

AGENDA
ROCKY POINT PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
October 17, 2022

Reminder Regarding Public Comment:

- Speakers must present their license to Mrs. Crossan as they approach the podium to allow for their address to be recorded. Speakers will announce their name once at the podium.
- 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: Jessica Ward, President
Michael Lisa, Vice President
Edward Casswell, Trustee
Susan Sullivan, Trustee
Erin Walsh, Trustee
Scott O'Brien, Ed.D., Superintendent of Schools
Susann Crossan, Assistant Superintendent
Christopher Van Cott, Assistant Superintendent for Business
Kelly White, District Clerk

Absent:

II Executive Session

At _____ p.m. motion made and seconded to adjourn to Executive Session to discuss _____.

Motion _____^{2nd} _____ Vote _____

The Board returned to Open Session at _____ p.m.

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

The items listed below are presented as part of the Consent Agenda which can be adopted by the Board of Education under a single motion followed by a second and then a formal vote. On the following page the Consent Agenda items are listed 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 19, 2022
- IV: Budget Transfer Summary** – September 2022
- V: Treasurer’s Reports** – September 2022
- VI: Extra-Classroom Activity Account Treasurer’s Report** – September 2022
- VII: Financials** - September 2022
- VIII: Internal Claims Audit Report** - September 2022
- IX: Committees on Special Education Schedules 10-17-22-A** as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion _____ 2nd _____ Vote _____

X Donation of DEI Signage

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the nineteen (19) diversity-equity-inclusion posters from Rocky Point resident, Ernestine Franco, valued at approximately \$130.00.

Motion _____ 2nd _____ Vote _____

XI Live Like Susie Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donation on behalf of the Live Like Susie Scholarship, totaling \$400.00, as follows: Eric Barbee \$400.00.

Motion _____ 2nd _____ Vote _____

XII Surplus Equipment

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

Motion _____ 2nd _____ Vote _____

XIII Adoption of Rocky Point UFSD Code of Conduct (second reading)

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

Rocky Point UFSD Code of Conduct

Motion _____ 2nd _____ Vote _____

XIV 2021-2022 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, 2022 as well as the Independent Auditors' Report on Extra-Classroom Activity Funds with accompanying statements and schedules for the fiscal year ending June 30, 2022, which have been submitted by the Board's external auditors, R.S. Abrams.

Motion _____ 2nd _____ Vote _____

XV Special Education Tuition Contract Summer 2022 and 2022-2023 School Year - DDI

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves a tuition contract with Developmental Disabilities Institute (DDI) for special education students' instructional services for Summer 2022 and the 2022-23 school year, under applicable Individual Educational Programs, applicable law, and/or District Policy.

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

Motion _____ 2nd _____ Vote _____

XVI Agreement between the Board of Education of the Rocky Point Union Free School District and the Rocky Point Administrators' Association

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools that the Board of Education authorizes the President of the Board of Education to execute an Agreement between the Board of Education of the Rocky Point Union Free School District and the Rocky Point Administrators' Association for the purpose of modifying the March 21, 2016, Stipulation of Settlement (PERB Case No. U-34442 & U-34 789 - Rocky Point UFSD.)

Motion _____ 2nd _____ Vote _____

XVII Certification of Qualified Lead Evaluator and Evaluator for Teachers and Principals

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby certifies Jacqueline Lawson as a Qualified Lead Evaluator or Evaluator of classroom teachers and building principals and certifies having successfully completed the training requirements prescribed in 8 NYCRR §30-2.9. This certification has been issued in accordance with the process for certifying lead evaluators and evaluators described in the district's Annual Professional Performance Review Plan.

Motion _____ 2nd _____ Vote _____

XVIII Personnel

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

Motion _____ 2nd _____ Vote _____

XX New Business

At _____ PM motion made and seconded to go into Executive Session to discuss _____

Motion _____ 2nd _____ Vote _____

XXI Executive Session (if necessary)

At _____ PM, a motion was made by _____ and seconded by _____ to go into Executive Session to discuss _____.

Motion _____ 2nd _____ Vote _____

XXII Adjournment

I move that the Board of Education adjourns the meeting at _____PM

Motion _____ 2nd _____ Vote _____

MINUTES
ROCKY POINT PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
September 19, 2022

Ms. Ward called the meeting to order at 5:30 p.m. in the auditorium of Rocky Point High School.

Present: Jessica Ward, President
 Michael Lisa, Vice President
 Edward Casswell, Trustee
 Susan Sullivan, Trustee
 Erin Walsh, 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:

EXECUTIVE Session

At 5:30 p.m. a motion was made by Michael Lisa, and seconded by Susan Sullivan, to adjourn to Executive Session to discuss legal and personnel issues.

All in favor – Motion carried 5-0

The Board returned to Open Session at 7:01 p.m.

PLEDGE OF ALLEGIANCE

Ms. Ward reminded the meeting attendees of the public comment procedures.

SUPERINTENDENT'S REPORT

Dr. O'Brien announced that Mr. Jachan Watkis, Director of MST, was named to the NYS commission that will take part in reviewing diploma requirements. He was one of only (18) members chosen from Long Island. The group is scheduled to meet monthly and provide a report, including recommendations, by the Summer of 2024. Dr. O'Brien congratulated Mr. Watkis on this accomplishment.

Dr. O'Brien shared that SCOPE Educational Services will be on site for a Saturday enrichment program. He added that the dates, times and details would be listed on the flyers to be sent out, as well as on our District website.

Dr. O'Brien commented on the success of the free K-12 enrichment classes, adding that most were at maximum enrollment, with some even having a waiting list.

Dr. O'Brien stated that the Five Year Strategic Planning process was underway. The survey opened on September 12 and is scheduled to close on September 23. He encouraged the community to participate and share their input by completing the survey, which takes about 10-15 minutes to complete. Dr. O'Brien added that an additional virtual forum would take place on October 3 at 6 p.m. He announced that using all of the feedback, a strategic plan would be developed by Winter of 2023.

Ms. Ward opened the floor to questions/comments regarding the agenda.

- Ms. Franco spoke once again regarding her disappointment that the District is no longer accepting book donations. She also commented on her dissatisfaction with the explanation that was provided as to how the change in decision was made without a public change in policy and how that was reflected in the minutes.

Ms. Ward once again explained that they conferred with legal counsel and confirmed that the verbiage in the existing general donations policy allows for the use of discretion by the Board of Education. Therefore, a change in policy is not required as they are acting within their powers as stated in the policy. She added that the Board of Education came to the decision as a group and agreed to leave the selection of books to the experts in the field which are the School Librarians (who also get their approvals from the Building Principal, followed by the Director of Humanities).

There were no further questions/comments.

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. On the following page the Consent Agenda items are listed 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 Michael Lisa, and seconded by Susan Sullivan, 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 29, 2022
- IV: Budget Transfer Summary** – Year End, July and August 2022
- V: Treasurer’s Reports** –July and August 2022
- VI: Extra-Classroom Activity Account Treasurer’s Report** – June, July and August 2022
- VII: Financials** - June, July and August 2022
- VIII: Internal Claims Audit Report** – August 2022
- IX: Committees on Special Education Schedules 9-19-22-A and 9-19-22-B** as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 5-0

X PTA Donation of Photo Backdrops and Backdrop Banner Stands to FJC, JAE, MS and HS

Upon a motion made by Susan Sullivan, and seconded by Erin Walsh, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the four (4) Step & Repeat (Photo backdrops) and the four (4) Voilamart Display Backdrop Banner Stands, valued at approximately \$175.00 and \$79.99 each, respectively, totaling \$1,019.96, from the Rocky Point PTA.

All in favor – Motion carried 5-0

Ms. Ward thanked the PTA for their donation.

XI American Rescue Plan (“ARP”) Grant Amendments Resolution

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

BE IT RESOLVED, that up on the recommendation of the Superintendent of Schools, the Board of Education hereby affirms the attached grant amendments submitted to the New York State Education Department related to the American Rescue Plan (“ARP”) program funds.

All in favor – Motion carried 5-0

XII Closing Inactive Scholarship Funds

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 and the District’s External Auditing Firm, the following inactive scholarship funds will be closed.

CM 2000	Allison Fisch Verado Scholarship	\$ 0.51
CM 2002	Ryan Caufield Scholarship	\$ 24.21
CM 2004	Kmart Scholarship	\$ 83.46
CM 2005	Target Scholarship HS JR	\$ 44.38
CM 2006	Target Scholarship JAE	\$ 272.94
CM 2007	Target Scholarship	\$ 110.69
CM 2015	Suffolk ASBO Scholarship	\$ 0.95

BE IT FURTHER RESOLVED, remaining account balances to be transferred into the General Fund as miscellaneous revenue.

All in favor – Motion carried 5-0

XIII Tax Levy

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$53,608,209 for the 2022-23 fiscal year to be approved

All in favor – Motion carried 5-0

XIV Approval of Building-Level Safety Plans

Upon a motion made by Susan Sullivan, and seconded by Erin Walsh, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, and in accordance with Education Law §2801-a and Commissioner’s Regulation §155.17, the Board of Education hereby adopts the building-level safety plans as confidential documents and will submit said plans to the New York State Department of Education as required.

All in favor – Motion carried 5-0

XV Center Moriches UFSD 2022-23 Special Education Contract

Upon a motion made by Erin Walsh, 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 authorizes the President of the Board of Education to enter into a contract with Center Moriches Union Free School District for special education students' instructional services for the 2022-2023 school year, as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor – Motion carried 5-0

XVI Adoption of Rocky Point UFSD Code of Conduct (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 adopts the following revised policy (first reading):

Rocky Point UFSD Code of Conduct

All in favor – Motion carried 5-0

XVII Award RFP #R23-04 Transportation Advisory & Consulting Services

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and appoints Transportation Advisory Services (TAS) for transportation advisory and consulting services in accordance with the scope of services submitted in response to the District's requests for proposal #R23-04 for the period 10/1/2022-11/30/2023.

All in favor – Motion carried 5-0

XVIII Agreement between the Board of Education and Charles Delargy

Upon a motion made by Susan Sullivan, and seconded by Erin Walsh, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of School the Board of Education authorizes the President of the Board of Education to execute an Agreement between the District and Charles Delargy in accordance with the existing agreement the District and the Rocky Point Administrators Association.

All in favor – Motion carried 5-0

XIX Employment Agreement – Scott Warmbrand

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

BE IT RESOLVED, that the Board of Education of the Rocky Point UFSD approves the employment agreement between the Board of Education and Scott Warmbrand, Network and Systems Specialist II, and authorizes the president of the Board of Education to execute same on behalf of the Board of Education.

All in favor – Motion carried 5-0

XX Recertification of Qualified Lead Evaluator and Evaluator for Teachers and Principals

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 hereby recertifies Jonathon Rufa as a Qualified Lead Evaluator or Evaluator of classroom teachers and building principals and certifies having successfully completed the training requirements prescribed in 8 NYC RR §30-2.9. This recertification has been issued in accordance with the process for certifying lead evaluators and evaluators described in the district's Annual Professional Performance Review Plan.

