#### 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\_\_\_\_2<sup>nd</sup>\_\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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 2<sup>nd</sup> 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\_\_\_\_2<sup>nd</sup>\_\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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\_\_\_\_2<sup>nd</sup>\_\_\_\_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 2<sup>nd</sup> 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\_\_\_\_2<sup>nd</sup>\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_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\_\_\_\_2<sup>nd</sup>\_\_\_\_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 <sup>nd</sup>       | 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 <sup>nd</sup>       | 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 <sup>nd</sup>       | 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 9<sup>TH</sup> 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

|        |                |                      |              | nsfer Summary  | Report                   |              |              |             |              |             |   |
|--------|----------------|----------------------|--------------|----------------|--------------------------|--------------|--------------|-------------|--------------|-------------|---|
|        |                |                      | 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 | <br>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     |             |              |             |   |
|        |                |                      |              |                |                          |              |              |             |              |             |   |
|        |                |                      |              |                |                          |              |              |             |              |             |   |
|        |                |                      |              |                |                          |              |              |             |              |             | ļ |

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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 |
|                         |                             |              |            |              |
|                         |                             |              |            |              |
|                         |                             | 2            |            |              |
|                         |                             |              |            |              |
| 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       |
|                         | o alotananig onoono         |              |            |              |
|                         |                             |              |            |              |
|                         |                             |              | s = 2      |              |
| Adjusted Bank Balance   | as of : 9/30/2021           |              |            | 1,285,952.64 |
|                         |                             | 8            |            | - 10         |
|                         |                             |              |            |              |

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

Virginia Holloway

| <i>.</i>   | Commercial Banking Group   |  | CASH MANAGEM  | IVIANAGE Y  |   |
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| TI<br>90   | OCKY POINT UFSD<br>RUST AND AGENCY ACC<br>ROCKY POINT YAPHAN<br>OCKY POINT NY 11778-   | NK RD  |   | act your Relationship Mana<br>eted solutions for your evolv                                     |   |
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| ACCC   | OUNT SUMMARY FO  |  | EMBER 01, 2021 - SEPT   | TEMBER 30, 2021   |   |
| Govt   | Banking Blended Chking   |  |   | RC  | CKY POINT UFSD  |
|  | 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  |
| •  |  |  | •   |   |   |
| 17 Ch  | ecks/Debits  | (\$911,433.12  | ) Average Colle   | ected Balance   | \$640,069.02  |
| 17 Ch<br>Servic  | e Charges  | \$0.0  | ) Average Colle   | ected Balance   | \$640,069.02  |
| 17 Ch<br>Servic  |  | •  | ) Average Colle   | ected Balance   | \$640,069.02  |
| 17 Ch<br>Servic<br>Ending  | e Charges  | \$0.0<br>\$1,286,732.14  | ) Average Coll<br>D   |   | \$640,069.02  |
| 17 Ch<br>Servic<br>Ending  | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PEF   | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER  | ) Average Coll<br>D   | SER 30, 2021  | •   |
| 17 Ch<br>Servic<br>Ending  | e Charges<br>Balance 09/30/21  | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER  | ) Average Coll<br>D   | SER 30, 2021  | ROCKY POINT UF  |
| 17 Ch<br>Servic<br>Ending<br>ACCC  | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PEF<br>Banking Blended Chking   | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER  | ) Average Colle<br>D<br>R 01, 2021 - SEPTEMB                                | SER 30, 2021  | •   |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt I  | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PEF<br>Banking Blended Chking<br>Description  | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI  | ) Average Colle<br>D<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits            | SER 30, 2021  | ROCKY POINT UF:<br>Resulting Balance<br>\$830,984.  |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/02<br>09/03                                    | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T<br>Group 090321 USD00086   | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI  | ) Average Colle<br>D<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits            | SER 30, 2021<br><i>Withdrawals/Debits</i><br>\$13,482.60<br>\$50,165.90                         | ROCKY POINT UF<br>Resulting Balanc<br>\$830,984.<br>\$817,502.<br>\$767,336.2   |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt<br>Date<br>09/02<br>09/03                                      | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T  | \$0.00<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI<br>93339<br>DCKY POINT  | ) Average Colle<br>D<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits            | SER 30, 2021<br>Withdrawals/Debits<br>\$13,482.60   | ROCKY POINT UF<br>Resulting Balanc<br>\$830,984.<br>\$817,502.<br>\$767,336.2   |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/02<br>09/03                                    | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>ACH Withdrawal IRS<br>USATAXPYMT 090321 RO   | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI<br>93339<br>OCKY POINT<br>(XX9181<br>F PROMP WT Tax                                    | ) Average Colle<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits<br>\$304,111.00 | SER 30, 2021<br><i>Withdrawals/Debits</i><br>\$13,482.60<br>\$50,165.90                         | ROCKY POINT UF<br>Resulting Balanc<br>\$830,984.<br>\$817,502.<br>\$767,336.<br>\$555,986.  |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt 1<br>09/02<br>09/03<br>09/03<br>09/03<br>09/03                 | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>ACH Withdrawal IRS<br>USATAXPYMT 090321 RO<br>SCHOOL DIS 270164XXX<br>ACH Withdrawal NYS DTR<br>Paymnt 090321 ROCKY F                                  | \$0.0<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI<br>93339<br>OCKY POINT<br>(XX9181<br>F PROMP WT Tax                                    | ) Average Coll<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits<br>\$304,111.00  | SER 30, 2021<br>Withdrawals/Debits<br>\$13,482.60<br>\$50,165.90<br>\$211,349.97                | <b>ROCKY POINT UF:</b><br><i>Resulting Balanc</i><br>\$830,984.7<br>\$817,502.7<br>\$767,336.2<br>\$555,986.2<br>\$518,646.3<br>\$517,314.0 |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br><b>Govt</b> 1<br>09/02<br>09/03<br>09/03<br>09/03<br>09/03<br>09/03 | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>ACH Withdrawal IRS<br>USATAXPYMT 090321 RO<br>SCHOOL DIS 270164XXX<br>ACH Withdrawal NYS DTF<br>Paymnt 090321 ROCKY F<br>000000XXXXX6022               | \$0.00<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI<br>93339<br>DCKY POINT<br>(XX9181<br>F PROMP WT Tax<br>POINT UFSD                     | ) Average Colle<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits<br>\$304,111.00 | SER 30, 2021<br>Withdrawals/Debits<br>\$13,482.60<br>\$50,165.90<br>\$211,349.97<br>\$37,339.94 | ROCKY POINT UF<br>Resulting Balanc<br>\$830,984.<br>\$817,502.<br>\$767,336.2<br>\$555,986.2<br>\$518,646.3                                 |
| 17 Ch<br>Servic<br>Ending<br>ACCC<br>Govt 1<br>09/02<br>09/03<br>09/03<br>09/03<br>09/03                 | e Charges<br>Balance 09/30/21<br>DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer credit FROM<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>Wire transfer withdrawal T<br>Group 090321 USD00086<br>ACH Withdrawal IRS<br>USATAXPYMT 090321 RC<br>SCHOOL DIS 270164XXX<br>ACH Withdrawal NYS DTR<br>Paymnt 090321 ROCKY F<br>000000XXXX6022<br>Check 13171 | \$0.00<br>\$1,286,732.14<br>RIOD SEPTEMBER<br>15277<br>he OMNI<br>53956<br>he OMNI<br>93339<br>OCKY POINT<br>(XX9181<br>F PROMP WT Tax<br>POINT UFSD<br>15277<br>he OMNI | ) Average Colle<br>R 01, 2021 - SEPTEMB<br>Deposits/Credits<br>\$304,111.00 | SER 30, 2021<br>Withdrawals/Debits<br>\$13,482.60<br>\$50,165.90<br>\$211,349.97<br>\$37,339.94 | <b>ROCKY POINT UF</b><br>Resulting Baland<br>\$830,984.<br>\$817,502.<br>\$767,336.<br>\$555,986.<br>\$518,646.<br>\$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

| /  |    |     |   |
|----|----|-----|---|
| NV | 15 | IDY | 1 |
|    |    |     | ۱ |

|                |                          |                   | count(s): A 204  |                         |             |              |                          |              | 5 <b>.</b>       |   |
|----------------|--------------------------|-------------------|--|-------------------------|-------------|--------------|--------------------------|--------------|------------------|---|
|                | (*)                      |                   | Ending Bank Bala<br>Outstanding Chec<br>Deposits in Transi | ks (See listing beli    | ow): -<br>+ | 1,286        | 732.14<br>779.50<br>0.00 |              |                  |   |
|                |                          | 8                 | Other Credits:<br>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<br>09/15/2021 |                   | 13177<br>13180   | ROCKY POIN<br>VOTE COPE | ADIVIIN ASS | JUGIA HON    |                          |              | 555.00<br>200.50 |   |
|                | UCH TOTE DE 1            |                   | 19100  |                         |             | utstanding C | heck Total               |              | 779.50           |   |
|                |                          |                   |  |                         |             | utominung u  |                          |              | 110.00           |   |
| С. <u>стан</u> |                          | Prena             | red By   |                         |             |              | Approved                 | Bv           |                  | _ |
|                |                          | i i opci          |  |                         | •           | S4."         |                          | _,           |                  |   |
|                |                          |                   |  |                         | •           |              |                          |              | 1. <b>.</b>      |   |
|                |                          |                   |  |                         |             |              |                          |              |                  |   |
|                |                          |                   |  |                         |             |              |                          |              |                  |   |
|                | *                        |                   |  |                         |             |              |                          |              |                  |   |
|                |                          |                   |  |                         |             |              |                          |              | **<br>**         | 2 |
|                |                          |                   |  | э.<br>С                 |             |              | а;                       |              |                  |   |
|                |                          |                   |  |                         |             |              | ,                        | 2            |                  |   |
|                |                          |                   |  |                         |             |              | 1                        |              |                  |   |
|                |                          |                   | 886  |                         |             |              |                          |              |                  |   |
| ž.             |                          |                   |  |                         | 2           | 2            |                          |              |                  |   |
|                | 8                        | 2                 |  |                         |             | 10<br>       | ·*)                      |              |                  |   |
|                |                          |                   | 3 <b>4</b>   | 8.<br>200               |             | 1,524        |                          | 9            |                  |   |
|                |                          |                   |  |                         |             |              |                          |              | 15               |   |
|                |                          |                   |  |                         |             |              |                          |              |                  |   |
|                |                          |                   | a.)  |                         |             |              |                          |              |                  |   |
|                |                          | 3                 | 2 - 20<br>2  |                         |             | *            |                          | 3 <b>4</b> 7 |                  |   |
|                |                          |                   |  |                         |             | ×            |                          |              |                  |   |
|                |                          | æ ."              | •  | .∞                      |             |              |                          | G.           |                  |   |
|                |                          |                   |  |                         | a.          |              |                          |              |                  |   |
| 14/2024        | 9:34 AM                  |                   |  |                         | يومنا مرجوع |              |                          |              | Page             |   |
| -71 GUG        |                          |                   |  |                         | ÷ 3         |              |                          |              | 1 999            |   |

# 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 |

10/04/2021 09:56 AM

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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:

rginia 16 11

| Capi   | fal () // C Bank<br>Commercial Banking   | Group   |                        | CA          | SH MANAGEME                  |  |                                      | UR CASH   |
|--|--|---|------------------------|-------------|------------------------------|--|--------------------------------------|---|
|  |  |   |                        | \           |                              |  |                                      |   |
| :  |  |   | F                      | 120         | 25                           |  |                                      |   |
| ••   |  |   |                        |             |                              |  |                                      | <i>·</i> .  |
|  |  |   |                        |             |                              | ,  |                                      |   |
| -  | OCKY POINT UFS   |   |                        |             |                              | ct your Relationship<br>ed solutions for you |                                      |   |
|  | ROCKY POINT Y  |   |                        |             |                              |  | •                                    |   |
| i ·  |  |   |                        |             |                              |  |                                      |   |
|  |  |   |                        |             |                              |  | •                                    |   |
|  |  | ·   |                        | • •         |                              |  |                                      |   |
| 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)<br>0.00\$ |             | Average Colle                | cted Balance                                 |                                      | \$172,147.60  |
|  | e Charges<br>Balance 09/30/21  | . \$  | \$0.00<br>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<br>9/03                                     | Book transfer credi<br>ACH Withdrawal P  |   |                        |             | \$615,004.45                 |  | 4 45                                 | \$665,546.0   |
| 9/03   | SALARY 090321 P<br>-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<br>CKYPT     |             | •'                           | \$1,004,51                                   | 1.83                                 | \$50,701.3  |
|  |  | AYROLL RO   |                        |             |                              |  |                                      |   |
| 9/20   | SALARY 091721 P<br>-SETT-TMOBSPE   | AYROLL RO   |                        |             |                              | \$10   | 1.83<br>)3.89<br>55.83               | \$50,597.4  |
| )9/20<br>)9/21                                   | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758   | AYROLL RO   | OCKYPT                 | \$          | 1,023,297.58                 | \$10   | . 98.80                              | \$50,597.4<br>\$50,541.6  |
| )9/20<br>)9/21<br>)9/30                          | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759  | AYROLL RO   | OCKYPT                 |             | 1,023,297.58<br>2,642,973.58 | \$10   | )3.89<br>55.83                       | \$50,597.4<br>\$50,541.6  |
| 9/20<br>9/21<br>9/30<br>Fotal                    | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi   | AYROLL RC<br>3<br>t FROM52<br>Chking                          | OCKYPT                 |             |                              | \$1(<br>\$                                   | )3.89<br>55.83<br>'6.00              | \$50,597.43<br>\$50,541.60<br>`\$1,073,839.10                                 |
| )9/20<br>)9/21<br>)9/30<br>Fotal<br>Govt E       | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi   | AYROLL RC<br>3<br>t FROM52<br>Chking<br>ck sequence           | 277                    | \$2         | 2,642,973.58                 | \$1(<br>\$5<br>\$1,619,67                    | 03.89<br>55.83<br>76.00<br><b>RC</b> | \$50,701.32<br>\$50,597.43<br>\$50,541.60<br>\$1,073,839.18<br>OCKY POINT UFS |
| 9/20<br>9/21<br>9/30<br>fotal<br>iovt E<br>iheck | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi<br>Banking Blended<br>S * designates gap in che<br>No. Date | AYROLL RC<br>3<br>t FROM52<br>Chking<br>ck sequence<br>Amount | DCKYPT                 | \$2<br>Date | 2,642,973.58<br><i>Amou</i>  | \$10<br>\$1,619,67<br>nt Check No.           | )3.89<br>55.83<br>'6.00              | \$50,597.43<br>\$50,541.60<br>`\$1,073,839.18                                 |
| 9/20<br>9/21<br>9/30<br>fotal<br>iovt E<br>iheck | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi   | AYROLL RC<br>3<br>t FROM52<br>Chking<br>ck sequence           | DCKYPT                 | \$2         | 2,642,973.58                 | \$10<br>\$1,619,67<br>nt Check No.           | 03.89<br>55.83<br>76.00<br><b>RC</b> | \$50,597.4<br>\$50,541.6<br>\$1,073,839.1<br>OCKY POINT UFS                   |
| 9/20<br>9/21<br>9/30<br>fotal<br>iovt E<br>iheck | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi<br>Banking Blended<br>S * designates gap in che<br>No. Date | AYROLL RC<br>3<br>t FROM52<br>Chking<br>ck sequence<br>Amount | DCKYPT                 | \$2<br>Date | 2,642,973.58<br><i>Amou</i>  | \$10<br>\$1,619,67<br>nt Check No.           | 03.89<br>55.83<br>76.00<br><b>RC</b> | \$50,597.4<br>\$50,541.6<br>\$1,073,839.1<br>OCKY POINT UFS                   |
|  | SALARY 091721 P<br>-SETT-TMOBSPER<br>Check 99758<br>Check 99759<br>Book transfer credi<br>Banking Blended<br>S * designates gap in che<br>No. Date | AYROLL RC<br>3<br>t FROM52<br>Chking<br>ck sequence<br>Amount | DCKYPT                 | \$2<br>Date | 2,642,973.58<br><i>Amou</i>  | \$10<br>\$1,619,67<br>nt Check No.           | 03.89<br>55.83<br>76.00<br><b>RC</b> | \$50,597.4<br>\$50,541.6<br>\$1,073,839.1<br>OCKY POINT UFS                   |

