		Smail Group (5:1)	1 Weekly	30
No Meeting Amendment - Agreement	Classified	07	,	Services Special Class	09/01/2021 0	6/24/2022 8:1+1	5 Weekly	330 Classroom	Psychological Counseling Services	09/09/2021		Small Group (5:1)	1 Weekly	30
No Meeting Amendment -	Classified	07		Special Class	09/01/2021 00	6/24/2022 8:1+1	5 Weekly	330 Classroom	Psychological Counseling	09/10/2021	06/24/2022	Individual	2 Weekly	30
Agreement No Meeting									Services					
Parent Request	Classified	09/13/2021 03		Special Class	09/13/2021 08	5/24/2022 1:1	5 Weekly	60 Home/Community	Hearing Services	09/13/2021	06/16/2022	Individual	2 Weekly	30
Parent Request	Classified	03		Special Class	09/13/2021 06	5/24/2022 1:1	5 Weekly	60 Home/Community	Speech/Language Therapy	09/28/2021	06/16/2022	Individual	2 Weekly	30
Parent Request	Classified	03		Special Class	09/13/2021 06	6/24/2022 1:1	5 Weekly	60 Home/Community	Physical Therapy	09/13/2021	06/16/2022	Individual	4 Weekly	30
	Classified	03			09/13/2021 00	5/24/2022 1:1	5 Weekly	60 Home/Community	Occupational Therapy	09/13/2021	06/16/2022	Individual	2 Weekly	45
Amendment - Agreement	Classified	09/14/2021 Kd	g.	Integrated Co- teaching	09/01/2021 06	5/24/2022	6 Daily	40 Classroom	Speech/Language Therapy	09/09/2021	06/16/2022	Individual	2 Weekly	30
No Meeting Amendment	Classified	Кd	α.	Services Integrated	09/01/2021 06	6/24/2022	6 Daily	40 Classroom	Physical Therapy	09/09/2021	06/16/2022	Individual	1 Weekly	30
- Agreement No Meeting			•	Co- teaching Services			,						,	
Amendment - Agreement No Meeting	Classified	Kd	g.	Integrated Co- teaching Services	09/01/2021 08	5/24/2022	6 Daily	40 Classroom	Occupational Therapy	09/09/2021		Small Group (5:1)	2 Weekly	30
Amendment - Agreement	Classified	Kd	g.	Integrated Co- teaching	09/01/2021 08	5/24/2022	6 Daily	40 Classroom	Speech/Language Therapy	09/09/2021 :		Small Group (5:1)	1 Weekly	30
No Meeting Amendment - Agreement	Classified	Kd	g.	Co-	09/01/2021 06	5/24/2022	6 Daily	40 Classroom	Counseling-Social Skills	09/09/2021 (06/1 6 /2022	Small Group	1 Weekly	30
No Meeting				teaching Services								(5:1)		

Amendment	t Classified		Kdg.	Integrate	ed 09/01/2021 06/24/2022	6 Daily	40 Classroom	Counseling	09/09/2021 06/16/2022	2 Individual	2 Monthly	30
- Agreement No Meeting				Co- teaching Services		•,			• • • • • • • • • • • • • • • • • • • •		2 1.9.00.09	
	Classified	09/20/2021	09		ed 09/01/2021 06/24/2022	5 Weekly	42 English / Language Arts Class	Counseling-Social Skiils	al 09/09/2021 06/16/2022	ž Individual	1 Weekly	30
Program Review	Classified	ſ	09		ed 09/01/2021 06/24/2022	5 Weekly	42 Math Class	Counseling-Social Skills	n 09/09/2021 06/16/2022	! Individual	1 Weekiy	30
Program Review	Classified	ſ	09			5 Weekly	42 Science Class	Counseling-Social Skills	bl 09/09/2021 06/16/2022	! Individual	1 Weekly	30
Program Review	Classified	ſ	09		ed 09/01/2021 06/24/2022	5 Weekly	42 Social Studies Class	Counseling-Social Skills	N 09/09/2021 06/16/2022	i Individual	1 Weekly	30
Program Review	Classified	ſ	09		ed 09/01/2021 06/24/2022	5 Every 2 weeks	42 Science Class	Counseling-Social Skills	9/09/2021 06/16/2022	: Individual	1 Weekly	30
Program (Review	Classified	(09		99/20/2021 06/24/2022 5:1	5 Weekly	· 42 Resource Room	Counseling-Social Skills	il 09/09/2021 06/16/2022	1 Individual	1 Weekly	30
Amendment (- Agreement No Meeting	Classified	09/21/2021 0	07	-	ed 09/01/2021 06/24/2022	5 Weekly	42 English / Language Arts Class					ļ
Amendment (- Agreement	Classified	r	07	Integrated Co- teaching	ed 09/01/2021 06/24/2022	5 Weekly	42 Science Class					ļ
No Meeting Amendment (Classified		07		ed 09/01/2021 06/24/2022	5 Weekly	42 Social Studies					
- Agreement No Meeting				Co- teaching Services			Class					ļ
Amendment (Agreement	Classified	(07	Integrated Co- teaching	2d 09/01/2021 06/24/2022	5 Weekly	42 Math Class					
No Meeting Amendment (Agreement	Classified	I	Kdg.	Services Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	e 09/09/2021 06/16/2022	: Individuat	2 Weekly	30
No Meeting Amendment (- Agreement	Classified	I	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily		Occupational Therapy	09/09/2021 06/16/2022	Individual	1 Weekiy	30
No Meeting Amendment (- Agreement	Classifled	I	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Physical Therapy	09/09/2021 06/16/2022	; Individual	2 Weekly	30
No Meeting Amendment (- Agreement	Classified	ł	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily		Counseling-Social Skills		2 Smali Group (5:1)	1 Weekly	30
No Meeting Amendment (- Agreement	Classified	I	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily		Speech/Language Therapy	e 09/09/2021 06/16/2022		1 Weekly	30
Amendment C - Agreement	Classified	. 1	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily		Occupational Therapy	09/09/2021 06/16/2022		1 Weekly	30
No Meeting Amendment C	Classifled	09/22/2021 K	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily		Speech/Language Therapy	e 09/09/2021 06/16/2022		2 Weekly	30
Agreement No Meeting Amendment C	Classified	ł	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom		09/09/2021 05/16/2022	ł Individual	1 Weekly	30
- Agreement No Meeting Amendment C	Classified		Kdg.	Special	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Counseling-Social	09/09/2021 06/16/2022		1 Weekly	30
- Agreement No Meeting Amendment C	Classified		Kdg.	Class Special	09/01/2021 06/24/2022 12:1+1	4 Daily		Skills		Group (5:1)		20
Agreement No Meeting	_18551164	n	. 0g.	Class	09/01/2021 00/24/2022 12.171	6 Daily		Speecn/Language Therapy		Group (5:1)	1 Weekly	30
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- Agr	endment Classified reement	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Occupational Therapy	09/09/2021 06/16/2022	2 Small Group (5:1)	1 Weekly	30
Am -	Meeting endment Classified	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Parent Counseling and Training	09/09/2021 06/16/2022	2 Individual	4 Yearly	60
	reement Meeting						Industry				
Am -	endment Classified	09/23/2021 08	Integrate Co-	d 09/01/2021 06/24/2022	5 Weekly	42 Math Class					
	eement Meeting		teaching Services								
	endment Classified	08		d 09/01/2021 06/24/2022	5 Weekly	42 Science Class					
	eement		teaching								
	Meeting endment Classified	08	Services Special	09/01/2021 06/24/2022 15:1	5 Weekly	42 English /					
- Aor	eement		Class - Reading			Language Arts Class					
No	Meeting	<u></u>	-	00/01/2021 06/24/2022 15-1	E Weekly	42 English /					
Am -	endment Classified	08	Special Class -	09/01/2021 06/24/2022 15:1	5 Weekly	Language Arts					
	eement Meeting		English			Class					
	endment Classified	08	Integrate Co-	d 09/01/2021 06/24/2022	5 Weekly	42 Social Studies Class					
	eement		teaching								
	Meeting nsfer Classifled	09/24/2021 10	Services Resource	09/24/2021 06/22/2022 5:1	1 Daily	42 Resource Room					
Stu	dent - eement		Room Program								
No	Meeting			00/01/2021 06/24/2022 15:1	5 Weekly	42 Social Studies					
	gram Classified view	09/27/2021 12	Special Class -	09/01/2021 06/24/2022 15:1	JWEEKIY	Class					
			Social Studies								
	gram Classified view	12	Special Class - Science	09/01/2021 06/24/2022 15:1	5 Weekly	42 Science Class					
	gram Classified riew	12	Special Class - Science	09/27/2021 06/24/2022 15:1	5 Every 2 weeks	42 Science Class					
Am	endment Classified	09/28/2021 Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	e 09/09/2021 06/16/2022	l Individual	2 Weekly	30
	eement		Class				THE OFF				
	Meeting endment Classified	Kdg.	Special	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom		e 09/09/2021 06/16/2022		1 Weekly	30
•	eement	·	Class				Therapy		Group (5:1)		
No	Meeting	00/20/2021 05	Integrate	d 09/01/2021 06/24/2022	6 Daily	40 Classroom	Sneech/i anguago	e 09/09/2021 06/16/2022	Small	2 Weekly	30
• -	endment Classified	09/29/2021 05	Co- teaching	0 09/01/2021 00/24/2022	0 Delly		Therapy		Group (5:1)		
	eement Meeting		Services						• •		
Am-	endment Classified	09/30/2021 07	Special Class	09/01/2021 06/24/2022 8:1:1	1 Daily	330 Special Location	Counseling	09/09/2021 06/24/2022	Group	1 Weekly	30
	eement Meeting						Services		(5:1)		
	endment Classified	10/04/2021 09		it 09/01/2021 06/24/2022	2 Weekly	30 Separate	Itinerant Vision Teacher	09/09/2021 06/16/2022	Individual	8 Yearly	30
- Agr	eement		Teacher Services				reacher				
	Meeting endment Classified	09	Consultan	t 09/01/2021 06/24/2022	2 Weekly	30 Separate	Orientation and	09/09/2021 06/16/2022	Individual	1 Yearly	90
-	eement	••	Teacher Services			·	Mobility Services			•	
No	Meeting						6		t adjuidual	2 Weekly	30
Am -	endment Classified	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Therapy	e 09/09/2021 06/16/2022	Indialongi	2 WEEKIY	50
	eement Meeting										
	endment Classified	Kdg.	Special Class	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	e 09/09/2021 06/16/2022	Small Group	1 Weekly	30
	eement		Cluba	•					(5:1)		
	Meeting endment Classified	Kdg.	Special	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Physical Therapy	09/09/2021 06/16/2022	1 Individual	2 Weekly	30
•	eement	-	Class		¥			-			
No	Meeting	Kda	Special	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Occupational	09/09/2021 06/16/2022	Individual	1 Weekly	30
-	endment Classified,	Kdg.	Class	V9/V1/2V61 V9/27/2V66 12.171	0 Cany		Therapy			,	
	eement Meeting						.				
Am	endment Classified	Kdg.	Special	09/01/2021 06/24/2022 12:1+1	6 Daily	40 Classroom	Occupational	09/09/2021 06/16/2022	2 Small	1 Weekly	30

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- Agreement		Class			Therapy	Group (5:1)		
No Meeting Amendment Classified - Agreement No Meeting	05	Integrated 09/01/2021 06/24/2022 Co- teaching Services	6 Daily	40 Classroom	Behavior Intervention Services	09/01/2021 06/24/2022 Individual	2 Weekly	30
Amendment Classified - - No Meeting	05	Integrated 09/01/2021 06/24/2022 Co- teaching Services	6 Daily	40 Classroom	Counseling-Social Skills	09/09/2021 06/16/2022 Small Group (5:1)	1 Weekly	30
Amendment Classified	12	Special 10/04/2021 05/24/2022 8:1+1 Class	5 Weekly	180 Separate	Psychological Counseling Services	09/09/2021 06/24/2022 Individual	2 Weekly	30
No Meeting Amendment Classified - Agreement	12	Special 10/04/2021 06/24/2022 8:1+1 Class	5 Weekly	180 Separate	Psychological Counseling Services	09/09/2021 05/24/2022 Small Group	1 Weekly	30
No Meeting Amendment Classified - Agreement	12	Special 09/09/2021 06/24/2022 8:1+1 Class	5 Weekly	180 Special Class	Psychological Counseling Services	09/09/2021 06/24/2022 Individual	2 Weekly	30
No Meeting Amendment Classified - Agreement	12	Special 09/09/2021 06/24/2022 8:1+1 Class	5 Weekly	180 Special Class	Psychological Counseling Services	09/09/2021 06/24/2022 Small Group	1 Weekly	30
No Meeting CR Doc Committee Responsible Su	b Totai: 116			-				

= Total Records: 116 Total Students: 26

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Interoffice Memorandum

- TO: Dr. Scott T. O'Brien, Superintendent
- FROM: Kristen White, Executive Director of Pupil Personnel Services
- DATE: 10/18/2021
- **RE:** Board Action Sheets

Below please find the schedule to be approved at the 10/18/2021 Board of Education meeting:

SCHE	SCHEDULE- B 10/18/2021									
Date	Location									
8/30/2021	CPSE Committee									
9/2/2021	CPSE Committee									
9/10/2021	CPSE Committee									

BOE ACTION Summary DATE? DECISION?

10	<u>CR Doc</u> <u>Committee</u> <u>Responsible</u>	<u>CMA Reason</u>	<u>Decision/Status</u>	<u>CMA Date</u>	Expected Grade	<u>CR Next</u> Recommended School (>2010-11 SY)	<u>Program</u>	<u>Program</u> Start	Program End	<u>Program</u> <u>Ratio</u>		<u>Program Program</u> <u>Duration Location</u>	Related Service	<u>RS Start</u>	<u>RS End</u>	<u>RS Ratio</u>	<u>RS RS</u> Frequency Period	R: Duratio
18/2021			Classified Preschool	08/30/2021	l Preschool	—	Special Education Itinerant Services	09/01/2021	06/24/2022	1:1	3 Weekly		Speech/Language Therapy	• 09/01/202 1	06/24/2022	! Individual	3 Weekly	30
			Classified Preschool	09/02/2021	Preschool								Speech/Language Therapy	01/03/2022	06/24/2022	l Individual	3 Weekly	3
			Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	12:1+1	S Weekly	300 Classroom	Speech/Language Therapy	09/01/2021	05/24/2022	Individual	2 Weekly	3(
			Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	12:1+1	5 Weekly	300 Classroom	Physical Therapy	09/01/2021	06/24/2022	Individual	2 Weekly	30
			Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	12:1+1	5 Weekly		Speech/Language Therapy	09/01/2021	06/24/2022	Individual	1 Weekly	30
			Classified Preschoól		Preschool		Special Class	09/01/2021	06/24/2022	12:1+1	S Weekly		Parent Counseling and Training	09/01/2021	06/24/2022	Individual	1 Monthly	6
			Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	12:1+1	5 Weekly	300 Classroom	Occupational Therapy	09/08/2021	06/24/2022	Individual	2 Weekly	3(
			Classified Preschool		Preschool		Special Class	09/08/2021	06/24/2022	6:1+2	5 Weekly		Speech/Language Therapy	09/08/2021	05/24/2022	l Individual	3 Weekly	.30
			Classified Preschool		Preschool		Special Class	09/08/2021	06/24/2022	6:1+2	5 Weekly	240 Classroom	Parent Counseling and Training	09/08/2021	06/24/2022	! Individual	1 Monthly	61
			Classified Preschool	09/10/2021	Preschool		Special Education Itinerant Services	01/03/2022	06/24/2022	1:1	3 Weekly		Speech/Language Therapy	01/03/2022	06/24/2022	Individual	1 2 Weekly	31
	CR Doc Com	mittee Respon	sible Sub Total: 1	10		•												

Total Records: 10

Total Students: 5

Kenneth Sapanski Kathleen Sapanski		9-24-21 DATE	1194 1-7297/260
PAY TO THE LIVE Like A Order OF Live Like A Due hundred	usie Scholas	ship Furl + \$	DOLLARS
FOR SUM Like Ausie	<u> </u>	Rathlein R. Sc	pal M

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: Department: Child Nutrition Name: Maureen Branagan

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
HS Slicer- Berkel	919/1; 93650111112530	002815	1	Outlived its usable life; broken
				1

Authorized Signature

Date: 7/7/2

SURPLUS EQUIPMENT DISPOSAL

ROCKY POINT PUBLIC SCHOOL

School: Joseph A. Edgar Intermediate School Department: Music Name: Craig Knapp, Elementary Music Department Chairperson

Description Boardman & Gray Grand Piano (This dark brown grand piano is currently stored in the corner of the stage, front of the stage in the right corner when facing the stage from the gymnasium floor.)	Model#/Serial# 95777 (Serial Number is located under the lid on the right side of the sound board, but the serial number is faded.)	Property Tag # No property tag located on the piano.	Quantity 1	Reason for Disposal This piano was donated in December 2014 through the efforts of a former building administrator. This piano has been is poor working condition since it was received and we have had piano tuners that the district hires annually recommend its disposal as it can't be tuned and is unsalvageable.
	2			
Assistant Superintendent Signature	senn Cios	m. Ad		Date: 9/22/21.

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: FJC	Department:	Special Education	Nan	ne: Regina White
Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Clearly Superior Trackball	CST1050/2014.08.11	n/a	1	Broken
Clearly Superior Trackball	CST1350/2013.05.05	n/a	1	Broken
Big Keys LX Keyboard	BIGKEYS LX USB/4911	n/a	1	Broken
Lightspeed FM Tower	RX-705-B/120808-0080	15	1	Broken
NEO by Alphasmart	NEO-AB-0611-83100-AQ	n/a	1	Broken
NEO by Alphasmart	NEO-AB-0611-83099-AQ	n/a	1	Broken
e e e e e e e e e e e e e e e e e e e	Ω			
		.)	J	. ~

usann (Assistant Superintendent Signature

Date: 10/1/21.