All in favor – Motion carried 5-0

XXI Personnel

Upon a motion made by Michael Lisa, and seconded by Susan Sullivan, 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 5-0

Ms. Ward congratulated the following employees on their appointments:

- Ms. Jacqueline Lawson – HS Assistant Principal
- Mr. Scott Warmbrand – Network and Systems Specialist II
- Ms. Kimberly Nobre – FJC Teaching Assistant
- Mr. Phillip Losquadro – School Teacher Aide
- Ms. Melissa Rhodes – Food Service Worker
- Ms. Patricia Leo-Thorstensen – Food Service Worker
- Ms. Heidi Sjoen – School Lunch Monitor
- Ms. Amy Wagner – FJC Hall Monitor
- Mr. Daniel Jenkins – Part-Time Guard

XXII New Business

Ms. Ward inquired of the trustees if there was any new business they wished to discuss.

There was no new business at this time.

Ms. Ward announced that the Legislative Committee would be meeting, starting in October and invited anyone that was interested to meet with her at the end of the meeting for further details.

Ms. Ward once again opened the floor to questions/comments.

- Ms. McCarthy inquired as to why school districts are exempt from having fire escapes on the second floor. Mr. Van Cott advised that per code, it is the same as a home, where it is not required. Ms. McCarthy suggested a senior trip take place to give the students something to look forward to. Dr. O'Brien stated that this was something they have already been discussing for the present school year. Ms. McCarthy added the recommendation of a girl's golf team. Ms. Ward invited Ms. McCarthy to attend the Shared Decision meetings to bring forth further input.
- Ms. Baldi shared concerns with the appointment of a specific employee.
- Ms. Ruberto reiterated her opposition to the District no longer accepting book donations. She added that she feels the policy should be amended formally due to the change and is not satisfied with the verbiage of the current policy.
- Ms. Kelly inquired why additional security measures have not been set in place besides limiting the points of entry. She also requested an update on a previously mentioned security concern with a vendor speaking to children at a school play. Ms. Kelly also shared her disapproval that the District is no longer accepting book donations.

There were no further questions/comments.

XXIII Adjournment

At 7:36 p.m. a motion was made by Michael Lisa, and seconded by Susan Sullivan, to adjourn the meeting.

All in favor – Motion carried 5-0

Respectfully submitted,

Kelly White
District Clerk

DRAFT

ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCE REPORTS
FOR THE MONTH ENDED SEPTEMBER 2022

BOARD MEETING BOOK

TREASURER'S REPORT

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT

CASH FLOW REPORT

GENERAL FUND

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, 2022**

Rocky Point Union Free School District
Treasurer's Report
Trust and Agency Checking - A204
As of September 30, 2022

Reconciled Balance as of:	8/31/2022		1,946,914.98
Receipts:			
	Payroll Deductions	<u>1,740,410.02</u>	1,740,410.02
Disbursements:			
	ERS	7,004.61	
	OMNI Retirement Payouts	78,929.20	
	Cash Disbursements	<u>1,529,859.86</u>	<u>(1,615,793.67)</u>
Total available balance per General Ledger as of:	9/30/2022		<u>2,071,531.33</u>
Bank Balance as of:	9/30/2022		2,104,198.43
Less:	Outstanding Checks		<u>(32,667.10)</u>
Adjusted Bank Balance as of:	9/30/2022		<u>2,071,531.33</u>

Prepared by: Linda Bilski
Date: 10/3/2022

Reviewed by: Virginia Kelly
Date: 10/3/2022

A204

ROCKY POINT UFSD
TRUST AND AGENCY ACCOUNT
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$1,946,914.98	Number of Days in Cycle	30
3 Deposits/Credits	\$1,740,410.02	Minimum Balance This Cycle	\$1,903,713.94
23 Checks/Debits	(\$1,583,126.57)	Average Collected Balance	\$2,048,141.29
Service Charges	\$0.00		
Ending Balance 09/30/22	\$2,104,198.43		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	Book transfer credit FROM ...5277	\$271,121.17		\$2,218,036.15
09/02	Wire transfer withdrawal The OMNI Group 090222 USD0010412260		\$3,500.00	\$2,214,536.15
09/02	Wire transfer withdrawal The OMNI Group 090222 USD0010421546		\$43,887.60	\$2,170,648.55
09/02	Wire transfer withdrawal The OMNI Group 090222 USD0010411611		\$43,890.62	\$2,126,757.93
09/02	ACH Withdrawal IRS USATAXPYMT 090222 ROCKY POINT SCHOOL DIS 270264XXXXX6299		\$189,864.97	\$1,936,892.96
09/02	ACH Withdrawal NYS DTF PROMPT WT Tax Paymnt 090222 ROCKY POINT UFSD 000000XXXXX0800		\$32,274.36	\$1,904,618.60
09/12	Check 13398		\$904.66	\$1,903,713.94
09/15	Book transfer credit FROM ...5277	\$716,657.47		\$2,620,371.41
09/16	Wire transfer withdrawal The OMNI Group 091622 USD0010473069		\$96,083.64	\$2,524,287.77
09/16	ACH Withdrawal IRS USATAXPYMT 091622 ROCKY POINT SCHOOL DIS 270265XXXXX7650		\$420,619.36	\$2,103,668.41

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Account: Capital One Trust & Agency Checking
 Cash Account(s): A 204

Ending Bank Balance:		2,104,198.43
Outstanding Checks (See listing below):		32,667.10
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		2,071,531.33
Cash Account Balance:		2,071,531.33

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/14/2022	13402	ROCKY POINT ADMIN ASSOCIATION	640.00
09/14/2022	13405	VOTE COPE	165.00
09/20/2022	13406	WESTERN SUFFOLK BOGES	4,652.50
09/28/2022	13407	N.Y.S. TEACHERS RETIRE. SYS	23,457.00
09/28/2022	13408	NYS CHILD SUPPORT PROCESSING	1,258.24
09/28/2022	13409	NYSUT MEMBER BENEFITS TRUST	1,560.07
09/28/2022	13410	ROCKY POINT ADMIN ASSOCIATION	600.00
09/28/2022	13412	SHERIFF OF SUFFOLK COUNTY	170.29
09/28/2022	13413	VOTE COPE	164.00
Outstanding Check Total:			32,667.10

Prepared By _____

Approved By _____

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2022



Account	Account Name								
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balan		
A 204	TRUST & AGENCY DEDUCTIONS								
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	1,946,914.		
09/01/2022	1029604		Trust & Agency Deductions 9/2/22	CR-3	271,121.17	0.00	2,218,036.		
09/02/2022	42		Retirement Payout	JE-4	0.00	3,500.00	2,214,536.		
09/02/2022	46		Retirement Payout	JE-4	0.00	43,887.60	2,170,648.		
09/07/2022			See Cash Disbursement Schedule 22	CD-22	0.00	287.54	2,170,361.		
09/15/2022	1029627		Trust & Agency Deductions 9/16/22	CR-3	716,657.47	0.00	2,887,018.		
09/16/2022	59		ERS August 2022	JE-4	0.00	7,004.61	2,880,013.		
09/21/2022			See Cash Disbursement Schedule 26	CD-26	0.00	4,652.50	2,875,361.		
09/28/2022	1029645		Trust & Agency Deductions 9/30/22	CR-3	752,631.38	0.00	3,627,992.		
09/30/2022			See Cash Disbursement Schedule 20	CD-20	0.00	266,970.57	3,361,022.		
09/30/2022			See Cash Disbursement Schedule 25	CD-25	0.00	599,757.84	2,761,264.		
09/30/2022			See Cash Disbursement Schedule 30	CD-30	0.00	658,191.41	2,103,072.		
09/30/2022	72		Contractual Retirement CD	JE-4	0.00	25,541.60	2,077,531.		
09/30/2022	73		Non-Elective TSA	JE-4	0.00	6,000.00	2,071,531.		
			Grand Totals:		1,740,410.02	1,615,793.67	2,071,531.3		

Rocky Point Union Free School District
Treasurer's Report
Net Payroll Checking - A205
As of September 30, 2022

Reconciled Balance as of: 8/31/2022 50,691.60

Receipts:
Payroll 2,728,870.80 2,728,870.80

Disbursements:
Payroll Manual Entries 3,547.83
Disburse Net Payroll 2,728,870.80 (2,732,418.63)

Total available balance per General Ledger as of: 9/30/2022 47,143.77

Bank Balance as of: 9/30/2022 67,165.52

Less: Outstanding Checks (20,021.75)

Adjusted Bank Balance as of: 9/30/2022 47,143.77

Prepared by: Linda Bilski
Date: 10/3/2022

Reviewed by: Virginia Holby
Date: 10/3/2022

A205

ROCKY POINT UFSD
PAYROLL ACCOUNT
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$50,691.60	Number of Days in Cycle	30
4 Deposits/Credits	\$2,729,870.80	Minimum Balance This Cycle	\$47,143.77
8 Checks/Debits	(\$2,713,396.88)	Average Collected Balance	\$178,492.65
Service Charges	\$0.00		
Ending Balance 09/30/22	\$67,165.52		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	Book transfer credit FROM ...5277	\$558,847.36		\$609,538.96
09/02	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 090222 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$558,743.47	\$50,795.49
09/07	Check 99889		\$103.89	\$50,691.60
09/15	Book transfer credit FROM ...5277	\$1,040,668.77		\$1,091,360.37
09/16	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 091622 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$1,043,095.98	\$48,264.39
09/20	ACH deposit RETURN SETTLE RETURN 092022 RETURN SETTLE -SETT-DIAUTO	\$1,000.00		\$49,264.39
09/20	Check 99890		\$120.62	\$49,143.77
09/22	ACH Withdrawal RETURN SETTLE RETURN 092222 RETURN SETTLE -SETT-DIAUTO		\$1,000.00	\$48,143.77
09/22	Check 99892		\$1,000.00	\$47,143.77
09/28	Book transfer credit FROM ...5277	\$1,129,354.67		\$1,176,498.44

Thank you for banking with us.