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PAGE 1 OF 2



### 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<br>90  | OCKY POINT UFSD<br>ENERAL FUND INVESTI<br>0 ROCKY POINT YAPHA<br>OCKY POINT NY 11778   | NK RD   |   | act your Relationship Manag<br>ated solutions for your evolvi   |  |
| •<br>•   | · · ·  |   |   |   |  |
| 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<br>Govt I   | DUNT DETAIL FOR PE   | RIOD SEPTEMBER 01   | <u></u>   |   | ROCKY POINT UF   |
| ÁCCC<br>Govt I<br>Date   | DUNT DETAIL FOR PE<br>Banking Blended Chkin<br>Description   | RIOD SEPTEMBER 01   | , 2021 - SEPTEMB<br>Deposits/Credits  | Withdrawals/Debits  | Resulting Balanc   |
| ÁCCC<br>Govt I<br>Date<br>09/02  | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO   | RIOD SEPTEMBER 01   | <u></u>   | Withdrawals/Debits<br>\$615,004.45  | Resulting Balance<br>\$18,282,947.1  |
| ÁCCC<br>Govt I<br>Date<br>09/02<br>09/02   | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO   | RIOD SEPTEMBER 01<br>9<br>3946<br>3954  | Deposits/Credits  | Withdrawals/Debits  | <b>Resulting Balance</b><br>\$18,282,947.<br>\$17,978,836.   |
| ÁCCC<br>Govt I<br>Date<br>09/02  | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO   | RIOD SEPTEMBER 01<br>9<br>3946<br>3954<br>VEN CASH  | <u></u>   | Withdrawals/Debits<br>\$615,004.45  | <b>Resulting Balance</b><br>\$18,282,947.<br>\$17,978,836.   |
| ÁCCC<br>Govt I<br>Date<br>09/02<br>09/02   | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAW   | RIOD SEPTEMBER 01<br>9<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER   | Deposits/Credits  | Withdrawals/Debits<br>\$615,004.45  | Resulting Balance<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.4  |
| ÁCCC<br>Govt I<br>Date<br>09/02<br>09/02<br>09/07  | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPI<br>CO. UW ROC 090921  | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021  | Deposits/Credits<br>\$692.26  | Withdrawals/Debits<br>\$615,004.45  | Resulting Balance  |
| ÁCCC<br>Govt I<br>Date<br>09/02<br>09/02<br>09/07<br>09/09   | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPE<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL  | RIOD SEPTEMBER 01<br>9<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS  | Deposits/Credits<br>\$692.26<br>\$3,521,350.00  | Withdrawals/Debits<br>\$615,004.45  | Resulting Balance<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.4<br>\$21,500,878.4<br>\$21,561,903.4  |
| ÁCCC<br><u>Govt I</u><br><u>Date</u><br>09/02<br>09/02<br>09/07<br>09/09<br>09/10  | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPI<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL<br>AP00060326554   | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS<br>9596   | Deposits/Credits<br>\$692.26<br>\$3,521,350.00  | Withdrawals/Debits<br>\$615,004.45<br>\$304,111.00  | Resulting Balanc<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.<br>\$21,500,878.<br>\$21,561,903.<br>\$20,298,457.   |
| ÁCCC<br><u>Govt I</u><br><u>Date</u><br>09/02<br>09/02<br>09/07<br>09/09<br>09/10<br>09/15<br>09/15<br>09/15                   | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPE<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL<br>AP00060326554<br>Book transfer debit TO<br>Book transfer debit TO<br>Book transfer debit TO   | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS<br>9596<br>3946<br>3954   | Deposits/Credits<br>\$692.26<br>\$3,521,350.00<br>\$61,025.00                           | <i>Withdrawals/Debits</i><br>\$615,004.45<br>\$304,111.00<br>\$1,263,445.72                                   | Resulting Balance<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.<br>\$21,500,878.<br>\$21,561,903.<br>\$20,298,457.<br>\$19,293,786.<br>\$18,610,972.                                  |
| ÁCCC<br><u>Govt I</u><br><u>Date</u><br>09/02<br>09/02<br>09/07<br>09/09<br>09/10<br>09/15<br>09/15                            | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPE<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL<br>AP00060326554<br>Book transfer debit TO<br>Book transfer debit TO<br>Book transfer debit TO   | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS<br>9596<br>3946<br>3954   | Deposits/Credits<br>\$692.26<br>\$3,521,350.00  | <i>Withdrawals/Debits</i><br>\$615,004.45<br>\$304,111.00<br>\$1,263,445.72<br>\$1,004,671.55                 | Resulting Balance<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.<br>\$21,500,878.<br>\$21,561,903.<br>\$20,298,457.<br>\$19,293,786.<br>\$18,610,972.                                  |
| ÁCCC<br><u>Govt I</u><br><u>Date</u><br>09/02<br>09/02<br>09/07<br>09/09<br>09/10<br>09/15<br>09/15<br>09/15                   | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAV<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPE<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL<br>AP00060326554<br>Book transfer debit TO<br>Book transfer debit TO<br>Book transfer debit TO   | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS<br>9596<br>3946<br>3954<br>st XSECR BAL INT<br>M9618<br>ACH 092321        | Deposits/Credits<br>\$692.26<br>\$3,521,350.00<br>\$61,025.00                           | <i>Withdrawals/Debits</i><br>\$615,004.45<br>\$304,111.00<br>\$1,263,445.72<br>\$1,004,671.55                 | Resulting Baland<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.<br>\$21,500,878.<br>\$21,561,903.<br>\$20,298,457.<br>\$19,293,786.<br>\$18,610,972.<br>\$18,611,545.<br>\$18,613,508. |
| ÁCCC<br><u>Govt I</u><br><u>Date</u><br>09/02<br>09/02<br>09/07<br>09/09<br>09/10<br>09/15<br>09/15<br>09/15<br>09/15<br>09/15 | DUNT DETAIL FOR PER<br>Banking Blended Chking<br>Description<br>Book transfer debit TO<br>Book transfer debit TO<br>Book transfer debit TO<br>ACH deposit BROOKHAN<br>DISB 090721 ROCKY PC<br>Wire transfer deposit PIPI<br>CO. UW ROC 090921<br>USDF9S2109090545200<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL<br>AP00060326554<br>Book transfer debit TO<br>Book transfer debit TO<br>Blended Checking Interes<br>Book transfer credit FROM<br>ACH deposit NYS OSC<br>ROCKY POINT SCHOOL | RIOD SEPTEMBER 01<br>3946<br>3954<br>VEN CASH<br>DINT SCH DIST<br>ER SANDLER<br>ACH 091021<br>DIS<br>9596<br>3954<br>3954<br>st XSECR BAL INT<br>M9618<br>ACH 092321<br>DIS | Deposits/Credits<br>\$692.26<br>\$3,521,350.00<br>\$61,025.00<br>\$573.38<br>\$1,962.65 | <i>Withdrawals/Debits</i><br>\$615,004.45<br>\$304,111.00<br>\$1,263,445.72<br>\$1,004,671.55<br>\$682,813.85 | Resulting Balance<br>\$18,282,947.<br>\$17,978,836.<br>\$17,979,528.4<br>\$21,500,878.4<br>\$21,561,903.4<br>\$20,298,457.7<br>\$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