Title & Aurthur	ISBN #	Copyright Date	Number to be disposed	Rationale	Subject
Go Math! (Intensive Intervention Skill Packs) by Houghton Mifflin Harcourt	978-0-547-94511-8	No date	1	OLD/Outdated Materials	Math
Go Math! (Strategetic Intervention Teacher Activity Guide) by Houghton Mifflin Harcourt	978-0-547-93952-0	No date	2	OLD/Outdated Materials	Math
Go Math! (Assessment Guide) by Houghton Mifflin Harcourt	978-0-547-58686-1	2010	1	OLD/Outdated Materials	Math
Go Math! (Intensive Intervention Teacher Guide) by Houghton Mifflin Harcourt	978-0-547-94540-8	No date	1	OLD/Outdated Materials	Math
Go Math! Teacher Edition Chapter 1 by Houghton Mifflin Harcourt	978-0-547-59135-3	2012	1	OLD/Outdated Materials	Math
Go Math! Teacher Edition Chapter 2 by Houghton Mifflin Harcourt	978-0-547-59137-7	2012	1	OLD/Outdated Materials	Math
Go Math! Teacher Edition Chapter 3 by Houghton Mifflin Harcourt	978-0-547-59140-7	2012	1	OLD/Outdated Materials	Math
Go Math! Teacher Edition Chapter 4 by Houghton Mifflin Harcourt	978-0-547-59142-1	2012	1	OLD/Outdated Materials	Math
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Looking at Ecosystems by Harcourt Science	0-15-315693-7	2002	24	OLD/Outdated Materials	Science
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Discovery Works (Unit B Sun, Moon and Earth) by Houghton Mifflin Science	0-618-00248-0	No date	20	OLD/Outdated Materials	Science
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The adventures of Ulysses	Gottlieb, Gerald.	LCCN:	59-5522	1959	883 GOT GOT	12.34	Obsolete
AFC North	Buckley, James, 1963-	LCCN:	2005-4808	2006	796.332 Buc	9.99	No longer relevant
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Ankylosaurus : the armored dinosaur	West, David, 1956-	LCCN:	2009-15052	2010	567.915 Wes	5.00	Damaged
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Aztecs	Hughes, Jill.	LCCN:	79-9557 /AC/r84	1980	970 Aztec	7.00	Outdated
Aztecs	Hughes, Jill.	LCCN:	86-80623 /AC	1986	970 Aztec	11.90	Outdated
The Aztecs	Nicholson, Robert.	ISBN:	0-7910-2701-5	1994	970 Aztec	15.95	Outdated
Aztecs	Purdy, Susan Gold, 1939-	LCCN:	82-4945 /AC	1982	970 Aztec	9.10	Outdated
Babymouse: Our Hero	Holm, Jennifer L.	LCCN:	2004-51169	2005	741.5 HOL	13.96	Damaged
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Before Columbus	Batherman, Muriel.	LCCN:	80-19621	1981	970.01 B		Obsolete
Bone. [7], Ghost circles	Smith, Jeff, 1960 Feb. 27-	ISBN:	978-0-439-70629-2 (hc.)	2008	741 Bone	8.00	Damaged
Bone. [7], Ghost circles	Smith, Jeff, 1960 Feb. 27-	ISBN:	978-0-439-70629-2 (hc.)	2008	741 Bone	8.00	Damaged
Bone. [7], Ghost circles	Smith, Jeff, 1960 Feb. 27-	ISBN:	978-0-439-70629-2 (hc.)	2008	741.5 Smi	8.00	Damaged
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Brass	Shipton, Alyn.	LCCN:	93-2895 /MN/AC	1994	788.9 SHI	15.98	Outdated
Bug off! : a swarm of insect words	Hepworth, Catherine.	LCCN:	96-31210 /AC	1998	428.1 HEP	13.59	Damaged
The Canterbury tales	McCaughrean, Geraldine.	LCCN:	85-60147	1985	821 M	6.49	No longer relevant
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Cells are us	Balkwill, Frances R.	LCCN:	92-8867 /AC	1993	611 BAL	14.96	Outdated
Cheetah math : learning about division from baby	Nagda, Ann Whitehead, 194	LCCN:	2006-30069	2007	513.2 Nag	17.00	No longer relevant
The Cheyenne	Fradin, Dennis B.		87-33792 /AC	1988	970.004 FRA	11.45	Obsolete
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A child's book of wildflowers	Kelly, M. A.	LCCN:	91-30368 /AC/r932	1992	582.13	15.95	No longer releva	ant
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The city.		LCCN:	93-17918 /AC	1994	307.76 CIT	15.95	Obsolete	
The Civil War rifleman	Windrow, Martin.	LCCN:	85-50762 /AC/r88	1985	355 WIN WIN	10.13	Obsolete	
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Comets, meteors, and asteroids : rocks in space	Darling, David J.	LCCN:	84-14275 /AC/r89	1984	523.6 DAR DAR	9.45	Outdated	
Country	Armentrout, David, 1962-	LCCN:	99-14251	1999	781.642 ARM	13.96	No longer releva	ant
Courageous canine! : and more true stories of am	Halls, Kelly Milner, 1957-	LCCN:	2013-4774	2013	590 Hal	6.00	Worn	
Cowboy country	Scott, Ann Herbert.	LCCN:	92-24499 /AC	1993	978 The West		Outdated	
Creature carnival	Singer, Marilyn.	ISBN: ()-7868-1877-8	2004	811 SIN	13.59	Damaged	
Cruisers	Rawlinson, Jonathan, 1944-	LCCN:	88-31466 /AC	1989	359.3 RAW		Outdated	
David and Goliath.	De Regniers, Beatrice Schenk			1965	221.9 DER	5.95	Obsolete	
Daydreams of a solitary hamster	Desbordes, Astrid.	LCCN:	2010-9961	2010	741.5 Des	17.00	Damaged	
The Declaration of Independence	Fradin, Dennis B.	ISBN: ()-516-01153-7	1988	973.3 Fra		Outdated	
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Dimetrodon : the sail-backed reptile	Sandell, Elizabeth J.	LCCN:	88-39802 /AC	1989	567.9 SAN	16.58	Outdated	
Dinosaur	Norman, David, 1930-	LCCN:	88-27167 /AC	1989	567.91 Nor	15.00	Outdated	
Dinosaur	Norman, David, 1952-	ISBN: ()-7894-5809-8	2003	567.9 Nor	15.00	Worn	
Dinosaurs	Benton, Mike.	ISBN: 1	1-58728-364-6	1996	567.9 BEN	10.96	Worn	
Dinosaurs and Prehistoric Creatures.		ISBN: ()-87449-512-1		567.9 Din	10.00	Worn	
Diplodocus : the whip-tailed dinosaur	Shone, Rob.	LCCN:	2008-3924	2009	567.915 Sho	18.95	Worn	
Early settler children	Kalman, Bobbie, 1947-	LCCN:	93-6182 /AC	1991	305.2 KAL KAL	7.59	Outdated	
Earth	Vogt, Gregory.	LCCN:	95-19738 /AC	1996	550 Earth Science	14.96	Outdated	
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The Egyptians	Millard, Anne.	LCCN:	77-86182 /AC	1977	932 MIL	6.99	Obsolete	
Electricity	Cooper, Jason, 1942-	LCCN:	92-8812 /AC	1992	537 COO	13.45	Outdated	
Eskimos	Hughes, Jill.	LCCN:	77-11059 /AC	1978	970.1 HUG HUG	7.95	Outdated	
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THE FIRST BOOK EDITION OF CASEY AT BAT	Thayer, E	LCCN:	64-17788		811 THA THA	5.66	Outdated	
The first book of American expansion.	Blassingame, Wyatt.	LCCN:	65-11741	1965	973 BLA	9.01	Obsolete	
The first book of the ancient Maya	Beck, Barbara L.	LCCN:	65-11746	1965	970 Maya	5.95	Obsolete	
THE FIRST BOOK OF WAR WITH MEXICO	Castor, H	LCCN:	64-12121		973.6 CAS CAS	4.79	Obsolete	
Flatboat days on frontier rivers.	McCague, James.	LCCN:	68-10172	1968	973 MCC MCC	5.66	Obsolete	
FORT SUMTER	Burney	LCCN:	74-28435		973.703 BUR	6.95	Obsolete	
The French explorers in America	Buehr, Walter.	LCCN:	61-11941	1961	973.1 BUE BUE	3.81	Obsolete	
Frigates	Walmer, Max.	LCCN:	88-30695 /AC	1989	359.3 WAL		Outdated	
Frontier living	Tunis, Edwin, 1897-1973.		75-29639 /AC	1961	978 TUN TUN	15.94	Obsolete	
Giant children : poems	Bagert, Brod.	LCCN:	00-64418	2002	811 BAG	13.59	Damaged	
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The giant planets	-Nourse, Alan Edward.	-LCCN:		-1982	-523:4-NOU-NOU	**************************************	
Giganotosaurus : the giant southern lizard	Shone, Rob.		2008-3265	2009	567.915 Sho	18.95	No longer relevant
Gods, men & monsters from the Greek myths	Gibson, Michael, 1936-	LCCN:	81-14542 /AC/r903	1982	292.13 GIB GIB		Obsolete
Good answers to tough questions about death		ISBN: C	0-516-02952-5		128 BER	10.95	Obsolete
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Good answers to tough questions about stepfam		ISBN: C	D-516-02955-X		_ 306.874 BER		Obsolete _
The grapes of math : mind-stretching math riddle	s.Tang, Greg.	ISBN: C)-439-59840-0	2004	513 TAN		No longer relevant
The graphic alphabet	Pelletier, David.	LCCN:	96-4001 /AC	1996	428.1 PEL	15.26	Damaged
The Great Wall of China	Fisher, Leonard Everett.	LCCN:	85-15324 /AC	1986	931 FIS		No longer relevant
Greece : the culture	Adare, Sierra.	LCCN:	98-38944 /AC	1999	949.5 ADA		Outdated
GREEK AND ROMAN MYTHOLOGY A TO Z	DALY, KATHLEEN	ISBN: C	D-8160-2151-1		292.1 DAL	18.33	Outdated
Growing up in colonial America	Barrett, Tracy, 1955-	LCCN:	94-39224 /AC	1995	973.2 [.] BAR	17.55	Outdated
Guinness World Records, 2011 : gamer's edition	[editor-in-chief, Craig Glend	a ISBN: 9	978-0-7440-1261-3 (pbk.)	2011	032 Gui	15.00	Worn
Guinness World Records, 2015. Gamer's edition	editor-in-chief, Craig Glenda	iy ISBN: 9	978-1-908843-66-1	2014	793.93 Gui	14.00	Worn
Guinness World Records, 2016. Gamer's edition	editor-in-chief, Craig Glenda	iy ISBN: 9	978-1-910561-09-6	2015	793.93 Gui	14.00	Worn
Hadrosaurus : the duck-billed dinosaur	Shone, Rob.	LCCN:	2009-16048	2010	567.914	10.00	No longer relevant
Halloween	Sandak, Cass R.	LCCN:	80-10512 /AC	1980	394.2 SAN SAN	9.69	Obsolete
Halloween	Sandak, Cass R.	LCCN:	80-10512 /AC	1980	394.2 SAN SAN	9.69	Obsolete
Hereville : how Mirka got her sword	Deutsch, Barry.	. ISBN: 9	978-0-8109-8422-6 (trade)	2010	741.5 Deu	.15.00	no longer relevant
The history of the New York Jets	Goodman, Michael E.	LCCN:	2003-62576	2005	796.332 GOO	18.96	Worn
The history of the New York Yankees	Goodman, Michael E.	LCCN:	2001-47865	2003	796 Baseball	17.96	Worn
HOME AND CHILD LIFE IN COLONIAL DAY	Earle, A	LCCN:	69-11295		973.2 EAR EAR	7.95	Obsolete
The Hopi	Tomchek, Ann Heinrichs.	LCCN:	87-8037 /AC/r90	1987	971 Native Ame	11.45	Obsolete
How to cross a pond : poems about water	Singer, Marilyn.	LCCN:	2002-34210	2003	811 SIN	18.35	Damaged
How to write poetry	Janeczko, Paul B.	LCCN:	98-26866 /AC	1999	808.1 Jan	12.95	Obsolete
Indian games and crafts	Hofsinde, Robert.	LCCN:	56-8479	1957	970.6 H		Obsolete
Indian tribes of America	Gridley, Marion Eleanor, 19	0 LCCN:	76-24843 /AC	1976	970 GRI	4.95	Obsolete
INDIANS	Tunis, E	LCCN:	78-60175		970 TUN	19.09	No longer relevant
is a blue whale the biggest thing there is?	Wells, Robert E.	LCCN:	93-2703 /AC	1993	153.7 WEL	10.86	Obsolete
IT'S OK TO 5AY NO TO DRUGS					362.1 AME	3.88	Obsolete ·
Japanese Children's Day and the Obon Festival	MacMillan, Dianne M., 1943	B- LCCN:	96-39170 /AC	1997	394.26952 MAC	19.71	No longer relevant
Jason and the golden fleece	Naden, Corinne J.	LCCN:	80-50068	1981	292 NAD NAD	8.79	Obsolete
Jazz and blues	Armentrout, David, 1962-	LCCN:	.99-20060.	1999	781.65 ARM	13.96	No longer relevant
The largest dinosaurs	Simon, Seymour.	LCCN:	85-24088 /AC	1986	567 5IM SIM	5.95	Worn
Let's celebrate Thanksgiving : a book of drawing	L Kinnealy, Janice.	ISBN: 0	0-8167-1132-1	1988	394.2 KIN	12.15	Obsolete
LILLIES, RABBITS AND PAINTED EGGS	Barth, E	LCCN:	74-97033		394.26 BAR BAR	5.95	Outdated
LILLIES, RABBITS AND PAINTED EGGS	Barth, E	LCCN:	74-97033		394.26 BAR BAF	5.95	Outdated
Living with dinosaurs	Lauber, Patricia.	LCCN:	90-43265 /AC	19 91	567:9 LAU	14.41	Outdated
LORD OF THE SKY, ZEU5	Gates, Doris	LCCN:	75-80514		292 GAT GAT	8.99	Obsolete
The lost colony	Lacy, Dan Mabry, 1914-	ECCN:	70-182898 /AC/r90	1972	973.1 LAC LAC	5.62	Outdated

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	Lost temple of the Aztecs : what it was like when t	t Tanaka, Shelley.	LCCN:	98-10986 /AC	1998	970 Aztec	7.99	Damaged
	Magnets	Cooper, Jason, 1942-	LCCN:	92-8807 /AC	1992.	.538 COO		Outdated
	Maiasaura : the good mother dinosaur	5andeil, Elizabeth J.	LCCN:	88-39799 / AC	1989	567.9 SAN	16.58	Outdated
	Mardi Gras	MacMillan, Dianne.	LCCN:	96-43563 /AC	1997	394.2 MAC	19.71	No longer relevant
	Mars	Murray, Stuart, 1948- 📀	ISBN: 0)-7566-0765-5	2004	523.43 Mur	10.00	Damaged
	The medieval knight	Windrow, Martin.	LCCN:	84-52569 /AC	1985	355.09 WIN	12.25	No longer relevant
	MERRYILY COMES OUR HARVEST IN	HOPKINS, LEE BENNETT	ISBN: 0)-15-253179-3		811 HOP	9.95	Obsolete
	The military history of Revolutionary War naval ba	Dupuy, Trevor Nevitt, 1916-	LCCN:	72-110471 /AC	1970	973.3 DUP DUP	9.95	Outdated
	The Mohawk	Duvall, Jill.	LCCN:	90-21166 /AC	1991	973 DUV	11.45	Worn
	The most excellent book of how to be a puppetee	Lade, Roger.	LCCN:	96-12641 /AC	1996	791.5 LAD	15.68	Worn
	Musical instruments from around the world	Hasday, Judy L., 1957-	LCCN:	98-36094 /AC/MN	1999	784.19 HAS	17.95	No longer relevant
	NFC East	Welsh, Nick.	LCCN:	2005-4805	2006	796.332 Wel		Worn
1	NFC South	Logan, Jim, 1958-	LCCN:	2005-4803	2006	796.332 Log	9.99	Worn
	Norse gods and giants	D'Aulaire, Ingri, 1904-		67-19109	1967	293 AUL	*****************	Outdated
	Nuclear carriers.		ISBN: C)-86625-084-0		359.3 RAW	i	No longer relevant
	Old New England	Stone, Lynn M.	LCCN:	93-22881 /AC	1993	974 STO	18.45	Outdated
	The Oneida	Duvall, Jill.		91-8893 /AC	1991	973 DUV	*******	Outdated
	The Onondaga	Duvali, Jill.	LCCN:	91-8894 /AC	1991	973 DUV	11.45	Outdated
	Our Planet Earth	Liewellyn, Claire		-590-87929-4		550 Lle		Dämaged
	Our postal system	Lucas, Eileen.	LCCN:	98-23316 /AC	1999	383 LUC		No longer relevant
	Our World.			-590-92186-X		507 Our	3+4 - 1++	Damaged
	Pegasus the winged horse	Naden, Corinne J.	LCCN:	80-50069 /AC	1981	292 NAD NAD	************************	Obsolete
	The Penobscot	Doherty, Katherine M.	LCCN:	95-11291	1995	973 DOH	******	No longer relevant
	Perseus and Medusa	Naden, Corinne J.	LCCN:	80-50083 /AC/r89	1981	292 NAD NAD	*******	Obsolete
	Peterson first guide to trees	Petrides, George A.	LCCN:	92-36586	.1993	582 Trees	10.48	
	Picture book of Revolutionary War heroes,	Fisher, Leonard Everett.	LCCN:	70-123405 /AC	1970	973.3 FI5 FI5	5.95	Damaged
	The Pied Piper of Hamelin	Browning, Robert, 1812-188	LCCN:	93-11265	1993	821 BRO		Damaged
	Piñatas and smiling skeletons : celebrating Mexica	Harris, Zoe, 1941-	LCCN:	98-27409 /AC	1998	394.26972 HAR		Damaged
	Plains Indians	Davis, Christopher, 1928-	LCCN:	77-12087 /AC	1978	970.004 DAV	************************	Obsolete
	Plesiosaurus : the swimming reptile	Sandell, Elizabeth J.	LCCN:	88-962 /AC/r91	1988	567.9	16.58	
	The Pooh bedside reader	Melrose, A. R.	LCCN:	96-34000	1996	823 MEL	21.25	Worn
	The Power of Nature		ISBN: 0	-590-92188-6		507 Pow	*******	Worn
	The Power of Nature		ISBN: 0	-590-92188-6		507 Pow		Worn
	Prehistoric life	Parker, Steve.	LCCN:	92-54452 /AC	1993	560 PAR	******	Damaged
	Quarterbacks	Stone, Lynn M.		2007-19106	2008	796.332 STO	**************************************	Damaged
	Ramp rats : a graphic guide adventure	O'Donnell, Liam, 1970-	LCCN:	2008-928577	2008	741.5 Odo		No longer relevant
	Rap	Armentrout, David, 1962-		99-20058	1999 ·	782.421649 ARI		No longer relevant
	Rock	Armentrout, David, 1962-		99-14250	1999	781.66 ARM	******	No longer relevant
	Rocks and soil	Jennings, Terry J.	LCCN:	88-22889 /AC	1988	552 JEN	************	No longer relevant
	Running back to Ludie	Johnson, Angela.		2001-16298	2001	811 JOH	- 10+4+00	No longer rélevant
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Safety on the go	Mattern, Joanne, 1963-	LCCN: 98-17	272 /AC	1999	363.12 MAT	14.95 Outdated
SAN FRANCISCO EARTHQUAKE	Stein, R	LCCN: 83-10	135		979.461 STE STE	3**************************************
The San Francisco earthquake / John Dudman ;	illu Dudman, John.	LCCN: 87-73	160°/AC	[.]	551.2 DUD	10.90 Outdated
Scholastic 2014 almanac for kids	Brunelle, Lynn.	ISBN: 978-0-54	45-56264-5 (pbk.)	2013	031 Bru	13.00 Outdated
Scholastic 2014 almanac for kids	Brunelle, Lynn.		45-56264-5 (pbk.)	2013	031 Bru	13.00 Outdated
Scholastic 2014 almanac for kids	Brunelle, Lynn.		45-56264-5 (p̃bk.)	2013	031 Bru	13.00 Outdated
Scholastic 2015 almanac for kids	Brunelle, Lynn.		45-67949-7 (pbk.)	2014	031 Alm	14.00 Outdated
5cholastic 2015 almanac for kids	Brunelle, Lynn.		45-67949-7 (pbk.)	2014	031 Alm	14.00 Outdated
Scholastic 2016 almanac for kids	Ball, Jacqueline A.	ISBN: 978-0-54		2015	031 Bal	14.00 Outdated
Scholastic encyclopedia of the North American I	nd Ciment, James.	LCCN: 95-26		1996	970 Cim	10.95 Outdated
Scholastic encyclopedia of the United States at v	va English, June A.	ISBN: 0-439-59		2003	973 ENG	7.95 Outdated
Scholastic treasury of quotations for children	[compiled and written] by A			1998	082 Bet	15.95 No longer relevant
The science book of air	Ardley, Neil.	LCCN: 90-36		1991	533 ARD	8.46 Outdated
The science book of color	Ardley, Neil.	LCCN: 90-37:	-	1991	535.6 ARD	8.46 Outdated
The science book of electricity	Ardley, Neil.	LCCN: 90-480	•	1991	537 ARD	8.46 Outdated
The science book of energy	Ardley, Neil.	LCCN: 91-180		1992	531 ARD	8.46 Outdated
The science book of gravity	Ardley, Neil.	LCCN: 92-341	•	1992	531 ARD	8.46 Outdated
The science book of light	Ardley, Neil.	LCCN: 90-361	-	1991	535 ARD	8.46 Outdated
The science book of magnets	Ardley, Neil.	LCCN: 90-480	•	1991	538.4	Outdated
The science book of motion	Ardley, Neil.	LCCN: 92-341	•	1991	531.1 ARD	fer Area - Barnes - Branky - Fer a
The science book of sound	Ardiey, Neil.	LCCN: 90-480	•	1991	534 ARD	8.46 Outdated 8.46 Outdated
The science book of things that grow	Ardley, Neil.	LCCN: 90-480		1991	581.3 ARD	***************************************
The science book of water	Ardley, Neil.	LCCN: 90-371	-	1991	532 ARD	8.46 Outdated
Science Secrets Light		LCCN. 50-571	1707AC	1991	535 Coo	8.46 Outdated
SEA RESCUE UNITS	Pike, Dag	LCCN: 88-671	10		363.1 PIK PIK	Outdated
See inside a television studio	Beal, George.	LCCN: 77-852		1978	384.55 BEA BEA	9.55 No longer relevant
See inside an Aztec town	Burland, C. A. (Cottie Arthur)					10.00 Outdated
See inside an Aztec town	Burland, C. A. (Cottie Arthur)			1980 1980	970 Aztec	10.00 Outdated
The Seneca	Duvall, Jill.	LCCN: 90-211		1980	970 Aztec	7.00 Outdated
The Seven Wonders of the World	McLeish, Kenneth, 1940-	LCCN: 84-213		1991	973 DUV	11.45 Outdated
SHAKESPEARE	Miles, Bg	LCCN: 84-215	•	1985	930 MCL	11.95 Outdated
A show of hands : say it in sign language	Sullivan, Mary Beth, 1954-			1000	822.3 MIL MIL	12.95 Outdated
Sideways arithmetic from Wayside School	Sachar, Louis.	LCCN: 80-159		1980	419 SUL SUL	7.95 Outdated
The skeleton and muscular system	Ballard, Carol.	ISBN: 0-590-42		1989	510 5AC	8.47 Outdated
SLEPPY IDA AND OTHER NONSENSE POEMS	KROLL, STEVEN	LCCN: 96-296	•	1998	612.7 BAL	17.98 Outdated
Sound	•	ISBN: 0-394-93		40.0-	811.5 KRO	8.99 Damaged
The space shuttle disaster	Cooper, Jason, 1942- McCarton, James	LCCN: 92-880	• • • • •	1992	534 COO	13.40 Outdated
The Statue of Liberty	McCarter, James.	LCCN: 87-354		1988	363.1 MCC	10.90 Outdated
STEGOSAURUS: THE DINOSAUR WITH	Miller, Natalie.	LCCN: 91-446	947 /AC	1992	929 Flags & Syn	
Stegosaurus : the plated dinosaur	5ANDELL, ELIZABETH J.				567.9 SAN	16.58 Outdated
aregosadi us : the biated dinosadi	Jeffrey, Gary.	LCCN: 2007-50	0587	2009	567.9 JEF	18.95 Damaged

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The stomach and digestive system	Ballard, Carol.	LCCN:	96-31769 /AC	1997	612.3 BAL	17.98 Outdated
THE STORY OF GOLD AT SUTTER'S MILL	Stein, R		81-6088		978 The West	6.95 Outdated
The story of Jamestown.	Prolman, Marilyn.		73-82963	` 1969 `	973.1 PRO PRO	5.66 Outdated
The story of Marquette and Jolliet	Stein, R. Conrad.	LCCN:		1981	977.01 STE STE	6.95 Outdated
The story of Old Ironsides	Richards, Norman.	LCCN:	67-20099	1967	973.5 RIC	6.95 Outdated
THE STORY OF THE ALAMO	Richards	LCCN:		2007	978 The West	6.95 Outdated
The story of the assassination of John F. Kennedy	Stein; R. Conrad.	LCCN:	85-10936 /AC/r88	1985	973.922 STE STE	6.95 Outdated
THE STORY OF THE BONHOMMNE RICHARD	Richards	LCCN:		1000	973.3 RIC	6.95 Outdated
The story of the Boston Tea Party	Stein, R. Conrad.	LCCN:		1984	973 American R	6.95 Outdated
The story of the Boston Tea Party	Stein, R. Conrad.	LCCN:	•	1984	973.311 STE	6.95 Outdated
The story of the burning of Washington	Stein, R. Conrad.		84-12124 /AC	1985	975.302 STE STE	7.58 Outdated
The story of the Chicago fire	Stein, R. Conrad.		81-15543 /AC/r862	1982	979 Modern U.S	7.72 Outdated
The story of the Dallas Cowboys	Caffrey, Scott.		2008-22684	2010	796.332 CAF	22.95 Damaged
The story of the Empire State Building	Clinton, Patrick.	LCCN:		1987	974.71 CLI	
The story of the Erie Canal	Stein, R. Conrad.	LCCN:		1985	972 New York H	Outdated 6.95 Outdated
The story of the Gettysburg address	Richards, Kenneth G., 1926-			1969	973.7 RIC	
The story of the Great Depression	Stein, R. Conrad.		85-11039 /AC	1985	973.917 STE STE	6.95 Outdated
The story of the Homestead act	Stein, R. Conrad.	LCCN:		1985	978.02 STE STE	7.92 Outdated
The story of the Johnstown flood	Stein, R. Conrad.		84-7824 /AC/r86	1978	974.877 STE STE	6.95 Outdated 6.95 Outdated
The story of the Lewis and Clark Expedition	Stein, R. Conrad.	LCCN:		1978	973.4 STE STE	7.72 Outdated
THE STORY OF THE LIBERTY BELL	Miller, N	LCCN:		1970	973.3 MIL MIL	7.72 Outdated
The story of the Liberty Bell.			65-12215	1965	929 Flags & Syn	6.95 Outdated
THE STORY OF THE LINCOLN MEMORIAL	Miller, N		66-10304	1000	929 Flags & Syn	6.95 Outdated
The story of the New England Patriots	O'Hearn, Michael, 1972-		2008-22694	2010	796.332 OHE	22.95 Damaged
	Stein, R. Conrad.		83-23997 /AC	1984	978 The West	7.72 Outdated
	Stein, R. Conrad.		84-28507 /AC/r94	1985	971 Native Ame	6.95 Outdated
	Goodman, Michael E.		2008-22708	2010	796.332 GOO	22.95 Worn
The state of the second			89-24289./AC	1991	929 Flags & Syn	12.95 Outdated
	Stein, R. Conrad.		84-23203 /AC	1985	973 American R	****************
	Stein, R. Conrad.		84-23203 /AC	1985	973.3 STE STE	6.95 Outdated
	Stein, R. Conrad.		83-6584 /AC/r93	1983	973.8 STE STE	7.72 Outdated 7.72 Outdated
Sweet words so brave : the story of African Americ			96-18995 /AC	1996	810.9 CUR	***************************************
TALIGN G (LAND -			68-10123	1990		21.20 No longer relevant
			84-9650 /AC	1985	419 AMO 358 HOG	9.14 No longer relevant
T-6 18.4			·	1985	1	12.81 Outdated
					394.2 MAC	19.71 No longer relevant
They saw the future : oracles, psychics, scientists, ;				1981 1999	292 NAD NAD 133.3 KRU	8.79 Outdated
Thunder from the sea : adventure on board the HM				2010		16.99 No longer relevant
			•	1998	741.5 Wei	18.00 Damaged
The town mouse and the country mouse : an Aeso					551.47 FLA	14.96 Outdated 5.79 Outdated

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Triceratops : the last dinosaur Truck and tractor pulling Two if by sea.	Kanetzke, Howard W. Sandell, Elizabeth J.		87-20813 /AC			
· •		LCCN:	88-952 /AC/r88	1988 1988	385 KAN 567.9 5AN	12.79 Outdated 16.58 Outdated
Two if hu see	5avage, Jeff, 1961-		95-7353 /AC	1996	796.7 SAV	13.35 No longer relevant
Two II by sea.	Fisher, Leonard Everett.		76-105683 /AC	1970	973.3 FIS FIS	5.95 Obsolete
THE ULTIMATE GUIDE TO THE SKY	MO5LEY, JOHN		1-56565-596-6	1070	- 523 Mos	S.95 Worn
The U.S. Air Force – – –	Ferrell, Nancy Warren.		90-34978 /AC	1990	358.4 FER	17.21 Worn
The U.5. Army	Moran, Tom.		89-78265 /AC	1990	355 MOR	17.21 Worn
The U.S. Navy	Pelta, Kathy.		89-78209 /AC	1990	359 PEL	17.21 Worn
Valentine's Day	Sandak, Cass R.	LCCN:	•	1980	394.2 SAN SAN	
Valentine's Day	Sandak, Cass R.	LCCN:		1980	394.2 SAN SAN 394.2 SAN 5AN	9.69 Outdated
Valley Forge	Ammon, Richard.		2003-68569	2004	973 American R	16.10 Worn
Valley Forge	Ammon, Richard.		2003-68569	2004	973.3 AMM	16.10 Worn
The voyage of the Ludgate Hill : travels with Rob	per Willard, Nancy.	LCCN:		1987	811 WIL	14.95 Outdated
Voyages : poems	Whitman, Walt, 1819-1892.		87-33353 /AC	1988	811 WHI WHI	15.95 Outdated
A wasp is not a bee	Singer, Marilyn.		-8050-2820-X	1995	571.3 SIN	10514 INT 101 I Falant' 10013
Water	Cooper, Jason, 1942-		92-8810 /AC	1992	551.48 COO	14.36 No longer relevant 13.45 Outdated
The White House	5andak, Cass R.	LCCN:		1981	929 Flags & Syn	6.03 Outdated
Who said that? : famous Americans speak	Burleigh, Robert.	LCCN:		1997	081.BUR	14.36 Outdated
The winter at Valley Forge : survival and victory	Knight, James E.		81-23151 /AC/ŕ85	1982	973.3 KNI KNI	7.59 Outdated
Wonderful world of Henry Sugar and 6 more	Dahl		88-42878	1902	808.8 DAH	10.90 Outdated
World Book's young scientist	[illustrated by Alles Hemesh			1997	503 You	10.00 Outdated
World Book's young scientist	[illustrated by Alles Hemesh			1997	503 You	10.00 Outdated
World Book's young scientist	[illustrated by Alles Hemesh			1997	503 You	10.00 Outdated
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World Book's young scientist	[illustrated by Alles Hemesh			1997	503 You	10.00 Outdated
World Book's young scientist	[illustrated by Alles Hemesh			1997	503 You	10.00 Outdated
You are weird : your body's peculiar parts and fu			78-1-55453-283-4 (pbk.)	2009	612 Swa	16.95 Worn
THE YOUNG UNITED STATES 1783-1830	Tunis, Ed		75-29612	2009	973.4 TUN TUN	15.94 Outdated
THE YOUNG UNITED STATES, 1783-1830	Tunis, Edwin		71-82783		973 TUN TUN	15.94 Outdated

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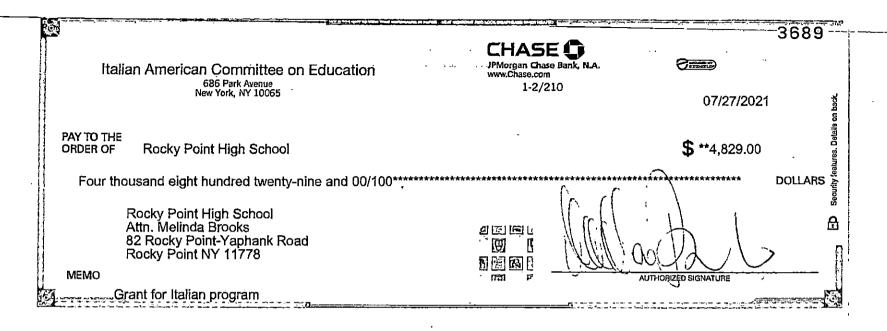
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FEDERAL GRANT-FUNDED PROJECT: NETWORK CLOSETS

FEDERAL GRANT-FUNDED PROJECT: WI-FI ACCESS POINTS



 Italian American Committee on Education
 3689

 07/27/2021
 Rocky Point High School

 Grant for Italian program
 4,829.00



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EDIZIONI FARINELLI	DATE	QUOTE #
20 Sutton Place South New York, NY 10022	2/5/2021	020521-iace

BILL TO	SHIP ТО
Accounts Payable	Rocky Point High School
Rocky Point Union Free School District	Attn: Lisa Giammarella
90 Rocky Point-Yaphank Rd	82 Rocky Point-Yaphank Road
Rocky Point, NY 11778	Rocky Point, NY 11778

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50	Jean e F ISBN: 9	Roscoe vanno a Perugia 780972356213		24.95	1,247.5
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	SUBTOT	AL			4,390.00
	Shipping	g/Handling		10.00%	439.00
	THANK	YOU FOR REQUES	TING A QUOTE!	TOTAL	\$4,829.00

Robert S. Abrams (1926 - 2014)



Marianne E. Van Duyne, CPA Alexandria M. Battaglia, CPA

To the Board of Education and Mr. Christopher Van Cott, Assistant Superintendent for Business Rocky Point Union Free School District 90 Rocky Point - Yaphank Road Rocky Point, NY 11778

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District") as of and for the fiscal year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

During our current year audit, we have not identified any areas in which the District's internal controls can be improved. The District has implemented very strong controls and we have noted the business office has excellent financial operations. We have also included the status of prior year findings and recommendations.