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2022



Account	Account Name	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number Invoice #						
A 205	PAYROLL						
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	50,691.60
09/01/2022	1029603		Funding Net Payroll 9/2/22	CR-3	558,847.36	0.00	609,538.96
09/02/2022	30		Release Net Payroll 9/2/22	JE-4	0.00	558,847.36	50,691.60
09/15/2022	1029626		Funding Net Payroll 9/16/22	CR-3	1,040,668.77	0.00	1,091,360.37
09/16/2022	58		Release Net Payroll	JE-4	0.00	1,040,668.77	50,691.60
09/28/2022	1029644		Funding Net Payroll 9/30/22	CR-3	1,129,354.67	0.00	1,180,046.27
09/29/2022	68		Release Net Payroll 9/30/22	JE-4	0.00	1,129,354.67	50,691.60
09/30/2022	74		Payroll Manual Entries	JE-4	0.00	3,547.83	47,143.77
Grand Totals:					2,728,870.80	2,732,418.63	47,143.77

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2008
As of September 30, 2022

Reconciled Balance as of: 8/31/2022 15,787,624.67

Receipts:

Interest Revenue	21,674.79	
General Aid Revenue 2021-2022	24,561.00	
Lottery Aid Revenue 2022-2023	4,275,273.16	
VLT Lottery Revenue 2022-2023	114,589.97	
TAN Proceeds	3,024,330.00	
Close Inactive Scholarships	<u>537.14</u>	
		7,460,966.06

Disbursements:

Funding Transfer: AP Warrants	2,257,024.31	
Funding Transfer: Net Payroll	2,728,870.80	
Funding Transfer: Payroll Deductions	<u>1,740,410.02</u>	
		<u>(6,726,305.13)</u>

Total available balance per General Ledger as of: 9/30/2022 16,522,285.60

Bank Balance as of: 9/30/2022 16,522,285.60

Prepared by: Linda Bilski
Date: 10/4/2022

Reviewed by: Virginia Holloway
Date: 10/4/2022

A2008

ROCKY POINT UFSD
GENERAL FUND INVESTMENT ACCOUNT
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking

Previous Balance 08/31/22	\$15,787,624.67
4 Deposits/Credits	\$7,460,966.06
Interest Paid	\$0.00
8 Checks/Debits	(\$6,726,305.13)
Service Charges	\$0.00
Ending Balance 09/30/22	\$16,522,285.60

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$11,828,323.57
Average Collected Balance	\$14,131,560.28
Interest Earned During this Cycle	\$0.00
Interest Paid Year-To-Date	\$34,802.62

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking

ROCKY POINT UFSD

<u>Date</u>	<u>Description</u>	<u>Deposits/Credits</u>	<u>Withdrawals/Debits</u>	<u>Resulting Balance</u>
09/01	Book transfer debit TO ...3946		\$558,847.36	\$15,228,777.31
09/01	Book transfer debit TO ...3954		\$271,121.17	\$14,957,656.14
09/15	Book transfer debit TO ...3954		\$716,657.47	\$14,240,998.67
09/15	Book transfer debit TO ...3946		\$1,040,668.77	\$13,200,329.90
09/15	Book transfer debit TO ...9596		\$1,372,006.33	\$11,828,323.57
09/16	Blended Checking Interest XSECR BAL INT	\$21,674.79		\$11,849,998.36
09/20	Wire transfer deposit PIPER SANDLER CO. UW ROC 092022 USDF9S2209205437100	\$3,024,330.00		\$14,874,328.36
09/21	Book transfer credit FROM ...7766	\$537.14		\$14,874,865.50
09/23	Book transfer debit TO ...9596		\$885,017.98	\$13,989,847.52
09/28	Book transfer debit TO ...3946		\$1,129,354.67	\$12,860,492.85
09/28	Book transfer debit TO ...3954		\$752,631.38	\$12,107,861.47
09/30	ACH deposit NYS OSC ACH 093022 ROCKY POINT SCHOOL DIS AP00068987872	\$4,414,424.13		\$16,522,285.60
Total		\$7,460,966.06	\$6,726,305.13	

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Account Name	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number Invoice #						
A 2008	CAPITAL ONE INVESTMENT						
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	15,787,624.67
09/01/2022	1029603		Funding Net Payroll 9/2/22	CR-3	0.00	558,847.36	15,228,777.31
09/01/2022	1029604		Trust & Agency Deductions 9/2/22	CR-3	0.00	271,121.17	14,957,656.14
09/15/2022	1029626		Funding Net Payroll 9/16/22	CR-3	0.00	1,040,668.77	13,916,987.37
09/15/2022	1029627		Trust & Agency Deductions 9/16/22	CR-3	0.00	716,657.47	13,200,329.90
09/15/2022	1029628		Funding Warrant #23	CR-3	0.00	1,372,006.33	11,828,323.57
09/16/2022	1029634		Interest Revenue	CR-3	21,674.79	0.00	11,849,998.36
09/20/2022	1029640		TAN Proceeds	CR-3	3,024,330.00	0.00	14,874,328.36
09/21/2022	62		Close Inactive Scholarships	JE-4	537.14	0.00	14,874,865.50
09/23/2022	1029643		Funding Warrant #27	CR-3	0.00	885,017.98	13,989,847.52
09/28/2022	1029644		Funding Net Payroll 9/30/22	CR-3	0.00	1,129,354.67	12,860,492.85
09/28/2022	1029645		Trust & Agency Deductions 9/30/22	CR-3	0.00	752,631.38	12,107,861.47
09/30/2022	1029651		VLT Lottery Revenue 2022-2023	CR-3	114,589.97	0.00	12,222,451.44
09/30/2022	1029652		Lottery Aid 2022-2023	CR-3	4,275,273.16	0.00	16,497,724.60
09/30/2022	1029653		General Aid 2021-2022	CR-3	24,561.00	0.00	16,522,285.60
Grand Totals:					7,460,966.06	6,726,305.13	16,522,285.60

Rocky Point Union Free School District
Treasurer's Report
General Fund - AP Checking A2010
As of September 30, 2022

Reconciled Balance as of: 8/31/2022 1,465,239.42

Receipts:

NYS DOH ACH	1,855.77	
Donations	2,251.58	
Drivers Education	12,800.00	
Chromebook Fees	390.00	
School Health	312.27	
Payroll Return	1,000.00	
Tuition	10,810.00	
Lost Book	85.00	
Petty Cash	62.25	
Facility Use	450.00	
Metal Recycling	20.80	
Health, Dental, Life	12,015.89	
Funding Transfer	<u>2,257,024.31</u>	
		2,299,077.87

Disbursements:

NSF Checks	600.00	
Cash Disbursements	<u>2,362,766.54</u>	
		<u>(2,363,366.54)</u>

Total available balance per General Ledger as of: 9/30/2022 1,400,950.75

Bank Balance as of: 9/30/2022 1,478,176.50

Add: Deposits in Transit 4,728.20

Less: Outstanding Checks (81,953.95)

Adjusted Bank Balance as of: 9/30/2022 1,400,950.75

Prepared by: Linda Bilski
Date: 10/4/2022

Reviewed by: Virginia Halling
Date: 10/4/2022

A2010

ROCKY POINT UFSD
GENERAL FUND CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$1,658,286.09	Number of Days in Cycle	30
18 Deposits/Credits	\$2,294,349.67	Minimum Balance This Cycle	\$1,459,507.81
204 Checks/Debits	(\$2,474,459.26)	Average Collected Balance	\$1,863,428.05
Service Charges	\$0.00		
Ending Balance 09/30/22	\$1,478,176.50		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	ACH deposit NYS DOH HCCLAIMPMT 090122 ROCKY POINT UFSD 01382021	\$1,196.16		\$1,659,482.25
09/01	Check 118502		\$1,323.95	\$1,658,158.30
09/01	Check 118516		\$925.57	\$1,657,232.73
09/01	Check 118512		\$185.00	\$1,657,047.73
09/01	Check 118505		\$97.50	\$1,656,950.23
09/01	Check 118491		\$50.34	\$1,656,899.89
09/01	Check 118525		\$12,088.93	\$1,644,810.96
09/02	Check 118535		\$62,106.04	\$1,582,704.92
09/02	Check 118494		\$2,754.74	\$1,579,950.18
09/02	Check 118526		\$1,140.00	\$1,578,810.18
09/02	Check 118460		\$187.50	\$1,578,622.68
09/02	Check 118530		\$150.00	\$1,578,472.68
09/02	Check 118464		\$85.48	\$1,578,387.20
09/06	Customer Deposit	\$300.00		\$1,578,687.20
09/06	Customer Deposit	\$85.00		\$1,578,772.20
09/06	V Vault Customer Deposit	\$62.25		\$1,578,834.45
09/06	Customer Deposit	\$14.58		\$1,578,849.03
09/06	Check 118514		\$10,337.25	\$1,568,511.78

Thank you for banking with us.

PAGE 1 OF 8

ROCKY POINT UFSO		
OUTSTANDING CHECK LIST		
AS OF SEPTEMBER 30, 2022		
CHECK#	CHECK DATE	CHECK AMOUNT
117805	05/03/2022	2,047.02
118106	06/14/2022	57.00
118221	06/29/2022	24.00
118245	06/29/2022	400.00
118295	07/12/2022	100.00
118337	07/19/2022	100.00
118387	07/27/2022	500.00
118429	08/09/2022	8,910.00
118483	08/16/2022	60.00
118501	08/23/2022	500.00
118540	08/30/2022	639.28
118546	08/30/2022	360.00
118554	08/30/2022	100.00
118561	08/30/2022	350.00
118588	09/07/2022	100.00
118601	09/07/2022	179.42
118604	09/13/2022	54.00
118663	09/13/2022	98.94
118671	09/20/2022	321.64
118673	09/20/2022	209.98
118687	09/20/2022	226.36
118691	09/20/2022	1,200.00
118692	09/20/2022	3,752.00
118693	09/20/2022	35.66
118699	09/20/2022	1,074.68
118701	09/20/2022	1,459.00
118703	09/20/2022	460.00
118712	09/20/2022	540.00
118714	09/20/2022	6.94
118718	09/20/2022	9,441.84
118724	09/20/2022	120.00
118727	09/20/2022	19.84
118730	09/20/2022	3,147.03
118733	09/23/2022	810.00
118734	09/23/2022	16.80
118735	09/23/2022	11.60
118736	09/23/2022	1,589.24
118737	09/23/2022	56.67
118738	09/23/2022	434.25
118739	09/23/2022	71.76
118740	09/23/2022	658.54
118741	09/23/2022	615.38
118742	09/23/2022	3,000.00
118743	09/23/2022	797.50
118744	09/23/2022	63.94
118745	09/23/2022	576.00

118746	09/23/2022	2,084.00
118747	09/23/2022	15.15
118748	09/23/2022	150.00
118749	09/23/2022	2,633.80
118750	09/23/2022	90.95
118751	09/23/2022	200.00
118752	09/23/2022	3,016.00
118753	09/23/2022	124.63
118754	09/23/2022	750.00
118755	09/23/2022	270.00
118756	09/23/2022	3,500.00
118757	09/23/2022	779.73
118758	09/23/2022	184.59
118759	09/23/2022	80.84
118760	09/23/2022	20.80
118761	09/23/2022	1,766.26
118762	09/23/2022	1,909.94
118763	09/23/2022	5,023.66
118764	09/23/2022	1,599.49
118765	09/23/2022	240.00
118766	09/23/2022	3,040.00
118767	09/23/2022	428.00
118768	09/23/2022	3,000.00
118769	09/23/2022	650.00
118770	09/23/2022	546.26
118771	09/23/2022	43.67
118772	09/23/2022	4,000.00
118773	09/23/2022	509.87
		81,953.95