|   | · · · · · · · · · · · · · · · · · · ·  |                       |  |  |   |
|---|--|-----------------------|--|--|---|
|   | et.  | Δ                     | 2010   |  |   |
|   |  | $\cdot$ $(\gamma)$    | 2010   |  |   |
| · .   |  |                       |  |  |   |
|   |  |                       |  | •  | •••   |
| G<br>. 9  | OCKY POINT UFSD<br>ENERAL FUND CHECKING<br>) ROCKY POINT YAPHANK RD<br>OCKY POINT NY 11778-8423  | · · ·                 |  | act your Relationship Mar<br>ted solutions for your evo                                      |   |
| ۲۱<br>۱۹۰۰ کارور ۱۹   |  |                       |  |  |   |
|   |  |                       |  |  |   |
| <u>.</u>  | · · · · · · · · · · · · · · · · · · ·  |                       |  | •  |   |
| •   | · · · · ·  |                       |  | , ·  |   |
|   |  |                       |  |  | • •   |
| 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 #<br>   | OUNT DETAIL FOR PERIOD SEP   | TEMBER 01, 2          | 021 - SEPTEMB  | ER 30, 2021  | :   |
| i<br>ACĆC<br><u>Govt</u> I  | Banking Blended Chking   |                       |  |  | ROCKY POINT UF  |
| Govt<br>Date:   | Banking Blended Chking<br>Description  |                       | Deposits/Credits   | ER 30, 2021<br>Withdrawals/Debits  | Resulting Balanc  |
| ACĆC<br>Govt<br>Date:   | Banking Blended Chking   |                       |  |  | Resulting Balance   |
| ŭ a<br>ACĆC<br>Govt<br>Date:  | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN  |                       | Deposits/Credits   |  | Resulting Balanc<br>\$1,904,900.8   |
| ACĆC<br><b>Govt I</b><br><i>Date:</i><br>09/01  | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXXX8421  |                       | Deposits/Credits   | Withdrawals/Debits   | Resulting Balance<br>\$1,904,900.8<br>5 \$1,831,210.9   |
| ACĆC<br><u>Govt  </u><br><u>Pate:</u><br>09/01<br>09/01   | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116310   |                       | Deposits/Credits   | <i>Withdrawals/Debits</i><br>\$73,689.96   | Resulting Balance           \$1,904,900.8           6         \$1,831,210.9           0         \$1,830,203.4   |
| 6 //<br>ACĆĆ<br><u>Govt  </u><br><i>Date:</i><br>09/01<br>09/01<br>09/01  | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116310<br>Check 116306<br>Check 116302<br>ACH deposit HRTLAND PMT SYS  | <i>Ľ</i>              | Deposits/Credits   | Withdrawals/Debits<br>\$73,689.96<br>\$1,007.50  | Resulting Balance           \$1,904,900.8           6         \$1,831,210.9           0         \$1,830,203.4   |
| 6 //<br>ACĆĆ<br><u>Govt  </u><br><i>Date:</i><br>09/01<br>09/01<br>09/01  | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116310<br>Check 116306<br>Check 116302<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090221 ROCKY POIN   | <i>Ľ</i>              | Deposits/Credits<br>\$150.00   | Withdrawals/Debits<br>\$73,689.96<br>\$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<br>Govt  <br>Date:<br>09/01<br>09/01<br>09/01<br>09/02   | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116310<br>Check 116306<br>Check 116302<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090221 ROCKY POIN<br>UFSD-STORE 650000XXXX8421  | <i>Ľ</i>              | Deposits/Credits<br>\$150.00   | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$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<br><b>Govt</b><br><i>Date</i><br>09/01<br>09/01<br>09/01<br>09/02<br>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<br>\$150.00<br>\$350.00                             | Withdrawals/Debits<br>\$73,689.96<br>\$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<br><u>Govt</u><br><u>Date</u><br>09/01<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/02                   | Banking Blended Chking<br>Description<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090121 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116310<br>Check 116306<br>Check 116302<br>ACH deposit HRTLAND PMT SYS<br>TXNS/FEES 090221 ROCKY POIN<br>UFSD-STORE 650000XXXX8421<br>Check 116313<br>Customer Deposit  | <i>Ľ</i>              | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55               | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$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<br><u>Govt</u><br><u>Date</u><br>09/01<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>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><br>T         | Deposits/Credits<br>\$150.00<br>\$350.00                             | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$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 %<br>ACĆĆ<br>Govt 1<br>09/01<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/03<br>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  | <br>T<br>T<br>YS      | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55               | Withdrawals/Debits<br>\$73,689.90<br>\$1,007.50<br>\$855.00<br>\$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<br>Govt  <br>Date:<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/02<br>09/03<br>09/03<br>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   | <br>T<br>T<br>YS      | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55               | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$855.00<br>\$1,172.49<br>\$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 %<br>ACCC<br>Govt  <br>Date:<br>09/01<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/03<br>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 | <br>T<br>T<br>YS<br>T | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55               | Withdrawals/Debits<br>\$73,689.90<br>\$1,007.50<br>\$855.00<br>\$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<br><u>Date</u><br>09/01<br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/03<br>09/03<br>09/03<br>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  | <br>T<br>T<br>YS<br>T | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55<br>\$1,983.99 | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$855.00<br>\$1,172.49<br>\$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<br><u>Govt</u><br><u>Date</u><br>09/01<br>09/01<br>09/01<br>09/02<br>09/02<br>09/03<br>09/03<br>09/03<br>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 | <br>T<br>T<br>YS<br>T | Deposits/Credits<br>\$150.00<br>\$350.00<br>\$4,840.55<br>\$1,983.99 | <i>Withdrawals/Debits</i><br>\$73,689.96<br>\$1,007.56<br>\$855.00<br>\$1,172.49<br>\$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><br>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<br>INSURANCE                   | CR-3       | 5,670.64     | 0.00         | 1,787,057.67 |
| 09/21/2021   | 1028779              |            | REFUND / EXCESS CARRIER FOR BENEFITS<br>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<br>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<br>21  |             | BALANCE 07/01/2021 - 08/31/2021<br>Interest Revenue | 2<br>CR-    |        | 0.00<br>17.17 | 0.00     |              |
| • -        | 2                         |          |             |   | Grand Total | s:     | 17.17         | 0.00     | 2,119,855.64 |
| 2          | *                         |          |             | n (Å. 11  |             | 2      | 8             | 16.<br>N | 2,113,035.04 |
| -<br>-     | с                         |          | 8<br>a<br>  | · ,   |             |        | ŝ             |          |              |
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|            | 7.                        | 2        |             | 82<br>6   |             |        |               | e i      | ¢            |
| . 15       | •<br>1217                 |          |             | स ह<br>तह है<br>ह                                   |             | 92     | -             | ж<br>Эк  | •            |
| 2          | (#)<br>*                  |          | a (j        | स. क्रि.<br>-                                       | e.          |        |               | 3        |              |
| ē          | :ता:<br>क                 |          |             | a.<br>₹   | (*)         |        |               | ų<br>į   |              |
|            |                           |          | ×           |   |             |        |               |          |              |
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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   |
|---|---|--|---------------------------------------|------------------|-----------------------------------|--|---|---|
|   |   |  |                                       | $\mathcal{O}$    | 207                               |  |   |   |
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| e.  | •   | · ·  | •                                     | •                |                                   |  |   |   |
| د   |   |  |                                       |                  |                                   |  |   |   |
|   |   |  |                                       |                  |                                   |  |   | -   |
| 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<br>Date D  | nking I<br>Descripti  | Blended Chkin  | Ig                                    | <u>.</u>         | 021 - SEPTEMB<br>Deposits/Credits | ER 30, 2021<br>Withdrawals/De  |   | ROCKY POINT U   |
| Govt Bar<br>Date D<br>09/10 C   | <b>nking I</b><br>Descripti<br>Check  | Blended Chkin<br>ion<br>12301  |                                       | <u>.</u>         |                                   | Withdrawals/De   | ebits<br>200.00   | Resulting Balar<br>\$136,726  |
| <b>Govt Ba</b><br>Date D<br>09/10 C<br>09/13 C  | <b>nking I</b><br>Descripti<br>Check<br>Check   | <b>Blended Chkin</b><br><i>ion</i><br>12301<br>12305   | Ig                                    | <u>.</u>         |                                   | Withdrawals/De<br>\$2  | ebits<br>200.00<br>340.00   | <i>Resulting Balar</i><br>\$136,726<br>\$136,686  |
| <b>Govt Ba</b><br>Date D<br>09/10 C<br>09/13 C<br>09/17 C   | Descripti<br>Descripti<br>Check<br>Check<br>Check   | Blended Chkin<br>ion<br>12301<br>12305<br>12316  | Ig                                    | <u>.</u>         |                                   | Withdrawals/De<br>\$2<br>\$<br>\$<br>\$1,0   | ebits<br>200.00<br>340.00<br>92.42  | <i>Resulting Balar</i><br>\$136,726<br>\$136,686<br>\$135,593   |
| <b>Govt Bar</b><br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C   | <b>Descripti</b><br>Descripti<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306   | Ig                                    | <u>.</u>         | eposits/Credits                   | <i>Withdrawals/De</i><br>\$2<br>\$<br>\$1,0<br>\$9   | ebits<br>200.00<br>340.00<br>92.42<br>943.12  | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650   |
| <b>Govt Bar</b><br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C  | Descripti<br>Descripti<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>fon<br>12301<br>12305<br>12316<br>12306<br>12319  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/Do<br>\$2<br>\$<br>\$1,0<br>\$9<br>\$7   | ebits<br>200.00<br>340.00<br>92.42<br>943.12<br>248.12  | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902  |
| <b>Govt Bar</b><br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C   | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315   | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5  | 200.00<br>200.00<br>240.00<br>92.42<br>943.12<br>248.12<br>556.50   | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346   |
| Govt Bai<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C  | Descripti<br>Descripti<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,C<br>\$9<br>\$1,C<br>\$9<br>\$7<br>\$5<br>\$2   | abits<br>200.00<br>340.00<br>92.42<br>943.12<br>248.12<br>556.50<br>295.68  | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,346  |
| Govt Bar           Date         D           09/10         C           09/13         C           09/17         C   | Descripti<br>Deck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2  | 200.00<br>540.00<br>92.42<br>943.12<br>248.12<br>556.50<br>295.68<br>272.00   | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778   |
| Govt Bar           Date         D           09/10         C           09/13         C           09/17         C           09/10         C   | Descripti<br>Deck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$8   | bits           200.00           40.00           92.42           943.12           248.12           556.50           295.68           272.00           345.90   | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932  |
| <b>Govt Bar</b><br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C  | Descripti<br>Deck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12318<br>12318<br>12308  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2                 | bits           200.00           40.00           92.42           43.12           48.12           56.50           295.68           272.00           345.90           506.80   | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,932   |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/20 C   | Descripti<br>Deck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck   | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318  | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,C<br>\$9<br>\$1,C<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,346<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425  |
| Govt Bai<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/20 C<br>09/20 C  | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307                                     | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,C<br>\$5<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,424  |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C  | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313                                   | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,132<br>\$131,132<br>\$131,044<br>\$129,652   |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C   | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311                          | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,424  |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C   | Description<br>Description<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309          | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,0<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,932<br>\$131,425<br>\$131,044<br>\$129,652<br>\$129,577   |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C<br>09/20 C   | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304 | Ig                                    | <u>.</u>         | eposits/Credits                   | Withdrawals/De<br>\$2<br>\$1,C<br>\$9<br>\$1,C<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2                      | bits           200.00           40.00           92.42           43.12           48.12           56.50           95.68           72.00           345.90           56.80           92.85           588.60           91.83           75.00           500.00          | Resulting Balar<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,346<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,132<br>\$131,044<br>\$129,577<br>\$129,577<br>\$129,077   |
| Govt Bai<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C  | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304 | Ig                                    | <u>.</u>         | Deposits/Credits                  | Withdrawals/De<br>\$2<br>\$1,C<br>\$9<br>\$1,C<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,346<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,132<br>\$131,044<br>\$129,577<br>\$129,577<br>\$129,077   |
| Govt Bai<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C  | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304 | Ig                                    | <u>.</u>         | Deposits/Credits                  | Withdrawals/De<br>\$2<br>\$1,C<br>\$5<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,346<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,132<br>\$131,044<br>\$129,577<br>\$129,577<br>\$129,077   |
| Govt Bai<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C  | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304 | 1g                                    | E                | peposits/Credits                  | Withdrawals/De<br>\$2<br>\$<br>\$1,C<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,22<br>\$131,22<br>\$131,22<br>\$132,777<br>\$129,077<br>\$128,952 |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C   | Descripti<br>Descripti<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck<br>Deck  | Blended Chkin<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304<br>12317        | Ig<br>Than                            | t<br>k you for   | Deposits/Credits                  | Withdrawals/De<br>\$2<br>\$<br>\$1,C<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,346<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,132<br>\$131,044<br>\$129,577<br>\$129,577<br>\$129,077   |
| Govt Bar<br>Date D<br>09/10 C<br>09/13 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/17 C<br>09/20 C | Descripti<br>Descripti<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck<br>Dheck | Blended Chkin<br>ion<br>12301<br>12305<br>12316<br>12306<br>12319<br>12315<br>12312<br>12312<br>12310<br>12318<br>12308<br>12307<br>12313<br>12311<br>12309<br>12304 | Ig<br>Than                            | t<br>k you for   | peposits/Credits                  | Withdrawals/De<br>\$2<br>\$<br>\$1,C<br>\$9<br>\$7<br>\$5<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$2<br>\$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<br>\$136,726<br>\$136,686<br>\$135,593<br>\$134,650<br>\$133,902<br>\$133,346<br>\$133,050<br>\$132,778<br>\$131,932<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,425<br>\$131,22<br>\$131,22<br>\$131,22<br>\$132,777<br>\$129,077<br>\$128,952 |

#### Bank Reconciliation for period ending on 9/30/2021



| Account:<br>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<br>Cafeteria Deposits |           | 15,608.35<br>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:

ginia Hollory

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<br>\$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<br>Entry Descr:Txns/Fees Sec:CCD Trace#:091000015296832 Eed:210901 Ind<br>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<br>Entry Descr:Txns/Fees Sec:CCD Trace#:091000015944225 Eed:210902 Ind<br>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, <del>9</del> 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:<br>Cash Account | Capital One Scholars<br>(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**

| <br>Check Date | Check N | lumber | Payee          |                          | Amount   |  |
|----------------|---------|--------|----------------|--------------------------|----------|--|
| <br>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<br>Date | Account Name<br>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 |
|                 |                                      |           | • •                                   |               | *          | ·       |          |
|                 |                                      |           | ·                                     |               |            |         |          |
| ъ. –            |                                      |           |                                       | •             | •          |         | , ·      |
|                 |                                      |           | · · · · · · · · · · · · · · · · · · · | · ·           |            | • •     |          |
|                 |                                      |           | •                                     |               |            |         |          |
|                 | · .                                  |           | ¢                                     | •             |            | -       | :        |
|                 |                                      |           |                                       |               | <b>B</b> - |         |          |
|                 |                                      |           |                                       |               | • •        |         |          |
|                 |                                      |           | · .                                   |               |            |         | ,        |
|                 |                                      |           |                                       |               | •          |         |          |
|                 |                                      |           | •                                     | •<br>•        |            |         |          |
|                 |                                      |           |                                       |               | · ·        |         |          |
|                 |                                      |           |                                       |               |            |         |          |
|                 |                                      |           |                                       |               |            |         |          |
|                 |                                      |           |                                       |               |            |         |          |
|                 | •                                    |           |                                       |               |            |         |          |
|                 |                                      |           | · · ,                                 |               |            |         |          |
|                 |                                      |           |                                       |               |            |         |          |
|                 |                                      | •         |                                       |               | · ·        |         |          |
|                 |                                      |           | 1                                     |               | <b>~</b>   |         | •        |
|                 | :                                    |           |                                       |               |            |         |          |
|                 |                                      |           |                                       |               | •          |         |          |
|                 |                                      |           |                                       |               |            |         |          |

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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  |
|---|--|------------------------------------|-----------------------|------------------|--|----------------------------------|--------------------|---|
|   |  | См                                 | 2.20                  |                  |  |                                  |                    |   |
|   |  | CM                                 | 200                   |                  |  |                                  |                    |   |
|   |  |                                    |                       |                  |  |                                  |                    |   |
|   |  |                                    |                       | •                |  |                                  |                    |   |
| ×   |  |                                    |                       |                  |  |                                  | er te dia eu       |   |
| ROCKY POINT U   |  |                                    |                       |                  | your Relationshi<br>solutions for yo                       |                                  |                    |   |
| EXTRA CLASS CI<br>90 ROCKY POINT  |  | <b>р</b> .                         |                       |                  |  |                                  |                    |   |
| ROCKY POINT N   |  |                                    |                       |                  |  |                                  |                    |   |
|   | 111100420  |                                    |                       |                  | ÷  |                                  |                    |   |
| · ·   |  |                                    |                       |                  |  |                                  |                    |   |
| · .   | , <sup>•</sup>   |                                    |                       | •                |  |                                  |                    |   |
|   |  |                                    |                       |                  | ۲.   |                                  |                    |   |
| ACCOUNT SUMMAF  | RY FOR PF  | RIOD SEPTE                         |                       | 1, 2021 - SEPTEN | IBER 30. 2021  |                                  |                    |   |
| · · · · · ·   |  |                                    |                       | ,,               |  |                                  |                    |   |
| Court Dawline Dianda  |  |                                    |                       |                  |  | DO                               |                    |   |
| Govt Banking Blende<br>Previous Balance 08/31   |  | \$54,737.85                        |                       | Number of Days   | in Cycle   | - NO                             | CKT FUI            | NT UFSD<br>30   |
| 0 Deposits/Credits  |  | \$0:00<br>\$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<br>\$52,395.20              | )                     | 1 - SEPTEMBER    | •  |                                  |                    |   |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description  | FOR PERIOD   | \$0.00<br>\$52,395.20              | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br>Vithdrawals/De                                 | bits                             | ROCKY P            | OINT UF   |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>D9/17 Book transfer de  | FOR PERIOD   | \$0.00<br>\$52,395.20              | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawais/De</u><br>\$1,9                 |                                  | ROCKY P            | OINT UF<br>ng Balanc<br>\$52,775.                         |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>D9/17 Book transfer de  | FOR PERIOD   | \$0.00<br>\$52,395.20              | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3          | ebits<br>62.65                   | ROCKY P            | OINT UF<br>ng Balanc<br>\$52,775.                         |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total  | FOR PERIOD<br>d Chking<br>bit TO5277   | \$0.00<br>\$52,395.20              | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3          | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.            |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks * designates gap in                   | FOR PERIOD<br>d Chking<br>bit TO5277   | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.            |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>D9/17 Book transfer de<br>D9/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20              | )<br>R 01, 202        | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3          | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF   |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks * designates gap in                   | FOR PERIOD   | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>D9/17 Book transfer de<br>D9/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>D9/17 Book transfer de<br>D9/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>OINT UF |
| Ending Balance 09/30/21<br>ACCOUNT DETAIL<br>Govt Banking Blende<br>Date Description<br>09/17 Book transfer de<br>09/29 Check 11379<br>Total<br>Govt Banking Blende<br>Checks • designates gap in<br>Check No. Date | FOR PERIOD<br>ed Chking<br>ebit TO5277<br>d Chking<br>check sequence<br>Amount | \$0.00<br>\$52,395.20<br>SEPTEMBER | )<br>R 01, 202<br>Dep | 1 - SEPTEMBER    | 30, 2021<br><u>Vithdrawals/De</u><br>\$1,9<br>\$3<br>\$2,3 | abits<br>62.65<br>80.00<br>42.65 | ROCKY P<br>Resulti | OINT UF<br>ng Balanc<br>\$52,775.<br>\$52,395.<br>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:

|  | italOne   | rcial Bankin  | ng Group   |  | C/                              |                                   |  |  | DUR CAS   |
|--|---|---|------------|--|---------------------------------|-----------------------------------|--|--|---|
|  |   | · ·   |            |  |                                 | -                                 |  |  |   |
|  |   |   |            | F  | 205                             | -                                 | `  |  |   |
|  |   |   | · .        |  |                                 | ·                                 |  |  |   |
|  |   | · .   |            |  |                                 |                                   |  |  |   |
|  |   |   |            |  |                                 |                                   | •  |  |   |
|  | OCKY PO<br>EDERAL (   |   |            | ,  |                                 |                                   | your Relationsh<br>I solutions for yo  |  | er to discuss<br>1g business needs.                                       |
|  |   |   | YAPHANK F  | RD   |                                 |                                   |  |  |   |
|  |   |   | 11778-8423 |  |                                 | •                                 |  |  |   |
|  |   |   |            |  |                                 | -                                 |  |  | ۰.  |
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|  | ۰.  |   |            |  |                                 |                                   |  |  | •   |
| •  |   |   |            |  |                                 |                                   |  |  |   |
| ACCO   | DUNT SUI  | MMAR  | Y FOR PE   | RIOD SEPTI                                     | EMBER 01                        | , 2021 - SEPTE                    | MBER 30, 2021  |  |   |
|  | •   |   | •.         |  |                                 |                                   |  |  |   |
| 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<br>Ending   |   |   | FOR PERIOD | \$246,989.88                                   | B                               | - SEPTEMBER                       | 8 30, 2021   |  | ́.  |
| Servic<br>Ending<br>ACCC   | e Charges<br>  Balance 0  | FAIL  |            | \$246,989.88                                   | B                               | - SEPTEMBEF                       | 30, 2021   | • <b>R</b>   | OCKY POINT UF   |
| Servic<br>Ending<br>ACCC<br>Govt I   | e Charges<br>  Balance 0<br> <br> UNT DE<br> <br> <br> Banking B<br>  Descripti   | FAIL  |            | \$246,989.88                                   | B<br>R 01, 2021                 | ·                                 | Nithdrawals/D  | ebits  | Resulting Balan   |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17  | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check  | FAIL<br>Ilended   |            | \$246,989.88                                   | B<br>R 01, 2021                 | ·                                 | <i>Nithdrawals/D</i><br>\$6,5  | ebits<br>596.00  | Resulting Baland<br>\$256,758.  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27   | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check   | TAIL<br>Ilended<br>on<br>4606<br>4605                                   |            | \$246,989.88                                   | B<br>R 01, 2021                 | ·                                 | <i>Vithdrawals/De</i><br>\$6,5<br>\$3,6  | e <i>bits</i><br>596.00<br>644.07                          | <i>Resulting Balan</i><br>\$256,758.<br>\$253,114.                        |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27   | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check  | FAIL<br>Ilended   |            | \$246,989.88                                   | B<br>R 01, 2021                 | osits/Credits                     | <i>Nithdrawals/D</i><br>\$6,5<br>\$3,6<br>\$6,1  | ebits<br>596.00<br>544.07<br>125.00                        | Resulting Baland<br>\$256,758.  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27   | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check   | TAIL<br>Ilended<br>on<br>4606<br>4605                                   |            | \$246,989.88                                   | B<br>R 01, 2021                 | ·                                 | <i>Nithdrawals/D</i><br>\$6,5<br>\$3,6<br>\$6,1  | e <i>bits</i><br>596.00<br>644.07                          | <i>Resulting Balan</i><br>\$256,758.<br>\$253,114.                        |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total                             | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check   | TAIL<br>Ilended<br>0n<br>4606<br>4605<br>4604                           | Chking     | \$246,989.88                                   | B<br>R 01, 2021                 | osits/Credits                     | <i>Nithdrawals/D</i><br>\$6,5<br>\$3,6<br>\$6,1  | ebits<br>596.00<br>544.07<br>125.00<br>365.07              | <i>Resulting Balan</i><br>\$256,758.<br>\$253,114.                        |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check          | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B                               | TAIL<br>Ilended<br>4606<br>4605<br>4604                                 | Chking     | \$246,989.88                                   | B<br>R 01, 2021<br>Dep          | osits/Credits                     | Nithdrawals/Do<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3                                      | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R         | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>COCKY POINT UF |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check          | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B                               | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88                                   | B<br>R 01, 2021<br>Dep          | osits/Credits                     | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R         | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>COCKY POINT UF |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER                      | B<br>R 01, 2021<br>Dep<br>Date  | osits/Credits<br>\$0.00<br>Amount | Nithdrawals/D<br>\$6,5<br>\$3,6<br>\$6,1<br>\$16,3<br>\$16,3<br>Check No.                | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>OCKY POINT UF  |
| Servic<br>Ending<br>ACCC<br>Govt I<br>Date<br>09/17<br>09/27<br>09/28<br>Total<br>Govt I<br>Check<br>Check | e Charges<br>Balance 0<br>DUNT DE<br>Banking B<br>Descripti<br>Check<br>Check<br>Check<br>Banking B<br>(S * designate<br>No. Date | TAIL<br>ilended<br>on<br>4606<br>4605<br>4604<br>ilended<br>s gap in ch | Chking     | \$246,989.88<br>SEPTEMBER<br>Check No.<br>4605 | 3<br>R 01, 2021<br>Dep<br>09/27 | osits/Credits<br>\$0.00<br>Amount | <u>Nithdrawals/Do</u><br>\$6,5<br>\$3,6<br>\$16,3<br>\$16,3<br><b>Check No</b> .<br>4606 | ebits<br>596.00<br>544.07<br>125.00<br>365.07<br>R<br>Date | Resulting Baland<br>\$256,758<br>\$253,114<br>\$246,989<br>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 |
|            |                      |           | -                                | <br>Grand Totals: | 0.00   | 21,528.55 | 241,826.40 |

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10/01/2021 04:16 PM

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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#### 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**

| <b>Govt Banking Blended Chkin</b> | g            |                            | <b>ROCKY POINT UFSD</b> |
|-----------------------------------|--------------|----------------------------|-------------------------|
| 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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#### 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:<br>SALARY  | :XXXXXXXX<br>704   | XXXXXXXXXX : 883   | XXXXXXXX<br>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<br>OPERATING EXPENSES  | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | XXXXXXXX X | XXXXXXXX ( | XXXXXXXXXX     |   |        |           | XXXXXXX:)  | *****                                   |
| SALARY<br>OPERATING EXPENSES<br>OTHER   | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | xxxxxx x   | XXXXXXXXX  | XXXXXXXXXX     | ~~~~~                                   |        |           | xxxxxxx:)  | ****                                    |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS   | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | xxxxxxx x  | XXXXXXXX   | XXXXXXXXX      | ~~~~~                                   |        | ****      | XXXXXXXX)  | ****                                    |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE   | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | xxxxxxx x  | XXXXXXXX   | XXXXXXXXX      |   |        | ****      | XXXXXXX:)  | 00000000                                |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE<br>LOAN TO OTH FDS  | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | xxxxxxx x  | ****       | XXXXXXXXXXX    |   |        |           | XXXXXXX:)  | *****                                   |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE<br>LOAN TO OTH FDS<br>REPYMT OF LOANS   | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | XXXXXXX | *****      | ****       | XXXXXXXXXX     |   |        |           | XXXXXXX:)  | 00000000                                |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE<br>LOAN TO OTH FDS<br>REPYMT OF LOANS<br>REPYMT OF TAN                                  | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | ****    | *****      | XXXXXXXX ( | XXXXXXXXXX     |   |        | ****      | XXXXXXX:)  | 00000000                                |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE<br>LOAN TO OTH FDS<br>REPYMT OF LOANS<br>REPYMT OF TAN<br>INTEREST PAYMENT<br>INT REPAY | 704<br>3,846   | 883<br>1,826   | 4,314<br>1,681   | 0       | xxxxxx x   |            | xxxxxxxxx<br>0 | 0                                       | 0      | 0         | 0          | 00000000                                |
| SALARY<br>OPERATING EXPENSES<br>OTHER<br>DUE TO OTHER FUNDS<br>DEBT SERVICE<br>LOAN TO OTH FDS<br>REPYMT OF LOANS<br>REPYMT OF TAN<br>INTEREST PAYMENT              | 704<br>3,846<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 883<br>1,826<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 4,314<br>1,681<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 | 5       | Ŷ          | 2          |                |   | ж<br>ж | .51<br>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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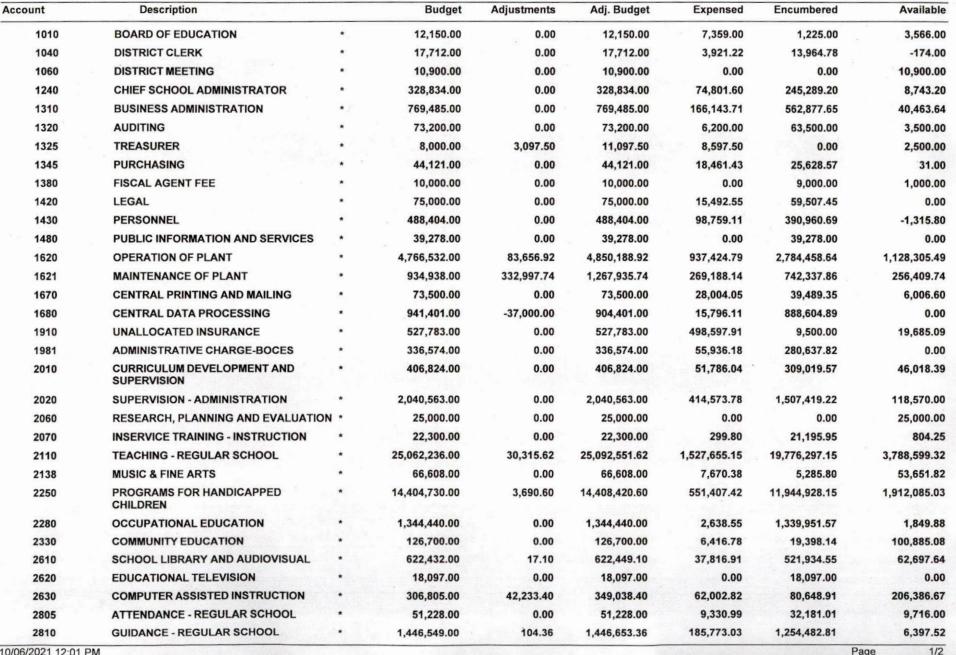
NVISION

#### 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<br>SCHOOL         | ٠ | 270,927.00    | 0.00        | 270,927.00    | 14,557.78    | 255,801.22    | 568.00        |
|      | 2825 | SOCIAL WORK SERVICES - REGULAR<br>SCHOOL           | • | 332,872.00    | 0.00        | 332,872.00    | 19,079.37    | 335,251.63    | -21,459.00    |
|      | 2850 | CO-CURRICULAR ACTIVITIES - REG.<br>SCHOOL          | ٠ | 425,371.00    | 410.01      | 425,781.01    | 4,776.48     | 7,364.71      | 413,639.82    |
|      | 2855 | INTERSCHOLASTIC ATHLETICS - REG.<br>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<br>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<br>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     |



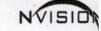
Appropriation Status Summary Report By Function From 7/1/2021 To 9/30/2021

| 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   | <b>UPK REVENUE 2021 2022</b>      | 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

| -  |     |  |
|----|-----|--|
| NV | ICI |  |
| NV |     |  |

| 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 | <b>Revised Budget</b> | 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

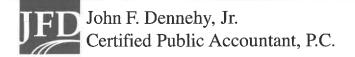


| Account      | Description                     | Budget    | Adjustments | <b>Revised Budget</b> | Revenue Earned | Unearned Revenue |
|--------------|---------------------------------|-----------|-------------|-----------------------|----------------|------------------|
| CM3 1000.101 | LEADERS CLUB                    | 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<br>Resolved | # of<br>Outstanding |                       |
|-----------|-----------|------------------|--------------|-------------|---------------------------|-----------|------------------------------|------------------|---------------------|-----------------------|
| Date      | Date      | Warrant #        | Fund         | # of Checks | <b>\$</b> Value of Checks | Inquiries | <b>\$ Value of Inquiries</b> | Inquiries        | Inquiries           | <b>Check Sequence</b> |
| 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 <del>%</del> 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,<br>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<br>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<br>payment; additional admin approval<br>provided<br>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> | <b>49</b> 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<br>paid as separate line items                  | -            | 0.0095  | -            | 0.00%   | 0            | 0.00%          | а<br>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,<br>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<br>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<br>payment; additional admin approval<br>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    | <b>Reason For Inquiry</b> | Resolution |  |
| None  |         | -         |        |           |         |                           |            |  |
|       |         | -         |        |           |         |                           |            |  |
| Total | 0 Voids | -         |        |           |         |                           |            |  |