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STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

FUND BALANCE

Unassigned fund balance – General fund

- **FINDING:** During our prior year audit, we noted that the District's unassigned fund balance exceeded 4% of the subsequent year's budget by \$678,817 as of June 30, 2020. It was noted the District was aware and had taken this step so as to ensure that they are able to address the unique educational needs of students due to the COVID-19 crisis. We recommended that the District comply with Section 1318 of the Real Property Tax Law and monitor its financial activity with regards to fund balance during the year.
- STATUS: Implemented.

INFORMATION TECHNOLOGY

Disaster Recovery Plan

FINDING: During our prior year audit, we noted the District did not have a formal disaster recovery plan in place that outlined the District's procedures in the event of an emergency to minimize data loss and loss of productivity. We recommended the District continue to develop a disaster recovery plan that identifies scenarios and the District's response.

STATUS: Implemented.

* * * * * * * * * * * * * * * * * *

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District and also compliment the business office on their excellent financial operations during our audit. Should you have any questions concerning the matters referred to in this letter, we shall be pleased to discuss them with you, at your convenience.

This communication is intended solely for the information and use of the Board of Education, the audit committee, management, federal awarding agencies, pass-through entities and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

R. J. abrans+ Co. XXP

R.S. Abrams & Co., LLP Islandia, New York October 12, 2021 ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION WITH INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT

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Robert S. Abrams (1926-2014)

Marianne E. Van Duyne, CPA Alexandria M. Battaglia, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education Rocky Point Union Free School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District"), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2021, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As described in Note 1 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, during the year ended June 30, 2021. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of the District's contributions, and schedule of changes in the District's total other post-employment benefit liability, on pages 1 through 16 and 56 through 60, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary financial information as listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary financial 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. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 other supplementary financial information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliances.

R. J. abranat Co. X.L.

R.S. Abrams & Co., LLP Islandia, NY October 12, 2021

The following is a discussion and analysis of the Rocky Point Union Free School District's (the "District") financial performance for the fiscal year ended June 30, 2021. This section is a summary of the District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the District-Wide and Fund Financial Statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

1. <u>FINANCIAL HIGHLIGHTS</u>

- The District's total net deficit, as reflected in the District-Wide Financial Statements, increased by \$14,931,665 based on the accrual basis of accounting, including \$19,870,182 of expenses recorded as a result of changes in the actuarial valuations for the net pension liabilities and other post-employment benefit obligation.
- The District's fund balance in the general fund, as reflected in the Fund Financial Statements increased by \$3,603,946 based on the modified accrual basis of accounting.
- State and federal source revenues in the general fund decreased by \$57,756 to \$28,642,503 in fiscal year 2021 from \$28,700,259 in fiscal year 2020.
- The District's allowable tax levy increase for 2021-2022 was computed to be 0.89% using the prescribed formula; however, the District appropriated \$2,079,419 of fund balance and allocated \$873,000 from existing reserve funds toward the 2021-2022 budget to eliminate the need for a tax levy increase and in doing so, reduced the burden on District taxpayers.
- The District's 2021-2022 budget includes funding for student programs and services, including extracurricular and occupational education programs, building renovations, and an investment in capital assets. On May 18, 2021, the proposed 2021-2022 budget was approved by 79% of the District's voters, demonstrating continued support from the community.
- The COVID-19 pandemic resulted in unanticipated expenditures in the areas of staffing, cleaning, equipment, and supplies in fiscal year 2021. These incurred and unbudgeted costs were necessary to keep the District's buildings open and to mitigate the spread of the virus. To help address these expenditures, the District made use of its capital reserve fund by appropriating \$384,077 to cover eligible equipment costs. Additionally, the District was awarded funding under the Coronavirus Aid Relief and Economic Security (CARES) Act through Elementary and Secondary School Emergency Relief Program (ESSER) and the Governor's Emergency Education Relief Program (GEER). Lastly, claims for reimbursement have been submitted to FEMA for personal protective equipment (PPE) and overtime custodial costs associated with building disinfection.
- The District implemented Government Accounting Standards Board Statement No. 84 (GASB Statement No. 84), *Fiduciary Activities*, in fiscal year 2021. This resulted in the restatement of opening net position (deficit) and fund balance. See Note 17 to the financial statements for further information.

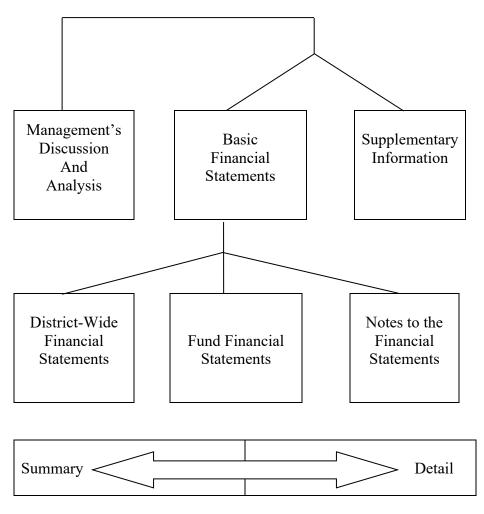
• The federal government has passed several laws in the past year to address the economic and health consequences of the COVID-19 pandemic, including the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. The District expects to receive non-recurring revenues to be used to fund expenditures that meet the requirements set forth by the U.S. Department of Education. In August 2021, the District was awarded CRRSA funding of \$2,461,685 through the Elementary and Secondary School Emergency Education Relief Program (ESSER) and \$305,129 through the Governor's Emergency Education Relief Program (GEER). The District plans to submit an application to New York State for its allocation of ARP Act ESSER monies of \$3,667,023. CRRSA Act and ARPA Act monies will be used to address learning loss, social emotional learning objectives, counseling, summer and after school enrichment, and other initiatives.

2. <u>OVERVIEW OF THE FINANCIAL STATEMENTS</u>

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *District-Wide Financial Statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *Fund Financial Statements* that focus on *individual parts* of the District, reporting the operations in *more detail* than the District-Wide Financial Statements.
 - The *Governmental Fund Statements* tell how basic services such as instruction and support functions were financed in the *short term* as well as what remains for future spending.

The notes to the basic financial statements provide additional information about the basic financial statements and the balances reported. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The following table shows how the various parts of this annual report are arranged and related to one another.



The following table summarizes the major features of the District's basic financial statements, including the portion of the District's activities that they cover and the types of information that they contain. The remainder of this overview section of Management's Discussion and Analysis highlights the structure and contents of each of the statements.

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Financial	
	Statements	Fund Financial Statements
		Governmental
Scope	Entire entity	The day-to-day operating activities of the District, such as special education and instruction
Required financial statements	• Statement of Net Position	Balance Sheet

	Statement of Activities	• Statement of Revenues, Expenditures, and Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources measurement focus	Modified accrual and current financial resources measurement focus
Type of asset/deferred outflows of resources/liability/ deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources, both financial and capital, short-term and long-term	Generally assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets or long-term liabilities included
Type of inflow and outflow information	All revenues and expenses during the year; regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable

A) District-Wide Financial Statements:

The District-Wide Financial Statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two District-Wide Financial Statements report the District's net position and how they have changed. Net position, the difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources, is one way to measure the financial health or position of the District.

- Over time, increases and decreases in net position are an indicator of whether the financial position is improving or deteriorating, respectively.
- For assessment of the overall health of the District, additional non-financial factors such as changes in the District's property tax base and the condition of buildings and other facilities should be considered.

Net position of the governmental activities differ from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets are reported as expenditures when financial resources (money) are expended to purchase or build said assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are

both considered expenditures when paid. Depreciation is not calculated as it does not provide or reduce current financial resources. Finally, capital assets and long-term debt are both accounted for in account groups and do not affect the fund balances.

District-Wide Financial Statements are reported utilizing an economic resources measurement focus and full accrual basis of accounting that involves the following steps to format the Statement of Net Position:

- Capitalize current outlays for capital assets;
- Report long-term debt as a liability;
- Depreciate capital assets and allocate the depreciation to the proper program/activities;
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting; and
- Allocate net position balances as follows:
 - Net investment in capital assets;
 - *Restricted net position* are those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments) or approved by law through constitutional provisions or enabling legislation; and
 - Unrestricted net position includes net amounts that do not meet any of the above restrictions.

B) Fund Financial Statements:

The Fund Financial Statements provide more detailed information about the District's funds. Funds are accounting devices that the District uses to keep track of specific revenue sources and spending on particular programs. The funds have been established by the laws of the State of New York.

The District 's governmental funds generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the Governmental Fund Financial Statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the programs of the District. Because this information does not encompass the additional long-term focus of the District-Wide Financial Statements, additional information in a separate reconciliation schedule explains the relationship (or differences) between them. In summary, the Governmental Fund Financial Statements focus primarily on the sources, uses, and balances of current financial resources and often has a budgetary orientation. Included are the general fund, special aid fund, school food service fund, miscellaneous special revenue fund, debt service fund, and capital projects fund. Required statements are the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

Current assets and other assets, other liabilities, and total net position (deficit) for 2020 have been restated for the implementation of GASB Statement No. 84. This Statement eliminates the private purpose trust fund and trust and agency fund and now records those activities in the general fund and miscellaneous special revenue fund. See Note 17 to the financial statements for further information.

	As Restated 2020		As Reported 2020		Increase (Decrease)	
Current assets and other assets	\$	29,207,425	\$	29,009,689	\$	197,736
Other liabilities		5,900,974		5,811,434		89,540
Net Position						
Restricted		14,104,588		14,056,364		48,224
Unrestricted (Deficit)	((147,009,749)		(147,069,721)		59,972
Total Net Position (Deficit)		(88,336,528)		(88,444,724)		108,196

The District's total net deficit increased by \$14,931,665 in the fiscal year ended June 30, 2021 as detailed below:

		As Restated		Total
	Fiscal Year	Fiscal Year	Increase/	Percentage
	2021	2020	(Decrease)	Change
Current and other assets	\$32,386,388	\$29,207,425	\$3,178,963	10.88%
Capital assets, net	61,002,343	59,951,126	1,051,217	1.75%
Net pension asset, proportionate share		5,005,152	(5,005,152)	-100.00%
Total Assets	93,388,731	94,163,703	(774,972)	-0.82%
Deferred outflows of resources	84,329,675	87,810,745	(3,481,070)	-3.96%
Total Assets and Deferred				
Outflows of Resources	177,718,406	181,974,448	(4,256,042)	-2.34%
Other liabilities	7,148,367	5,900,974	1,247,393	21.14%
Long-term liabilities	233,763,430	231,388,926	2,374,504	1.03%
Total Liabilities	240,911,797	237,289,900	3,621,897	1.53%
Deferred inflows of resources	40,074,802	33,021,076	7,053,726	21.36%
Net Position (Deficit)				
Net investment in capital assets	47,244,471	44,568,633	2,675,838	6.00%
Restricted	18,242,079	14,104,588	4,137,491	29.33%
Unrestricted (Deficit)	(168,754,743)	(147,009,749)	(21,744,994)	14.79%
Total Net Position (Deficit)	(\$103,268,193)	(\$88,336,528)	(\$14,931,665)	16.90%

Current and other assets increased by \$3,178,963, or 10.88%, as compared to the prior year primarily as a result of an increase in cash and cash equivalents, offset by a decrease in due from state and federal. Capital assets (net of accumulated depreciation) increased by \$1,051,217, or 1.75%, due to current year additions, offset by current year depreciation expense. The net pension asset – proportionate share – teachers' retirement system resulted in a net pension liability of \$5,263,199 as a result of the actuarial valuation provided by the State.

Deferred outflows of resources represents contributions to the employees' and teachers' retirement plans subsequent to the measurement dates and actuarial adjustments of the retirement and other post-employment benefit (OPEB) plans that will be amortized in future years.

Other liabilities increased by \$1,247,393, or 21.14%, primarily due to increases in accounts payable, due to teachers' retirement system, and other liabilities. Long-term liabilities increased by \$2,374,504, or 1.03%, primarily due to increases in OPEB obligation and net pension liability - proportionate share – teachers' retirement system, offset by a decrease in bonds payable.

The changes in deferred inflows of resources represent actuarial adjustments of the pension and OPEB plans that will be amortized in future years.

The net investment in capital assets relates to the investment in capital assets at cost such as land, construction in progress, buildings and improvements, improvements other than buildings, and furniture, equipment, and vehicles, net of accumulated depreciation, related debt (net of any unspent proceeds), and any unamortized items (discounts, premiums, or gains on refunding).

The restricted net position refers to the District's reserves: workers' compensation, unemployment insurance, retirement contribution (employees' retirement system and teachers' retirement system), property loss, liability, employee benefit accrued liability, and capital, as well as debt service and scholarships and donations restricted for a specific purpose.

The unrestricted net deficit in the amount of \$168,754,743 relates to the balance of the District's net deficit. This number does not include the District's reserves, which are classified as restricted net position. Additionally, in accordance with state guidelines, the District is only permitted to fund other postemployment benefits (OPEB) on a "pay as you go" basis, and is not permitted to accumulate funds for the total OPEB obligation. This deficit increased by \$21,744,994, or 14.79%, from the prior year.

The overall net deficit increased by \$14,931,665.

B. Changes in Net Position

Charges for services, operating grants and contributions, other revenues, and instruction expenses were increased due to the implementation of GASB Statement No. 84. The following schedule outlines these changes:

	As Restated 2020		As Reported 2020		Increase (Decrease)	
Revenues						
Charges for services	\$	619,647	\$	579,934	\$	39,713
Operating grants and contributions		2,066,492		2,059,077		7,415
Other		361,498		361,178		320
Expenses						
Instruction		82,749,576		82,712,610		36,966

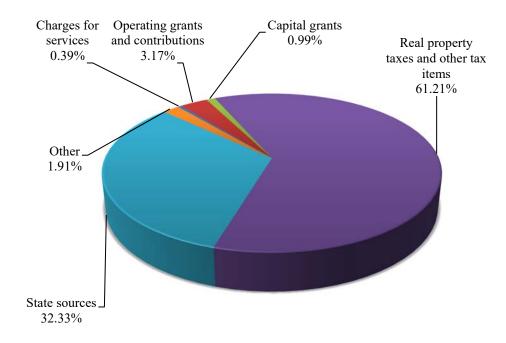
The results of operations as a whole are reported in the Statement of Activities in a programmatic format. A summary of this statement for the years ended June 30, 2021 and 2020 is as follows:

	Fiscal Year 2021	As Restated Fiscal Year 2020	Increase (Decrease)	Total Percentage Change
Revenues				
Program revenues				
Charges for services	\$331,401	\$619,647	(\$288,246)	-46.52%
Operating grants and contributions	2,715,028	2,066,492	648,536	31.38%
Capital grants	856,760	399,598	457,162	114.41%
General revenues				
Real property taxes and other tax items	52,483,139	52,440,352	42,787	0.08%
State sources	27,715,465	28,919,821	(1,204,356)	-4.16%
Other	1,637,702	361,498	1,276,204	353.03%
Total Revenues	85,739,495	84,807,408	932,087	1.10%
Expenses				
General support	13,468,551	13,638,424	(169,873)	-1.25%
Instruction	80,827,995	82,749,576	(1,921,581)	-2.32%
Pupil transportation	4,879,065	4,681,288	197,777	4.22%
Debt service-interest	489,855	465,006	24,849	5.34%
Food service program	1,005,694	980,140	25,554	2.61%
Total Expenses	100,671,160	102,514,434	(1,843,274)	-1.80%
(Increase) decrease in net deficit	(\$14,931,665)	(\$17,707,026)	\$2,775,361	-15.67%

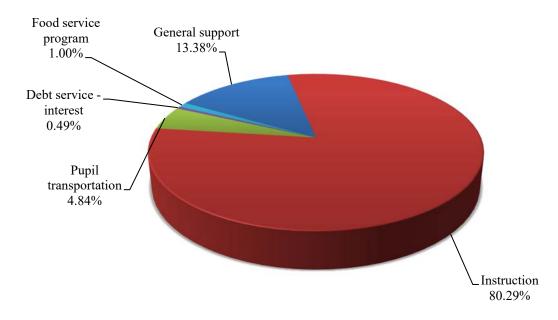
The District's fiscal year 2021 revenues totaled \$85,739,495. Real property taxes and other tax items and state sources accounted for most of the District's revenue by contributing 61.21% and 32.33%, respectively, of total revenue. The remainder came from charges for services, operating grants and contributions, capital grants, and other miscellaneous sources.

The total cost of all programs and services totaled \$100,671,160 for fiscal year 2021. These expenses are predominantly related to general support and instruction, which account for 13.38% and 80.29% of total costs, respectively. Total expenses decreased by \$1,806,308, or 1.76%, primarily due to cost saving measures implemented by the District.

Revenues for Fiscal Year 2021



Expenses for Fiscal Year 2021



4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As of June 30, 2021, the District's governmental funds reported a total fund balance of \$24,238,346, which is an increase of \$2,450,301 from the prior year. This increase is primarily due to an increase in fund balance in the general fund, offset by a decrease in fund balance in the capital projects fund. Fund balance for 2020 was restated to include a miscellaneous special revenue fund for extraclassroom activities and scholarships and donations due to the implementation of GASB Statement No. 84. See Note 17 to the financial statements for further information.

A summary of the changes in fund balance for all funds is as follows:

		As Restated		Total
	Fiscal Year	Fiscal Year	Increase	Percentage
	2021	2020	(Decrease)	Change
General Fund	* < * < * < *		* •	
Nonspendable: Prepaid expenditures	\$60,000	\$60,000	\$0	0.00%
Restricted:				
Workers' compensation	2,046,298	1,430,045	616,253	43.09%
Unemployment insurance	466,018	515,531	(49,513)	-9.60%
Retirement contribution:				
Employees' retirement system	4,807,202	2,804,270	2,002,932	71.42%
Teachers' retirement system	1,915,855	1,258,685	657,170	52.21%
Property loss	54,353	54,296	57	0.10%
Liability	54,353	54,296	57	0.10%
Employee benefit accrued liability	4,165,015	4,160,665	4,350	0.10%
Capital	4,508,031	2,798,471	1,709,560	61.09%
Assigned:				
Appropriated fund balance	2,079,419	2,577,971	(498,552)	-19.34%
Unappropriated fund balance	495,676	699,406	(203,730)	-29.13%
Unassigned fund balance	3,427,643	4,062,281	(634,638)	-15.62%
Total fund balance - general fund	\$24,079,863	\$20,475,917	\$3,603,946	17.60%
School Food Service Fund				
Nonspendable - inventory	\$47,353	\$61,634	(\$14,281)	-23.17%
Assigned	51,447	52,282	(835)	-1.60%
Total fund balance - school food service fund	\$98,800	\$113,916	(\$15,116)	-13.27%
Miscellaneous Special Revenue Fund				
Restricted for scholarships and donations	\$48,507	\$48,224	\$283	0.59%
Assigned	55,028	59,972	(4,944)	-8.24%
Total fund balance - miscellaneous special revenue fund	\$103,535	\$108,196	(\$4,661)	-4.31%
Debt Service Fund				
Restricted for debt service	\$117,520	\$139,449	(\$21,929)	-15.73%
Total fund balance - debt service fund	\$117,520	\$139,449	(\$21,929)	-15.73%
Capital Projects Fund				
Restricted for capital projects	\$58,927	\$840,656	(\$781,729)	-92.99%
Restricted unspent bond proceeds	797,128	1,149,591	(352,463)	-30.66%
Unassigned	(1,017,427)	(1,039,680)	22,253	-2.14%
Total fund balance - capital projects fund	(\$161,372)	\$950,567	(\$1,111,939)	-116.98%
Total Fund Balance - All funds	\$24,238,346	\$21,788,045	\$2,450,301	11.25%

A. General Fund

The fund balance in the general fund increased by \$3,603,946 due to revenues and other financing sources exceeding actual expenditures and other financing uses in the current year.

B. School Food Service Fund

The fund balance in the school food service fund decreased by \$15,116 due to an operating deficit, offset partially by an interfund transfer from the general fund.

C. Miscellaneous Special Revenue Fund

The fund balance in the miscellaneous special revenue fund decreased by \$4,661 due to expenditures exceeding revenues in the current year for scholarships and donations and extraclassroom activities.

D. Debt Service Fund

The fund balance in the debt service fund decreased by \$21,929 due to a transfer to the general fund for a budgeted use of the debt service fund to offset debt service expense in the general fund, which was partially offset by interest income.

E. Capital Projects Fund

The fund balance in the capital projects fund decreased by \$1,111,939 due to expenditures on capital projects, offset partially by an interfund transfer from the general fund and amounts received from state sources.

GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2021-2022 BUDGET

The District's general fund original budget for the year ended June 30, 2021 was \$84,586,600. This amount was increased by encumbrances carried forward from the prior year in the amount of \$699,406 and budget revisions of \$739,010, which resulted in a final budget of \$86,025,016. The majority of the funding came from real property taxes and other tax items, including STAR revenue, of \$52,483,059.

B. <u>Change in General Fund's Unassigned Fund Balance (Budget to Actual)</u>

The general fund's unassigned fund balance is a component to total fund balance that is the residual of prior years' excess revenues over expenditures, net of transfers to reserves and designations to fund subsequent years' budgets. It is this balance that is commonly referred to as "fund balance". The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget are as follows:

Opening, unassigned fund balance	\$ 4,062,281
Revenues over budget	1,082,395
Expenditures and encumbrances under budget	6,387,330
Unused appropriated reserves	(115,073)
Interest allocated to reserves	(12,539)
Allocation to reserves	(5,897,332)
Assigned - appropriated for June 30, 2022 budget	 (2,079,419)
Closing, unassigned fund balance	\$ 3,427,643

The \$4,062,281 represents the portion of the District's June 30, 2020 fund balance that was retained as unassigned fund balance.