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Account Name	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number Invoice #						
A 2010	CAPITAL ONE AP CHECKING						
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	1,465,239.42
09/01/2022	37		NYS DOH ACH	JE-4	1,196.16	0.00	1,466,435.58
09/02/2022	1029606		PETTY CASH / YEAR END BALANCE	CR-3	62.25	0.00	1,466,497.83
09/02/2022	1029608		LOST BOOK	CR-3	85.00	0.00	1,466,582.83
09/02/2022	1029609		PTA'S CONTRIBUTION FOR 6/24/2022 GRADUATION CEREMONY.	CR-3	300.00	0.00	1,466,882.83
09/02/2022	1029610		OHIOPYLE PRINTS INC	CR-3	14.58	0.00	1,466,897.41
09/07/2022			See Cash Disbursement Schedule 21	CD-21	0.00	60,382.91	1,406,514.50
09/08/2022	1029616		NYS DOH ACH	CR-3	659.61	0.00	1,407,174.11
09/09/2022	1029642		Chromebook Fees	CR-3	350.00	0.00	1,407,524.11
09/13/2022	1029619		POLLING PLACE USAGE PER 6/28/2022	CR-3	450.00	0.00	1,407,974.11
09/13/2022	1029620		SCRAP METAL RECYCLING	CR-3	20.80	0.00	1,407,994.91
09/13/2022	1029621		HEALTH, DENTAL, LIFE	CR-3	6,820.56	0.00	1,414,815.47
09/14/2022			See Cash Disbursement Schedule 23	CD-23	0.00	1,372,006.33	42,809.14
09/14/2022	1029641		Chromebook Fees	CR-3	40.00	0.00	- 42,849.14
09/15/2022	1029628		Funding Warrant #23	CR-3	1,372,006.33	0.00	1,414,855.47
09/16/2022	1029629		SCHOOL HEALTH , C#3646	CR-3	312.27	0.00	1,415,167.74
09/16/2022	1029630		SWR-CSD 2021:2022 TUIT	CR-3	10,810.00	0.00	1,425,977.74
09/16/2022	1029631		CITIZENS CAMPAIGN FUND	CR-3	1,937.00	0.00	1,427,914.74
09/16/2022	1029632		HEALTH, DENTAL,	CR-3	1,467.13	0.00	1,429,381.87
09/16/2022	1029633		FALL DRIVERS ED	CR-3	12,800.00	0.00	1,442,181.87
09/21/2022			See Cash Disbursement Schedule 27	CD-27	0.00	885,017.98	557,163.89
09/22/2022	64		NSF Check	JE-4	0.00	200.00	556,963.89
09/22/2022	65		NSF Check	JE-4	0.00	200.00	556,763.89
09/22/2022	66		NSF Check	JE-4	0.00	200.00	556,563.89
09/23/2022	1029643		Funding Warrant #27	CR-3	885,017.98	0.00	1,441,581.87
09/28/2022			See Cash Disbursement Schedule 28	CD-28	0.00	45,359.32	1,396,222.55
09/30/2022	1029654		HEALTH	CR-3	3,728.20	0.00	1,399,950.75
09/30/2022	1029655		PAYROLL RETURN	CR-3	1,000.00	0.00	1,400,950.75
Grand Totals:					2,299,077.87	2,363,366.54	1,400,950.75

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2011
As of September 30, 2022

Reconciled Balance as of:	8/31/2022		2,233,322.34
Receipts:			
	Interest Revenue	<u>1,192.59</u>	1,192.59
Disbursements:			<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2022		<u>2,234,514.93</u>
Bank Balance as of:	9/30/2022		<u>2,234,514.93</u> 0.00

Prepared by: Linda Bilski Reviewed by: Virginia Hallay
Date: 10/3/2022 Date: 10/3/2022

A2011



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

September 01, 2022 through September 30, 2022

Customer Service Information

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

00061785 WBS 802 211 27422 NNNNNNNNNN 1 000000000 C2 0000

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



000178501010000071

Commercial Checking With Interest Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$2,233,322.34	
Deposits and Credits	1	\$1,192.59	
Withdrawals and Debits	0	\$0.00	
Checks Paid	0	\$0.00	
Ending Ledger Balance		\$2,234,514.93	
Average Ledger Balance	\$2,233,362	Annual Percentage Yield Earned*	0.65%
Interest Credited This Period	\$1,192.59	Interest Credited Year-to-Date	\$3,202.62
Rate(s):	09/01 to 09/30 at 0.65%		

Deposits and Credits

Ledger Date	Description	Amount
09/30	Interest Payment	\$1,192.59
Total		\$1,192.59

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
09/30	\$2,234,514.93		

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.

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2022



Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2011		CHASE GENERAL FUND MM								
						BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	2,233,322.34
	09/30/2022		1029659			Interest Revenue	CR-3	1,192.59	0.00	2,234,514.93
						Grand Totals:		1,192.59	0.00	2,234,514.93

Rocky Point Union Free School District
Treasurer's Report
Cafeteria Checking - C207
As of September 30, 2022

Reconciled Balance as of:	8/31/2022	243,476.47
Receipts:		0.00
Disbursements:		
	Cash Disbursements	<u>42,008.63</u>
		<u>(42,008.63)</u>
Total available balance per General Ledger as of:	9/30/2022	<u>201,467.84</u>
Bank Balance as of:	9/30/2022	206,739.17
Less:	Outstanding Checks	<u>(5,271.33)</u>
Adjusted Bank Balance as of:	9/30/2022	<u>201,467.84</u>

Prepared by: Linda Bilski
Date: 10/3/2022

Reviewed by: Virginia Holling
Date: 10/3/2022

C207

ROCKY POINT UFSD
CAFETERIA CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$243,476.47	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$206,739.17
21 Checks/Debits	(\$36,737.30)	Average Collected Balance	\$234,685.08
Service Charges	\$0.00		
Ending Balance 09/30/22	\$206,739.17		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking			ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/19	Check 12707		\$2,490.58	\$240,985.89
09/19	Check 12711		\$2,336.92	\$238,648.97
09/19	Check 12712		\$1,742.26	\$236,906.71
09/19	Check 12705		\$1,570.92	\$235,335.79
09/19	Check 1271		\$1,238.65	\$234,097.14
09/19	Check 12706		\$1,083.50	\$233,013.64
09/19	Check 12709		\$420.50	\$232,593.14
09/19	Check 12713		\$136.65	\$232,456.49
09/20	Check 12704		\$447.45	\$232,009.04
09/21	Check 12708		\$477.36	\$231,531.68
09/26	Check 12714		\$11,484.43	\$220,047.25
09/26	Check 12721		\$8,233.48	\$211,813.77
09/26	Check 12719		\$784.56	\$211,029.21
09/26	Check 12724		\$721.80	\$210,307.41
09/26	Check 12723		\$631.00	\$209,676.41
09/26	Check 12722		\$406.56	\$209,269.85
09/26	Check 12718		\$374.40	\$208,895.45
09/27	Check 12715		\$829.25	\$208,066.20
09/27	Check 12717		\$779.67	\$207,286.53

Thank you for banking with us.



Account: Capital One Cafeteria Checking
 Cash Account(s): C 207

Ending Bank Balance:		206,739.17
Outstanding Checks (See listing below):	-	5,271.33
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 201,467.84

Cash Account Balance: 201,467.84

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/23/2022	12725	APPCO PAPER & PLASTICS CORP	1,980.93
09/23/2022	12726	BIG GEYSER INC.	258.75
09/23/2022	12727	CREAM-O-LAND DAIRIES, LLC	993.60
09/23/2022	12728	LISNDA	200.00
09/23/2022	12729	MODERN ITALIAN BAKERY	669.89
09/23/2022	12730	NARDONE BROS BAKING CO	776.16
09/23/2022	12731	SNAPPLE DISTRIBUTORS OF L.I.	392.00
Outstanding Check Total:			5,271.33

Prepared By

Approved By



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits		Balance
C 207	CAPITAL ONE CHECKING								
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00		243,476.47
09/14/2022				See Cash Disbursement Schedule 6	CD-6	0.00	11,944.79		231,531.68
09/21/2022				See Cash Disbursement Schedule 7	CD-7	0.00	24,792.51		206,739.17
09/28/2022				See Cash Disbursement Schedule 8	CD-8	0.00	5,271.33		201,467.84
Grand Totals:						0.00	42,008.63		201,467.84

Rocky Point Union Free School District
Treasurer's Report
Cafeteria Fund ACH C208
As of September 30, 2022

Reconciled Balance as of:	8/31/2022		486,521.74
Receipts:			
	Cafeteria Deposits	19,012.87	
	Café ACH Deposits	48,155.31	
	Interest	<u>277.02</u>	
			67,445.20
Disbursements:			<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2022		<u>553,966.94</u>
Bank Balance as of:	9/30/2022		550,778.56
Add:	Deposits in Transit		<u>3,188.38</u>
Adjusted Bank Balance as of:	9/30/2022		<u>553,966.94</u> 0.00

Prepared by: Linda Bilski
Date: 10/3/2022

Reviewed by: Virginia Holloway
Date: 10/3/2022



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

C208

September 01, 2022 through September 30, 2022

CUSTOMER SERVICE INFORMATION

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

00047821 DDA 802 212 27422 NNNNNNNNNN 1 000000000 C1 0000

ROCKY POINT UFSD
 SCHOOL LUNCH ACH
 90 ROCKY POINT YAPHANK RD
 ROCKY POINT NY 11778-8423



00478210501000000025

CHECKING SUMMARY

Commercial Checking With Interest

	INSTANCES	AMOUNT
Beginning Balance		\$484,925.74
Deposits and Additions	263	65,852.82
Ending Balance	263	\$550,778.56
Annual Percentage Yield Earned This Period		0.65%
Interest Paid This Period		\$277.02
Interest Paid Year-to-Date		\$768.61

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
09/01	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019209851 Eed:220901 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2449209851Tc	\$1,596.00
09/02	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000018920252 Eed:220902 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2458920252Tc	4,022.00
09/02	Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090122 CO Entry Descr:ACH Funds Sec:CCD Trace#:091000014147338 Eed:220902 Ind ID:5530231 Ind Name:Rocky Point Ufsd Trn: 2444147338Tc	40.00
09/06	Deposit	273.05
09/06	Deposit	163.00
09/06	Deposit	154.25
09/06	Deposit	148.95
09/06	Deposit	140.00
09/06	Deposit	136.31
09/06	Deposit	98.00