**Other Notable Exceptions - September 2021** 

|       | Warrant     |           |        |           |      |                           |            |  |  |  |  |  |
|-------|-------------|-----------|--------|-----------|------|---------------------------|------------|--|--|--|--|--|
| Fund  | Ck #        | Amount \$ | Vendor | Warrant # | Date | <b>Reason For Inquiry</b> | 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-<br>September 30, 2021 | CSE & SCSE meetings conducted for<br>students attending in-district and out<br>of district placements |
|           |  |   |
| <br>      |  |   |
|           |  |   |
|           |  |   |
|           |  |   |
| 2021-2022 | September 1, 2021-<br>September 30, 2021 | CSE District Wide Amendments without meetings   |

#### **BOE ACTION Summary DATE? DECISION?**

| <u>CMA BOE</u><br>Date | <u>CR Doc</u><br><u>Committee</u><br><u>Responsible</u> |  | Decision/Status | <u>CMA Date</u> | <u>CR</u><br>Expecte<br>Grade | <u>CR Next</u><br><u>d Recommender</u><br><u>School</u><br>(>2010-11 | Program<br>1                  | <u>Program</u><br><u>Start</u> | <u>Program</u><br><u>End</u> | <u>Program</u><br><u>Ratio</u> | n Program Program  <br>Frequency Period |  | <u>Related Service</u>               | <u>RS Start</u> | <u>RS End</u> | <u>RS Ratio</u>           | <u>RS RS</u><br>Frequency Period | <u>R</u><br>Duration |
|------------------------|---|--|-----------------|-----------------|-------------------------------|--|-------------------------------|--------------------------------|------------------------------|--------------------------------|---|--|--------------------------------------|-----------------|---------------|---------------------------|----------------------------------|----------------------|
| 0/18/202               | 1 CSE   | Transfer<br>Student -<br>Agreement               | Classified      | 08/19/2021      | 05                            | <u>sy)</u>   | Special<br>Class              | 09/10/202                      | 1 06/24/202                  | 2 8:1:1                        | 5 Weekly                                | 330 Separate                           | Speech/Language<br>Therapy           | 99/10/202       | 1 06/24/202   | 2 Individual              | 3 Weekly                         | 3                    |
|                        |   | No Meeting<br>Transfer<br>Student -<br>Agreement | Classified      |                 | 05                            |  | Special<br>Class              | 09/10/202                      | 1 06/24/202                  | 2 8:1:1                        | 5 Weekly                                | 330 Separate                           | Speech/Language<br>Therapy           | 09/10/202       | 1 06/24/202   | 2 Small<br>Group<br>(5:1) | 1 Weekly                         | 3                    |
|                        |   | Student -<br>Agreement                           | Classified      |                 | 05                            |  | Special<br>Class              | 09/10/202                      | 1 06/24/202                  | 28:1:1                         | 5 Weekly                                | 330 Separate                           | Parent<br>Counseling and<br>Training | 09/10/202       | 1 06/24/202   | 2 Small<br>Group          | 1 Quarter                        | ly 6                 |
|                        |   | No Meeting<br>Transfer<br>Student -<br>Agreement | Classified      |                 | 05                            |  | Special<br>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<br>Program<br>Review                  | Classified      | 08/30/2021      | 12                            |  | Special<br>Class              | 09/01/202                      | 1 06/24/202                  | 2 8:1:1                        | 5 Weekly                                | 360 Across School<br>Setting           | Counseling-Social<br>Skills          | 09/09/202       | 1 06/16/202   | 2 Small<br>Group<br>(5:1) | 1 Weekly                         | 3                    |
|                        |   | Program<br>Review                                | Classified      |                 | 12                            |  | Special<br>Class              | 09/01/202                      | 1 06/24/202                  | 2 8:1:1                        | 5 Weekly                                | 360 Across School<br>Setting           | Counseling                           | 09/09/202       | 1 06/16/202   |                           | 2 Weekly                         | 3                    |
|                        |   |  | Classified      |                 | 10                            |  | Integrated<br>Co-<br>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<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 09/01/202                      | 1 06/24/202                  | 2                              | 5 Weekly                                | 42 Science Class                       | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Weekly                                | 42 Social Studies<br>Class             | Counseling                           | 09/09/202       | 1 06/16/202   | 2 Individual              | 1 Weekly                         | 3                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Weekly                                | 42 Social Studies<br>Class             | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
| •                      |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>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<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Weekly                                | 42 Math Class                          | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Weekly                                | 42 English /<br>Language Arts<br>Class | Counseling                           | 09/09/202       | 1 06/16/202   | 2 Individual              | 1 Weekiy                         | 3                    |
|                        |   | Program<br>Review                                | Classified      |                 | 19                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Weekiy                                | 42 English /<br>Language Arts<br>Class | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Every 2<br>weeks                      | 42 Science Class                       | Counseling                           | 09/09/202       | 1 06/16/202   | 2 Individual              | 1 Weekiy                         | 3                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 9/01/202                       | 1 06/24/202                  | 2                              | 5 Every 2<br>weeks                      | 42 Science Class                       | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | i 09/01/202                    | 1 06/24/202                  | 2                              | 5 Every 2<br>weeks                      | 42 Math Class                          | Counseling                           | 09/09/202       | 1 06/16/202   | 2 Individual              | 1 Weekly                         | 3                    |
|                        |   | Program<br>Review                                | Classified      |                 | 10                            |  | Co-<br>teaching               | 1 09/01/202                    | 1 06/24/202                  | 2                              | 5 Every 2<br>weeks                      | 42 Math Class                          | Parent<br>Counseling and<br>Training | 09/09/202       | 1 06/16/202   | 2 Small<br>Group          | 4 Yearly                         | 6                    |
|                        |   | Transfer<br>Student -<br>Agreement               | Classified      | 09/02/2021      | . 10                          |  | Co-<br>teaching               | J 09/02/202                    | 21 06/24/202                 | 2                              | 5 Weekly                                | 42 Social Studies<br>Class             | Counseling                           | 09/09/202       | 1 06/16/202   | 2 Individual              | 1 Monthly                        | / 3                  |
|                        |   | No Meeting<br>Transfer<br>Student -              | Classified      |                 | 10                            |  | Services<br>Integrated<br>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<br>No Meeting                          |            |               | teaching<br>Services  |                         |  |                            |                                  |                        |            |    |
|--|------------|---------------|---|-------------------------|--|----------------------------|----------------------------------|------------------------|------------|----|
| Transfer<br>Student -                            | Classified | 10            | Integrated 09/02/2021 06/24/2022<br>Co-                                   | S Weekly                | 42 Math Class                          | Counseling                 | 09/09/2021 06/16/2022 I          | ndividual              | 1 Monthly  | 30 |
| Agreement<br>No Meeting                          |            |               | teaching<br>Services  |                         |  |                            |                                  |                        |            |    |
| Transfer<br>Student -<br>Agreement               | Classified | 10            | Integrated 09/02/2021 06/24/2022<br>Co-<br>teaching                       | 5 Weekly                | 42 English /<br>Language Arts<br>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<br>Student -<br>Agreement               |            | 10            | Integrated 09/02/2021 06/24/2022<br>Co-<br>teaching<br>Services           | 5 Every 2<br>weeks      | 42 Science Class                       | Counsesing                 | 09/09/2021 00/10/2022 1          |                        | 1 Montally | 50 |
| No Meeting<br>Transfer<br>Student -<br>Agreement | Classified | 02            |   |                         |  | Speech/Language<br>Therapy | e 09/09/2021 06/16/2022 i        | ndividual              | 5 Weekly   | 5  |
| No Meeting<br>Transfer<br>Student -<br>Agreement | Classified | 02            |   |                         |  | Speech/Language<br>Therapy |                                  | imall<br>iroup<br>5:1) | 2 Weekly   | 30 |
| No Meeting<br>Program<br>Review                  |            | 09/09/2021 09 | Special 09/09/2021 06/24/2022<br>Class -                                  | 15:1 5 Weekly           | 42 English /<br>Language Arts          | Speech/Language<br>Therapy |                                  | Froup                  | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | English<br>Special 09/09/2021 06/24/2022<br>Class -                       | 15:1 S Weekly           | Class<br>42 English /<br>Language Arts | Speech/Language<br>Therapy | ()<br>e 09/09/2021 06/16/2022 ii | 5:1)<br>ndividual      | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | English<br>Special 09/09/2021 06/24/2022<br>Class -                       | 15:1 5 Weekly           | Class<br>42 English /<br>Language Arts | Counseling                 | 09/09/2021 06/16/2022 I          | ndividual              | 2 Monthly  | 30 |
| Program<br>Review                                | Classified | 09            | English<br>Special 09/09/2021 06/24/2022<br>Class -                       | 15:1 5 Weekly           | Class<br>42 Math Class                 | Speech/Language<br>Therapy |                                  | imali<br>Group<br>5:1) | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Math<br>Special 09/09/2021 06/24/2022<br>Class -<br>Math                  | 15:1 5 Weekly           | 42 Math Class                          | Speech/Language<br>Therapy | e 09/09/2021 06/16/2022 Id       |                        | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Math<br>Special 09/09/2021 06/24/2022<br>Class -<br>Math                  | 15:1 5 Weekly           | 42 Math Class                          | Counseling                 | 09/09/2021 06/16/2022 I          | ndividual              | 2 Monthly  | 30 |
| Program<br>Review                                | Classified | 09            | Special 09/09/2021 06/24/2022<br>Class -<br>Science                       | 15:1 5 Weekly           | 42 Science Class                       | Speech/Language<br>Therapy |                                  | imati<br>Group<br>5:1) | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Special 09/09/2021 06/24/2022<br>Class -<br>Science                       | 15:1 5 Weekly           | 42 Science Class                       | Speech/Language<br>Therapy | e 09/09/2021 06/16/2022 i        | ndividual              | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Special 09/09/2021 06/24/2022<br>Class -<br>Science                       | 15:1 5 Weekly           | 42 Science Class                       | Counseling                 | 09/09/2021 06/16/2022 I          |                        | 2 Monthly  | 30 |
| Program<br>Review                                | Classified | 09            | Speciał 09/09/2021 06/24/2022<br>Class -<br>Social<br>Studies             | 15:1 5 Weekly           | 42 Social Studies<br>Class             | Speech/Language<br>Therapy |                                  | imall<br>Froup<br>5:1) | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Specia! 09/09/2021 06/24/2022<br>Class -<br>Social                        | 15:1 5 Weekly           | 42 Social Studies<br>Class             | Speech/Language<br>Therapy | e 09/09/2021 06/16/2022 I        | ndividual              | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Studies<br>Special 09/09/2021 06/24/2022<br>Class -<br>Social             | 15:1 5 Weekly           | 42 Social Studies<br>Class             | Counseling                 | 09/09/2021 06/16/2022 I          | ndividual              | 2 Monthly  | 30 |
| Program<br>Review                                | Classified | 09            | Studies<br>Special 09/09/2021 06/24/2022<br>Class -<br>Science            | 15:1 5 Every 2<br>weeks | 42 Science Class                       | Speech/Language<br>Therapy |                                  | imall<br>Group<br>5:1) | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Special 09/09/2021 06/24/2022<br>Class -<br>Science                       | 15:1 5 Every 2<br>weeks | 42 Science Class                       | Speech/Language<br>Therapy | e 09/09/2021 06/16/2022 i        |                        | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 09            | Special 09/09/2021 06/24/2022<br>Class -<br>Science                       | 15:1 5 Every 2<br>weeks | 42 Science Class                       | Counseling                 | 09/09/2021 06/16/2022 I          |                        | 2 Monthly  | 30 |
| Program<br>Review                                | Classified | 07            | Integrated 09/01/2021 06/24/2022<br>Co-<br>teaching<br>Services           | 5 Weekly                | 42 Science Class                       | Speech/Language<br>Therapy |                                  | imall<br>Group<br>5:1) | 2 Weekly   | 30 |
| Program<br>Review                                | Classified | 07            | Integrated 0\$/01/2021 06/24/2022<br>Co-<br>teaching                      | 5 Weekly                | 42 Science Class                       | Speech/Languag<br>Therapy  | e 09/09/2021 06/16/2022 I        | ndividual              | 1 Weekly   | 30 |
| Program<br>Review                                | Classified | 07            | Services<br>Special 09/01/2021 06/24/2022<br>Class -<br>Social<br>Studies | 15:1 5 Weekly           | 42 Social Studies<br>Class             | Speech/Languag<br>Therapy  |                                  | imall<br>Froup<br>5:1) | 2 Weekly   | 30 |