The revenues over budget of \$1,082,395 were primarily the result of higher than anticipated revenue collections during the year, primarily from miscellaneous and federal sources. (See Supplemental Schedule #1 for detail).

The expenditures and encumbrances under budget of \$6,387,330 were primarily the result of general support, instruction, and employee benefits coming in under budget. (See Supplemental Schedule #1 for detail).

In the 2020-21 budget, \$373,000 of reserves were appropriated to reduce the tax levy. Due to lower than anticipated expenditures, \$115,073 of this funding was not needed and was returned to the reserves for future use.

Interest in the amount of \$12,539 was allocated to the reserves as follows: \$1,182 to the workers' compensation reserve, \$487 to the unemployment insurance reserve, \$2,932 to the retirement contribution reserve – employees' retirement system, \$1,316 to the retirement contribution reserve – teachers' retirement system, \$57 to the property loss reserve, \$57 to the liability loss reserve, \$4,350 to the employee benefit accrued liability reserve, and \$2,158 to the capital reserve.

Transfers to reserves in the amount of \$5,897,332 were as follows: \$655,853 to the retirement contribution reserve for the teachers' retirement system, \$2,000,000 to the retirement contribution reserve for employees' retirement system, \$800,000 to the workers' compensation reserve, and \$2,441,479 to the capital reserve.

The assigned, appropriated fund balance of \$2,079,419 is the amount the District has chosen to use to partially fund its operating budget for 2021-2022.

The closing, unassigned fund balance represents the fund balance retained by the District that is not restricted or assigned for the subsequent year's budget. This amount is limited to 4% of the 2021-2022 budget. At June 30, 2021, the District's unassigned fund balance is within the statutory limit. (See Supplemental Schedule #5 for detail).

5. CAPITAL ASSET AND DEBT ADMINISTRATION

A. Capital Assets

At June 30 2021, the District had invested in a broad range of capital assets, as indicated in the table below. The net increase in capital assets is due to capital additions of \$2,891,482 in excess of depreciation expense and loss on disposal of \$1,840,265. The District paid for equipment and various building additions and renovations during the fiscal year 2021. See Note 8 to the financial statements for detail. A summary of the District's capital assets, net of accumulated depreciation, is as follows:

Category	Fiscal Year 2021	Fiscal Year 2020	Increase (Decrease)
Land	\$737,304	\$737,304	\$-
Construction in progress	11,791,560	9,673,946	2,117,614
Buildings and improvements	46,803,039	47,809,121	(1,006,082)
Improvements other than buildings	69,875	102,164	(32,289)
Furniture, equipment, and vehicles	1,600,565	1,628,591	(28,026)
Total capital assets, net	\$61,002,343	\$59,951,126	\$1,051,217

B. Debt Administration

At June 30, 2021, the District had total bonds payable of \$14,555,000. The bonds were issued for school building improvements and the refunding of bonds originally issued for school building improvements. The decrease in outstanding debt is due to current year principal payments. More detailed information about the District's long-term debt is presented in the Note 11 to the financial statements.

A summary of outstanding bonds payable at June 30, 2021 and 2020 is as follows:

	Issue Date	Interest Rate	2021	2020	Increase (Decrease)
Refunding Serial Bonds	1/27/2010	2.00%-5.00%	\$ -	\$ 425,000	(425,000)
Serial Bonds	6/27/2017	2.00%-3.00%	7,240,000	7,820,000	(580,000)
Serial Bonds	7/26/2018	3.00%	5,600,000	5,975,000	(375,000)
Refunding Serial Bonds	12/12/2019	5.00%	1,715,000	2,240,000	(525,000)
Total:			\$14,555,000	\$16,460,000	(\$1,905,000)

C. Other Long Term Liabilities

Included in the District's long term liabilities are the estimated amounts due for compensated absences, termination benefits, workers' compensation liability, total other post-employment benefits and net pension liabilities. The compensated absences liability and termination benefits liability are based on employment contracts. The workers' compensation liability is based on loss runs provided by the third party administrator. The total other post-employment benefits obligation and net pension liabilities are based on actuarial valuations.

			Increase
	2021	2020	(Decrease)
Compensated absences	\$5,499,693	\$5,436,366	\$63,327
Termination benefits	536,900	539,100	(2,200)
Workers' compensation	568,786	608,559	(39,773)
Total OPEB obligation	207,318,934	202,352,855	4,966,079
Net pension liability - proportionate share			
Employees' retirement system	20,918	5,919,962	(5,899,044)
Teachers' retirement system	5,263,199	-	5,263,199
	\$219,208,430	\$214,856,842	\$4,351,588

6. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on June 14, 2021 for the year ending June 30, 2022, is \$85,692,726. This represents an increase of \$1,106,126, or 1.31%, from the previous year's budget.

B. Future Budgets

Significant increases in costs of health insurance, the property tax cap, and uncertainty in state aid and federal funds will greatly influence the District's future budgets.

C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's 2021-2022 property tax increase did not require an override vote.

D. Coronavirus Related Funding

The federal government has passed several laws in the past year to address the economic and health consequences of the COVID-19 pandemic, including the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. The District expects to receive non-recurring revenues to be used to fund expenditures that meet the requirements set forth by the U.S. Department of Education.

7. <u>CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT</u>

This financial report is designed to provide citizens, taxpayers, customers, and investors and creditors with a general overview of the finances of the District and to demonstrate our accountability with the money we receive. If you have any questions about this report or need additional financial information, contact:

Mr. Christopher A. Van Cott Assistant Superintendent for Business Rocky Point Union Free School District 90 Rocky Point – Yaphank Rd. Rocky Point, NY 11778

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2021

ASSETS	
Current assets	
Cash and cash equivalents	
Unrestricted	\$8,445,335
Restricted	19,039,151
Receivables Accounts receivable	65,619
Due from state and federal	2,784,332
Due from other governments	1,944,598
Inventory	47,353
Prepaid items	60,000
Non-current assets	
Capital assets	
Not being depreciated	12,528,864
Being depreciated, net of accumulated depreciation TOTAL ASSETS	48,473,479 93,388,731
	,5,500,751
DEFERRED OUTFLOWS OF RESOURCES	
Other post-employment benefits	61,603,085
Pensions	22,726,590
TOTAL DEFERRED OUTFLOWS OF RESOURCES	84,329,675
LIABILITIES	
Payables	
Accounts payable	2,705,388
Accrued liabilities	145,082
Accrued interest payable	17,751
Due to teachers' retirement system	3,258,188
Due to employees' retirement system	365,077
Due to other governments Compensated absences payable	72 129,381
Student deposits	46,816
Other liabilities	442,253
Unearned credits	,
Collections in advance	38,359
Long-term liabilities	
Due and payable within one year	1 525 000
Bonds payable Compensated absences payable	1,525,000 168,621
Due and payable after one year	108,021
Bonds payable	13,030,000
Compensated absences payable	5,331,072
Termination benefits payable	536,900
Workers' compensation claims payable	568,786
Total other post-employment benefits obligation Net pension liability - proportionate share - employees' retirement system	207,318,934
Net pension liability - proportionate share - employees retirement system	20,918 5,263,199
	0,200,177
TOTAL LIABILITIES	240,911,797
DEFENDED NIELOWS OF DESOURCES	
DEFERRED INFLOWS OF RESOURCES Other post-employment benefits	31,127,865
Pensions	8,946,937
TOTAL DEFERRED INFLOWS OF RESOURCES	40,074,802
NET POSITION	
Net investment in capital assets	47,244,471
Restricted	
Workers' compensation	2,046,298
Unemployment insurance	466,018
Retirement contribution - ERS	4,807,202
Retirement contribution - TRS	1,915,855
Property loss Liability	54,353 54,353
Employee benefit accrued liability	4,165,015
Capital	4,566,958
Debt service	117,520
Scholarships and donations	48,507
	18,242,079
Unrestricted (deficit)	(168,754,743)
TOTAL NET POSITION (DEFICIT)	(103,268,193)

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

			Program Revenues		Net (Expense) Revenue and
		Charges for	Operating Grants	Capital	Changes in
	Expenses	Services	and Contributions	Grants	Net Position
FUNCTIONS / PROGRAMS					
General support	(\$13,468,551)				(\$13,468,551)
Instruction	(80,827,995)	\$160,334	\$1,865,971	\$856,760	(77,944,930)
Pupil transportation	(4,879,065)				(4,879,065)
Debt service - interest	(489,855)				(489,855)
Food service program	(1,005,694)	171,067	849,057		14,430
TOTAL FUNCTIONS AND PROGRAMS	(\$100,671,160)	\$331,401	\$2,715,028	\$856,760	(96,767,971)
Other tax items - including STAR reimbursement Use of money and property Sale of property and compensation for loss Miscellaneous State sources Medicaid reimbursement TOTAL GENERAL REVENUES					4,891,761 23,514 133,912 1,321,977 27,715,465 158,299 81,836,306
CHANGES IN NET POSITION					(14,931,665)
TOTAL NET POSITION (DEFICIT) - BEGINNING O	DF YEAR, AS RESTA	TED (SEE NOT	E 17)		(88,336,528)
TOTAL NET POSITION (DEFICIT) - END OF YEAR	ł				(\$103,268,193)

ROCKY POINT UNION FREE SCHOOL DISTRICT BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2021

		JUNE 30,					
			School				Total
	General	Special Aid	Food Service	Miscellaneous Special Revenue	Debt Service	Capital Projects	Governmental Funds
		<u> </u>		<u> </u>			
ASSETS							
Cash and cash equivalents	\$F (F2 52F	0050.050	¢450.010	\$55 0 0 0			¢0.445.225
Unrestricted	\$7,673,537	\$257,957	\$458,813	\$55,028	¢117.464	\$277.040	\$8,445,335
Restricted	18,595,333			48,406	\$117,464	\$277,948	19,039,151
Receivables	(1.0.12)		77/				(5 (10
Accounts receivable	64,843	00.572	776		- /		65,619
Due from other funds	2,009,220	88,573	212 150	101	56	1 017 426	2,097,950
Due from state and federal	870,789	682,967	213,150			1,017,426	2,784,332
Due from other governments Inventory	1,944,598		47,353				1,944,598 47,353
Prepaid items	60,000		47,555				60,000
TOTAL ASSETS	\$31,218,320	\$1,029,497	\$720,092	\$103,535	\$117,520	\$1,295,374	\$34,484,338
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Payables Accounts payable	\$2,663,569		\$2,499			\$39,320	\$2,705,388
Accrued liabilities	131,643	\$2,597	10,842			\$39,320	145,082
Due to other funds	88,730	1,026,900	582,320			400,000	2,097,950
Due to other governments	88,730	1,020,900	582,520			400,000	2,097,930
Due to teachers' retirement system	3,258,188		12				3,258,188
Due to teachers retirement system	365,077						365,077
Compensated absences	129,381						129,381
Student Deposits	46,816						46,816
Other liabilities	442,253						442,253
Unearned revenues	442,255						442,200
Collections in advance	12,800		25,559				38,359
TOTAL LIABILITIES	7,138,457	1,029,497	621,292		-	439,320	9,228,566
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues						1,017,426	1,017,426
TOTAL DEFERRED INFLOWS OF		·				1,017,120	1,017,120
RESOURCES	-	-	_	-	_	1,017,426	1,017,426
listenels						1,017,120	1,017,120
FUND BALANCES							
Non-spendable:			15 9 59				17.0.50
Inventory	60.000		47,353				47,353
Prepaid expenditures	60,000						60,000
Restricted	2.046.200						2.046.200
Workers' compensation	2,046,298						2,046,298
Unemployment insurance	466,018						466,018
Retirement contribution - employees' retirement system	4,807,202						4,807,202
Retirement contribution - teachers' retirement system	1,915,855						1,915,855
Property loss	54,353						54,353
Liability	54,353						54,353
Employee benefit accrued liability	4,165,015					59 027	4,165,015
Capital Data comica	4,508,031				£117.520	58,927	4,566,958
Debt service					\$117,520	707 120	117,520
Unspent bond proceeds				¢ 40 507		797,128	797,128
Scholarships and donations				\$48,507			48,507
Assigned	2 070 410						2 070 410
Appropriated fund balance	2,079,419		51 447	55 020			2,079,419
Unappropriated fund balance	495,676		51,447	55,028		(1.017.427)	602,151
Unassigned TOTAL FUND BALANCES	3,427,643 24,079,863		98,800	103,535	117,520	(1,017,427) (161,372)	2,410,216 24,238,346
	<u> </u>		· · · ·	· · · · · ·	· · · ·		
TOTAL LIABILITIES, DEFERRED INFLOWS OF DESCUBLES AND FUND BALANCES	\$21 219 220	\$1.020.407	\$720.002	\$102 52F	\$117.500	\$1 205 274	\$24 404 220
RESOURCES, AND FUND BALANCES	\$31,218,320	\$1,029,497	\$720,092	\$103,535	\$117,520	\$1,295,374	\$34,484,338

ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION JUNE 30, 2021

Total Governmental Fund Balances

Amounts reported for governmental activities in the Statement of Net Position are different because:

The cost of building and acquiring capital assets (land, buildings, equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the Statement of Net Position includes those capital assets among the assets of the district as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$102,533,674
Accumulated depreciation	(41,531,331)

Deferred outflows of resources - the Statement of Net Position recognizes expenditures incurred under the full accrual method. Governmental funds recognize expenditures under the modified accrual method. Deferred outflows related to pensions and other post-employment benefits that will be recognized as expenditures in future periods amounted to:

Deferred outflows related to total OPEB liability	61,603,085
Deferred outflows related to pensions	22,726,590

Deferred inflows of resources - The Statement of Net Position recognizes revenues and expenditures under the full accrual method. Governmental funds recognize revenues and expenditures under the modified accrual method. These amounts will be amortized in future years.

Deferred inflows related to total OPEB liability	(31,127,865)
Deferred inflows related to pensions	(8,946,937)

Deferred inflows -Certain revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the governmental funds, but are recognized on the Statement of Net Position.

Payables that are associated with long-term liabilities that are not payable in the current period are not reported as liabilities in the funds. Additional payables relating to long- term liabilities at year end consisted of:

Accrued interest payable

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consisted of:

Bonds payable	(14,555,000)
Compensated absences payable	(5,499,693)
Termination benefits payable	(536,900)
Workers' compensation claims payable	(568,786)
Total other post-employment benefits obligation	(207,318,934)
Net pension liability - proportionate share - employees' retirement system	(20,918)
Net pension liability - proportionate share - teachers' retirement system	(5,263,199)

Total Net Position

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REVENUES	General	Special Aid	School Food Service	Miscellaneous Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Real property taxes	\$47,591,378						\$47.591.378
Other tax items	4,891,761						\$4,891,761
Charges for services	124,189			\$36,145			\$160,334
Use of money and property	22,173		\$169	101	\$1,071		\$23,514
Sale of property and compensation for loss	133,912		0109	101	\$1,071		\$133,912
Miscellaneous	1,274,389		4,936	6,580			\$1,285,905
State sources	28,215,759	\$529,513	28,613	.,		\$879,014	\$29,652,899
Federal sources	426,744	1,061,433	759,393				\$2,247,570
Surplus food			61,051				\$61,051
Sales - food service			171,067				\$171,067
TOTAL REVENUES	82,680,305	1,590,946	1,025,229	42,826	1,071	879,014	\$86,219,391
EXPENDITURES							
General support	9,347,515						\$9,347,515
Instruction	44,111,045	1,572,597		47,487			\$45,731,129
Pupil transportation	4,721,712	106,488					\$4,828,200
Employee benefits	17,647,875		44,593				\$17,692,468
Debt service principal					1,905,000		\$1,905,000
Debt service interest	69,375				496,381		\$565,756
Food service program			999,221				\$999,221
Capital Outlay						2,742,453	\$2,742,453
TOTAL EXPENDITURES	75,897,522	1,679,085	1,043,814	47,487	2,401,381	2,742,453	\$83,811,742
EXCESS (DEFICIENCY)							
OF REVENUES OVER EXPENDITURES	6,782,783	(88,139)	(18,585)	(4,661)	(2,400,310)	(1,863,439)	\$2,407,649
OTHER FINANCING SOURCES AND (USES)							
Premium on obligations	42,652						\$42,652
Operating transfers in	23,000	88,139	3,469		2,401,381	751,500	\$3,267,489
Operating transfers (out)	(3,244,489)				(23,000)		(\$3,267,489)
TOTAL OTHER FINANCING SOURCES AND (USES)	(3,178,837)	88,139	3,469	0	2,378,381	751,500	\$42,652
NET CHANGE IN FUND BALANCES	3,603,946	-	(15,116)	(4,661)	(21,929)	(1,111,939)	\$2,450,301
FUND BALANCES - BEGINNING OF YEAR, AS RESTATED (SEE NOTE 17	20,475,917		113,916	108,196	139,449	950,567	\$21,788,045
FUND BALANCES - END OF YEAR	\$24,079,863	\$0	\$98,800	\$103,535	\$117,520	(\$161,372)	\$24,238,346

\$2,450,301

(522,548)

ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating expenses are measured by amounts earned or incurred during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used.

	Change in compensated absences payable Change in termination benefits payable Change in claims payable	(63,327) 2,200 39,773	(21,354)
obligation and related defer	ate share of net pension asset/liability, and total other ported inflows and outflows reported in the Statement of Activity netral resources and therefore are not reported as revenues	ties do not provide for or	
	Other post-employment benefits	(16,350,645)	

Other post-employment benefits	(16,350,645)	
Teachers' retirement system	(4,005,545)	
Employees' retirement system	486,008	(19,870,182)

Deferred inflows of resources - The Statement of Net Position recognizes revenues received under the full accrual method. Governmental funds recognize revenue under the modified accrual method. The difference in state aid revenues recognized under the full accrual method for the fiscal year ended June 30, 2021 is

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expense in the Statement of Activities.

Le	apital outlays oss on disposal epreciation expense	\$2,891,482 (1,005) (1,839,260)	1,051,217
Long-Term Debt Differences			
Repayment of bond principal is an expen the Statement of Net Position and does no	U	, e	1,905,000
Governmental funds report the premiums, refunded. These amounts are deferred and			72,084
Interest on long-term debt in the Stateme funds because interest is recorded as an current financials resources. In the Stat interest accrues, regardless of when it is d	expenditure in the funds when tement of Activities, however,	it is due, and this requires the use of interest expense is recognized as the	3,817
Changes in Net Position			(\$14,931,665)

NOTE 1 – SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Rocky Point Union Free School District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Certain significant accounting principles and policies utilized by the District are described below:

A) <u>Reporting entity:</u>

The District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education (the "Board") consisting of five members. The President of the Board serves as the chief fiscal officer and the Superintendent is the chief executive officer. The Board is responsible for, and controls all activities related to, public school education within the District. Board members have authority to make decisions, power to appoint management, and primary accountability for all fiscal matters.

The reporting entity of the District is based upon criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus –An Amendment of GASB Statements No. 14 and No.34*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the District and other organizational entities determined to be includable in the District's financial reporting entity. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, there are no other entities that would be included in the District's financial statements.

B) <u>Joint venture:</u>

The District is a component district in the Eastern Suffolk Board of Cooperative Educational Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs, which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES is organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected

by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

A BOCES' budget is comprised of separate budgets for administrative, program and capital costs. Each component district's share of administrative, program, and capital costs is determined by resident public school district enrollment, as defined in the New York State Education Law, §1950(4)(b)(7). In addition, component districts pay tuition or a service fee for programs in which its students participate.

C) **Basis of presentation:**

District-Wide Financial Statements:

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants, if applicable.

The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

The Fund Financial Statements provide information about the District's funds. Separate statements for each governmental fund category are presented. The emphasis of Fund Financial Statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

General Fund: This fund is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Aid Fund: This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

<u>School Food Service Fund</u>: This fund is used to account for the activities of the District's food service operations. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

<u>Miscellaneous Special Revenue Fund</u>: This fund is used to account for assets held by the District in accordance with grantor or donor stipulations. Other activities included in this fund are extraclassroom activities funds.

Debt Service Fund: This fund accounts for the accumulation of resources and the payment of principal and interest on long-term general obligation debt of governmental activities.

<u>Capital Projects Fund</u>: This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

D) <u>Measurement focus and basis of accounting:</u>

The District-Wide Financial Statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within six months after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within sixty days after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, net pension liabilities, and other post-employment benefits obligations which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E) <u>Real property taxes:</u>

Calendar

Real property taxes are levied annually by the Board no later than October 1, and become a lien on December 1. The District's tax levy is collected by the town of Brookhaven (the "Town") along with the respective Town and Suffolk County (the "County") levies. Tax collections are remitted to the District and Town comptrollers until their respective tax levies are satisfied in accordance with the Suffolk County Tax Act.

Enforcement

Uncollected real property taxes are subsequently enforced by the County. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following July 1.

F) <u>Restricted resources:</u>

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these Notes.

G) <u>Interfund transactions:</u>

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The District typically loans resources between funds for the purpose of providing cash flows. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the District-Wide Financial Statements, eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the District's practice to settle these amounts at a net balance based upon the right of legal offset.

Refer to Note 9 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenues activity.

H) <u>Estimates:</u>

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and

assumptions that affect the reported amount of assets and deferred outflows, liabilities and deferred inflows, disclosure of contingent items at the date of the financial statements, and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, termination benefits, other post-employment benefits, workers compensation claims, potential contingent liabilities, net pension liabilities, and useful lives of capital assets.

I) Cash and cash equivalents:

The District's cash and cash equivalents consist of cash on hand and demand deposits and short-term investments with original maturities of three months or less from date of acquisition. Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves and debt agreements.

J) <u>Receivables:</u>

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

K) <u>Inventories and prepaid items:</u>

Prepaid items represent payments made by the District for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-Wide and Fund Financial Statements. These items are reported as assets on the Statement of Net Position or Balance Sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

Inventories of food in the school food service fund are recorded at cost on a first-in, firstout basis, or in the case of surplus foods donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market.

Purchases of inventory items in other funds are recorded as expenses/expenditures at the time of purchase, and are considered immaterial in amount.

Non-spendable fund balance for these non-liquid assets (inventories and prepaid items) has been recognized in the school food service fund and general fund, respectively, to signify that a portion of fund balance is not available for other subsequent expenditures.

L) <u>Capital assets:</u>

Capital assets are reported at actual cost for acquisitions subsequent to 20 years. For assets acquired prior to 20 years, estimated historical costs, based on appraisals conducted by

independent third-party professionals are used. Donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-Wide Financial Statements are as follows:

	Capitalization	Estimated
	Threshold	Useful Life
Buildings and improvements	\$1,000	20-50 years
Improvements other than buildings	\$1,000	20-50 years
Furniture, equipment, and vehicles	\$1,000	5-20 years

M) <u>Deferred outflows and inflows of resources:</u>

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reported deferred outflows of resources related to pensions and the other post-employment benefits reported in the District-Wide Statement of Net Position, which are detailed further in Notes 12 and 14.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reported deferred inflows of resources related to pensions and the other post-employment benefits liability reported in the District-Wide Statement of Net Position, and are detailed further in Notes 12 and 14.

In addition to liabilities, the Governmental Funds Balance Sheet will sometimes report deferred inflows of resources when potential revenues do not meet the availability criterion for recognition in the current period. These amounts are recorded as deferred inflows of resources. In subsequent periods, when the availability criterion is met, deferred inflows of resources are classified as revenues. The District-Wide Financial Statements, however, report these deferred inflows of resources as revenues in accordance with the accrual basis of accounting and economic resources measurement focus.

Included in the governmental fund financial statements as deferred inflows of resources at June 30, 2021 is the amount due from New York State for improvements to educational technology and infrastructure to improve learning and opportunities for students throughout the state (Smart Schools Bond Act). Unavailable revenues in the capital projects fund at June 30, 2021 total \$1,017,426.

N) <u>Collections in advance:</u>

Collections in advance arise when the District receives resources before it has legal claim to them, as when grant monies are received prior to the incidence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the District has legal claim to the resources, the liability for collections in advance is removed and revenues are recorded. Collections in advance consisted of amounts received in advance for meals that have not yet been purchased in the school food service fund, and drivers education fees in the general fund.

O) <u>Vested employee benefits:</u>

Compensated absences

Compensated absences consist of unpaid accumulated annual sick leave, vacation, and sabbatical time.

Sick leave eligibility and accumulation is specified in negotiated labor contracts and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave. Certain collectively bargained agreements require these termination payments to be paid in the form of non-elective contributions into the employees' 403(b) plan.