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2022



Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
C 208	CHASE ACH REVENUE							
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	486,521.74	
09/02/2022	1029618		CAFT RECEIPTS	CR-2	1,259.70	0.00	487,781.44	
09/06/2022	1029622		CAFT RECEIPTS	CR-2	783.44	0.00	488,564.88	
09/07/2022	1029623		CAFT RECEIPTS	CR-2	994.54	0.00	489,559.42	
09/08/2022	1029617		CAFT RECEIPTS	CR-2	1,381.26	0.00	490,940.68	
09/08/2022	1029624		CAFT RECEIPTS	CR-2	1,407.70	0.00	492,348.38	
09/09/2022	1029625		CAFT RECEIPTS	CR-2	812.35	0.00	493,160.73	
09/12/2022	75		Miscellaneous Revenue	JE-4	0.50	0.00	493,161.23	
09/12/2022	1029635		CAFT RECEIPTS	CR-2	927.22	0.00	494,088.45	
09/13/2022	1029636		CAFT RECEIPTS	CR-2	957.20	0.00	495,045.65	
09/14/2022	1029637		CAFT RECEIPTS	CR-2	842.30	0.00	495,887.95	
09/15/2022	1029638		CAFT RECEIPTS	CR-2	880.44	0.00	496,768.39	
09/16/2022	1029639		CAFT RECEIPTS	CR-2	855.16	0.00	497,623.55	
09/19/2022	1029646		CAFT RECEIPTS	CR-2	762.31	0.00	498,385.86	
09/20/2022	1029647		CAFT RECEIPTS	CR-2	641.83	0.00	499,027.69	
09/21/2022	1029648		CAFT RECEIPTS	CR-2	686.85	0.00	499,714.54	
09/22/2022	1029649		CAFT RECEIPTS	CR-2	775.58	0.00	500,490.12	
09/23/2022	1029650		CAFT RECEIPTS	CR-2	572.50	0.00	501,062.62	
09/28/2022	1029656		CAFT RECEIPTS	CR-2	3,062.40	0.00	504,125.02	
09/29/2022	1029657		CAFT RECEIPTS	CR-2	728.20	0.00	504,853.22	
09/30/2022	1029658		CAFT RECEIPTS	CR-2	681.39	0.00	505,534.61	
09/30/2022	1029660		Interest Revenue	CR-3	277.02	0.00	505,811.63	
09/30/2022	1029661		FJC ACH	CR-3	12,482.44	0.00	518,294.07	
09/30/2022	1029662		JAE ACH	CR-3	10,856.37	0.00	529,150.44	
09/30/2022	1029663		RPHS ACH	CR-3	13,894.50	0.00	543,044.94	
09/30/2022	1029664		RPMS ACH	CR-3	10,922.00	0.00	553,966.94	
			Grand Totals:		67,445.20	0.00	553,966.94	

Rocky Point Union Free School District
Treasurer's Report
Scholarship Fund Checking - CM200
As of September 30, 2022

Reconciled Balance as of:	8/31/2022		48,663.09
Receipts:			
	Scholarship R. Sullivan	<u>100.00</u>	100.00
Disbursements:			
	Close Inactive Scholarships	<u>537.14</u>	<u>(537.14)</u>
Total available balance per General Ledger as of:	9/30/2022		<u>48,225.95</u>
Bank Balance as of:	9/30/2022		48,425.95
Less:	Outstanding Checks		<u>(200.00)</u>
Adjusted Bank Balance as of:	9/30/2022		<u>48,225.95</u>

Prepared by: Linda Bilski
Date: 10/4/2022

Reviewed by: J. Holloway
Date: 10/4/2022

CM200

ROCKY POINT UFSD
SCHOLARSHIP CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking

ROCKY POINT UFSD

Previous Balance 08/31/22	\$49,063.09	Number of Days in Cycle	30
1 Deposits/Credits	\$100.00	Minimum Balance This Cycle	\$48,425.95
2 Checks/Debits	(\$737.14)	Average Collected Balance	\$48,810.71
Service Charges	\$0.00		
Ending Balance 09/30/22	\$48,425.95		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking

ROCKY POINT UFSD

<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/06	Customer Deposit	\$100.00		\$49,163.09
09/08	Check 424		\$200.00	\$48,963.09
09/21	Book transfer debit TO ...5277		\$537.14	\$48,425.95
Total		\$100.00	\$737.14	

Govt Banking Blended Chking

ROCKY POINT UFSD

Checks * designates gap in check sequence

<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>
424	09/08	\$200.00						

Thank you for banking with us.



Account: Capital One Scholarship Checking
Cash Account(s): CM 200

Ending Bank Balance:		48,425.95
Outstanding Checks (See listing below):	-	200.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00
<hr/>		
Adjusted Ending Bank Balance:		48,225.95
Cash Account Balance:		48,225.95

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/07/2022	432	JASMINE PINKENBURG	200.00
Outstanding Check Total:			200.00

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
CM 200	Scholarship Cash							
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	48,663.09
09/02/2022	1029607			SCHOLARSHIP/RITA SULLIVAN	CR-3	100.00	0.00	48,763.09
09/21/2022	62			Close Inactive Scholarships	JE-4	0.00	537.14	48,225.95
Grand Totals:						100.00	537.14	48,225.95

Rocky Point Union Free School District
Treasurer's Report
Extra Class Checking - CM3200
As of September 30, 2022

Reconciled Balance as of:	8/31/2022	50,400.70
Receipts:		0.00
Disbursements:		
	Cash Disbursements	<u>436.59</u>
		<u>(436.59)</u>
Total available balance per General Ledger as of:	9/30/2022	<u>49,964.11</u>
Bank Balance as of:	9/30/2022	50,164.11
Less:	Outstanding Checks	<u>(200.00)</u>
Adjusted Bank Balance as of:	9/30/2022	<u>49,964.11</u> 0.00

Prepared by: Linda Bilski
Date: 10/4/2022

Reviewed by: J. Holling
Date: 10/4/2022

CM3200

ROCKY POINT UFSD
EXTRA CLASS CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$51,200.70	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$50,164.11
7 Checks/Debits	(\$1,036.59)	Average Collected Balance	\$50,558.14
Service Charges	\$0.00		
Ending Balance 09/30/22	\$50,164.11		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/08	Check 11419		\$200.00	\$51,000.70
09/08	Check 11427		\$200.00	\$50,800.70
09/12	Check 11418		\$200.00	\$50,600.70
09/15	Check 11436		\$125.00	\$50,475.70
09/16	Check 11438		\$107.54	\$50,368.16
09/16	Check 11437		\$71.69	\$50,296.47
09/19	Check 11439		\$132.36	\$50,164.11
Total		\$0.00	\$1,036.59	

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
11418	09/12	\$200.00	11436*	09/15	\$125.00	11438	09/16	\$107.54
11419	09/08	\$200.00	11437	09/16	\$71.69	11439	09/19	\$132.36
11427*	09/08	\$200.00						

Thank you for banking with us.



Account: Capital One Extra Class Checking
Cash Account(s): CM3 200

Ending Bank Balance:	50,164.11
Outstanding Checks (See listing below):	- 200.00
Deposits in Transit:	+ 0.00
Other Credits:	+ 0.00
Other Debits:	- 0.00

Adjusted Ending Bank Balance: 49,964.11

Cash Account Balance: 49,964.11

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/07/2022	11424	REAGAN LANE	200.00
Outstanding Check Total:			200.00

Prepared By

Approved By

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 6/30/2023



Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
CM3 200		Extraclass Checking								
						BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	50,400.70
	09/30/2022					See Cash Disbursement Schedule 1	CD-1	0.00	125.00	50,275.70
	09/30/2022					See Cash Disbursement Schedule 2	CD-2	0.00	311.59	49,964.11
						Grand Totals:		0.00	436.59	49,964.11

Rocky Point Union Free School District
Treasurer's Report
Federal Fund Checking - F205
As of September 30, 2022

Reconciled Balance as of:	8/31/2022	237,621.73
Receipts:		0.00
Disbursements:		
	Cash Disbursements	<u>136,087.05</u>
		<u>(136,087.05)</u>
Total available balance per General Ledger as of:	9/30/2022	<u>101,534.68</u>
Bank Balance as of:	9/30/2022	<u>101,534.68</u>
		0.00

Prepared by: Linda Bieliski
Date: 10/4/2022

Reviewed by: Virginia Holman
Date: 10/4/2022

F205

ROCKY POINT UFSD
FEDERAL CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking			ROCKY POINT UFSD	
Previous Balance 08/31/22	\$239,317.71	Number of Days in Cycle	30	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$101,534.68	
7 Checks/Debits	(\$137,783.03)	Average Collected Balance	\$197,650.59	
Service Charges	\$0.00			
Ending Balance 09/30/22	\$101,534.68			

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking				ROCKY POINT UFSD	
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance	
09/02	Check 4716		\$1,695.98	\$237,621.73	
09/14	Check 4717		\$3,180.57	\$234,441.16	
09/19	Check 4720		\$35,535.84	\$198,905.32	
09/23	Check 4719		\$78,895.45	\$120,009.87	
09/26	Check 4721		\$15,266.00	\$104,743.87	
09/27	Check 4718		\$3,114.68	\$101,629.19	
09/27	Check 4722		\$94.51	\$101,534.68	
Total		\$0.00	\$137,783.03		

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
4716	09/02	\$1,695.98	4719	09/23	\$78,895.45	4721	09/26	\$15,266.00
4717	09/14	\$3,180.57	4720	09/19	\$35,535.84	4722	09/27	\$94.51
4718	09/27	\$3,114.68						

Thank you for banking with us.



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

Ending Bank Balance:		101,534.68
Outstanding Checks (See listing below):	-	0.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	101,534.68
Cash Account Balance:	101,534.68

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Account Name				Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation				
F 205	CAPITAL ONE CHECKING							
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	237,621.73
09/07/2022				See Cash Disbursement Schedule 5	CD-5	0.00	6,295.25	231,326.48
09/14/2022				See Cash Disbursement Schedule 6	CD-6	0.00	129,697.29	101,629.19
09/21/2022				See Cash Disbursement Schedule 7	CD-7	0.00	94.51	101,534.68
Grand Totals:						0.00	136,087.05	101,534.68

Rocky Point Union Free School District
Treasurer's Report
Capital Fund Checking - H205
As of September 30, 2022

Reconciled Balance as of:	8/31/2022		2,640,929.63
Receipts:			0.00
Disbursements:			
	Cash Disbursements	<u>73,857.67</u>	<u>(73,857.67)</u>
Total available balance per General Ledger as of:	9/30/2022		<u>2,567,071.96</u>
Bank Balance as of:	9/30/2022		<u>2,567,071.96</u>

Prepared by: Linda Bielcki
Date: 10/4/2022

Reviewed by: Virginia Kelley
Date: 10/4/2022

H 205

ROCKY POINT UFSD
CAPITAL FUND CHECKING
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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$2,693,436.01	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$2,567,071.96
6 Checks/Debits	(\$126,364.05)	Average Collected Balance	\$2,625,526.05
Service Charges	\$0.00		
Ending Balance 09/30/22	\$2,567,071.96		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking			ROCKY POINT UFSD	
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/06	Check 1154		\$21,834.13	\$2,671,601.88
09/12	Check 1157		\$38,580.85	\$2,633,021.03
09/15	Check 1153		\$30,672.25	\$2,602,348.78
09/15	Check 1155		\$10,545.50	\$2,591,803.28
09/27	Check 1156		\$24,475.37	\$2,567,327.91
09/27	Check 1158		\$255.95	\$2,567,071.96
Total		\$0.00	\$126,364.05	

Govt Banking Blended Chking			ROCKY POINT UFSD		
Checks * designates gap in check sequence					
Check No.	Date	Amount	Check No.	Date	Amount
1153	09/15	\$30,672.25	1155	09/15	\$10,545.50
1154	09/06	\$21,834.13	1156	09/27	\$24,475.37
			1157	09/12	\$38,580.85
			1158	09/27	\$255.95

Thank you for banking with us.