| Program<br>Review                                | Classified | 0:            | 7  | Special<br>Class -<br>Social<br>Studies   | 09/01/2021 0  | 6/24/2022 15:1  | 5 Weekly | 42 Social Studies<br>Class             | Speech/Language<br>Therapy              | e 09/09/2021 | 06/16/2022              | Individual              | 1 Weekiy | 30 |
|--|------------|---------------|----|---|---------------|-----------------|----------|--|---|--------------|-------------------------|-------------------------|----------|----|
| Program<br>Review                                | Classified | 03            | 7  | Special<br>Class -<br>Reading             | 09/01/2021 0  | 6/24/2022 15:1  | 5 Weekly | 42 English /<br>Language Arts<br>Class | Speech/Language<br>Therapy              | 09/09/2021   | 06/16/2022              | Small<br>Group<br>(5:1) | 2 Weekly | 30 |
| Program<br>Review                                | Classified | . 07          | 7  | Special<br>Class -<br>Reading             | 09/01/2021 0  | 6/24/2022 15:1  | 5 Weekly | 42 English /<br>Language Arts<br>Class | Speech/Language<br>Therapy              | 2 09/09/2021 | 05/16/2022              |                         | 1 Weekly | 30 |
| Program<br>Review                                | Classified | 07            | 7  | Special<br>Class -<br>English             | 09/01/2021 0  | 6/24/2022 15:1  | S Weekly | 42 English /<br>Language Arts<br>Class | Speech/Language<br>Therapy              | 2 09/09/2021 | 06/16/2022              | Smali<br>Group<br>(5:1) | 2 Weekly | 30 |
| Program<br>Review                                | Classified | 07            |    | Special<br>Class -<br>English             |               | 6/24/2022 15:1  | 5 Weekly | 42 English /<br>Language Arts<br>Class | Speech/Language<br>Therapy              |              |                         |                         | 1 Weekly | 30 |
| Program<br>Review                                | Classified | 07            |    | Special<br>Class -<br>Math                |               | 6/24/2022 15:1  | 5 Weekiy | 42 Math Class                          | Speech/Language<br>Therapy              |              |                         | Group<br>(5:1)          | 2 Weekly | 30 |
| Review   | Classified | . 07          |    | Special<br>Class -<br>Math                |               | 6/24/2022 15:1  | 5 Weekly | 42 Math Class                          | Speech/Language<br>Therapy              |              |                         |                         | 1 Weekly | 30 |
| Amendment<br>-<br>Agreement<br>No Meeting        | Classified | 09/10/2021 07 | ,  | Special<br>Class                          | 09/01/2021 0  | 6/24/2022 8:1+1 | 5 Weekly | 330 Classroom                          | Psychological<br>Counseling<br>Services | 09/09/2021   |                         | Small<br>Group<br>(S:1) | 1 Weekly | 30 |
| Amendment<br>-<br>Agreement                      | Classified | 07            | ,  | Special<br>Class                          | 09/01/2021 0  | 6/24/2022 8:1+1 | 5 Weekly | 330 Classroom                          | Psychological<br>Counseling<br>Services | 09/10/2021   | 06/24/2022              | Individual              | 2 Weekly | 30 |
| No Meeting                                       |            |               |    |   |               |                 |          |  |   |              |                         |                         |          |    |
| Transfer<br>Student -<br>Agreement<br>No Meeting | Classified | 02            | 2  | Integrated<br>Co-<br>teaching<br>Services | 09/01/2021 0  | 6/24/2022       | 6 Daily  | 40 Classroom                           | Speech/Language<br>Therapy              | 99/09/2021   |                         | Small<br>Group<br>(5:1) | 2 Weekly | 30 |
| Transfer<br>Student -<br>Agreement<br>No Meeting | Classified | 02            | 2  | Integrated<br>Co-<br>teaching<br>Services | 09/01/2021 0  | 6/24/2022       | 6 Daily  | 40 Classroom                           | Occupational<br>Therapy                 | 09/09/2021   |                         | Small<br>Group<br>(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<br>Student -<br>Agreement               | Classified | 02            | 2  | Integrated<br>Co-<br>teaching             | 09/01/2021 0  | 6/24/2022       | 6 Daily  | 40 Classroom                           | Counseling-Social<br>Skills             | 09/09/2021   |                         | Smail<br>Group<br>(5:1) | 1 Weekly | 30 |
| No Meeting<br>Amendment<br>-<br>Agreement        | Classified | 07            | ,  | Services<br>Special<br>Class              | 09/01/2021 0  | 6/24/2022 8:1+1 | 5 Weekly | 330 Classroom                          | Psychological<br>Counseling<br>Services | 09/09/2021   |                         | Small<br>Group<br>(5:1) | 1 Weekly | 30 |
| No Meeting<br>Amendment<br>-                     | Classified | 07            |    | Special<br>Class                          | 09/01/2021 00 | 6/24/2022 8:1+1 | 5 Weekly | 330 Classroom                          | Psychological<br>Counseling             | 09/10/2021   | 06/24/2022              | Individual              | 2 Weekly | 30 |
| Agreement<br>No Meeting                          |            |               |    |   |               |                 |          |  | Services                                |              |                         |                         |          |    |
| Parent<br>Request                                | Classified | 09/13/2021 03 |    | Special<br>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<br>Request                                | Classified | 03            |    | Special<br>Class                          | 09/13/2021 06 | 5/24/2022 1:1   | 5 Weekly | 60 Home/Community                      | Speech/Language<br>Therapy              | 09/28/2021   | 06/16/2022              | Individual              | 2 Weekly | 30 |
| Parent<br>Request                                | Classified | 03            |    | Special<br>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<br>Therapy                 | 09/13/2021   | 06/16/2022              | Individual              | 2 Weekly | 45 |
| Amendment<br>-<br>Agreement                      | Classified | 09/14/2021 Kd | g. | Integrated<br>Co-<br>teaching             | 09/01/2021 06 | 5/24/2022       | 6 Daily  | 40 Classroom                           | Speech/Language<br>Therapy              | 09/09/2021   | 06/16/2022              | Individual              | 2 Weekly | 30 |
| No Meeting<br>Amendment                          | Classified | Кd            | α. | Services<br>Integrated                    | 09/01/2021 06 | 6/24/2022       | 6 Daily  | 40 Classroom                           | Physical Therapy                        | 09/09/2021   | 06/16/2022              | Individual              | 1 Weekly | 30 |
| -<br>Agreement<br>No Meeting                     |            |               | •  | Co-<br>teaching<br>Services               |               |                 | ,        |  |   |              |                         |                         | ,        |    |
| Amendment<br>-<br>Agreement<br>No Meeting        | Classified | Kd            | g. | Integrated<br>Co-<br>teaching<br>Services | 09/01/2021 08 | 5/24/2022       | 6 Daily  | 40 Classroom                           | Occupational<br>Therapy                 | 09/09/2021   |                         | Small<br>Group<br>(5:1) | 2 Weekly | 30 |
| Amendment<br>-<br>Agreement                      | Classified | Kd            | g. | Integrated<br>Co-<br>teaching             | 09/01/2021 08 | 5/24/2022       | 6 Daily  | 40 Classroom                           | Speech/Language<br>Therapy              | 09/09/2021 : |                         | Small<br>Group<br>(5:1) | 1 Weekly | 30 |
| No Meeting<br>Amendment<br>-<br>Agreement        | Classified | Kd            | g. | Co-                                       | 09/01/2021 06 | 5/24/2022       | 6 Daily  | 40 Classroom                           | Counseling-Social<br>Skills             | 09/09/2021 ( | 06/1 <del>6</del> /2022 | Small<br>Group          | 1 Weekly | 30 |
| No Meeting                                       |            |               |    | teaching<br>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 |
|---|--------------|--------------|--------------|-------------------------------|------------------------------|--------------------|--|-----------------------------|---|---------------------------|-------------|----|
| -<br>Agreement<br>No Meeting                |              |              |              | Co-<br>teaching<br>Services   |                              | •,                 |  |                             | • |                           | 2 1.9.00.09 |    |
|   | Classified   | 09/20/2021   | 09           |                               | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 English /<br>Language Arts<br>Class | Counseling-Social<br>Skiils | al 09/09/2021 06/16/2022                | ž Individual              | 1 Weekly    | 30 |
| Program<br>Review                           | Classified   | ſ            | 09           |                               | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 Math Class                          | Counseling-Social<br>Skills | n 09/09/2021 06/16/2022                 | ! Individual              | 1 Weekiy    | 30 |
| Program<br>Review                           | Classified   | ſ            | 09           |                               |                              | 5 Weekly           | 42 Science Class                       | Counseling-Social<br>Skills | bl 09/09/2021 06/16/2022                | ! Individual              | 1 Weekly    | 30 |
| Program<br>Review                           | Classified   | ſ            | 09           |                               | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 Social Studies<br>Class             | Counseling-Social<br>Skills | N 09/09/2021 06/16/2022                 | i Individual              | 1 Weekly    | 30 |
| Program<br>Review                           | Classified   | ſ            | 09           |                               | ed 09/01/2021 06/24/2022     | 5 Every 2<br>weeks | 42 Science Class                       | Counseling-Social<br>Skills | 9/09/2021 06/16/2022                    | : Individual              | 1 Weekly    | 30 |
| Program (<br>Review                         | Classified   | (            | 09           |                               | 99/20/2021 06/24/2022 5:1    | 5 Weekly           | · 42 Resource Room                     | Counseling-Social<br>Skills | il 09/09/2021 06/16/2022                | 1 Individual              | 1 Weekly    | 30 |
| Amendment (<br>-<br>Agreement<br>No Meeting | Classified   | 09/21/2021 0 | 07           | -                             | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 English /<br>Language Arts<br>Class |                             |   |                           |             | ļ  |
| Amendment (<br>-<br>Agreement               | Classified   | r            | 07           | Integrated<br>Co-<br>teaching | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 Science Class                       |                             |   |                           |             | ļ  |
| No Meeting<br>Amendment (                   | Classified   |              | 07           |                               | ed 09/01/2021 06/24/2022     | 5 Weekly           | 42 Social Studies                      |                             |   |                           |             |    |
| -<br>Agreement<br>No Meeting                |              |              |              | Co-<br>teaching<br>Services   |                              |                    | Class                                  |                             |   |                           |             | ļ  |
| Amendment (<br>Agreement                    | Classified   | (            | 07           | Integrated<br>Co-<br>teaching | 2d 09/01/2021 06/24/2022     | 5 Weekly           | 42 Math Class                          |                             |   |                           |             |    |
| No Meeting<br>Amendment (<br>Agreement      | Classified   | I            | Kdg.         | Services<br>Special<br>Class  | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            | 40 Classroom                           | Speech/Language<br>Therapy  | e 09/09/2021 06/16/2022                 | : Individuat              | 2 Weekly    | 30 |
| No Meeting<br>Amendment (<br>-<br>Agreement | Classified   | I            | Kdg.         | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            |  | Occupational<br>Therapy     | 09/09/2021 06/16/2022                   | Individual                | 1 Weekiy    | 30 |
| No Meeting<br>Amendment (<br>-<br>Agreement | Classifled   | I            | Kdg.         | Special<br>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<br>Amendment (<br>-<br>Agreement | Classified   | ł            | Kdg.         | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            |  | Counseling-Social<br>Skills |   | 2 Smali<br>Group<br>(5:1) | 1 Weekly    | 30 |
| No Meeting<br>Amendment (<br>-<br>Agreement | Classified   | I            | Kdg.         | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            |  | Speech/Language<br>Therapy  | e 09/09/2021 06/16/2022                 |                           | 1 Weekly    | 30 |
| Amendment C<br>-<br>Agreement               | Classified   | . 1          | Kdg.         | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            |  | Occupational<br>Therapy     | 09/09/2021 06/16/2022                   |                           | 1 Weekly    | 30 |
| No Meeting<br>Amendment C                   | Classifled   | 09/22/2021 K | Kdg.         | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            |  | Speech/Language<br>Therapy  | e 09/09/2021 06/16/2022                 |                           | 2 Weekly    | 30 |
| Agreement<br>No Meeting<br>Amendment C      | Classified   | ł            | Kdg.         | Special<br>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 |
| -<br>Agreement<br>No Meeting<br>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 |
| -<br>Agreement<br>No Meeting<br>Amendment C | Classified   |              | Kdg.         | Class<br>Special              | 09/01/2021 06/24/2022 12:1+1 | 4 Daily            |  | Skills                      |   | Group<br>(5:1)            |             | 20 |
| Agreement<br>No Meeting                     | _18551164    | n            | <b>.</b> 0g. | Class                         | 09/01/2021 00/24/2022 12.171 | 6 Daily            |  | Speecn/Language<br>Therapy  |   | Group<br>(5:1)            | 1 Weekly    | 30 |
| <br>  |              |              |              |                               |                              |                    |  |                             |   |                           |             | /  |