District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement No. 16, *Accounting for Compensated Absences*, the liability has been calculated using the vesting/termination method and an accrual for that liability is included in the District-Wide Financial Statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

In the Fund Financial Statements only the amount of matured liabilities is accrued within the general fund based upon expendable and available financial resources. These amounts are expensed on a pay-as-you go basis.

Termination benefits

Termination benefits consists of first year eligible retirement incentive payments as specified in collective bargaining agreements or individual employment contracts. The liability is calculated in accordance with GASB Statement No. 47, *Accounting for Termination Benefits*. The liability is calculated on years of service plus rates in effect at year end.

P) <u>Other benefits:</u>

District employees participate in the New York State Employees' Retirement System and the New York State Teachers' Retirement System.

District employees may choose to participate in the District's elective deferred compensation plan established under the Internal Revenue Service Code sections 403(b) and 457(b).

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits for retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payments). In the District-Wide Financial Statements, the cost of post-employment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

Q) <u>Short-term debt:</u>

The District may issue Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN), in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of second fiscal year succeeding the year in which the note was issued.

The District may issue Bond Anticipation Notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date.

R) <u>Accrued liabilities and long-term obligations:</u>

Payables, accrued liabilities and long-term obligations are reported in the District-Wide Financial Statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, compensated absences, net pension liabilities, and other post-employment benefits

obligations that will be paid from governmental funds, are reported as a liability in the Funds Financial Statements, only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the Fund Financial Statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

S) <u>Equity classifications:</u>

District-Wide Financial Statements:

In the District-Wide Financial Statements, there are three classes of net position:

Net investment in capital assets consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets, net of any unexpended proceeds, and including any unamortized items (discounts, premiums, deferred charges).

Restricted net position – reports net position when constraints placed on the assets are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – reports all other net position that do not meet the definition of the above two classifications and are deemed to be available for general use by the District.

Fund Financial Statements:

There are five classifications of fund balance as detailed below; however, in the Fund Financial Statements there are four classifications of fund balance presented:

Non-spendable fund balance- Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. At June 30, 2021, the non-spendable fund balance includes the prepaid expenditures recorded in the general fund of \$60,000 and inventory recorded in the school food service fund of \$47,353.

Restricted fund balance - includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

The District has established the following as restricted:

Workers' Compensation Reserve

Workers' compensation reserve (GML §6-j) is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. This reserve is accounted for in the general fund.

Unemployment Insurance Reserve

Unemployment insurance reserve (GML §6-m) is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. This reserve is accounted for in the general fund.

Retirement Contribution Reserve

Retirement Contribution Reserve (GML§6-r) must be used for financing retirement contributions to the New York State and Local Employees' Retirement System. In addition, a subfund of this reserve may also be created to allow for financing retirement contributions to the New York State Teachers' Retirement System. The reserve must be accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the fund must be provided to the Board. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. The Teachers' Retirement System subfund is subject to contribution limits. This reserve is accounted for in the general fund.

Property Loss Reserve and Liability Reserve

According to Education Law §1709 (8) (c), must be used to pay for liability claims incurred. Separate funds for liability clams are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This type of reserve fund may be utilized only by school districts, except city school districts with a population greater than 125,000. These reserves are accounted for in the general fund.

Employee Benefit Accrued Liability Reserve

Reserve for employee benefit accrued liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefits due to an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. This reserve is accounted for in the general fund.

Capital Projects

According to Education Law §3651, must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term, and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. This reserve is accounted for in the general fund and capital projects fund.

Debt Service

The unexpended balances of proceeds of borrowing for capital projects, interest and earnings from investing proceeds of borrowing, and borrowing premiums can be recorded as amounts restricted for debt service. These restricted funds are accounted for in the debt service fund.

Unspent Bond Proceeds

Unspent, long-term bond proceeds are recorded as restricted fund balance because they are subject to external constraints contained in the debt agreement. These restricted funds are accounted for in the capital projects fund.

Scholarships and Donations

Amounts restricted for scholarships and donations are used to account for monies donated for scholarship purposes, net of earnings and awards. These restricted funds are accounted in the miscellaneous special revenue fund.

Committed fund balance – Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (i.e., the Board). The District has no committed fund balances as of June 30, 2021.

Assigned fund balance - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be

expressed by the Board or through the Board delegating this responsibility to the District management through Board policies.

This classification also includes the remaining positive fund balance for all governmental funds except for the general fund.

Unassigned fund balance - Includes the residual fund balance for the general fund and includes residual fund balance deficits of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. Assignments of fund balance cannot cause a negative unassigned fund balance.

Unassigned fund balance includes \$3,427,643 in the general fund, and a deficit of \$1,017,427 in the capital projects fund. The deficit in the capital projects fund is the result of the District not receiving all of the grant funding from the State for the Smart Schools Bond Project.

New York State Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the District's budget for the general fund for the ensuing fiscal year. Non-spendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances included in the assigned fund balance are also excluded from the 4% limitation.

The District's general fund unassigned fund balance was not in excess of the New York State Real Property Tax Law 1318 limit.

Order of Use of Fund Balance:

In circumstances where an expenditure is incurred for a purpose for which amounts are available in multiple fund balance classifications (restricted, assigned or unassigned), the Board will assess the current financial condition of the District and then determine the order of application of expenditures to which fund balance classification will be charged.

T) <u>New accounting pronouncement:</u>

GASB has issued Statement No. 84, *Fiduciary Activities* (GASB Statement No. 84), effective for the fiscal year ended June 30, 2021. It provides guidance for identifying fiduciary activities, primarily based on whether the government is controlling the assets, and the beneficiaries with whom the fiduciary relationship exists, and on how different fiduciary activities should be reported. The District has adopted and implemented GASB Statement No. 84 in 2021. See Note 17 for further consideration.

U) <u>Future accounting pronouncement:</u>

GASB has issued Statement No. 87, *Leases*, effective for fiscal year ended June 30, 2022. This Statement establishes a single model for lease accounting based on the idea that leases are financings of the right-to-use an underlying asset. As such, under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources.

This is the statement that the District feels may have an impact on these financial statements and is not an all-inclusive list of GASB statements issued. The District will evaluate the impact that this pronouncement may have on its financial statements and will implement as applicable and when material.

NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN FUND

STATEMENTS AND DISTRICT-WIDE STATEMENTS:

Due to the differences in the measurement focus and basis of accounting used in the Fund Financial Statements and the District-Wide Financial Statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic focus of the Statement of Activities, compared with the current financial resources focus of the governmental funds.

A) <u>Total fund balances of governmental funds vs. net position of governmental activities:</u>

Total fund balances of the District's governmental funds differ from "net position" of governmental activities reported in the Statement of Net Position. The difference primarily results from additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheets.

B) <u>Statement of Revenues, Expenditures, and Changes in Fund Balances vs. Statement</u> of Activities:

Differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances vs. Statement of Activities fall into one of three broad categories. The amounts shown below represent:

Long-term revenue and expense differences:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available," whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

Capital related differences:

Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items in the Fund Financial Statements and depreciation expense on those items as recorded in the Statement of Activities.

Long-term debt differences:

Long-term debt differences occur because both interest and principal payments are recorded as expenditures in the Fund Financial Statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

A) <u>Budgets:</u>

The District administration prepares a proposed budget for approval by the Board for the following governmental funds for which legal (appropriated) budgets are adopted.

The voters of the District approved the proposed appropriation budget for the general fund.

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances), which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur, subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. Supplemental appropriations are listed on Schedule of Change from Adopted Budget to Final Budget.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward.

Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B) <u>Encumbrances:</u>

Encumbrance accounting is used for budget control and monitoring purposes and is reported as a part of the governmental funds. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve applicable appropriations. Outstanding encumbrances as of year-end are presented as assigned, restricted or unassigned fund balance and do not represent expenditures or liabilities. These commitments will be honored in the subsequent period. Related

expenditures are recognized at that time, as the liability is incurred or the commitment is paid.

NOTE 4 – DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS:

A) <u>Cash and Cash Equivalents:</u>

New York State law governs the District's investment policies. Resources must be deposited in Federal Deposit Insurance Company (FDIC) insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. GASB Statement No. 40, *Deposits and Investment Risk Disclosures* directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are as follows:

- A) Uncollateralized;
- B) Collateralized with securities held by the pledging financial institution in the District's name; or
- C) Collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

All District deposits were covered by depository insurance or collateralized with securities held by the pledging financial institution in the District's name at year end.

Restricted cash and cash equivalents

Restricted cash and equivalents represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash and cash equivalents at June 30, 2021 included \$19,039,151 within the governmental funds for general reserves, capital projects, debt service, and scholarships and donations purposes.

B) <u>Investments:</u>

The District does not typically purchase investments for long enough duration to cause it to believe that it is exposed to any material interest rate risk. The District also does not typically purchase investments denominated in a foreign currency, and is not exposed to foreign currency risk.

NOTE 5 – PARTICIPATION IN BOCES:

During the fiscal year ended June 30, 2021, the District was billed \$7,354,496 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,944,598. Financial statements for the BOCES are available from the BOCES administrative office at Eastern Suffolk Board of Cooperative Educational Services James Hines Administration Center 201 Sunrise Highway Patchogue, NY 11772.

NOTE 6 – STATE AND FEDERAL AID RECEIVABLES:

State and federal aid receivables at June 30, 2021 consisted of:

\$88,581
782,208
870,789
530,320
152,647
682,967
209,804
3,346
213,150
1,017,426
\$2,784,332

The capital fund Smart Schools Bond receivable includes \$1,017,426 of unavailable revenues, which is included in deferred inflows of resources on the balance sheet.

District management has deemed these amounts to be fully collectible.

NOTE 7 – DUE FROM OTHER GOVERNMENTS:

Due from other governments at June 30, 2021 consisted of amounts due for BOCES aid in the amount of \$1,944,598

District management has deemed these amounts to be fully collectible.

NOTE 8 - CAPITAL ASSETS:

Capital asset balances and activity for the year ended June 30, 2021 were as follows:

	Beginning Balance	Additions	Retirements/ Reclassifications	Ending Balance
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$737,304			\$737,304
Construction in progress	9,673,946	\$2,117,614		11,791,560
Total capital assets not being depreciated	10,411,250	2,117,614		12,528,864
Capital assets that are depreciated:				
Buildings and improvements	83,169,632	624,839		83,794,471
Improvements other than buildings	1,219,243			1,219,243
Furniture, equipment, and vehicles	4,883,652	149,029	(41,585)	4,991,096
Total capital assets being depreciated	89,272,527	773,868	(41,585)	90,004,810
Less accumulated depreciation:				
Buildings and improvements	35,360,511	1,630,921		36,991,432
Improvements other than buildings	1,117,079	32,289		1,149,368
Furniture, equipment, and vehicles	3,255,061	176,050	(40,580)	3,390,531
Total accumulated depreciation	39,732,651	1,839,260	(40,580)	41,531,331
Total capital assets being depreciated, net	49,539,876	(1,065,392)	(1,005)	48,473,479
Total capital assets, net	\$59,951,126	\$1,052,222	(\$1,005)	\$61,002,343

Depreciation expense and loss on disposal were charged to the governmental functions as follows:

General support	\$229,224
Instruction	\$1,604,568
Food service program	6,473
Total depreciation expense and loss on disposal	\$1,840,265

	Inter	fund	Interfund		
	Receivable	Payable	Revenues	Expenditures	
General fund	\$ 2,009,220	\$ 88,730	\$ 23,000	\$ 3,244,489	
Special aid fund	88,573	1,026,900	88,139		
School food service fund		582,320	3,469		
Miscellaneous special revenue fund	101				
Debt service fund	56		2,401,381	23,000	
Capital projects fund		400,000	751,500		
Total governmental activities	2,097,950	2,097,950	3,267,489	3,267,489	

NOTE 9 – INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS:

The District typically transfers from the general fund to the special aid fund and debt service fund. The transfer to the special aid fund was for the District's share of the costs for the summer program for students with disabilities and the state-supported Section 4201 schools. The transfer to the debt service fund was for the payment of principal and interest on long term outstanding indebtedness.

The transfer from the debt service fund to the general fund was for a budgeted use of the debt service fund to offset debt service expense in the general fund. The District transferred from the general fund to the school food service fund to eliminate negative student account balances, and to subsidize the operating loss. The transfer to the capital projects fund was to provide funding for various capital projects.

NOTE 10 - SHORT-TERM DEBT:

Transactions in short-term debt for the year are summarized below:

		Effective Interest	Beginning			Ending
	Maturity	Rate	Balance	Issued	Redeemed	Balance
TAN	6/25/2021	1.500000%	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -
Tota	ıl		\$ -	\$ 5,000,000	\$ 5,000,000	\$ -

The tax anticipation note was issued for interim financing of the general fund operations. Interest on short-term debt for the year was \$69,375.

NOTE 11 – LONG-TERM LIABILITIES:

Long-term liability balances and activity for the year are summarized below:

	Beginning Balance	Issued	Redeemed	Ending Balance	Due Within One Year
Long term debt:					
Bonds payable	\$16,460,000		(\$1,905,000)	\$14,555,000	\$1,525,000
Add: Premium on refunding	72,084		(72,084)	-	
Total Long term debt	16,532,084	-	(1,977,084)	14,555,000	1,525,000
Other liabilities:					
Compensated absences payable	5,436,366	\$192,708	(129,381)	5,499,693	168,621
Termination benefits	539,100	27,800	(30,000)	536,900	
Workers' compensation claims payable	608,559	115,211	(154,984)	568,786	
Other post-employment benefits obligation	202,352,855	8,299,211	(3,333,132)	207,318,934	
Net pension liability - proportionate share					
Employees' retirement system	5,919,962		(5,899,044)	20,918	
Teachers' retirement system		8,385,109	(3,121,910)	5,263,199	
	214,856,842	17,020,039	(12,668,451)	219,208,430	168,621
Total long-term liabilities	\$231,388,926	\$17,020,039	(\$14,645,535)	\$233,763,430	\$1,693,621

The general fund has typically been used to liquidate long-term liabilities such as serial bonds, workers' compensation claims payable, compensated absences payable, termination benefits payable, other post-employment benefits obligation, and net pension liabilities.

A) Bonds Payable:

Bonds payable is comprised of the following:

	Issue	Final	Interest	Outstanding
Description	Date	Maturity	Rate	at June 30, 2021
Serial Bonds	6/27/2017	6/15/2032	2.00% - 3.00%	\$7,240,000
Serial Bonds	7/26/2018	6/15/2033	3.00%	5,600,000
Serial Bonds - Refunding	12/12/2019	6/15/2024	5.00%	1,715,000
-			Total	\$14,555,000

June 30,	Principal	Interest	Total
2022	\$1,525,000	\$426,031	\$1,951,031
2023	1,575,000	375,281	1,950,281
2024	1,630,000	322,681	1,952,681
2025	1,055,000	267,931	1,322,931
2026	1,080,000	242,581	1,322,581
2027-2031	5,860,000	785,895	6,645,895
2032-2033	1,830,000	71,550	1,901,550
	\$14,555,000	\$2,491,950	\$17,046,950

The following is a summary of debt service requirements for bonds payable:

Upon default of the payment of principal or interest on the serial bonds of the District, the bond holders have the right to litigate and the New York State Comptroller is required, under the conditions and to the extent prescribed by Section 99-b of the New York State Finance Law, to withhold state aid and assistance of the District and apply the amount so withheld to the payment of the defaulted principal or interest with respect to the serial bonds.

Unissued Debt

On May 17, 2016, the voters approved a bond issue not to exceed \$16,439,513 for district wide capital improvements. As of June 30, 2021, debt in the amount of \$16,215,000 has been issued, leaving \$224,513 in authorized, but unissued, debt.

Unamortized Premiums on Bonds

The District received premiums on the advanced refunding of serial bonds. These premiums are being amortized over the lives of the refunding bonds. Amortization is included as a component of interest expense on the District-Wide Financial Statement.

B) Interest Expense:

Interest on long-term debt for the year was composed of:

Interest paid	\$496,381
Less interest accrued in the prior year	(21,568)
Less amortization of bond premiums	(72,084)
Plus interest accrued in the current year	17,751
Total expense	\$420,480

NOTE 12 – PENSION PLANS:

A) <u>Plan Description and Benefits Provided:</u>

i) <u>Teachers' Retirement System</u>

The District participates in the New York State Teachers' Retirement System (TRS) (the System). This is a cost-sharing multiple-employer retirement system. The System

provides retirement benefits as well as death and disability benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. The System is governed by a 10 member Board of Trustees. System benefits are established under New York State Law. Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors, and administrators employed in New York Public Schools and BOCES who elected to participate in TRS. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. Additional information regarding the System may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany NY 12211-2395 or by referring to the NYSSTR Comprehensive Annual Financial report which can be found on the System's website at <u>www.nystrs.org</u>.

ii) Employees' Retirement System

The District participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple –employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all new assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including benefits may be information with regard to provided. found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany NY 12244.

B) <u>Funding policies:</u>

The Systems are noncontributory, except as follows:

- 1. New York State Teachers' Retirement System:
 - a. Employees who joined the system after July 27, 1976
 - i. Employees contribute 3% of their salary, except that employees in the system more than ten years are no longer required to contribute.

- b. Employees who joined the system on or after January 1, 2010 before April 1, 2012
 - i. Employees contribute 3.5% of their salary throughout active membership.
- c. Employees who joined the system on or after April 1, 2012
 - i. Employees contribute between 3% and 6% dependent upon their salary throughout active membership.
- 2. New York State Employees' Retirement System
 - a. Employees who joined the system after July 27, 1976
 - i. Employees contribute 3% of their salary, except that employees in the system more than ten years are no longer required to contribute.
 - b. Employees who joined the system on or after January 1, 2010 before April 1, 2012
 - i. Employees contribute 3% of their salary throughout active membership.
 - c. Employees who joined the system on or after April 1, 2012
 - i. Employees contribute between 3% and 6% dependent upon their salary throughout active membership.

For ERS, the Comptroller annually certifies the rates expressed as proportions of members' payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund, for the ERS' fiscal year ended March 31st. The District's contribution rates for ERS' fiscal year ended March 31, 2021 for covered payroll was 16.2% for Tiers 3 and 4, 13.5% for Tier 5, and 9.7% for Tier 6.

Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for TRS. The District's contribution rate for the TRS' fiscal year ended June 30, 2021 was 9.53% of covered payroll.

The District contributions made to the Systems were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years based on covered payroll for the District's year end were:

	NYSTRS	NYSERS
2021	\$3,121,910	\$1,065,561
2020	\$2,886,583	\$1,003,375
2019	\$3,415,690	\$985,327

C) <u>Pension Assets, Liabilities, Pension Expense, and Deferred Outflows and Inflows of</u> <u>Resources Related to Pensions:</u>

At June 30, 2021, the District reported the following liability for its proportionate share of the net pension liability for each of the Systems. The net pension liability was measured as of March 31, 2021 for ERS and June 30, 2020 for TRS. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation, with update

procedures used to roll forward the total pension liability. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS and TRS Systems in reports provided to the District.

	<u>TRS</u>	<u>ERS</u>
Measurement date	June 30, 2020	March 31, 2021
Net pension liability	\$ 5,263,199	\$ 20,918
District's portion of the Plan's total		
net pension liability	0.190470%	0.0210074%
Change in proportion since prior		
measurement date	-0.002184%	-0.0013490%

For the fiscal year ended June 30, 2021 the District recognized pension expense of \$7,106,850 for TRS and \$579,549 for ERS. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflo</u> <u>ERS</u>	ows of Resources <u>TRS</u>	<u>Deferred Inflov</u> <u>ERS</u>	<u>vs of Resources</u> <u>TRS</u>
Differences between expected and actual experience	\$ 255,464	\$ 4,611,615	\$ -	\$ 269,729
Changes of assumptions	3,846,128	6,656,722	72,539	2,372,773
Net difference between projected and actual earnings on pension plan investments	-	3,437,331	6,008,854	-
Changes in proportion and differences between the District's contributions and proportionate share of contributions	294,254	138,089	124,989	98,053
District's contributions subsequent to the				
measurement date	<u>365,077</u> <u>\$4,760,923</u>	3,121,910 \$17,965,667	\$ 6,206,382	\$ 2,740,555

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	ERS	TRS
Plan year ended:		
2021		\$ 2,071,038
2022	\$ (276,188)	4,159,605
2023	(81,840)	3,404,852
2024	(295,846)	2,107,129
2025	(1,156,662)	98,235
Thereafter		262,343
	\$ (1,810,536)	\$ 12,103,202

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	ERS	TRS
Measurement date	March 31, 2021	6/30/202
Actuarial valuation date	April 1, 2020	June 30, 2019
Interest rate	6.80%	7.10%
Salary scale	4.40%	4.72% - 1.90%
Cost of living adjustments	1.4% annually	1.3% annually
Decrement tables	April 1, 2015 -	July 1, 2009 -
	March 31, 2020	June 30, 2014
	System's Experience	System's Experience
Inflation rate	2.70%	2.20%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on MP-2020. For TRS, annuitant mortality rates are based on plan member experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2019, applied on a generational basis. Active mortality rates are based on plan member experience.

For ERS, the actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020. For TRS, the actuarial assumptions used in the June 30, 2019 valuation are based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

The long term rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selections of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of investment expense and inflation) for each major asset class, as well as historical investment data and plan performance. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of the measurement date are summarized below:

	ERS		<u>TRS</u>	
Measurement Date	March 31, 2021		June 30, 2020	
		Long-term		Long-term
	<u>Target</u>	expected real	<u>Target</u>	expected real
Asset type	Allocation	rate of return	Allocation	rate of return
Domestic equity	32%	4.05%	33%	7.10%
International equity	15%	6.30%	16%	7.70%
Global equity			4%	7.40%
Private equity	10%	6.75%	8%	10.40%
Real estate	9%	4.95%	11%	6.80%
Opportunistic/Absolute return strategy	3%	4.50%		
Credit	4%	3.63%		
Real assets	3%	5.95%		
Fixed income	23%	0.00%		
Cash	1%	0.50%		
Domestic fixed income securities			16%	1.80%
Global bonds			2%	1.00%
High-yield bonds			1%	3.90%
Private debt			1%	5.20%
Real estate debt			7%	3.60%
Cash equivalents			1%	0.70%
	100%		100%	

The expected real rate of return is net of the long-term inflation assumptions of 2.00% for ERS, and 2.20% for TRS.

Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 7.10% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long

term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.90% for ERS and 7.10% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (4.90% for ERS and 6.10% for TRS) or 1-percentage-point higher (6.90% for ERS and 8.10% for TRS) than the current rate:

	1%	Current	1%
	Decrease	Assumption	Increase
ERS	(4.90%)	(5.90%)	(6.90%)
District's proportionate share			
of the net pension asset (liability)	(\$5,806,001)	(\$20,918)	\$5,314,283
	1% Decrease	Current Assumption	1% Increase
TRS	(6.10%)	(7.10%)	(8.10%)
District's proportionate share of the net pension asset (liability)	(\$33,245,814)	(\$5,263,199)	\$18,221,307

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of the respective measurement dates, were as follows:

	(Dollars in Thousands)		
	ERS	TRS	
Measurement date	March 31, 2021	June 30, 2020	
Employers' total pension liability	\$ (220,680,157)	\$ (123,242,776)	
Plan Net Position	220,580,583	120,479,505	
Employers' net pension asset/(liability)	\$ (99,574)	\$ (2,763,271)	
Ratio of plan fiduciary net position to the			
Employers' total pension asset/(liability)	99.95%	97.76%	

Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2021 represent the projected employer contribution for the period of April 1, 2021 through June 30, 2021 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2020 amounted to \$365,077.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2021 are paid to the System in September, October, and November 2021 through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2021 represent employee and employer contributions for the fiscal year ended June 30, 2021 based on paid TRS covered wages multiplied by the employer's contribution rate, and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2021 amounted to \$3,258,188.

NOTE 13 – RETIREMENT PLANS - OTHER:

A) <u>Tax Sheltered Annuities:</u>

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain compensated absence payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2021, totaled \$189,006 and \$1,931,538, respectively.

B) <u>Deferred Compensation Plan:</u>

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for some employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2021 totaled \$175,421.

NOTE 14 – OTHER POST-EMPLOYMENT BENEFITS (OPEB):

A) <u>General Information about the OPEB Plan</u>

Plan Description:

The District's OPEB Plan (the "OPEB Plan"), defined as a single employer defined benefit plan, primarily provides post-employment health insurance coverage to retired employees and their eligible dependents in accordance with the provisions of various employment contracts. Benefits are provided through the New York State Health Insurance Program (NYSHIP), and a small number of retirees also receive dental insurance benefits. Article 37 of the Statutes of the State assigns the authority to establish and amend benefit

provisions to the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. Benefits Provided

The OPEB Plan provides medical and Medicare Part B benefits for retired employees and their eligible dependents. Benefit terms provide for the District to contribute 85% and 100% of premiums for retirees, between 85% and 100% of the excess premiums for family coverage, and 0% of the premiums for surviving spouses. The District recognizes the cost of the OPEB Plan annually as expenditures in the fund financial statements as payments are accrued. For fiscal year 2021, the District contributed an estimated \$3,333,132 to the Plan, including \$3,333,132 for current premiums and \$0 to prefund benefits. Currently, there is no provision in the law to permit the District to fund the OPEB Plan by any other means than the "pay as you go" method.