Account: Capital One Capital Checking
Cash Account(s): H 205

Ending Bank Balance:		2,567,071.96
Outstanding Checks (See listing below):	-	0.00
Deposits In Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 2,567,071.96

Cash Account Balance: 2,567,071.96

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
Outstanding Check Total:			0.00

Prepared By

Approved By

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2022



Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
H 205		CAPITAL ONE CHECKING								
						BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	2,640,929.63
	09/07/2022					See Cash Disbursement Schedule 4	CD-4	0.00	73,601.72	2,567,327.91
	09/21/2022					See Cash Disbursement Schedule 5	CD-5	0.00	255.95	2,567,071.96
						Grand Totals:		0.00	73,857.67	2,567,071.96

Rocky Point Union Free School District
Treasurer's Report
Debt Service Fund Checking - V200
As of September 30, 2022

Reconciled Balance as of: 8/31/2022 117,655.23

Receipts: 0.00

Disbursements: 0.00

Total available balance per General Ledger as of: 9/30/2022 117,655.23

Bank Balance as of: 9/30/2022 117,655.23

Prepared by: Linda Bilski
Date: 10/4/2022

Reviewed by: Virginia Holly
Date: 10/4/2022

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, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/22	\$117,655.23	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$117,655.23
0 Checks/Debits	\$0.00	Average Collected Balance	\$117,655.23
Service Charges	\$0.00		
Ending Balance 09/30/22	\$117,655.23		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2022 - SEPTEMBER 30, 2022

Govt Banking Blended Chking		ROCKY POINT UFSD		
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/01				\$117,655.23
	No Account Activity this Statement Period			
09/30				\$117,655.23
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2022

Account	Date	Account Name	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
V 200		CASH			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	117,655.23
Grand Totals:							0.00	0.00	117,655.23

**CASH REPORT
FOR THE MONTH ENDED
September 30, 2022**

GENERAL FUND

A204	Capital One Trust & Agency	\$	2,071,531.33
A205	Capital One Payroll	\$	47,143.77
A210	Petty Cash	\$	600.00
A2008	Capital One Investment	\$	16,522,285.60
A2010	Capital One AP Checking	\$	1,400,950.75
A2011	JP Morgan Chase-Money Market	\$	2,234,514.93

Total General Fund: \$ 22,277,026.38

SCHOOL LUNCH FUND

C207	Capital One Lunch Fund Checking	\$	201,467.84
C208	JP Morgan Chase-Lunch ACH	\$	553,966.94

Total School Lunch Fund: \$ 755,434.78

SPECIAL AID FUND

F205	Capital One Federal Checking	\$	101,534.68
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Total Special Aid Fund: \$ 101,534.68

CAPITAL FUND

H205	Capital One - Checking	\$	2,567,071.96
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Total Capital Fund: \$ 2,567,071.96

SCHOLARSHIP FUND

CM200	Capital One - Checking	\$	48,225.95
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Total Scholarship Fund \$ 48,225.95

DEBT SERVICE FUND

V200	Capital One - Money Market	\$	117,655.23
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Total Debt Service Fund \$ 117,655.23

EXTRA CLASS FUND

CM3200	Capital One - Checking	\$	49,964.11
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Total Extra Class Fund \$ 49,964.11

Total All Funds: \$ 25,916,913.09

Rocky Point UFSD
 PERIOD COVERED 7/1/22 to 6/30/2023
 CASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

MONTH	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE	24,705	20,845	19,486	20,158	20,158	20,158	20,158	20,158	20,158	20,158	20,158	20,158
RECEIPTS:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
PROPERTY TAXES	0	0	0	0	0	0	0	0	0	0	0	0
STAR AID	0	0	0	0	0	0	0	0	0	0	0	0
STATE AID	847	868	4,414	0	0	0	0	0	0	0	0	0
OTHER	88	168	90	0	0	0	0	0	0	0	0	0
TRF FR OTHER FUNDS	0	100	0	0	0	0	0	0	0	0	0	0
DUE TO OTH FDS	0	0	0	0	0	0	0	0	0	0	0	0
NYS AID DUE TO OTHER FUNDS	309	212	0	0	0	0	0	0	0	0	0	0
TAN PROCEEDS	0	0	3,000	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS:	1,244	1,348	7,504	0	0	0	0	0	0	0	0	0
DISBURSEMENTS:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SALARY	680	919	4,469	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES	4,274	1,788	2,363	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0
DUE TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0	0
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
LOAN TO OTH FDS	150	0	0	0	0	0	0	0	0	0	0	0
REPMT OF LOANS	0	0	0	0	0	0	0	0	0	0	0	0
REPMT OF TAN	0	0	0	0	0	0	0	0	0	0	0	0
INTEREST PAYMENT	0	0	0	0	0	0	0	0	0	0	0	0
INT REPAY	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISB:	5,104	2,707	6,832	0	0	0	0	0	0	0	0	0
BALANCE	20,845	19,486	20,158	20,158	20,158	20,158	20,158	20,158	20,158	20,158	20,158	20,157
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

GENERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
A 2008	CAPITAL ONE INVESTMENT	16,522,285.60	0.00
A 2010	CAPITAL ONE AP CHECKING	1,400,950.75	0.00
A 2011	CHASE GENERAL FUND MM	2,234,514.93	0.00
A 204	TRUST & AGENCY DEDUCTIONS	2,071,531.33	0.00
A 205	PAYROLL	47,143.77	0.00
A 210	PETTY CASH	600.00	0.00
A 3912	DUE FROM SCHOOL LUNCH	11,045.79	0.00
A 3912C	DUE FROM SCHOOL LUNCH PAYROLL	611,050.98	0.00
A 3917	DUE FROM DEBT SERVICE	23,000.00	0.00
A 391F	DUE FROM FEDERAL FUND PAYROLL	988,384.16	0.00
A 440	DUE FROM OTHER GOVERNMENTS	657,763.65	0.00
A 4805	PREPAID INSURANCE	60,000.00	0.00
A 510	ESTIMATED REVENUES	86,712,258.58	0.00
A 521	ENCUMBRANCES	58,141,340.44	0.00
A 522	EXPENDITURES	11,209,625.26	0.00
A 599	APPROPRIATED FUND BALANCE	1,866,919.98	0.00
A 600	ACCOUNTS PAYABLE	0.00	340,856.07
A 620	TAX ANTICIP NOTES PAYABLE	0.00	3,000,000.00
A 630	DUE TO OTHER FUNDS	0.00	70.15
A 6301	DUE TO SCHOOL LUNCH FUND	0.00	235,420.96
A 6302	DUE TO CAPITAL FUND	0.00	612,500.00
A 6305	DUE TO DEBT SERVICE	0.00	3,841.49
A 6306	DUE TO SCHOLARSHIP FUND	0.00	66.95
A 632	DUE TO STATE TEACHERS' RETIREMENT	0.00	3,503,781.87
A 637	DUE EMPLOYEES' RETIREMENT	0.00	265,873.30
A 691	DEFERRED REVENUES	0.00	9,400.00
A 726FICA	SOCIAL SECURITY TAX	5.53	0.00
A 726MEDI	MEDICARE TAX	1.29	0.00
A 738A	SCHOOL ACTIVITES FJC	0.00	1,973.06
A 738B	SCHOOL ACTIVITES JAE	0.00	3,435.26
A 738C	SCHOOL ACTIVITES MS	0.00	4,560.62
A 738D	TESTING HS	0.00	8,884.80
A 755	ADMIN KEN EDWARDS SCHOLARSHIP	0.00	145.00
A 761	VISION	0.00	1,712.32
A 762	ERS	0.00	12,276.87
A 763	ERS LOANS	0.00	7,173.77
A 764	ERSAR and ERSAR414 ERS ARREARS	0.00	1,463.42
A 771	OTHER-TEA. RETIRE.	0.00	21.40
A 777	MUSIC DEPT. HIGH SCHOOL	0.00	344.78
A 778	MARK TWAIN DINNER	0.00	3,198.00
A 779	AP TEST DEPOSITS	0.00	19,214.66
A 780	NYSSMA	0.00	145.00
A 781	FLEX PLAN HEALTH CARE	0.00	3,402.50
A 782	FLEX PLAN DEPENDENT CARE	0.00	1,250.00
A 787	LONG TERM DISABILITY	517.58	0.00
A 789	OTHER VOTE COPE	0.00	564.00

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
A 790	AFLAC -CPP	0.00	4,014.31
A 791	AFLAC - STD	0.00	1,400.37
A 792	AFLAC - ACC	0.00	1,276.82
A 793	AFLAC - HSP	0.00	688.44
A 797	SCHOOL ACTIVITES HS	0.00	12,620.37
A 806	NONSPENDABLE FUND BALANCE	0.00	60,000.00
A 814	WORKER'S COMPENSATION RESERVE	0.00	1,905,036.12
A 815	UNEMPLOYMENT INSURANCE RESERVE	0.00	460,514.53
A 821	RESERVE FOR ENCUMBRANCES	0.00	58,141,863.39
A 825	ERS RESERVE	0.00	4,492,200.06
A 826	TRS SUB FUND RESERVE	0.00	2,592,106.91
A 861	PROPERTY LOSS RESERVE	0.00	29,487.91
A 862	LIABILITY LOSS RESERVE	0.00	42,936.12
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	4,068,268.85
A 878	CAPITAL RESERVE	0.00	3,434,851.61
A 909	FUND BALANCE	0.00	3,059,566.79
A 910	APPROPRIATED FUND BALANCE	0.00	2,050,473.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	1,020,669.13
A 960	APPROPRIATIONS	0.00	88,579,178.56
A 980	REVENUES	0.00	4,560,210.08
A Fund Totals:		182,558,939.62	182,558,939.62
Grand Totals:		182,558,939.62	182,558,939.62