| -<br>Agr | endment Classified<br>reement | Kdg.            | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            | 40 Classroom               | Occupational<br>Therapy              | 09/09/2021 06/16/2022   | 2 Small<br>Group<br>(5:1) | 1 Weekly | 30 |
|----------|-------------------------------|-----------------|-------------------------------|------------------------------|--------------------|----------------------------|--------------------------------------|-------------------------|---------------------------|----------|----|
| Am<br>-  | Meeting<br>endment Classified | Kdg.            | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            | 40 Classroom               | Parent<br>Counseling and<br>Training | 09/09/2021 06/16/2022   | 2 Individual              | 4 Yearly | 60 |
|          | reement<br>Meeting            |                 |                               |                              |                    |                            | Industry                             |                         |                           |          |    |
| Am<br>-  | endment Classified            | 09/23/2021 08   | Integrate<br>Co-              | d 09/01/2021 06/24/2022      | 5 Weekly           | 42 Math Class              |                                      |                         |                           |          |    |
|          | eement<br>Meeting             |                 | teaching<br>Services          |                              |                    |                            |                                      |                         |                           |          |    |
|          | endment Classified            | 08              |                               | d 09/01/2021 06/24/2022      | 5 Weekly           | 42 Science Class           |                                      |                         |                           |          |    |
|          | eement                        |                 | teaching                      |                              |                    |                            |                                      |                         |                           |          |    |
|          | Meeting<br>endment Classified | 08              | Services<br>Special           | 09/01/2021 06/24/2022 15:1   | 5 Weekly           | 42 English /               |                                      |                         |                           |          |    |
| -<br>Aor | eement                        |                 | Class -<br>Reading            |                              |                    | Language Arts<br>Class     |                                      |                         |                           |          |    |
| No       | Meeting                       | <u></u>         | -                             | 00/01/2021 06/24/2022 15-1   | E Weekly           | 42 English /               |                                      |                         |                           |          |    |
| Am<br>-  | endment Classified            | 08              | Special<br>Class -            | 09/01/2021 06/24/2022 15:1   | 5 Weekly           | Language Arts              |                                      |                         |                           |          |    |
|          | eement<br>Meeting             |                 | English                       |                              |                    | Class                      |                                      |                         |                           |          |    |
|          | endment Classified            | 08              | Integrate<br>Co-              | d 09/01/2021 06/24/2022      | 5 Weekly           | 42 Social Studies<br>Class |                                      |                         |                           |          |    |
|          | eement                        |                 | teaching                      |                              |                    |                            |                                      |                         |                           |          |    |
|          | Meeting<br>nsfer Classifled   | 09/24/2021 10   | Services<br>Resource          | 09/24/2021 06/22/2022 5:1    | 1 Daily            | 42 Resource Room           |                                      |                         |                           |          |    |
| Stu      | dent -<br>eement              |                 | Room<br>Program               |                              |                    |                            |                                      |                         |                           |          |    |
| No       | Meeting                       |                 |                               | 00/01/2021 06/24/2022 15:1   | 5 Weekly           | 42 Social Studies          |                                      |                         |                           |          |    |
|          | gram Classified<br>view       | 09/27/2021 12   | Special<br>Class -            | 09/01/2021 06/24/2022 15:1   | JWEEKIY            | Class                      |                                      |                         |                           |          |    |
|          |                               |                 | Social<br>Studies             |                              |                    |                            |                                      |                         |                           |          |    |
|          | gram Classified<br>view       | 12              | Special<br>Class -<br>Science | 09/01/2021 06/24/2022 15:1   | 5 Weekly           | 42 Science Class           |                                      |                         |                           |          |    |
|          | gram Classified<br>riew       | 12              | Special<br>Class -<br>Science | 09/27/2021 06/24/2022 15:1   | 5 Every 2<br>weeks | 42 Science Class           |                                      |                         |                           |          |    |
| Am       | endment Classified            | 09/28/2021 Kdg. | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            | 40 Classroom               | Speech/Language<br>Therapy           | e 09/09/2021 06/16/2022 | l Individual              | 2 Weekly | 30 |
|          | eement                        |                 | Class                         |                              |                    |                            | THE OFF                              |                         |                           |          |    |
|          | Meeting<br>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<br>(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-<br>teaching               | 0 09/01/2021 00/24/2022      | 0 Delly            |                            | Therapy                              |                         | Group<br>(5:1)            |          |    |
|          | eement<br>Meeting             |                 | Services                      |                              |                    |                            |                                      |                         | • •                       |          |    |
| Am-      | endment Classified            | 09/30/2021 07   | Special<br>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<br>Meeting             |                 |                               |                              |                    |                            | Services                             |                         | (5:1)                     |          |    |
|          | endment Classified            | 10/04/2021 09   |                               | it 09/01/2021 06/24/2022     | 2 Weekly           | 30 Separate                | Itinerant Vision<br>Teacher          | 09/09/2021 06/16/2022   | Individual                | 8 Yearly | 30 |
| -<br>Agr | eement                        |                 | Teacher<br>Services           |                              |                    |                            | reacher                              |                         |                           |          |    |
|          | Meeting<br>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<br>Services           |                              |                    | ·                          | Mobility Services                    |                         |                           | •        |    |
| No       | Meeting                       |                 |                               |                              |                    |                            | 6                                    |                         | t adjuidual               | 2 Weekly | 30 |
| Am<br>-  | endment Classified            | Kdg.            | Special<br>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<br>Meeting             |                 |                               |                              |                    |                            |                                      |                         |                           |          |    |
|          | endment Classified            | Kdg.            | Special<br>Class              | 09/01/2021 06/24/2022 12:1+1 | 6 Daily            | 40 Classroom               | Speech/Language<br>Therapy           | e 09/09/2021 06/16/2022 | Small<br>Group            | 1 Weekly | 30 |
|          | eement                        |                 | Cluba                         | •                            |                    |                            |                                      |                         | (5:1)                     |          |    |
|          | Meeting<br>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                              |                         |                           | <b>,</b> |    |
|          | eement<br>Meeting             |                 |                               |                              |                    |                            | <b>.</b>                             |                         |                           |          |    |
| 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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| -<br>Agreement   |              | Class   |          |                   | Therapy                                 | Group<br>(5:1)                                |          |    |
|--|--------------|---|----------|-------------------|---|---|----------|----|
| No Meeting<br>Amendment Classified<br>-<br>Agreement<br>No Meeting | 05           | Integrated 09/01/2021 06/24/2022<br>Co-<br>teaching<br>Services | 6 Daily  | 40 Classroom      | Behavior<br>Intervention<br>Services    | 09/01/2021 06/24/2022 Individual              | 2 Weekly | 30 |
| Amendment Classified<br>-<br>-<br>No Meeting                       | 05           | Integrated 09/01/2021 06/24/2022<br>Co-<br>teaching<br>Services | 6 Daily  | 40 Classroom      | Counseling-Social<br>Skills             | 09/09/2021 06/16/2022 Small<br>Group<br>(5:1) | 1 Weekly | 30 |
| Amendment Classified   | 12           | Special 10/04/2021 05/24/2022 8:1+1<br>Class                    | 5 Weekly | 180 Separate      | Psychological<br>Counseling<br>Services | 09/09/2021 06/24/2022 Individual              | 2 Weekly | 30 |
| No Meeting<br>Amendment Classified<br>-<br>Agreement               | 12           | Special 10/04/2021 06/24/2022 8:1+1<br>Class                    | 5 Weekly | 180 Separate      | Psychological<br>Counseling<br>Services | 09/09/2021 05/24/2022 Small<br>Group          | 1 Weekly | 30 |
| No Meeting<br>Amendment Classified<br>-<br>Agreement               | 12           | Special 09/09/2021 06/24/2022 8:1+1<br>Class                    | 5 Weekly | 180 Special Class | Psychological<br>Counseling<br>Services | 09/09/2021 06/24/2022 Individual              | 2 Weekly | 30 |
| No Meeting<br>Amendment Classified<br>-<br>Agreement               | 12           | Special 09/09/2021 06/24/2022 8:1+1<br>Class                    | 5 Weekly | 180 Special Class | Psychological<br>Counseling<br>Services | 09/09/2021 06/24/2022 Small<br>Group          | 1 Weekly | 30 |
| No Meeting<br>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><br><u>Committee</u><br><u>Responsible</u> | <u>CMA Reason</u> | <u>Decision/Status</u>  | <u>CMA Date</u> | Expected<br>Grade | <u>CR Next</u><br>Recommended<br>School<br>(>2010-11<br>SY) | <u>Program</u>                                | <u>Program</u><br>Start | Program<br>End | <u>Program</u><br><u>Ratio</u> |          | <u>Program Program</u><br><u>Duration Location</u> | Related Service                      | <u>RS Start</u>      | <u>RS End</u> | <u>RS Ratio</u> | <u>RS RS</u><br>Frequency Period | R:<br>Duratio |
|---------|---|-------------------|-------------------------|-----------------|-------------------|---|---|-------------------------|----------------|--------------------------------|----------|--|--------------------------------------|----------------------|---------------|-----------------|----------------------------------|---------------|
| 18/2021 |   |                   | Classified<br>Preschool | 08/30/2021      | l Preschool       | —   | Special<br>Education<br>Itinerant<br>Services | 09/01/2021              | 06/24/2022     | 1:1                            | 3 Weekly |  | Speech/Language<br>Therapy           | • <b>09/01/202</b> 1 | 06/24/2022    | ! Individual    | 3 Weekly                         | 30            |
|         |   |                   | Classified<br>Preschool | 09/02/2021      | Preschool         |   |   |                         |                |                                |          |  | Speech/Language<br>Therapy           | 01/03/2022           | 06/24/2022    | l Individual    | 3 Weekly                         | 3             |
|         |   |                   | Classified<br>Preschool |                 | Preschool         |   | Special<br>Class                              | 09/01/2021              | 06/24/2022     | 12:1+1                         | S Weekly | 300 Classroom                                      | Speech/Language<br>Therapy           | 09/01/2021           | 05/24/2022    | Individual      | 2 Weekly                         | 3(            |
|         |   |                   | Classified<br>Preschool |                 | Preschool         |   | Special<br>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<br>Preschool |                 | Preschool         |   | Special<br>Class                              | 09/01/2021              | 06/24/2022     | 12:1+1                         | 5 Weekly |  | Speech/Language<br>Therapy           | 09/01/2021           | 06/24/2022    | Individual      | 1 Weekly                         | 30            |
|         |   |                   | Classified<br>Preschoól |                 | Preschool         |   | Special<br>Class                              | 09/01/2021              | 06/24/2022     | 12:1+1                         | S Weekly |  | Parent<br>Counseling and<br>Training | 09/01/2021           | 06/24/2022    | Individual      | 1 Monthly                        | 6             |
|         |   |                   | Classified<br>Preschool |                 | Preschool         |   | Special<br>Class                              | 09/01/2021              | 06/24/2022     | 12:1+1                         | 5 Weekly | 300 Classroom                                      | Occupational<br>Therapy              | 09/08/2021           | 06/24/2022    | Individual      | 2 Weekly                         | 3(            |
|         |   |                   | Classified<br>Preschool |                 | Preschool         |   | Special<br>Class                              | 09/08/2021              | 06/24/2022     | 6:1+2                          | 5 Weekly |  | Speech/Language<br>Therapy           | 09/08/2021           | 05/24/2022    | l Individual    | 3 Weekly                         | .30           |
|         |   |                   | Classified<br>Preschool |                 | Preschool         |   | Special<br>Class                              | 09/08/2021              | 06/24/2022     | 6:1+2                          | 5 Weekly | 240 Classroom                                      | Parent<br>Counseling and<br>Training | 09/08/2021           | 06/24/2022    | ! Individual    | 1 Monthly                        | 61            |
|         |   |                   | Classified<br>Preschool | 09/10/2021      | Preschool         |   | Special<br>Education<br>Itinerant<br>Services | 01/03/2022              | 06/24/2022     | 1:1                            | 3 Weekly |  | Speech/Language<br>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<br>Kathleen Sapanski                         |              | 9-24-21<br>DATE | <b>1194</b><br>1-7297/260 |
|---|--------------|-----------------|---------------------------|
| PAY TO THE LIVE Like A<br>Order OF Live Like A<br>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<br>Boardman & Gray Grand Piano<br>(This dark brown grand piano is<br>currently stored in the corner of the<br>stage, front of the stage in the right<br>corner when facing the stage from the<br>gymnasium floor.) | Model#/Serial#<br>95777<br>(Serial Number is<br>located under the lid<br>on the right side of<br>the sound board, but<br>the serial number is<br>faded.) | Property<br>Tag #<br>No<br>property<br>tag located<br>on the<br>piano. | Quantity<br>1 | Reason for Disposal<br>This piano was donated in<br>December 2014 through the efforts<br>of a former building administrator.<br>This piano has been is poor<br>working condition since it was<br>received and we have had piano<br>tuners that the district hires<br>annually recommend its disposal as<br>it can't be tuned and is<br>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 | <b>Reason for Disposal</b> |
| Clearly Superior<br>Trackball         | CST1050/2014.08.11   | n/a               | 1        | Broken                     |
| Clearly Superior<br>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    |
| Go Math! Teacher Edition Chapter 5 by Houghton Mifflin Harcourt                         | 978-0-547-59143-8 | 2012           | 1                     | OLD/Outdated Materials | Math    |
| Go Math! Teacher Edition Chapter 6 by Houghton Mifflin Harcourt                         | 978-0-547-59144-5 | 2012           | 1                     | OLD/Outdated Materials | Math    |
| Go Math! Teacher Edition Chapter 7 by Houghton Mifflin Harcourt                         | 978-0-547-59175-9 | 2012           | 1                     | OLD/Outdated Materials | Math    |
| Go Math! Teacher Edition Chapter 8 by Houghton Mifflin Harcourt                         | 978-0-547-59174-2 | 2012           | 1                     | OLD/Outdated Materials | Math    |
| Go Math! Teacher Edition Chapter 9 by Houghton Mifflin Harcourt                         | 978-0-547-59180-3 | 2012           | 1                     | OLD/Outdated Materials | Math    |
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| 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         |     |
| Earth   | Vogt, Gregory.                | LCCN:   | 95-19738 /AC      | 1996 | 550 VOG           | 14.96 | Outdated         |     |
| 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         |     |
| Exploring Titanic : an Isabel Soto history adventur | e Biskup, Agnieszka.          | LCCN:   | 2009-4954         | 2010 | 741.5 Bis         | 5.00  | Damaged          |     |
| The fall of the Berlin Wall                         | Dunn, Joeming W.              | LCCN:   | 2007-51628        | 2009 | 741.5 DUN         | 18.95 | No longer releva | ant |
| The ferret's a foot                                 | Venable, Colleen A. F.        | LCCN:   | 2010-28272        | 2011 | 741.5 Ven         | 8.00  | Damaged          |     |
| 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          |     |
|   | - 18 <del>86</del> 20 - 2007  |         |                   |      |                   |       | ·*               |     |