Employees Covered by Benefit Terms

At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	245
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	423
	668

B) <u>Total OPEB Liability:</u>

The District's total OPEB liability of \$207,318,934 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020. Update procedures were used to roll forward the total OPEB liability to the measurement date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	Varied by years of service and retirement system
Discount rate	2.16%
Healthcare cost trend rates	Actual premium increases in 2020 and 2021 followed by 5.40% for 2021, decreasing gradually to an ultimate rate of 4.04% by 2075 for medical. Parts B trends increased 2.70% from 2020 to 2021, followed by a projected Part B premium

increase shown in the 2020 Medicare Trustees report, decreasing gradually to an ultimate rate of 4.04% by 2075.

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality rates were based on Pub-2010 Headcount-Weighted table (teachers for TRS group and general employees for ERS group) projected fully generationally using MP-2020.

C) <u>Changes in the Total OPEB Liability:</u>

Balance at June 30, 2020	\$ 202,352,855
Changes for the fiscal year:	
Service cost	9,920,123
Interest	4,654,603
Changes of benefit terms	-
Differences between expected and actual experience	(10,110,642)
Changes in assumptions or other inputs	3,835,127
Benefit payments	(3,333,132)
Net changes	4,966,079
Balance at June 30, 2021	\$ 207,318,934

There were no significant plan changes since the last valuation.

Changes of assumptions or other inputs includes a decrease in the discount rate from 2.21% at the June 30, 2020 measurement date to 2.16% at the June 30, 2021 measurement date.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1%	Discount	1%
	Decrease	Rate	Increase
	(1.16%)	(2.16%)	(3.16%)
Total OPEB liability	\$ 252,019,697	\$ 207,318,934	\$ 172,510,621
5			

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are

1-percentage-point lower or 1-percentage-higher than the current healthcare cost trend rates:

		Healthcare	
	1% Decrease	Cost Trend	1% Increase
Total OPEB liability	\$ 165,845,889	\$ 207,318,934	\$ 263,149,223

D) <u>OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of</u> <u>Resources Related to OPEB:</u>

For the fiscal year ended June 30, 2021 the District recognized OPEB expense (credit) of \$19,683,777. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred	Deferred	
	Outflows of		Inflows of
	Resources		Resources
Differences between expected and actual experience	\$ 10,299,604	\$	(27,553,380)
Changes of assumptions or other inputs	51,303,481		(3,574,485)
	\$ 61,603,085	\$	(31,127,865)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year ended.	lune 30:
2022	\$ 5,109,051
2023	5,109,051
2024	5,109,051
2025	5,109,051
2026	5,109,051
Thereafter	4,929,965
	\$ 30,475,220

NOTE 15 – RISK MANAGEMENT:

A) <u>General:</u>

The District is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

B) <u>Risk Retention:</u>

The District has established a self-insured plan for risks associated with workers' compensation claims. Liabilities of the plan are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Claims activity is summarized below:

	2021	2020
Unpaid claims, beginning of year	\$608,559	\$970,360
Incurred claims and claim adjustment expenses	115,211	66,876
Claim payments	(154,984)	(428,677)
Unpaid claims, end of year	\$568,786	\$608,559

C) <u>Public Entity Risk Pool:</u>

The District participates in New York Schools Insurance Reciprocal, a non-risk-retained public entity risk pool for its District property and liability insurance coverage. The pool is operated for the benefit of individual governmental units located within the pool's geographic area, and is considered a self-sustaining risk pool that will provide coverage for its members. The pool obtains independent coverage for insured events and the District has essentially transferred all related risk to the pool.

NOTE 16- COMMITMENTS AND CONTINGENCIES:

A) <u>Encumbrances:</u>

All encumbrances are classified as assigned fund balance. At June 30, 2021 the District encumbered the following amounts:

Assigned: Unapproprated Fund Balance:

General Fund:	
General support	\$416,655
Instructional	69,961
Pupil transportation	9,060
Total General Fund	\$495,676
Special Aid Fund: Instructional	\$3,486
Capital Projects Fund:	
Capital projects	\$568,415
Total	\$1,067,577

B) Grants:

The District has received grants, which are subject to audit by agencies of the State and federal governments. Such audits may result in disallowances and a request for a return of funds. Based on prior audits, the District's administration believes disallowances, if any, will be immaterial.

C) <u>Litigation:</u>

The District is not aware of any material pending or threatened litigation claims against the District. The District is also unaware of any unasserted claims or assessments that would require financial statement disclosure.

NOTE 17 - RESTATEMENT OF FUND BALANCES AND NET POSITION (DEFICIT)

During the year ended June 30, 2021, the District implemented GASB Statement No. 84. The adoption and implementation of this Statement resulted in changes to current assets and other assets, other liabilities, and net deficit. The District's net fund balance and net position have been restated as follows:

	General Fund		Miscellaneous Special Revenue Fund	Statement of Net Position	
Fund Balance/Net Position (Deficit)	*		•	¢	
Beginning of Year, as Reported	\$	20,475,917	\$ -	\$	(88,444,724)
Assets					
Cash and cash equivalents		652,080	59,972		712,052
Cash and cash equivalents- restricted			47,248		47,248
Due from other funds		(562,540)	976		(561,564)
Total Assets		89,540	108,196		197,736
Liabilities Other liabilities Student deposits Due to other funds Total Liabilities		45,302 45,312 (1,074) 89,540			45,302 45,312 (1,074) 89,540
Fund Balance/Net Position (Deficit) Restricted			48,224		48,224
Assigned unappropriated fund balance			59,972		59,972
Total Fund Balance		-	108,196		108,196
Net change in Fund Balance/Net Position (Deficit)			108,196		108,196
Fund Balance/Net Position (Deficit) Beginning of Year, as Restated	\$	20,475,917	\$ 108,196	\$	(88,336,528)

NOTE 18 – SUBSEQUENT EVENTS:

Management of the District evaluated events through October 12, 2021 which is the date the financial statements were available to be issued, and noted the following:

On September 9, 2021, the District issued a tax anticipation note in the amount of \$3,500,000, which is due June 24, 2022, and bears an interest rate of 1.00%, and a premium of \$21,350.

In August 2021, the District was awarded Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) funding of \$2,461,685 through the Elementary and Secondary School Emergency Education Relief Program (ESSER) and \$305,129 through the Governor's Emergency Education Relief Program (GEER). The funds are to be used for eligible expenditures, which support the District's ability to continue to provide educational services. The funds will be recognized as federal sources revenue in the special aid fund as expended.

SUPPLEMENTARY INFORMATION

ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual (Budgetary Basis)	Final Budget Variance with Budgetary Actual
REVENUES				
Local Sources				
Real property taxes	\$47,591,298	\$47,591,298	\$47,591,378	\$80
Other real property tax items	4,891,761	4,891,761	4,891,761	0
Charges for services	169,000	169,000	124,189	(44,811)
Use of money and property	90,000	90,000	22,173	(67,827)
Sale of property and compensation for loss			133,912	133,912
Miscellaneous	351,000	355,933	1,274,389	918,456
State Sources				
Basic formula	15,696,217	15,696,217	14,749,698	(946,519)
Excess cost aid	6,000,000	6,000,000	6,158,190	158,190
Lottery aid	4,500,000	4,500,000	4,466,695	(33,305)
BOCES aid	1,989,039	1,989,039	1,944,598	(44,441)
Textbook aid	180,000	180,000	174,051	(5,949)
Computer software aid	85,000	85,000	89,740	4,740
Library A/V loan program aid	17,314	17,314	18,393	1,079
Other state aid			614,394	614,394
Federal Sources	75,000	75,000	426,744	351,744
TOTAL REVENUES	81,635,629	81,640,562	82,680,305	1,039,743
Other Financing Sources				
Premiums on obligations			42,652	42,652
Transfers from other funds	23,000	23,000	23,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	81,658,629	81,663,562	\$82,745,957	\$1,082,395
Appropriated fund balance	2,577,971	2,577,971		
Prior year's encumbrances	699,406	699,406		
Appropriated reserves	350,000	1,084,077		
TOTAL REVENUES, OTHER FINANCING SOURCES,				
APPROPRIATED FUND BALANCE & RESERVES	\$85,286,006	\$86,025,016		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual (Budgetary Basis)	Year-End Encumbrances	Final Budget Variance with Budgetary Actual and Encumbrances
EXPENDITURES		<u>v</u>	<u> </u>		
General support					
Board of education	\$40,364	\$40,418	\$34,372		\$6,046
Central administration	320,095	326,024	318,403		7,621
Finance	902,863	902,918	833,741		69,177
Staff	576,418	578,672	574,741		3,931
Central services	6,725,651	7,990,783	6,774,644	\$416,655	799,484
Special items	859,981	859,981	811,614		48,367
Total general support	9,425,372	10,698,796	9,347,515	416,655	934,626
Instructional					
Instruction, adm. & imp.	2,465,064	2,558,696	2,436,805		121,891
Teaching - regular school	23,974,035	24,571,814	23,045,991	37,000	1,488,823
Programs for children with handicapping conditions		14,308,297	12,812,245	6,787	1,489,265
Occupational education	1,311,724	1,310,774	1,255,920	,	54,854
Teaching special schools	907,540	793,221	113,990		679,231
Instructional media	1,096,831	986,721	865,038	5,251	116,432
Pupil services	3,877,567	4,021,902	3,581,056	20,923	419,923
Total instructional	47,791,821	48,551,425	44,111,045	69,961	4,370,419
Pupil transportation	5,447,273	4,918,439	4,721,712	9,060	187,668
Employee benefits	19,576,159	18,385,122	17,647,875		737,247
Debt service interest	112,500	112,500	69,375		43,125
TOTAL EXPENDITURES	82,353,125	82,666,282	75,897,522	495,676	6,273,085
Other Financing Uses					
Transfers to other funds	2,932,881	3,358,734	3,244,489		114,245
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$85,286,006	\$86,025,016	79,142,011	\$495,676	\$6,387,330
Net change in fund balances			3,603,946		
Fund balances - beginning of year			20,475,917		
Fund balances - end of year			\$24,079,863		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE FISCAL YEARS ENDED JUNE 30, *

Total OPEB Liability	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$9,920,123	\$7,547,157	\$5,925,172	\$4,242,571
Interest	4,654,603	6,341,887	5,073,753	4,504,219
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(10,110,642)	(24,942,090)	15,449,404	-
Changes of assumptions or other inputs	3,835,127	41,914,385	24,767,935	(6,361,045)
Benefit payments	(3,333,132)	(3,255,671)	(3,266,251)	(2,809,462)
Net change in total OPEB liability	4,966,079	27,605,668	47,950,013	(423,717)
Total OPEB liability - beginning	202,352,855	174,747,187	126,797,174	127,220,891
Total OPEB liability - ending	\$207,318,934	\$202,352,855	\$174,747,187	\$126,797,174
Covered-employee payroll	\$32,526,760	\$39,962,602	\$36,133,095	\$34,807,204
Total OPEB liability as a percentage of covered-employee payroll	637.38%	506.36%	483.62%	364.28%

Notes to Schedule:

Trust Assets

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No.75 to pay related benefits.

Changes of Assumptions

The discount rate was 2.16% as of June 30, 2021.

The discount rate was 2.21% as of June 30, 2020.

The discount rate was 3.51% as of June 30, 2019.

The discount rate was 3.87% as of June 30, 2018.

The rate of inflation used for the June 30, 2020 valuation was 2.50%

Mortality rates were updated to reflect Pub-2010 Headcount Weighted table (Teachers for Teachers' Retirement System and General Employees for Employees' Retirement System group) projected fully using MP-2020. Medical trends were updated based on actual rate increases from 2020 to 2021, followed by 5.40% in 2021, decreasing gradually to an ultimate rate of 4.04% by 2075. Part B trends were updated by 2.70% from 2020 to 2021, followed by projected Part B premium increases shown in the 2020 Medicare Trusttes report, decreasing gradually to an ultimate rate of 4.04% by 2075.

*This schedule is intended to show information for 10 years; additional years will be displayed as they become available.

ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION (LIABILITY)/ASSET FOR THE YEARS ENDED JUNE 30,*

	NY	STRS Pension P	lan					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension (liability)/asset	0.190470%	0.192654%	0.191574%	0.191295%	0.190739%	0.192087%	0.192192%	0.184650%
District's proportionate share of the net pension (liability)/asset	\$ (5,263,199)	\$ 5,005,152	\$ 3,464,167	\$ 1,454,033	\$ (2,042,891)	\$ 19,951,689	\$ 21,408,959	\$ 1,215,462
District's covered payroll	\$ 32,579,948	\$ 32,162,806	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149
District's proportionate share of the net pension (liability)/asset as a percentage of its covered payroll	16.15%	15.56%	11.10%	4.79%	6.85%	68.02%	74.17%	4.43%
Plan fiduciary net position as a percentage of the total pension (liability)/asset	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%

	NY	SERS Pension P	an					
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension (liability)/asset	0.0210074%	0.0223559%	0.0220072%	0.0221614%	0.0205259%	0.0209623%	0.0213375%	0.0213375%
District's proportionate share of the net pension (liability)/asset	\$ (20,918)	\$ (5,919,962)	\$ (1,559,277)	\$ (715,248)	\$ (1,928,662)	\$ (3,364,507)	\$ (720,832)	\$ (964,210)
District's covered payroll	\$ 6,934,959	\$ 7,134,821	\$ 7,000,614	\$ 6,754,339	\$ 5,798,809	\$ 6,004,599	\$ 5,967,941	\$ 5,876,902
District's proportionate share of the net pension (liability)/asset as a percentage of its covered payroll	0.30%	82.97%	22.27%	10.59%	33.26%	56.03%	12.08%	16.41%
Plan fiduciary net position as a percentage of the total pension (liability)/asset	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%	97.90%

* The amounts presented for each fiscal year were determined as of the measurement dates of the plans.

ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF DISTRICT'S CONTRIBUTIONS FOR THE LAST TEN FISCAL YEARS ENDED JUNE 30,

	NYSTRS Pension Plan																	
		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>	<u>2014</u>	<u>2013</u>		<u>2012</u>
Contractually required contribution	\$	3,121,910	\$	2,886,583	\$	3,415,690	\$	3,058,118	\$	3,553,573	\$	3,902,802	\$	5,058,112	\$ 4,613,327	\$ 3,202,382	\$	2,968,191
Contributions in relation to the contractually required contribution		3,121,910		2,886,583		3,415,690		3,058,118		3,553,573		3,902,802		5,058,112	4,613,327	 3,202,382		2,968,191
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$ -	\$ 	\$	-
District's covered payroll	\$	32,792,697	\$	32,579,948	\$	32,162,806	\$	31,205,286	\$	30,361,397	\$	29,837,597	\$	29,330,293	\$ 28,863,547	\$ 27,413,149	\$	27,067,061
Contributions as a percentage of covered payroll		9.52%		8.86%		10.62%		9.80%		11.70%		13.08%		17.25%	15.98%	11.68%		10.97%

	NYSERS Pension Plan																
		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>		2012
Contractually required contribution	\$	1,065,561	\$	1,003,375	\$	985,327	\$	954,307	\$	891,815	\$	1,056,812	\$ 1,086,747	\$ 1,103,423	\$ 1,009,429	\$	778,468
Contributions in relation to the contractually required contribution		1,065,561		1,003,375		985,327		954,307		891,815		1,056,812	 1,086,747	 1,103,423	 1,009,429		778,468
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$	-
District's covered payroll	\$	7,013,002	\$	7,074,357	\$	6,488,826	\$	6,393,775	\$	5,798,809	\$	6,170,976	\$ 6,060,580	\$ 5,896,138	\$ 5,704,899	\$	5,621,245
Contributions as a percentage of covered payroll		15.19%		14.18%		15.18%		14.93%		15.38%		17.13%	17.93%	18.71%	17.69%		13.85%

ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET AND THE REAL PROPERTY TAX LIMIT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$84,586,600
Add: Prior year's encumbrances	699,406
Original Budget	85,286,006
Budget revisions: Use of capital reserves Donations	734,077 4,933
Final Budget	\$86,025,016
SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION	
2021-22 voter approved expenditure budget	\$85,692,726

2021-22	voter approved expenditure budget		\$85,692,726
Maximu	m allowed (4% of the 2021-2022 budget)		\$3,427,709
	Fund Fund Balance Subject to Section 1318 of operty Tax Law:		
Unrestri	cted fund balance:		
	Assigned fund balance	\$2,575,095	
	Unassigned fund balance	3,427,643	
	Total unrestricted fund balance		6,002,738
Less:			
	Appropriated fund balance	\$2,079,419	
	Encumbrances included in assigned fund balance	495,676	
	Total adjustments		2,575,095
	General Fund Fund Balance Subject to Section 1318		
	of Real Property Tax Law		\$3,427,643
	Actual percentage		4.00%

61 See Paragraph on Other Supplementary Information Included in Auditor's Report

ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

					Expenditures				Fund			
		Original	Revised				Unexpended	Proceeds	State	Local		Balance
Project Title	Project #	Appropriation	Appropriation	Prior Year's	Current Year	Total	Balance	of Obligations	Aid	Sources	Total	June 30, 2021
FJC Carasiti	06-0019	\$598,582	\$1,940,263	\$1,586,957	\$270,091	\$1,857,048	\$83,215	\$1,940,263			\$1,940,263	\$83,215
FJC Carasiti	06-0018	499,543	499,543	432,873	28,933	461,806	37,737	499,543			499,543	37,737
FJC Carasiti	06-0021				488	488	(488)	488			488	-
FJC Carasiti	06-0017	110,376	110,376	87,813		87,813	22,563	110,376			110,376	22,563
JAE	01-0015	158,787	158,797	9,425		9,425	149,372	158,797			158,797	149,372
JAE	01-0014	3,262,179	3,834,813	3,447,579	311,736	3,759,315	75,498	3,834,813			3,834,813	75,498
JAE	01-0013	427,753	528,753	498,330		498,330	30,423	528,753			528,753	30,423
MSHS	05-0031	691,386	680,448	677,553		677,553	2,895	691,386			691,386	13,833
MSHS	05-0032	2,538,996	4,160,486	3,155,376	650,768	3,806,144	354,342	4,160,486			4,160,486	354,342
District Wide Phone System	04-9007	5,720	5,720		5,720	5,720	-	5,720			5,720	-
MSHS	05-0034	3,187,494	3,429,953	3,399,808		3,399,808	30,145	3,429,953			3,429,953	30,145
MSHS	05-0039		1,856		1,856	1,856	-	1,856			1,856	-
MSHS	05-4444	44,000	44,000		41,579	41,579	2,421			\$44,000	44,000	2,421
MSHS	05-5555	350,000	350,000		343,878	343,878	6,122			350,000	350,000	6,122
FJC Carasiti	06-2222	66,000	66,000		28,332	28,332	37,668			66,000	66,000	37,668
District Wide	07-3333	55,000	55,000		42,284	42,284	12,716			55,000	55,000	12,716
MS Alarm Doors VCT	05-0037	3,100	236,500	3,006	160,027	163,033	73,467	163,033			163,033	-
Smart Schools	SSBA	2,450,155	2,450,155	1,039,680	856,761	1,896,441	553,714		\$879,014		879,014	(1,017,427) *
TOTAL		\$14,449,071	\$18,552,663	\$14,338,400	\$2,742,453	\$17,080,853	\$1,471,810	\$15,525,467	\$879,014	\$515,000	\$16,919,481	\$(161,372)

* Deficit fund balance will be eliminated when Smart Schools Bond funding is received.

ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION NET INVESTMENT IN CAPITAL ASSETS JUNE 30, 2021

Capital assets, net		\$61,002,343
Deduct:		
Short-term portion of bonds payable Long-term portion of bonds payable	1,525,000 13,030,000	
Less: Unspent bond proceeds	(797,128)	13,757,872
Net investment in capital assets	=	\$47,244,471



Robert S. Abrams (1926-2014)

Marianne E. Van Duyne, CPA Alexandria M. Battaglia, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education Rocky Point Union Free School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District"), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749 WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606 PHONE: (631) 234-4444 • FAX: (631) 234-4234

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

R. J. abramat Co. XXP

R.S. Abrams & Co., LLP Islandia, NY October 12, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT

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2



Robert S. Abrams (1926–2014)

Marianne E. Van Duyne, CPA Alexandria M. Battaglia, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the Rocky Point Union Free School District

We have audited the accompanying cash basis financial statements of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2021, and the related note to the financial statement, which collectively comprise the Rocky Point Union Free School District's Extraclassroom Activity Funds basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note B; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749 WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606 PHONE: (631) 234-4444 • FAX: (631) 234-4234 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds, for the fiscal year ended June 30, 2021, in accordance with the basis of accounting as described in Note 1B.

Basis of Accounting

We draw attention to Note 1B of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

R. J. abrans+ Co. ZXP

R.S. Abrams & Co., LLP Islandia, New York October 12, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Extraclassroom Account	alance y 1, 2020	R	leceipts	Disburseme	nts	alance 2 30, 2021
Art Club	\$ 1,399	\$	2		-	\$ 1,401
Business Club	15					15
Business Honor Society	809		1			810
Community Service	4,225				70	4,155
History Honor Society	100		75			175
Human Rights Club	162					162
Interact Club	-		74		74	-
JAE Student Council	1,739		317			2,056
Leaders Club	63		281	3	00	44
Math Honor Society	57					57
Math Team	202		400			602
Nicer Neighbor Club	5,267			2,1	96	3,071
Robotics - HS	506					506
Robotics - MS	153					153
SADD	1,283		1			1,284
Science Club	327					327
Skills USA	7		1,640	6	93	954
Space Club	748					748
Student Council - HS	6,814		12,232	6,7	'11	12,335
Student Council -MS	4,289		184	1,0	57	3,416
Thespian Troupe	340			3	04	36
Varsity Club	223		6,869	6,2	17	875
Yearbook - MS	7,287		8,328	7,3	99	8,216
Yearbook Club HS	 23,957		5,742	16,0	69	 13,630
Total	\$ 59,972	\$	36,146	\$ 41,0	90	\$ 55,028

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS NOTE TO FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Rocky Point Union Free School District (the "District"). Although the extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of these funds. Based on this criterion, the extraclassroom activity funds are included in the District's reporting entity. The District reports these assets and their related activity in the miscellaneous special revenue fund.

B. Basis of Accounting

The accounts of the extra classroom activity funds are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement.

RESOLUTION TO INCREASE THE PRICE OF STAFF LUNCH MEALS

TRANSPORTATION CONTRACT EXTENSION / DEVELOPMENTAL DISABILITIES INSTITUTE (DDI)

SEQRA (STATE ENVIRONMENTAL QUALITY REVIEW ACT) RESOLUTION - DISTRICT-WIDE INFORMATION TECHNOLOGY NETWORK CLOSETS

SEQRA (STATE ENVIRONMENTAL QUALITY REVIEW ACT) RESOLUTION - INSTALLATION OF WIRELESS ACCESS POINTS

Miller Place Union Free School District

7 Memorial Drive, Miller Place, New York 11764-2036 Telephone: (631) 474-2700 Extension 799 Fax: (631) 474-9890

Superintendent of Schools Dr. Marianne F. Cartisano Deputy Superintendent Seth A. Lipshie Assistant Superintendent Susan G. Craddock Executive Director for Educational Services Sandra A. Wojnowski School Business Official Colleen V. Card Board of Education Johanna Testa, President Lisa Reitan, Vice President Keith Frank, Trustee Bryan Makarius, Trustee Richard Panico, Trustee

October 1, 2021

Rocky Point Union Free School District 90 Rocky Point-Yaphank Road Rocky Point, New York 11778

To Whom It May Concern,

Enclosed please find four original signed copies of the contract between the Miller Place School District and the Rocky Point Union Free School District for the 2021-2022 School Year. Please return two originals once executed to the Miller Place School District.

Sincerely, produce helynos

Sandra A. Wojnowski Executive Director for Educational Services



ROCKY POINT UNION FREE SCHOOL DISTRICT OFFICE OF THE EXECUTIVE DIRECTOR 90 Rocky Point – Yaphank Road Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7557

Dr. Scott O'Brien Superintendent of Schools

Kristen White Executive Director of Pupil Personnel Services

August 18, 2021

Miller Place UFSD Sandy Wojnowski Executive Director for Educational Services 7 Memorial Drive Miller Place, New York 11764

Re: 2021-2022 SPECIAL EDUCATION INSTRUCTIONAL SERVICES AGREEMENT

Ms. Wojnowski:

Enclosed please find two (2) updated copies of a special education instructional services agreement for a Miller Place resident student who will be attending the Rocky Point Union Free School District for the 2021-2022 school year. Additionally, please find attached the Education Law 2-d rider that will be signed by the Rocky Point UFSD board of education president along with the special education instructional services agreement.