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAX	53,608,209.00	0.00	53,608,209.00	0.00	53,608,209.00
A 1081	PILOT	25,891.00	0.00	25,891.00	0.00	25,891.00
A 1315	CONTINUING ED-SUMMER	10,000.00	0.00	10,000.00	5,165.00	4,835.00
A 1315.A	CONTINUING ED-FALL	2,500.00	0.00	2,500.00	0.00	-2,500.00
A 1315.B	CONTINUING ED-SPRING	2,500.00	0.00	2,500.00	0.00	2,500.00
A 1316	DRIVER EDUCATION-SUMMER	20,000.00	0.00	20,000.00	200.00	19,800.00
A 1316.A	DRIVERS ED-FALL	20,000.00	0.00	20,000.00	12,200.00	7,800.00
A 1316.B	DRIVERS ED-SPRING	20,000.00	0.00	20,000.00	0.00	20,000.00
A 1489	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	31,418.89	58,581.11
A 2655	TICKET AND MINOR SALES, OTHER	0.00	0.00	0.00	50.20	-50.20
A 2703	PRIOR-YEAR REFUNDS-OTHER (NOT TRANS)	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	24,330.00	-24,330.00
A 2770	OTHER UNCLASSIFIED	0.00	14.58	14.58	1,554.23	-1,539.65
A 2772	E-RATE REVUENE	1,000.00	0.00	1,000.00	20,700.00	-19,700.00
A 3101	GROSS STATE AID - BASIC	20,441,937.00	0.00	20,441,937.00	44,184.00	20,397,753.00
A 3101.E	STATE AID EXCESS COST	6,078,379.00	0.00	6,078,379.00	0.00	6,078,379.00
A 3102	STATE AID LOTTERY	4,500,000.00	0.00	4,500,000.00	4,389,863.13	110,136.87
A 3103	STATE AID BOCES	1,502,601.00	0.00	1,502,601.00	0.00	1,502,601.00
A 3260	STATE AID TEXTBOOKS	175,000.00	0.00	175,000.00	0.00	175,000.00
A 3262	STATE AID COMPUTER SOFTWARE	45,000.00	0.00	45,000.00	0.00	45,000.00
A 3263	STATE AID LIBRARY LOAN PROGRAM	20,000.00	0.00	20,000.00	0.00	20,000.00
A 4285	MEDICAID MANAGEMENT REIMBURSEMENT	70,227.00	0.00	70,227.00	30,544.63	39,682.37
A Totals:		86,712,244.00	14.58	86,712,258.58	4,560,210.08	82,152,048.50
Grand Totals:		86,712,244.00	14.58	86,712,258.58	4,560,210.08	82,152,048.50

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION *	12,150.00	280.00	12,430.00	7,578.40	2,610.20	2,241.40
1040	DISTRICT CLERK *	18,423.00	0.00	18,423.00	4,676.63	13,746.37	0.00
1060	DISTRICT MEETING *	10,900.00	0.00	10,900.00	0.00	0.00	10,900.00
1240	CHIEF SCHOOL ADMINISTRATOR *	349,074.00	6,052.50	355,126.50	90,878.89	258,330.00	5,917.61
1310	BUSINESS ADMINISTRATION *	791,259.00	0.00	791,259.00	203,297.94	567,489.64	20,471.42
1320	AUDITING *	75,532.00	0.00	75,532.00	7,800.00	62,500.00	5,232.00
1325	TREASURER *	10,710.00	0.00	10,710.00	0.00	6,500.00	4,210.00
1345	PURCHASING *	45,867.00	0.00	45,867.00	18,997.09	26,868.91	1.00
1380	FISCAL AGENT FEE *	11,730.00	0.00	11,730.00	0.00	9,000.00	2,730.00
1420	LEGAL *	75,000.00	0.00	75,000.00	8,986.00	66,014.00	0.00
1430	PERSONNEL *	521,667.00	0.00	521,667.00	116,338.68	349,684.56	55,643.76
1480	PUBLIC INFORMATION AND SERVICES *	40,151.00	0.00	40,151.00	10,350.00	29,801.00	0.00
1620	OPERATION OF PLANT *	4,749,451.00	400,807.12	5,150,258.12	988,290.28	3,383,812.62	778,155.22
1621	MAINTENANCE OF PLANT *	1,041,070.00	96,497.03	1,137,567.03	142,148.78	613,652.26	381,765.99
1670	CENTRAL PRINTING AND MAILING *	76,500.00	0.00	76,500.00	23,475.76	48,524.24	4,500.00
1680	CENTRAL DATA PROCESSING *	1,118,606.00	0.00	1,118,606.00	140,013.65	956,592.35	22,000.00
1910	UNALLOCATED INSURANCE *	549,443.00	0.00	549,443.00	521,984.45	49,451.45	-21,992.90
1981	ADMINISTRATIVE CHARGE-BOCES *	345,686.00	0.00	345,686.00	86,312.52	259,373.48	0.00
2010	CURRICULUM DEVELOPMENT AND SUPERVISION *	374,964.00	260.80	375,224.80	62,163.88	296,135.72	16,925.20
2020	SUPERVISION - ADMINISTRATION *	2,183,040.00	2,896.42	2,185,936.42	500,397.29	1,374,306.05	311,233.08
2060	RESEARCH, PLANNING AND EVALUATION *	30,000.00	0.00	30,000.00	3,136.00	0.00	26,864.00
2070	INSERVICE TRAINING - INSTRUCTION *	22,300.00	0.00	22,300.00	1,942.55	9,000.00	11,357.45
2110	TEACHING - REGULAR SCHOOL *	24,480,943.00	11,788.54	24,492,731.54	2,325,141.33	18,515,882.18	3,651,708.03
2138	MUSIC & FINE ARTS *	69,924.00	4,622.24	74,546.24	16,478.66	26,349.22	31,718.36
2250	PROGRAMS FOR HANDICAPPED CHILDREN *	15,200,751.00	918.82	15,201,669.82	1,387,184.81	12,574,579.16	1,239,905.85
2280	OCCUPATIONAL EDUCATION *	1,236,274.00	0.00	1,236,274.00	114,950.57	1,118,315.40	3,008.03
2330	COMMUNITY EDUCATION *	137,700.00	0.00	137,700.00	9,111.81	9,115.37	119,472.82
2610	SCHOOL LIBRARY AND AUDIOVISUAL *	636,719.00	1,006.92	637,725.92	91,152.76	493,461.28	53,111.88
2620	EDUCATIONAL TELEVISION *	23,661.00	0.00	23,661.00	2,148.00	21,513.00	0.00
2630	COMPUTER ASSISTED INSTRUCTION *	277,769.00	27,011.23	304,780.23	50,088.06	79,969.19	174,722.98
2805	ATTENDANCE - REGULAR SCHOOL *	56,314.00	0.00	56,314.00	11,709.00	32,886.01	11,718.99
2810	GUIDANCE - REGULAR SCHOOL *	1,492,078.00	434.25	1,492,512.25	246,248.56	1,248,881.84	-2,618.15

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2815	HEALTH SERVICES - REGULAR SCHOOL *	565,377.00	372.65	565,749.65	50,054.57	452,236.09	63,458.99
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL *	349,690.00	0.00	349,690.00	31,459.45	310,312.55	7,918.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL *	352,738.00	0.00	352,738.00	31,496.96	322,336.04	-1,095.00
2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL *	436,125.00	0.00	436,125.00	13,734.90	8,110.68	414,279.42
2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL *	944,103.00	6,513.04	950,616.04	228,359.91	209,157.21	513,098.92
5510	DISTRICT TRANSPORTATION SERVICES *	42,812.00	17,500.00	60,312.00	10,715.50	49,597.00	-0.50
5540	CONTRACT TRANSPORTATION *	6,009,157.00	-17,500.00	5,991,657.00	0.00	5,809,157.00	182,500.00
9010	NYS EMPLOYEES RETIREMENT *	1,152,417.00	0.00	1,152,417.00	0.00	0.00	1,152,417.00
9020	NYS TEACHERS RETIREMENT *	3,657,889.00	0.00	3,657,889.00	0.00	0.00	3,657,889.00
9030	SOCIAL SECURITY *	3,188,549.00	0.00	3,188,549.00	402,398.71	0.00	2,786,150.29
9040	WORKERS' COMPENSATION *	500,000.00	0.00	500,000.00	92,688.73	287,891.48	119,419.79
9045	LIFE INSURANCE *	48,000.00	0.00	48,000.00	8,897.17	35,728.58	3,374.25
9050	UNEMPLOYMENT INSURANCE *	50,000.00	0.00	50,000.00	2,150.00	47,150.00	700.00
9060	HEALTH INSURANCE *	12,168,317.00	0.00	12,168,317.00	2,982,187.01	8,105,318.31	1,080,811.68
9760	TAX ANTICIPATION NOTES *	70,000.00	0.00	70,000.00	0.00	0.00	70,000.00
9785	Installment Purchase Debt- State Aided Computer *	194,971.00	0.00	194,971.00	0.00	0.00	194,971.00
9901	TRANSFER TO SPECIAL AID *	2,061,281.00	0.00	2,061,281.00	0.00	0.00	2,061,281.00
9950	CAPITAL IMPROVEMENTS *	162,635.00	0.00	162,635.00	162,500.00	0.00	135.00
Fund ATotals:		88,019,717.00	559,461.56	88,579,178.56	11,209,625.26	58,141,340.44	19,228,212.86
Grand Totals:		88,019,717.00	559,461.56	88,579,178.56	11,209,625.26	58,141,340.44	19,228,212.86

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

CAFETERIA FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
C 207	CAPITAL ONE CHECKING	201,467.84	0.00
C 208	CHASE ACH REVENUE	553,966.94	0.00
C 391	DUE FROM GENERAL FUND	235,420.96	0.00
C 445	SUPPLY INVENTORY	11,981.05	0.00
C 446	GOVT FOOD INVENTORY	13,003.54	0.00
C 447	PURCHASED FOOD INVENTORY	20,269.52	0.00
C 510	ESTIMATED REVENUES	1,314,200.00	0.00
C 521	ENCUMBRANCES	658,502.92	0.00
C 522	EXPENDITURES	146,206.80	0.00
C 630	DUE TO GENERAL FUND	0.00	11,045.79
C 630A	DUE TO GENERAL FUND PAYROLL	0.00	611,050.98
C 631	DUE TO OTHER GOVT	0.00	35.02
C 691	DEFERRED REVENUE	0.00	73,495.15
C 821	RESERVE FOR ENCUMBRANCES	0.00	658,502.92
C 845	FUND BALANCE RESERVE FOR INVENTORY	0.00	45,254.11
C 909	FUND BALANCE	0.00	421,365.00
C 960	APPROPRIATIONS	0.00	1,314,200.00
C 980	REVENUES	0.00	20,070.60
C Fund Totals:		3,155,019.57	3,155,019.57
Grand Totals:		3,155,019.57	3,155,019.57

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022.