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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           |
| Good answers to tough questions about divorce    |                               | ISBN: C    | 0-516-02953-3             |              | 306.89 BER             |  | Obsolete           |
| 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    | <b>)-439-59840-0</b>      | 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 <sup>.</sup> 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) | <b>2010</b>  | 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              | <b>19</b> 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 <b>/</b> 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               |
| <b>1</b> | 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            | <sup>.</sup> | 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                          |
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| 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                           |
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| 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<br>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<br>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-<br>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          | ` <b>1969</b> ` | 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<br>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<br>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<br>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<br>358 HOG       | 9.14 No longer relevant                 |
| T-6 18.4   |                             |       | ·                 | 1985            | 1                        | 12.81 Outdated                          |
| <b></b>  |                             |       |                   |                 | 394.2 MAC                | 19.71 No longer relevant                |
| They saw the future : oracles, psychics, scientists, ;   |                             |       |                   | 1981<br>1999    | 292 NAD NAD<br>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<br>Truck and tractor pulling<br>Two if by sea. | Kanetzke, Howard W.<br>Sandell, Elizabeth J. |       | 87-20813 /AC            |              |                                |  |
|--|--|-------|-------------------------|--------------|--------------------------------|--|
| · •  |  | LCCN: | 88-952 /AC/r88          | 1988<br>1988 | 385 KAN<br>567.9 5AN           | 12.79 Outdated<br>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<br>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<br>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                             |
| 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                             |
| 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                             |
| 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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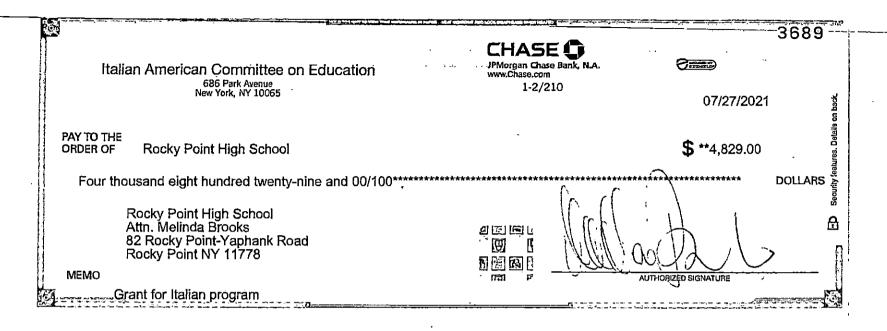
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# FEDERAL GRANT-FUNDED PROJECT: NETWORK CLOSETS

# 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



# QUOTE

| EDIZIONI FARINELLI                          | DATE     | QUOTE #     |
|---|----------|-------------|
| 20 Sutton Place South<br>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       |

| P.O. NUI   | D. NUMBER TERMS SHIP DATE VIA |  | WAREHOUS                                 |              |            |
|------------|-------------------------------|--|--|--------------|------------|
| IACE GRANT |                               |  | TBD                                      |              |            |
| QTY        |                               | TITLE  | UNIT PRICE                               | AMOUNT       |            |
| 50         | ISBN: 9                       | ella studentessa Jean, 3<br>78-0-9846327-0-1 and<br>723562-8-2 | Brd Edition<br>Eserciziario Workbook ISE | 41.90<br>3N: | 2,095.00   |
| 50         | Jean e F<br>ISBN: 9           | Roscoe vanno a Perugia<br>780972356213                         |  | 24.95        | 1,247.5    |
| 50         | Mi diver                      | to con Gianluigi - ISBN  | 978-0-9795031-4-6                        | 20.95        | 1,047.5    |
|            | 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.

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

# 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.

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

#### **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.

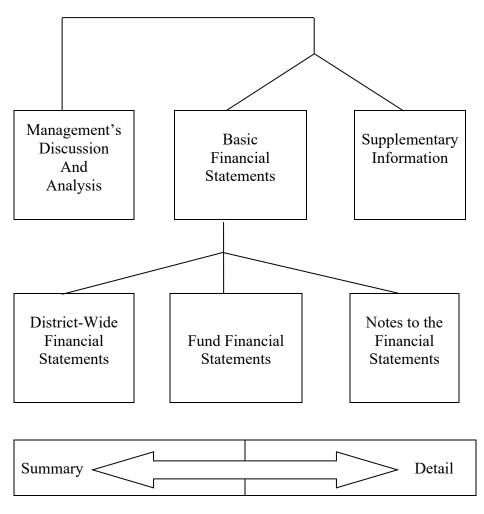
• The federal government has passed several laws in the past year to address the economic and health consequences of the COVID-19 pandemic, including the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act. The District expects to receive non-recurring 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<br>the District, such as special education<br>and instruction |
| Required financial statements | • Statement of Net<br>Position | Balance Sheet  |

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

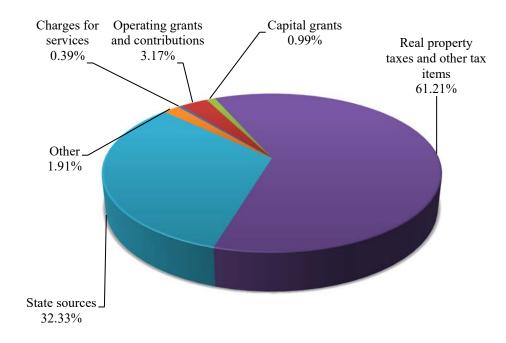
The results of operations as a whole are reported in the Statement of Activities in a programmatic format. A summary of this statement for the years ended June 30, 2021 and 2020 is as follows:

|   | Fiscal Year<br>2021 | As Restated<br>Fiscal Year<br>2020 | Increase<br>(Decrease) | Total<br>Percentage<br>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%                       |

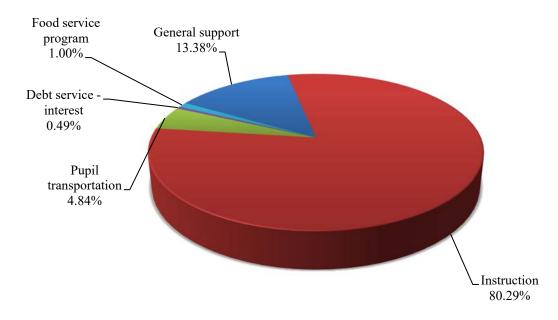
The District's fiscal year 2021 revenues totaled \$85,739,495. Real property taxes and other tax items and state sources accounted for most of the District's revenue by contributing 61.21% and 32.33%, respectively, of total revenue. The remainder came from charges for services, operating grants and contributions, 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  | <b>*</b> < <b>*</b> < <b>*</b> < <b>*</b> |              | <b>*</b> •    |            |
| 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                 | \$<br>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 | <br>(2,079,419) |
| Closing, unassigned fund balance                 | \$<br>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<br>2021 | Fiscal Year<br>2020 | Increase<br>(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<br>Date | Interest<br>Rate | 2021         | 2020         | Increase<br>(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<br>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<br>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<br>Compensated absences payable  | 72<br>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<br>Compensated absences payable   | 1,525,000<br>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<br>Net pension liability - proportionate share - employees' retirement system | 207,318,934           |
| Net pension liability - proportionate share - employees retirement system   | 20,918<br>5,263,199   |
|   | 0,200,177             |
| TOTAL LIABILITIES   | 240,911,797           |
| DEFENDED NIELOWS OF DESOURCES   |                       |
| DEFERRED INFLOWS OF RESOURCES<br>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<br>Liability  | 54,353<br>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)<br>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<br>Use of money and property<br>Sale of property and compensation for loss<br>Miscellaneous<br>State sources<br>Medicaid reimbursement<br>TOTAL GENERAL REVENUES |                   |              |                   |           | 4,891,761<br>23,514<br>133,912<br>1,321,977<br>27,715,465<br>158,299<br>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<br>Aid | Food<br>Service | Miscellaneous<br>Special Revenue | Debt<br>Service | Capital<br>Projects      | Governmental<br>Funds   |
|   |                      | <u> </u>       |                 | <u> </u>                         |                 |                          |                         |
| ASSETS  |                      |                |                 |                                  |                 |                          |                         |
| Cash and cash equivalents   | \$F (F2 52F          | 0050.050       | ¢450.010        | \$55 0 <b>0</b> 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<br>Inventory                               | 1,944,598            |                | 47,353          |                                  |                 |                          | 1,944,598<br>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<br>RESOURCES, AND FUND BALANCES      |                      |                |                 |                                  |                 |                          |                         |
|   |                      |                |                 |                                  |                 |                          |                         |
| Payables<br>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<br>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<br>TOTAL FUND BALANCES                                     | 3,427,643 24,079,863 |                | 98,800          | 103,535                          | 117,520         | (1,017,427)<br>(161,372) | 2,410,216<br>24,238,346 |
|   | <u> </u>             |                | · · · ·         | · · · · · ·                      | · · · ·         |                          |                         |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF<br>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<br>Aid | School<br>Food<br>Service | Miscellaneous<br>Special Revenue | Debt<br>Service | Capital<br>Projects | Total<br>Governmental<br>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<br>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<br>Change in termination benefits payable<br>Change in claims payable  | (63,327)<br>2,200<br>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<br>oss on disposal<br>epreciation expense        | \$2,891,482<br>(1,005)<br>(1,839,260)  | 1,051,217      |
|--|---|--|----------------|
| Long-Term Debt Differences   |   |  |                |
| Repayment of bond principal is an expen<br>the Statement of Net Position and does no   | U   | , e  | 1,905,000      |
| Governmental funds report the premiums,<br>refunded. These amounts are deferred and  |   |  | 72,084         |
| Interest on long-term debt in the Stateme<br>funds because interest is recorded as an<br>current financials resources. In the Stat<br>interest accrues, regardless of when it is d | expenditure in the funds when<br>tement of Activities, however, | it is due, and this requires the use of<br>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<br>Balance | Additions   | Retirements/<br>Reclassifications | Ending<br>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<br>Balance | Issued       | Redeemed       | Ending<br>Balance | Due Within<br>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 31<sup>st</sup>. 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                  | \$<br>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><br><u>ERS</u> | ows of Resources<br><u>TRS</u> | <u>Deferred Inflov</u><br><u>ERS</u> | <u>vs of Resources</u><br><u>TRS</u> |
|---|--------------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| Differences between expected<br>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<br>the District's contributions and proportionate<br>share of contributions | 294,254                              | 138,089                        | 124,989                              | 98,053                               |
| District's contributions subsequent to the  |                                      |                                |                                      |                                      |
| measurement date  | <u>365,077</u><br><u>\$4,760,923</u> | 3,121,910<br>\$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%<br>Decrease | Current<br>Assumption | 1%<br>Increase |
| TRS  | (6.10%)        | (7.10%)               | (8.10%)        |
| District's proportionate share<br>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 31<sup>st</sup>. 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:<br>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<br>Fund |                                       | Miscellaneous<br>Special<br>Revenue<br>Fund | Statement of<br>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<br>Other liabilities<br>Student deposits<br>Due to other funds<br>Total Liabilities |                 | 45,302<br>45,312<br>(1,074)<br>89,540 |   |                              | 45,302<br>45,312<br>(1,074)<br>89,540 |
| Fund Balance/Net Position (Deficit)<br>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)<br>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<br>(Budgetary Basis) | Final Budget<br>Variance<br>with Budgetary<br>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<br>(Budgetary Basis) | Year-End<br>Encumbrances | Final Budget<br>Variance with<br>Budgetary Actual<br>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<br>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<br>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<br>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<br>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   | \$<br>4,613,327  | \$<br>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        | <br>3,202,382    |    | 2,968,191   |
| Contribution deficiency (excess)                                     | \$                  | -           | \$ | -           | \$ | -           | \$ | -           | \$ | -           | \$ |             | \$ | -           | \$<br>-          | \$<br>           | \$ | -           |
| 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  | \$<br>28,863,547 | \$<br>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   | \$<br>1,086,747 | \$<br>1,103,423 | \$<br>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   | <br>1,086,747   | <br>1,103,423   | <br>1,009,429   |    | 778,468   |
| Contribution deficiency (excess)                                     | \$                  | -           | \$ | -           | \$ | -           | \$ | -           | \$ | -           | \$ | -           | \$<br>-         | \$<br>-         | \$<br>-         | \$ | -         |
| District's covered payroll   | \$                  | 7,013,002   | \$ | 7,074,357   | \$ | 6,488,826   | \$ | 6,393,775   | \$ | 5,798,809   | \$ | 6,170,976   | \$<br>6,060,580 | \$<br>5,896,138 | \$<br>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:<br>Use of capital reserves<br>Donations | 734,077<br>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<br>Long-term portion of bonds payable | 1,525,000<br>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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Note to Financial Statement

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<br>y 1, 2020 | R  | leceipts | Disburseme | nts | alance<br>2 30, 2021 |
|------------------------|---------------------|----|----------|------------|-----|----------------------|
| Art Club               | \$<br>1,399         | \$ | 2        |            | -   | \$<br>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       | <br>23,957          |    | 5,742    | 16,0       | 69  | <br>13,630           |
| Total                  | \$<br>59,972        | \$ | 36,146   | \$ 41,0    | 90  | \$<br>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

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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

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## 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

<del>2018</del> 2021

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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:

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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-8<sup>th</sup> 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.

## <del>2014</del> 2021

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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)

#### **2014 2021** 1510 3 of 3

## 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<br>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.<br>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-<br>month contractual appointment. Replaces K.<br>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-<br>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<br>Regulations from Office Assistant to a<br>promotional appointment as a Senior Office<br>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-<br>month contractual appointment. Replaces R.<br>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.<br>New position. Salary pro-rated.   |
| Severin     | Robert     | Part-Time Weekend Security<br>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<br>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<br>10/27/2021 through 12/10/2021 for the purpose<br>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<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |
| Vertuccio | Anthony  | Varsity Bowling (Year 8)                          | DW | Annual | 10/18/2021 | 4,489 | 11/15/2021 | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |
| Capell    | Daniel   | JV Baseball (Year 6)                              | DW | Annual | 10/18/2021 | 4,630 | 3/14/2022  | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |
| Acritelli | Rich     | MS Baseball (Year 7)                              | DW | Annual | 10/18/2021 | 4,489 | 3/28/2022  | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |
| Lynch     | Reagan   | JV Softball (Year 2)                              | DW | Annual | 10/18/2021 | 4,630 | 3/14/2022  | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |
| Elcik     | Deborah  | MS Softball (Year 2)                              | DW | Annual | 10/18/2021 | 4,630 | 3/28/2022  | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>related impacts. |

| r             | -           |  |    |        | · · ·      |       | r         | 1   |
|---------------|-------------|--|----|--------|------------|-------|-----------|---|
| Buonconsiglio | James       | Varsity Boys Tennis (Year 17)                | DW | Annual | 10/18/2021 | 7,015 | 3/14/2022 | Coaching appointment 2021-2022 school year.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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.<br>Stipend may be pro-rated in the event of COVID<br>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<br>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<br>School Year |
|            |        |          |       |        |            |        |                   |  |