The current New York State NRT rate for full day K-6 student with a disability is \$42,949. This is based on estimated 2020-2021 non-resident tuition rate. Once the new rates have been established, an adjustment will be made.

Please have two (2) copies of the contract signed by your Board of Education president, and return to my attention. We will forward a fully executed contract.

Sincerely,

Kristen White Executive Director of Pupil Personnel Services

Enc.

Rocky Point Union Free School District 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

2021-2022 SPECIAL EDUCATION INSTRUCTIONAL SERVICES AGREEMENT

This Agreement is entered into this 1^{5+} day of <u>September</u> 2021, by and between the Board of Education of the Rocky Point Union Free School District (hereinafter "RECEIVING DISTRICT"), HAVING ITS PRINCIPAL PLACE OF BUSINESS FOR THE PURPSOES OF THIS Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778 and the Board of Education of the MILLER PLACE UNION FREE SCHOOL DISTRICT (hereinafter "SENDING DISTRICT"), having its principal place of business for the purpose of this Agreement at 7 Memorial Drive, Miller Place, NY 11764.

WITNESSETH

WHEREAS, the SENDING DISTRICT is authorized by New York Education Law Sections 4402 and 4408 as well as 8 NYCRR 200 *et. seq.* to contract with institutions within the State of New York for the instruction of students with disabilities in those situations where the SENDING DISTRICT is unable to provide for the education of students with disabilities in special classes in the SENDING DISTRICT; and

WHEREAS, the RECEIVNG DISTRICT is an education corporation chartered by the New York State Board of Regents, operating a school program approved by the New York State Education Department to provide special education and related services to students with disabilities, and

WHEREAS, the SENDING DISTRICT desires to contract with the RECEIVING DISTRICT to provide special education instruction to the student(s) identified in the attached Schedule A, incorporated by reference herein and made a part of this Agreement, for whom the SENDING DISTRICT has legal responsibility for providing a free, appropriate, public education.

NOW, THEREFORE, upon mutual consideration given, the parties herein agree as follows:

A. TERM

The term of this Agreement shall be from September 1, 2021 through June 30, 2022, inclusive, unless terminated early as provided for in this Agreement. It is understood that neither party is under any obligation to renew this Agreement upon its expiration.

B. CONDITIONS

In performing services specified in this Agreement, it is understood that:

- 2. The RECEIVING DISTRICT agrees to defend, indemnify and hold harmless the SENDING DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorney's fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the RECEIVING DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
- 3. The SENDING DISTRICT agrees to defend, indemnify and hold harmless the RECEIVING DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorney's fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the SENDING DISTRICT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

C. SERVICES AND RESPONSIBILTIES

- 1. The RECEIVING DISTRICT shall provide the services as set forth in each student's Individualized Education Program (IEP), excluding any and all transportation services, to those students specified in the attached Schedule A.
 - a. The SENDING DISTRICT shall obtain and provide to the RECEIVING DISTRICT such releases, prescriptions and/or other legal documents as necessary for the RECEIVING DISTRICT to provide such services and to fulfill its obligations under this Agreement.
 - b. The SENDING DISTRICT shall provide prompt written notice to the RECEIVING DISTRICT of any modifications of the student's IEP.
- 2. The SENDING DISTRICT is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the SENDING DISTRICT and paid by the SENDING DISTRICT directly to the contractor.
- 3. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, gender, gender identity or expression, national origin, religion, age, disability or sponsorship.
- 4. The SENDING DISTRICT shall give written notice to the RECEIVING DISTRICT if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given at least thirty days in advance or as soon as the SENDING DISTRICT becomes aware of the student terminating attendance in the RECEIVING DISTRICT's program. In the event that a student(s) is/are deleted during the term of this Agreement, the payment amount owed by the SENDING DISTRICT is to remain forthcoming for the

balance of the semester during which the student is withdrawn.

- 5. The RECEIVING DISTRICT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules and regulations as well as established policy guidance from the New York State Education Department including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
- 6. The RECEIVING DISTRICT shall maintain records, logs, and/or reports in accordance with all applicable laws, regulations, and requirements of the New York State Education Department of Health Department. The SENDING DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the RECIEVING DISTRICT in connection with this Agreement, and upon request shall be entitled to copies of the same.
- 7. The parties understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties herby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, as applicable.
- 8. The parties, and their respective employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and or/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for the applicable law, rule, or regulation including but not limited to the Family Educational Rights and Privacy Act (FERPA) and Education Law Section 2-d.
- 9. The RECEIVING DISTRICT agrees to report to the SENDING DISTRICT on the progress of the student as requested and as set forth in the student's IEP. The RECEIVING DISTRICT agrees to permit a representative or representatives of the Committee on Special Education of the SENDING DISTRICT to visit the program in which the student is enrolled upon reasonable prior written notice.
- 10. The SENDING DISTRICT shall obtain releases or other legal documents necessary for the RECEIVING DISTRICT to render full and complete reports concerning the education and progress of the student(s) covered by the terms of this Agreement. The RECEIVING DISTRICT will render such reports to the SENDING DISTRICT at the same time that such

reports are made to the parent(s) of the student(s) covered by the terms of this Agreement.

- 11. The RECEIVING DISTRICT shall make qualified personnel available to participate in meetings of the SENDING DISTRICT's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the RECEIVING DISTRICT of such meetings.
- 12. The RECEIVING DISTRICT shall comply with the provision of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
- 13. In the event that the parent or person in parental relation to the student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the RECEIVING DISTRICT shall promptly give written notice of same to the SENDING DISTRICT.

D. COMPENSATION

1. The RECEIVING DISTRICT shall be entitled to recover tuition from the SENDING DISTRICT for each student receiving services pursuant to this Agreement. The tuition rate shall not exceed the actual net cost of educating such student. If the accounting records of the RECEIVING DISTRICT are not maintained in a manner which would indicate the net cost of educating such student, the tuition rate shall be determined in accordance with the formulas set forth in Part 174 of the Regulations of the Commissioner of Education (the "Commissioner's Tuition Rate"). The parties understand that the Commissioner's Tuition Rate is subject to change by the State Education Department in accordance with Part 174 of the Regulations of the Commissioner of Educatine, if applicable, the amount of tuition which the SENDING DISTRICT is required to pay shall be increased or decreased to reflect the adjusted tuition rate for the relevant period of each student's attendance.

a.Special Education Rates as per the most current NRT EST State Report:10-Month 2021-2022 ProgramFull Day K-6 SWD10-Month 2021-2022 ProgramFull Day 7-12 SWD\$40,485Rates are per student

2. Requests for payment by the RECEIVING DISTRICT shall be made by submission of a detailed written invoice to the SENDING DISTRICT which references the time period for which payment is being requested and a breakdown for the total amount due for the period specified.

3. The SENDING DISTRICT shall pay the RECEIVING DISTRICT within thirty (30) days of receipt of each invoice by the SENDING DISTRICT.

E. INSURANCE

- 1. The RECEIVING DISTRICT, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice, and other insurance as shall be necessary to insure the RECEIVING DISTRICT and the SENDING DISTRICT, including the Board of Education, employees, and volunteers, as additionally insured, against any claim for liability, bodily injury and personal injury, death and property damage occasioned directly or indirectly by the RECEIVING DISTRICT in connection with the performance of the RECEIVING DISTRICT's responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
- 2. The insurance is to be written by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-minus.
- 3. In the event any of the aforementioned insurance policies are cancelled or not renewed, the RECEIVING DISTRICT shall notify the SENDING DISTRICT in writing within thirty (30) days of such cancellation or non-renewal.
- 4. Upon request, the RECEIVING DISTRICT shall supply the SENDING DISTRICT with a copy of said policy/policies.

F. TERMINATION

- 1. Either the SENDING DISTRICT or the RECEIVING DISTRICT may terminate this Agreement upon thirty (30) days prior written notice to the other party. Such notice shall be given in accordance with the requirements for all notices pursuant to this Agreement set forth below.
- 2. The parties agree that either party's failure to comply with any terms or conditions of this Agreement will provide a basis for the other party to immediately terminate this Agreement without any further liability to the party that violated the Agreement.
- 3. In the event the SENDING DISTRICT or the RECEIVING DISTRICT terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
- 4. In the event the SENDING DISTRICT's CSE changes the student's program or placement recommendation, the RECEIVING DISTRICT shall be entitled to the tuition due through

the end of the semester during which the subject change was effected.

G. NOTICES

1. All notices which are required or permitted under this Agreement shall be in writing, and shall be deemed to have been given if delivered personally or sent by registered or certified mail, addressed as follows:

To the SENDING DISTRICT:

Miller Place School District 7 Memorial Drive Miller Place, New York 11764 Attn: Executive Director for Educational Services

To the RECEIVING DISTRICT:

Rocky Point Union Free School District 90 Rocky Point-Yaphank Road Rocky Point, New York 11778 Attn: Executive Director of PPS

H. MISCELLANEOUS

- 1. Assignment: It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
- 2. No Waiver: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
- 3. Severability: Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
- 4. Governing Law: This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
- 5. Venue: Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.
- 6. Entire Agreement: This Agreement, along with the attached "Schedule A," and Education Law 2-d rider is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understanding, representations, conditions, or covenants between the parties relating to the subject matter of the agreement.

- 7. Amendment: This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
- 8. Execution: This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

MILLER PLACE UFSD

ROCKY POINT UFSD

B١

President Board of Education

By:___

President Board of Education

Date: <u>ilistica</u>

Date:_____

Confidential Schedule A

Student(s) to who services shall be provided pursuant to this AGREEMENT

Name of Student(s)	Date of Birth

EDUCATION LAW 2-d RIDER

New York State Education Law 2-d was enacted in 2014 to address concerns relative to securing certain personally identifiable information. In order to comply with the requirements of Education Law 2-d, educational agencies and certain third-party contractors who contract with educational agencies must take certain additional steps to secure such data. These steps include enacting and complying with a Parents' "Bill of Rights" relative to protected data, ensuring that each third-party contractor has a detailed data privacy plan in place to ensure the security of such data, and that each third-party contractor sign a copy of the educational agency's Parents' Bill of Rights. This Agreement is subject to the requirements of Education Law 2-d and

_Rocky Point UFSD____ (the "Contractor") is a covered third-party contractor.

In order to comply with the mandates of Education Law 2-d, and notwithstanding any provision of the Agreement between the Miller Place Union Free School District and Contractor to the contrary, Contractor agrees as follows:

Contractor will treat "Protected Data" (as defined below) as confidential and shall protect the nature of the Protected Data by using the same degree of care, but not less than a reasonable degree of care, as the Contractor uses to protect its own confidential data, so as to prevent the unauthorized dissemination or publication of Protected Data to third parties. Contractor shall not disclose Protected Data other than to those of its employees or agents who have a need to know such Protected Data under this Agreement. Contractor shall not use Protected Data for any other purposes than those explicitly provided for in this Agreement. All Protected Data shall remain the property of the disclosing party. As more fully discussed below, Contractor shall have in place sufficient internal controls to ensure that the District's Protected Data is safeguarded in accordance with all applicable laws and regulations, including, but not limited to, the Children's Internet Protection Act ("CIPA"), the Family Educational Rights and Privacy Act ("FERPA"), and the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), and Part 121 of the Regulations of the Commissioner of Education, as it may be amended from time-to-time if applicable.

"Protected Data" includes any information rendered confidential by State or federal law, including, but not limited to student data, student demographics, scheduling, attendance, grades, health and discipline tracking, and all other data reasonably considered to be sensitive or confidential data by the District. Protected Data also includes any information protected under Education Law 2-d including, but not limited to:

"Personally identifiable information" from student records of the District as that term is defined in § 99.3 of FERPA,

-AND-

Personally identifiable information from the records of the District relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law §§3012-c and 3012-d.

Miller Place UFSD Ed Law 2-d Rider

Page 1 of 4

Contractor and/or any subcontractor, affiliate, or entity that may receive, collect, store, record or display any Protected Data shall comply with New York State Education Law § 2-d. As applicable, Contractor agrees to comply with District policy(ies) on data security and privacy. Contractor shall promptly reimburse the District for the full cost of notifying a parent, eligible student, teacher, or principal of an unauthorized release of Protected Data by Contractor, its subcontractors, and/or assignees. In the event this Agreement expires, is not renewed or is terminated, Contractor shall return all of the District's data unless otherwise provided, including any and all Protected Data, in its possession by secure transmission.

Data Security and Privacy Plan

Contractor and/or any subcontractor, affiliate, or entity that may receive, collect, store, record or display any of the District's Protected Data, shall maintain a Data Security and Privacy Plan which includes the following elements:

- 1. Specifies the administrative, operational and technical safeguards and practices in place to protect personally identifiable information that Contractor will receive under the contract;
- 2. Demonstrates Contractor's compliance with the requirements of Section 121.3 of Part 121;
- 3. Specifies how officers or employees of the Contractor and its assignees who have access to student data, or teacher or principal data receive or will receive training on the federal and state laws governing confidentiality of such data prior to receiving access;
- 4. Specifies how Contractor will utilize sub-contractors and how it will manage those relationships and contracts to ensure personally identifiable information is protected;
- 5. Specifies how Contractor will manage data security and privacy incidents that implicate personally identifiable information including specifying any plans to identify breaches and unauthorized disclosures, and to promptly notify the educational agency;
- 6. Specifies whether Protected Data will be returned to the District, transitioned to a successor contractor, at the District's option and direction, deleted or destroyed by the Contractor when the contract is terminated or expires.

Pursuant to the Plan Contractor will:

- 1. Have adopted technologies, safeguards and practices that align with the NIST Cybersecurity Framework referred to in Part 121.5(a);
- 2. Comply with the data security and privacy policy of the District; Education Law § 2-d; and Part 121;
- 3. Have limited internal access to personally identifiable information to only those employees or sub-contractors that need access to provide the contracted services;

Miller Place UFSD Ed Law 2-d Rider

- 4. Have prohibited the use of personally identifiable information for any purpose not explicitly authorized in this contract;
- 5. Have prohibited the disclosure of personally identifiable information to any other party without the prior written consent of the parent or eligible student:
 - a. except for authorized representatives such as a subcontractor or assignee to the extent they are carrying out the contract and in compliance with state and federal law, regulations and its contract with the educational agency; or
 - b. unless required by statute or court order and Contractor has provided a notice of disclosure to the department, district board of education, or institution that provided the information no later than the time the information is disclosed, unless providing notice of disclosure is expressly prohibited by the statute or court order.
- 6. Maintain reasonable administrative, technical and physical safeguards to protect the security, confidentiality and integrity of personally identifiable information in our custody;
- 7. Use encryption to protect personally identifiable information in its custody while in motion or at rest; and
- 8. Not sell personally identifiable information nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.

In the event Contractor engages a subcontractor to perform its contractual obligations, the data protection obligations imposed on the third-party contractor by state and federal law and contract shall apply to the subcontractor.

Where a parent or eligible student requests a service or product from a third-party contractor and provides express consent to the use or disclosure of personally identifiable information by the third-party contractor for purposes of providing the requested product or service, such use by the third-party contractor shall not be deemed a marketing or commercial purpose prohibited by the Plan.

Contractor's signature below shall also constitute an acknowledgement, acceptance, and signature of the District's Parent Bill of Rights.

NAME OF PROVIDER:_____Rocky Point UFSD

BY:

DATED:

Susan Y. Sullivan, BOE President

Miller Place UFSD Ed Law 2-d Rider

Page 3 of 4

DATA PRIVACY AND SECURITY PLAN

CONTRACTOR'S DATA PRIVACY AND SECURITY PLAN IS ATTACHED HERETO AND INCORPORATED HEREIN.

Miller Place UFSD Ed Law 2-d Rider

2018 2021

5661 1 of 9

Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY

The purpose of a Wellness Policy is to assist the Board of Education, Administration, and District Staff to support student achievement by creating a healthy school environment, as well as encourage students to make healthy choices.

In 2004 the United States Congress passed The Child Nutrition and WIC (Women, Infants, and Children) Reauthorization Act. This Federal Public Law (Pl 108.265 Section 204) requires school districts with federally funded food service programs to develop and adopt a Wellness Policy that addresses the nutritional and physical activities of their students. School districts must comply with this mandate by the start of the 2006-2007 school year beginning July 1. As districts develop their own specifically tailored Wellness Policy, they should receive input from their stakeholders, parents, students, school board members, school food service professionals, school administrators, licensed professionals, and the community. The law requires each school district to develop a Wellness Policy that includes references to nutrition and childhood obesity.

It is understood that children should have access to healthy foods, the opportunity to be physically active, and the opportunity to achieve personal success so that they can strive to become responsible citizens of our communities. It is commonly accepted that overall wellness improves student attendance, which in turn can improve a child's ability to learn.

Through the legislation cited above, the school community has been charged with aiding parents in being responsible for the overall health and well-being of their children. It is now predicted that the current generation of students will be the first to see a decline in their life expectancies compared to that of their parents. It has been reported that obesity rates are on the rise. It appears that physical inactivity and increased calorie intake are the predominant causes for this alarming trend. At the current time, it has been reported that heart disease, cancer, stroke, and diabetes are responsible for two-thirds of the deaths in the United States. The major risk factors for these diseases – unhealthy eating habits, physical inactivity, and obesity – are often established in a child's formative school years.

Whereas, children need access to an environment that encourages the practice of eating healthy foods and participating in life-long physical activities in order to grow, learn and thrive;

Whereas, health eating, adequate physical activity and better health enhances optimal student attendance and learning;

Thus, the Rocky Point Union Free School District is committed to providing school environments that educate and protect children's health, well-being, and ability to learn through healthy eating and physical activity. Therefore, it is the policy of the Rocky Point Union Free School District that:

2018 2021 5661 2 of 9

Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

- a) The District will engage students, parents, teachers, school administrators, food service professionals, health professionals, Board of Education members, and other interested community members in developing, implementing, monitoring and reviewing the District-wide Wellness Policy on Nutrition and Physical Activity.
- b) All students in grades PreK-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- c) Foods and beverages sold or provided by schools will meet or exceed the minimum nutrient standards established by the USDA School Food Service Program. This is to be reviewed on a regular basis by the Superintendent, Board of Education, and Wellness Committee.
- d) The School Food Service Program will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutritional needs of students; and will provide clean, safe, pleasant settings and adequate time for students to eat. The School Food Service Program will be supervised by a director in accordance with the USDA Professional Standards for School Nutrition Professionals.
- e) All schools in the school District will participate in available Federal Meals Programs including the School Breakfast Program and National School Lunch Program.
- f) The District will continue to provide nutrition, health, and physical education that promotes health eating choices, encourages physical activity, and supports overall student wellness.
- g) Schools will establish linkages between health education and school meal programs.
- h) Schools will provide education to foster lifelong habits of healthful eating and physical activity.
- i) All school-based activities will be consistent with the District's Wellness Policy goals.
- j) To promote hydration, potable water will be available to all students and staff throughout the school day in each school. Potable water will also be available to all students and staff during meals.

Federal Regulation:

Part 210.11 of the National School Lunch Program and Part 220.12 of the School Breakfast Program regulations prohibit certain foods from being sold in food service areas during the breakfast or lunch period.

Foods of Minimal Nutritional Value:

All food will meet the USDA guidelines.

2018 2021 5661 3 of 9 Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

The prohibited foods specifically include soda water, water ices (excluding ices containing fruit or fruit juice), chewing gum, hard candy, jellies and gums, marshmallow candies, fondants (soft mints, candy corn), licorice, spun candy (cotton candy) and candy-coated popcorn.

New York State Law:

This law regarding the sale of non-nutritious foods is even more stringent. Chapter 647 of the Laws of 1987 prohibits the sale of the above-mentioned items, including all candy, from the beginning of the school day until the end of the last scheduled meal period in all parts of the building, in all public schools, regardless of whether or not the school participates in the Federal Child Nutrition Programs.

A public school cannot sell or serve soda or candy of any type in the student store or from a machine located **anywhere there is student access** in the building before the school day officially ends.

Nutrition Guidelines for Competitive Foods:

The sale of competitive foods may be allowed in the food service area during the lunch period only if all income from the sale of such foods accrues to the benefit of the nonprofit school food service or the school or student organizations approved by the school and follow the Smart Snacks Guidelines. Smart Snacks aim to improve student health and well- being, increase consumption of healthful foods during the school day and create an environment that reinforces the development of healthy eating habits.

Administrative

Policy Regulations and Guidelines

- a) The Rocky Point School District will create a Wellness Committee to develop, monitor, and review the School Food Service Program, and any Physical Activity Policies adopted by the District. The District will actively seek members for the Wellness Committee through the District website. The District will post a membership form which community members can submit to join the Wellness Committee. The Director of Child Nutrition will oversee the Wellness Committee which will convene a minimum of four times per year.
- b) The Wellness Committee may serve as a resource for schools while the Wellness Policy is being implemented.
- c) The Wellness Committee will research various communication tools, events and support programs to provide to parents, students and the community, along with information regarding the positive impact that healthy choices can have on their child's education and life.

2018 2021 5661 4 of 9 Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Nutrition, Health, and Physical Education

Policy Regulations and Guidelines

Health Education will continue to:

- a) Teach, encourage, and support healthy choices by students.
- b) Integrate nutritional concepts into various subject areas.
- c) Promote nutritional education to students.
- d) Encourage students to start each day with a healthy breakfast.
- e) Share information with the community and parents to help encourage families to teach children about health and nutrition.

Implementation

Nutrition, Health, and Physical Education Programs, which include Health Education, Physical Education, and Family and Consumer Service courses, will meet the following New York State Learning Standards:

- a) Standard 1 Personal Health and Fitness
- b) Standard 2 A Safe and Healthy Environment
- c) Standard 3 Resource Management 1, 2, and 3

Physical Activity

Policy Regulations and Guidelines

- a) Teachers will be encouraged to develop lesson plans and opportunities that promote physical education, physical activities and nutrition education.
- b) Elementary students will continue to receive supervised recess periods during the day, preferably outdoors, during which the District will encourage physical activity. When possible, recess may be scheduled before a student's lunch period.
- c) In accordance with National and State recommended guidelines, the District recognizes the benefits of providing students with at least sixty minutes of physical activity per day. Opportunities for physical activity may include: physical education classes, recess periods, interscholastic athletics, intramural sports, physical activity programs, as well as the opportunities for physical activity programs that parents provide for their children outside of the school day.
- d) Physical activity equipment will continue to be maintained and safe for student use.
- e) The District will research methods of providing information and assisting parents to incorporate physical activity into their children's lives.

Other School Based Activities

- a) Students will be encouraged to adopt their own personal fitness plans and goals to create an environment that supports wellness.
- b) The District's Wellness Policy goals should be considered when planning school-based activities such as school events, field trips, dances, and assemblies.
- c) In the effort to support student wellness, to the extent possible, the District will encourage fundraising activities that promote students making healthy choices and consider food allergies.

Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Implementation

- a) All students in grades K-12, including students with disabilities and students with special health care needs and students in alternative educational settings, shall receive physical education or its equivalent for the entire school year. Grades K-5 will receive physical education daily and grades 6-12 will receive physical education every other day.
- b) A certified physical education teacher will teach all physical education classes. Student involvement in other activities involving physical activity (e.g., interscholastic or intramural sports) will not be substituted for meeting the physical education requirement.
- c) Students will spend at least 50% of physical education class time participating in moderate to vigorous physical activity.
 d) All elementary school students will have 20 minutes each day of supervised recess
- d) All elementary school students will have 20 minutes each day of supervised recess (weather permitting and preferably outdoors) during which school personnel should encourage moderate to vigorous physical activity verbally and through the provision of space and equipment.

Use of Food During the School Day

Policy Regulations and Guidelines

- a) Food and beverages sold by the Food Service Program will offer a variety of healthy choices and should include selections that fall under the NYS/ USDA guidelines. This includes vending machines and a la carte sales.
- b) The Food Service Program will take every measure to ensure that the foods and beverages they serve meet the nutrition requirements established by local, State and Federal regulation guidelines.
- c) Teachers will continue to promote healthy choices for students' classroom snacks which will be brought from home for individual consumption only.
- d) K-8th grade Cultural Celebrations/ Events: Cultural foods will not be permitted as part of a celebration of ethnic diversity. Other forms of recognition of the event can be used.
- e) In an effort to create a safer and more inclusive learning environment for all students, teachers are encouraged to use non- food items for instructional purposes. If food is to be used for a specific instructional purpose, it is subject to the following guidelines:

1. Prior to the lesson including food, teachers are to check student allergies, 504 plans, IEP's and consent to participate forms. All efforts should be taken to omit specific foods students may be allergic to. Prior to implementing a lesson plan that includes food, written parental consent for all students must be received.

2. Modifications should be made if parental consent is not given for a particular student ensuring that the student can participate in the lesson plan.

3. Foods of minimal nutritional value (cake, candy, cookies, etc.) are not to be used for instructional purposes (excluding grades 6-12 classes in Family Consumer Science, Life Skills and Science).

4. Due to severe allergic reactions, peanuts/peanut products and tree nuts/ tree nut products will not be used for instructional purposes.

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Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Implementation

**No food shall be used for birthday celebrations, seasonal celebrations or as an incentive or reward during the school day. Food used for instruction will take into consideration student allergies/ restrictions as per the policy regulations and guidelines.

Teachers may recommend snacks to parents on their e Board pages at the start of each school year. Food shall **not** be used or distributed during the school day (excluding grades 9-12) (or otherwise during the school day with respect to subsections "a" & "c" below) for the following reasons:

a) As an incentive or reward

- b) For instructional purposes (except for those previously mentioned)
- c) As part of holiday, cultural or seasonal celebration
- ** Celebrating holidays and seasons with special privileges, activities, songs, games, etc. shall be encouraged as an alternative to food-based celebrations.

Fundraising:

a) Food cannot be sold as a fundraiser on campus during the school day up to $\frac{1}{2}$ hour after the last class ends.

b) Building use forms will be filled out each time the school is used for an outside event. There will be a section on the form for allergy awareness information. In such section, groups will be encouraged to use allergy- friendly and nut- free snacks and foods in their sales and meals. In connection therewith, groups will be encouraged to read food labels to help in selecting snacks and foods that are allergy- friendly and do not include peanuts or tree nuts as ingredients. Visit the district website at http://www.rockypointufsd.org/resources/links for additional food allergy information. All areas where food is consumed by groups should be sanitized and safe for students to use the next day.

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Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Nutrient Standards

Policy Regulations and Guidelines

Food Safety and Environment

- a) Food and beverages sold by the Food Service Program should comply with the Local, State and Federal food safety and sanitation regulations.
- b) To the extent possible, the District will provide students adequate time, 15 minutes from the time the student is seated, for lunch.
- c) The District will continue to:
 - 1. Encourage children to eat breakfast.
 - 2. Operate, if supported by the community a School Breakfast Program.
 - 3. If applicable, notify parents and students of the availability of healthy breakfast items.
- d) If possible, lunch periods may be scheduled in the middle of the student's school day.
- e) When possible, schools should not schedule tutoring, club, or organizational meetings or activities during mealtimes, unless students may be permitted to eat during such activities.
- f) Dining areas should be clean and have comfortable space for seating students.
- g) Students will be reminded and encouraged to wash their hands before and after eating.
- h) Food should not be used as a reward or a punishment for student behaviors, unless it is detailed in a student's Individualized Education Plan (IEP).
- i) Given concerns about sanitation, allergies and other restrictions on some children's diets, students will be discouraged from sharing their foods or beverages with one another during meal or snack times.
- j) The District will continue to promote and encourage access to complete lunch meal for students.
- k) The District will replace or update equipment, when it is able to, that markets or advertises foods/ beverages that do not promote good nutrition and health.

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Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Food Service Program

- a) Continues to be an educational support activity and remain financially self-supporting.
- b) Will continue in its attempt to provide affordable access to a variety of nutritious foods that support healthy choices for student wellness.
- c) The District will continue to employ a Food Service Director, who is properly qualified, certified and/or credentialed, to manage the School Food Service Program.
- d) School food service personnel shall have adequate training in food service operations, and are considered an integral part of the school community.
- e) The District will prevent the overt identification of students eligible for free and reduced price school meals by using electronic identification and payment systems.
- f) For safety and security of the food and facility, access to the food service operations are limited to food service staff and authorized persons.

Implementation

During the school day (the period from midnight before to 30 min. after the end of the official school day), all food sold or provided to children within the Rocky Point Union Free School District will meet USDA guidelines including all meals, snacks and beverages.

Monitoring/Review of Policy

- a) The Superintendent (or designee) will ensure compliance with established District-wide Nutrition and Physical Activity Wellness Policy. All of the Wellness information can be downloaded and printed by community members. Contact information will also be on the website.
- b) Nutrition education goals will be set, assessed and reported on annually.
- c) Allergy education for staff and students will be encouraged.
- d) School Food Service staff will ensure compliance with nutrition policies within school food service areas and will report on this matter to the Superintendent or designee.
- e) This policy will be reviewed annually, or a minimum of every three years, to determine compliance with the policy and progress in attaining policy goals. The School Food Service Program operates on a self-sufficient, not-for-profit basis, and must remain financially solvent.

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Non-Instructional/Business Operations

SUBJECT: DISTRICT WELLNESS POLICY (Cont'd.)

Note:

A resource binder to facilitate the implementation of this policy shall be available in the following locations:

a) Library/Media Center in each school building.

b) HS Nurse's Office

- (HS) a) Child Nutrition Office (HS)
 - **b**) District Office
 - c) Café Manager's Office (FJC, JAE, MS)

Resource information and links will be available to all on the district website.

Child Nutrition and WIC Reauthorization Act of 2004, Public Law 108-265 Section 204 Richard B. Russell National School Lunch Act, 42 United States Code (USC) Section 1751 et seq. Child Nutrition Act of 1966, 42 United States Code (USC) Section 1771 et seq. 7 Code of Federal Regulations (CFR) Section 210.10 Healthy Hunger Free Kids Act of 2010, Federal Register, Vol. 78, No. 36

Adoption Date 3/23/09 Revision Date 3/20/17, 7/12/18, 11/15/21 Review Date

By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board of Education meetings must be open to the public except those portions of the meetings which qualify as executive sessions. A "meeting" is defined as an official convening of a public body for the purpose of conducting public business and a "public body" is defined as an entity of two (2) or more persons which requires a quorum to conduct public business, including committees and subcommittees.

Whenever such a meeting is to take place, there must be at least seventy-two (72) hours advance notice in accordance with the provisions of the Open Meetings Law. Notice of other meetings shall be given as soon as is practicable in accordance with law.

If videoconferencing is used to conduct a meeting, the public notice for the meeting shall inform the public that videoconferencing will be used, identify the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations.

Regular meetings of the Board of Education of Rocky Point Union Free School District shall take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified at subsequent meetings of the Board.

It is the responsibility of the Superintendent to prepare the agenda and review it with the Board President for each meeting of the Board. The agenda for each meeting shall be prepared during the week prior to the meeting. The agenda shall be distributed to Board members no later than the Friday before such regular meeting. Whenever the President or other members of the Board wish to bring a matter to the attention of the Board, such request should be made to the Superintendent so that the same can be placed on the agenda. Whenever individuals or groups wish to bring a matter to the attention of the Board, such request shall be addressed in writing to the Superintendent. The Superintendent shall present such matter to the Board.

The District Clerk shall notify the members of the Board of Education in advance of each regular meeting. Such notice, in writing, shall include an agenda and the time of the meeting.

In the event that a meeting date falls on a legal holiday, interferes with other area meetings, or there is an inability to attend the meeting by Board members to the extent that a quorum would not be present, the Board shall select a date for a postponed meeting at the previous regular meeting, and shall direct the Clerk to notify all members.

Any meeting of the Board may be adjourned to a given future date and hour if voted by a majority of the Board present.

The Superintendent and members of his/her staff at the Superintendent's discretion shall attend all meetings of the Board. The Superintendent shall attend all executive session meetings of the Board except those that concern his/her evaluation, employment status, and salary determination. The Board may request the attendance of such additional persons as it desires.

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By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

Public Expression at Meetings

Public expression at such meetings shall be encouraged and a specific portion of the agenda shall provide for this privilege of the floor. At its discretion, the Board may invite visitors to its meetings to participate in the Board's discussion of matters on the agenda. Public comment at meetings of the Board shall be subject to the following guidelines:

- Speakers shall be required to give their name and address. Non-residents do not have the privilege of speaking at Board meetings except when permission is granted by the chair.
- Public comment at meetings of the Board shall be restricted to civil discourse, free from disparaging remarks or inferences toward any person or organization. Speakers who fail to observe this protocol will be ruled out of order.
- A period of time not to exceed fifteen (15) minutes, unless extended at any given meeting by resolution of the Board, shall be provided prior to Board action on the agenda. Each speaker shall be limited to a maximum of three minutes. Speakers may not share, defer, or otherwise reallocate any or all of the three minutes afforded them.
- A period of time not to exceed thirty (30) minutes, unless extended at any given meeting by resolution of the Board, shall be provided subsequent to the completion of Board action on the agenda. Each speaker shall be limited to a maximum of three minutes. Speakers may not share, defer, or otherwise reallocate any or all of the three minutes afforded them.
- Speakers shall be ruled out of order if they attempt to speak about any specific student or employee, by name or title; or seek to address the board on a workplace concern that has not previously reviewed through administrative channels.

The Board of Education reserves the right to enter into executive session as specified in Policy #1540 -- Executive Sessions.

Quorum

The quorum for any meeting of the Board shall be three (3) members. No formal action shall be taken at any meeting at which a quorum is not present. When only a quorum exists, the Board shall act by unanimous vote unless otherwise required by the laws of the State of New York.

Use of Parliamentary Procedure

The business of the Board of Education shall be conducted in accordance with the authoritative principles of parliamentary procedure as found in the latest edition of <u>Robert's Rules of Order</u>.

Recording of Meetings

The Board recognizes that advances in technology allow public meetings to be photographed, broadcast, webcast and/or otherwise recorded, by means of audio or video, in a non-disruptive manner and supports the use of such technology to facilitate the open communication of public business. To

(Continued)

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By-Laws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

that end, the Board may adopt rules addressing the location of the equipment and/or personnel used to photograph, broadcast, webcast and/or record such meetings to assure that its proceedings are conducted in an orderly manner. Such rules shall be conspicuously posted during meetings and written copies provided, upon request, to meeting attendees.

Education Law Sections 1708 and 2504 Public Officers Law Article 7 General Construction Law Section 41 NOTE: Refer also to Policies #1520 -- <u>Special Meetings of the Board of Education</u> #1540 -- Executive Sessions

#5410 -- Purchasing

- #6217 -- Employment of Relatives of Board of Education Members
- #8340 -- <u>Textbooks/Workbooks/Calculators/Instructional Computer</u> Hardware

Adoption Date 3/23/09 Revision Dates 5/15/12, 10/28/13, 8/25/14, **10/18/21** Review Date

5513

SUBJECT: FUND BALANCE

Fund Balance is an important component in the District's financial planning for future projects, acquisitions, and other lawful purposes. The Board of Education recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school district and is fiscally advantageous to the district and the taxpayer. To this end, the District may establish and maintain various fund balances in accordance with New York State Laws, Commissioner's Regulations, opinions issued by the Office of New York State Comptroller and/or GASB as applicable.

Fund Balance Classifications: GASB Statement 54 classified fund balance based on the relative strength of constraints placed upon how the resources can be spent. There are five classifications of fund balance. They are:

- Nonspendable consists of assets that are inherently nonexpendable; e.g., inventory in the current period either because of their form or they must be maintained intact.
- **Restricted** consists of amounts that are subject to externally enforceable legal restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation (e.g., grants and/or donations).
- **Committed** consists of amounts that are subject to a constraint imposed by the Board of Education before the end of the fiscal year and that require the same level of formal action to remove the constraint.
- Assigned consists of amounts that are subject to a constraint that represents an intended use established by the Board of Education or their designated official. The purpose of the assignment must be narrower than the purpose of the fund in the general fund, and in funds other than the general fund, assigned fund balance represents the residual fund balance component.
- Unassigned represents the residual classification for the District's general fund and could report a surplus or deficit. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, or committed, or assigned.

The Superintendent shall develop any necessary and/or appropriate regulations to implement the terms of the Board's policy.

ASSIGNMENT OF SPECIAL LEGAL COUNSEL

10/18/2021 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Vatter	Thomas	Part-Time Weekend Custodial Worker I	DW	N/A	10/18/2021	N/A	10/18/2021	Resignation of part-time appointment to accept a full-time Custodial Worker I appointment.
Vatter	Thomas	Custodial Worker I	FJC	Annual, Step 0	10/18/2021	34,125	10/19/2021	Full-time, twelve-month contractual appointment. Replaces M. Juliski. Salary pro-rated.
Fitzpatrick	Lorraine	School Lunch Monitor	DW	Hourly, Step 0	10/18/2021	15.00	10/20/2021	Part-time (5 days per week, 3 hours per day) ten- month contractual appointment. Replaces K. Carbone
Steets	Deblyne	School Attendance Aide	HS	N/A	10/18/2021	N/A	10/15/2021	Resignation for personal reasons
Johnson	Shaniese	School Lunch Monitor	DW	Hourly, Step 0	10/18/2021	N/A	10/20/2021	Part-time (5 days per week, 3 hours per day) ten- month contractual appointment. Replaces K. Sicoli
Pitcher	Andrea	Guard	DW	N/A	10/18/2021	N/A	9/24/2021	Unpaid leave of absence for medical reasons commencing 9/24/2021 through 11/1/2021
Lownds	Jean	Senior Office Assistant	MS	Annual, Step 5	10/18/2021	33,568	9/29/2021	Change in title as per Civil Service Rules and Regulations from Office Assistant to a promotional appointment as a Senior Office Assistant. Salary pro-rated.
Carman	Mary	Food Service Worker	MS	N/A	10/18/2021	N/A	9/28/2021	Resignation for personal reasons
Carbone	Karen	Food Service Worker	DW	Hourly, Step 0	10/18/2021	15.00	10/20/2021	Part-time (5 days per week, 4 hours per day) ten- month contractual appointment. Replaces R. Devine
Shaughnessy	Denice	Senior Office Assistant	MS	N/A	10/18/2021	N/A	1/28/2022	Resignation for the purpose of retirement
Amalfitano	Jacqueline	School Teacher Aide	DW	Annual, Step 0	10/18/2021	21,000	10/19/2021	Full-time, ten-month contractual appointment. New position. Salary pro-rated.
Severin	Robert	Part-Time Weekend Security Guard	DW	N/A	10/18/2021	N/A	10/9/2021	Leave of absence for medical reasons commencing 10/9/2021 through 11/20/2021
Severin	Robert	Part-Time Weekend Security Guard	DW	N/A	10/18/2021	N/A	11/21/2021	Unpaid leave of absence for medical reasons commencing 11/21/2021 through 11/30/2021

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Gabrinowitz	Joseph	Science Teacher	HS	Annual	10/18/2021	13,251.17	8/31/2021	Additional class from 8/31/2021 through 6/30/2022
Ackermann	Jill	Science Teacher	HS	Annual	10/18/2021	10,009.50	8/31/2021	Additional .5 class from 8/31/2021 through 6/30/2022
Kasting	Kelly	Speech Teacher	FJC	N/A	10/18/2021	N/A	12/3/2021	Resignation for the purpose of retirement
Basaran	Elif	ESL Teacher	HS	N/A	10/18/2021	N/A	10/27/2021	Unpaid FMLA leave of absence commencing 10/27/2021 through 12/10/2021 for the purpose of childcare.
Basaran	Elif	ESL Teacher	HS	N/A	10/18/2021	N/A	12/11/2021	Unpaid leave of absence commencing 12/11/2021 through 6/30/2022 for the purpose of childcare.
Purkis	Claudia	ESL Teacher	HS	Annual, B Step 1	10/18/2021	48,624	10/27/2021	Regular substitute appointment from 10/27/2021 through 6/30/2022. (Replaces E. Basaran)
Diament	Lauren	ELA 7-12 Teacher	HS	N/A	10/18/2021	N/A	10/4/2021	Rescind unpaid FMLA leave of absence
Diament	Lauren	ELA 7-12 Teacher	HS	N/A	10/18/2021	N/A	11/23/2021	Rescind unpaid leave of absence

10/18/2021 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments				
Lobasso	Myra	Substitute Food Service Worker	DW	N/A	10/18/2021	N/A	9/22/2021	Inactivation of 2021-2022 appointment				
Robinson	Keith	Substitute Custodian	DW	Hourly	10/18/2021	15.00	10/20/2021	2021-2022 school year				
Amalfitano	Jacqueline	Substitute Teacher Aide/Monitor	DW	N/A	10/18/2021	N/A	10/18/2021	Inactivation of 2021-2022 appointment				
Humenik	Marilyn	Substitute Monitor	DW	Hourly	10/18/2021	15.00	10/20/2021	2021-2022 school year. Conditional appointment.				
DeRosa	Chelsea	Substitute Teacher Aide/Monitor	DW	Hourly	10/18/2021	15.00	10/20/2021	2021-2022 school year				
Hellem	Bryan	Substitute Guard	DW	Hourly	10/18/2021	18.30	10/25/2021	2021-2022 school year. Conditional appointment.				

10/18/2021 Schedule-D Teaching/Certified Substitutes

			Bldg.	Rate	BOE Date	Amount	Effective	
Last	First	Position	Diug.	Nate	BOL Date	Amount	Date	Description/Comments
Campbell	Katherine Per Diem Substitute Teacher/Teaching DW Daily 10/18/202		10/18/2021	125.00 non preferred;	10/20/2021	2021-2022 school year		
Campbell	Katherine	Assistant	000	Daily	10/10/2021	150.00 preferred	10/20/2021	
Mileski	Ingrid	Per Diem Substitute Teacher/Teaching	DW	Daily	10/18/2021	125.00 non preferred;	10/20/2021	2021-2022 school year
IVITIESKI	Ingrid	Assistant	DW			150.00 preferred	10/20/2021	
Leone	lessies	Per Diem Substitute Teacher/Teaching	DW	Deile	10/18/2021	125.00 non preferred;	10/20/2021	2021-2022 school year
Leone	Jessica	Assistant	000	Daily	10/16/2021	150.00 preferred	10/20/2021	

10/18/2021 Schedule-E Co-Curricular Positions 2021/2022

							Effective	
Last	First	Position	Bldg.	Rate	BOE Date	Amount	Date	Description/Comments
Hollborn	Brandon	Elementary Chorus (Grade 2)	FJC	Annual	10/18/2021	2,103	8/31/2021	2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts
Maniscalchi	Daniela	Chaperone	DW	Hourly	10/18/2021	See below*	10/19/2021	2021-2022 school year
Friscia	Michael	JAE Stem Science Club	JAE	N/A	10/18/2021	N/A	10/11/2021	Resignation of 2021-2022 appointment
Spallina	Anna	Varsity Head CheerleadingWinter (Year 27)	DW	Annual	10/18/2021	7,577	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Scanlon	Ariana	Varsity Asst. Cheerleading Winter (Year 7)	DW	Annual	10/18/2021	5,331	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Bennett-Rosman	Alexa	JV CheerleadingWinter (Year 7)	DW	Annual	10/18/2021	5,192	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Russo	Adrienne	MS Cheerleading - Winter (Year 4)	DW	Annual	10/18/2021	3,927	11/8/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Jordan	James	Varsity Head Boys Basketball (Year 24)	DW	Annual	10/18/2021	8,138	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Apicella	Ryan	JV Boys Basketball (Year 15)	DW	Annual	10/18/2021	5,893	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
DiLorenzo	Anthony	MS Boys Basketball (Year 15)	DW	Annual	10/18/2021	5,332	11/8/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Lynch	Reagan	Varsity Head Girls Basketball (Year 3)	DW	Annual	10/18/2021	6,452	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Brooks	Tesia	JV Girls Basketball (Year 3)	DW	Annual	10/18/2021	4,769	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
DiLorenzo	Anthony	MS Girls Basketball (Year 15)	DW	Annual	10/18/2021	5,332	1/18/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Donadoni	Chris	Varsity Head Boys Indoor Track & Field (Year 21)	DW	Annual	10/18/2021	8,138	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Marchetta	Anthony	Varsity Asst Boys Indoor Track & Field (Year 16)	DW	Annual	10/18/2021	6,174	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.

Mattia	John	Varsity Head Girls Indoor Track & Field (Year 15)	DW	Annual	10/18/2021	7,576	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Camarda	Joseph	Varsity Asst Girls Indoor Track & Field (Year 14)	DW	Annual	10/18/2021	6,174	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Goldstein	Darren	Varsity Head Wrestling (Year 20)	DW	Annual	10/18/2021	7,576	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Coggins	William	Varsity Asst Wrestling (Year 6)	DW	Annual	10/18/2021	5,612	11/15/2021	Coaching appointment 2021-2022 school year.
Morbillo	Anthony	JV Wrestling (Year 1)	DW	Annual	10/18/2021	4,769	11/15/2021	Coaching appointment 2021-2022 school year.
Stern	Ryan	MS Wrestling (Year 1)	DW	Annual	10/18/2021	4,208	1/18/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Vertuccio	Anthony	Varsity Bowling (Year 8)	DW	Annual	10/18/2021	4,489	11/15/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Perrotte	Jennifer	MS Girls Volleyball (Year 19)	DW	Annual	10/18/2021	5,051	11/8/2021	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Anzalone	Anthony	Varsity Head Baseball (Year 8)	DW	Annual	10/18/2021	6,453	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Strovink	Eric	Varsity Asst. Baseball (Year 9)	DW	Annual	10/18/2021	5,331	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Capell	Daniel	JV Baseball (Year 6)	DW	Annual	10/18/2021	4,630	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Acritelli	Rich	MS Baseball (Year 7)	DW	Annual	10/18/2021	4,489	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Amoscato	Maria	Varsity Head Softball (Year 21)	DW	Annual	10/18/2021	7,015	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Costa	Peter	Varsity Asst. Softball (Year 6)	DW	Annual	10/18/2021	4,769	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Lynch	Reagan	JV Softball (Year 2)	DW	Annual	10/18/2021	4,630	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Elcik	Deborah	MS Softball (Year 2)	DW	Annual	10/18/2021	4,630	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.

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Buonconsiglio	James	Varsity Boys Tennis (Year 17)	DW	Annual	10/18/2021	7,015	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Nobre	Anthony	JV Boys Tennis (Year 21)	DW	Annual	10/18/2021	6,298	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Lindsay	Scott	MS Boys Tennis (Year 10)	DW	Annual	10/18/2021	4,489	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Mattia	John	Varsity Head Girls Track - Spring (Year 12)	DW	Annual	10/18/2021	7,015	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Camarda	Joseph	Varsity Asst. Girls Track - Spring (Year 14)	DW	Annual	10/18/2021	4,893	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Domenchello	Melissa	MS Girls Track (Year 2)	DW	Annual	10/18/2021	3,927	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Havranek	Greg	MS Girls Track (Year 4)	DW	Annual	10/18/2021	3,927	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Donadoni	Christopher	Varsity Head Boys Track - Spring (Year 20)	DW	Annual	10/18/2021	7,015	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Marchetta	Anthony	Varsity Asst. Boys Track - Spring (Year 16)	DW	Annual	10/18/2021	5,893	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
McCormick	James	MS Boys Track (Year 21)	DW	Annual	10/18/2021	5,595	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Walsh	Thomas	Varsity Head Boys Lacrosse (Year 3)	DW	Annual	10/18/2021	5,891	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Palasek	Christopher	Varsity Asst. Boys Lacrosse (Year 3)	DW	Annual	10/18/2021	4,769	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Toronto	Vincent	JV Boys Lacrosse (Year 4)	DW	Annual	10/18/2021	4,630	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Stern	Ryan	MS Boys Lacrosse (Year 1)	DW	Annual	10/18/2021	3,927	3/28/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Sanchez	Michael	Varsity Head Girls Lacrosse (Year 8)	DW	Annual	10/18/2021	6,453	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Reh	Taylor	Varsity Asst. Girls Lacrosse (Year 8)	DW	Annual	10/18/2021	5,331	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.

Rhinehart	Annika	JV Girls Lacrosse (Year 2)	DW	Annual	10/18/2021	4,630	3/14/2022	Coaching appointment 2021-2022 school year. Stipend may be pro-rated in the event of COVID related impacts.
Bittner	Katie	Volunteer - Girls Basketball	DW	N/A	10/18/2021	N/A	11/15/2021	Coaching appointment 2021-2022 school year
DiPasquale	Theodore	Volunteer - Wrestling	DW	N/A	10/18/2021	N/A	11/15/2021	Coaching appointment 2021-2022 school year
Flinter	Emilyann	Volunteer - Cheer	DW	N/A	10/18/2021	N/A	10/18/2021	Coaching appointment 2021-2022 school year

*Up to two hours: \$56.00; in excess of two hours: \$84.00; Junior/Senior Prom: \$56.00 per hour 2021/2022 school year

10/18/2021 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Budd Walsh	Judith	Tai Chi	DW	Hourly	10/18/2021	25.00	7/1/2021	Amended hourly rate for the 2021-2022 School Year