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 1440	SALE OF TYPE A LUNCHES	155,000.00	85,000.00	240,000.00	13,925.47	226,074.53
C 1441	ADULT A LA CARTE	15,150.00	0.00	15,150.00	2,996.29	12,153.71
C 1445	OTHER CAFETERIA SALES	305,800.00	0.00	305,800.00	2,084.88	303,715.12
C 2401	INTEREST AND EARNINGS	750.00	0.00	750.00	1,063.46	-313.46
C 2770	MISCELLANEOUS REVENUES	2,000.00	0.00	2,000.00	0.50	1,999.50
C 2771	GRANTS AND REBATES	1,500.00	0.00	1,500.00	0.00	1,500.00
C 3190	GOVERNMENT REIMB-STATE	29,000.00	0.00	29,000.00	0.00	29,000.00
C 4109	SURPLUS FOOD	60,000.00	0.00	60,000.00	0.00	60,000.00
C 4191	GOVERNMENT REIMB-FEDERAL	660,000.00	0.00	660,000.00	0.00	660,000.00
C Totals:		1,229,200.00	85,000.00	1,314,200.00	20,070.60	1,294,129.40
Grand Totals:		1,229,200.00	85,000.00	1,314,200.00	20,070.60	1,294,129.40

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2860	*	1,229,200.00	0.00	1,229,200.00	138,492.30	658,502.92	432,204.78
9030	*	0.00	85,000.00	85,000.00	7,714.50	0.00	77,285.50
Fund CTotals:		1,229,200.00	85,000.00	1,314,200.00	146,206.80	658,502.92	509,490.28
Grand Totals:		1,229,200.00	85,000.00	1,314,200.00	146,206.80	658,502.92	509,490.28

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

FEDERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
F 205	CAPITAL ONE CHECKING	101,534.68	0.00
F 410	STATE AND FEDERAL AID REC	463,763.57	0.00
F 510	ESTIMATED REVENUES	6,381,745.35	0.00
F 521	ENCUMBRANCES	2,912,289.72	0.00
F 522	EXPENDITURES	546,958.48	0.00
F 630A	DUE TO GENERAL FUND PAYROLL	0.00	988,384.16
F 691	DEFERRED REVENUES	0.00	123,872.57
F 821	RESERVE FOR ENCUMBRANCES	0.00	2,912,289.72
F 960	APPROPRIATIONS	0.00	6,381,745.35
F Fund Totals:		10,406,291.80	10,406,291.80
Grand Totals:		10,406,291.80	10,406,291.80

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 4126.TLI.22</u>	REVENUE TITLE I	1,765.00	0.00	1,765.00	0.00	1,765.00
<u>F 4126.TLI.23</u>	REVENUE TITLE I	240,106.00	0.00	240,106.00	0.00	240,106.00
<u>F 4256.PRE.22.A</u>	REVENUE PRE	9,707.00	0.00	9,707.00	0.00	9,707.00
<u>F 4256.PRE.23</u>	REVENUE PRE	45,414.00	0.00	45,414.00	0.00	45,414.00
<u>F 4256.PTB.22.A</u>	REVENUE PTB	100,526.84	0.00	100,526.84	0.00	100,526.84
<u>F 4256.PTB.23</u>	REVENUE PTB	705,543.00	0.00	705,543.00	0.00	705,543.00
<u>F 4286.ARP.A</u>	ARP PLAN ARPA	1,445,742.47	0.00	1,445,742.47	0.00	1,445,742.47
<u>F 4286.ARP.S</u>	ARP SED ARPS	1,542,251.47	0.00	1,542,251.47	0.00	1,542,251.47
<u>F 4286.ESS.ER</u>	CRRSA ESSER 2	1,873,235.75	0.00	1,873,235.75	0.00	1,873,235.75
<u>F 4286.GEE.R2</u>	CRRSA GEER 2	300,005.00	0.00	300,005.00	0.00	300,005.00
<u>F 4289.ELL.22</u>	REVENUE ELL	8,152.82	0.00	8,152.82	0.00	8,152.82
<u>F 4289.ELL.23</u>	REVENUE ELL	18,358.00	0.00	18,358.00	0.00	18,358.00
<u>F 4289.SAE.23</u>	REVENUE SSAE	18,009.00	0.00	18,009.00	0.00	18,009.00
<u>F 4289.TII.22</u>	REVENUE TITLE IIA	22,828.00	0.00	22,828.00	0.00	22,828.00
<u>F 4289.TII.23</u>	REVENUE TITLE IIA	50,101.00	0.00	50,101.00	0.00	50,101.00
F Totals:		6,381,745.35	0.00	6,381,745.35	0.00	6,381,745.35
Grand Totals:		6,381,745.35	0.00	6,381,745.35	0.00	6,381,745.35

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1620	*	168,576.02	321,392.30	489,968.32	114,396.11	327,508.08	48,064.13
2110	*	3,030,050.73	482,280.78	3,512,331.51	371,548.18	1,573,177.66	1,567,605.67
2250	*	952,240.58	48,331.26	1,000,571.84	45,542.11	487,253.97	467,775.76
2630	*	1,090,834.49	-327,468.60	763,365.89	3,209.19	241,001.21	519,155.49
2810	*	25,800.00	0.00	25,800.00	12,262.89	0.00	13,537.11
2825	*	326,954.79	-43,605.00	283,349.79	0.00	283,348.80	0.99
9020	*	40,977.00	48,697.00	89,674.00	0.00	0.00	89,674.00
9030	*	31,987.00	36,204.00	68,191.00	0.00	0.00	68,191.00
9060	*	64,130.00	84,363.00	148,493.00	0.00	0.00	148,493.00
Fund FTotals:		5,731,550.61	650,194.74	6,381,745.35	546,958.48	2,912,289.72	2,922,497.15
Grand Totals:		5,731,550.61	650,194.74	6,381,745.35	546,958.48	2,912,289.72	2,922,497.15

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

CAPITAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
H 205	CAPITAL ONE CHECKING	2,567,071.96	0.00
H 391	DUE FROM GENERAL FUND	612,500.00	0.00
H 410	DUE FROM STATE AND FEDERAL	98,721.66	0.00
H 510	ESTIMATED REVENUES	233,620.30	0.00
H 521	ENCUMBRANCES	610,931.79	0.00
H 522	EXPENDITURES	189,498.03	0.00
H 599	APPROPRIATED FUND BALANCE	3,942,004.50	0.00
H 691	DEFERRED REVENUE	0.00	98,721.66
H 821	RESERVE FOR ENCUMBRANCES	0.00	610,931.79
H 909	FUND BALANCE	0.00	3,206,569.99
H 960	APPROPRIATIONS	0.00	4,175,624.80
H 980	REVENUES	0.00	162,500.00
H Fund Totals:		8,254,348.24	8,254,348.24
Grand Totals:		8,254,348.24	8,254,348.24

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>H 3297</u>	SMART SCHOOLS	70,985.30	0.00	70,985.30	0.00	70,985.30
<u>H 5031</u>	TRANFERS GENERAL FUND	0.00	162,635.00	162,635.00	162,500.00	135.00
H Totals:		70,985.30	162,635.00	233,620.30	162,500.00	71,120.30
Grand Totals:		70,985.30	162,635.00	233,620.30	162,500.00	71,120.30

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1620	*	2,500,039.00	163,352.95	2,663,391.95	24,731.32	114,171.63	2,524,489.00
1625	*	850,705.98	661,526.87	1,512,232.85	164,766.71	496,760.16	850,705.98
	Fund HTotals:	3,350,744.98	824,879.82	4,175,624.80	189,498.03	610,931.79	3,375,194.98
	Grand Totals:	3,350,744.98	824,879.82	4,175,624.80	189,498.03	610,931.79	3,375,194.98

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

SCHOLARSHIP FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
CM 200	Scholarship Cash	48,225.95	0.00
CM 200.1	DUE FROM GENERAL	66.95	0.00
CM 2001	RITA SULLIVAN SCHOLARSHIP	0.00	432.07
CM 2003	K EDWARDS ADMIN SCHOLARSHIP	0.00	1,997.97
CM 2008	FRANCIS RYAN SCHOLARSHIP	0.00	258.77
CM 2009	GENERAL SCHOLARSHIP	0.00	63.95
CM 2010	AL MAIN SCHOLARSHIP	0.00	3,923.06
CM 2011	JOSÉPH FALLICA SCHOLARSHIP	0.00	853.94
CM 2012	FJC RUTH SPIEGEL MEMORIAL	0.00	100.02
CM 2016	SOUND BEACH MUSIC SCHOLARSHIP	0.00	0.95
CM 2018	LIVE LIKE SUSIE SCHOLARSHIP	0.00	28,084.03
CM 2020	INTERDIST COUNCIL OF SUP. SR SCHOLARSHIP	0.00	261.20
CM 2021	PETER MADDALENA MEMORIAL SCHOLARSHIP	0.00	8,534.18
CM 2022	JOHN HAGGERTY MEMORIAL SCHOLARSHIP	0.00	3,569.80
CM 2023	TEAM SCHOLARSHIP	0.00	46.01
CM 510	Estimated Revenue	7,000.00	0.00
CM 960	Appropriations	0.00	7,000.00
CM 980	Revenues	0.00	166.95
CM Fund Totals:		55,292.90	55,292.90
Grand Totals:		55,292.90	55,292.90

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
CM 2000.000	RITA SULLIVAN	1,000.00	0.00	1,000.00	100.00	900.00
CM 2003.001	K EDWARDS ADMIN	2,000.00	0.00	2,000.00	0.00	2,000.00
CM 2009.001	GENERAL	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	1,500.00	0.00	1,500.00	0.00	1,500.00
CM 2020.001	INTERDIS COUNCIL OF SUPERINTENDENTS	500.00	0.00	500.00	0.00	500.00
CM 2022.001	JOHN HAGGERTY	1,000.00	0.00	1,000.00	0.00	1,000.00
CM 2401.000	INTEREST	0.00	0.00	0.00	66.95	-66.95
CM Totals:		7,000.00	0.00	7,000.00	166.95	6,833.05
Grand Totals:		7,000.00	0.00	7,000.00	166.95	6,833.05

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2000	*	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
2009	*	500.00	0.00	500.00	0.00	0.00	500.00
2016	*	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	*	500.00	0.00	500.00	0.00	0.00	500.00
2022	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Fund CMTotals:		7,000.00	0.00	7,000.00	0.00	0.00	7,000.00
Grand Totals:		7,000.00	0.00	7,000.00	0.00	0.00	7,000.00

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

DEBT SERVICE FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
V 200	CASH	117,655.23	0.00
V 3911	DUE FROM GENERAL	3,841.49	0.00
V 510	ESTIMATED REVENUE	1,951,281.25	0.00
V 599	APPROPRIATED FUND BALANCE	22,000.00	0.00
V 630	DUE TO OTHER FUNDS	0.00	23,000.00
V 909	FUND BALANCE, UNRESERVED	0.00	94,655.23
V 960	APPROPRIATIONS	0.00	1,973,281.25
V 980	REVENUES	0.00	3,841.49
V Fund Totals:		2,094,777.97	2,094,777.97
Grand Totals:		2,094,777.97	2,094,777.97

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	INTEREST EARNINGS	1,000.00	0.00	1,000.00	3,841.49	-2,841.49
V 5031	INTERFUND TRANSFERS	1,950,281.25	0.00	1,950,281.25	0.00	1,950,281.25
	V Totals:	1,951,281.25	0.00	1,951,281.25	3,841.49	1,947,439.76
	Grand Totals:	1,951,281.25	0.00	1,951,281.25	3,841.49	1,947,439.76

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9711	*	1,950,281.25	0.00	1,950,281.25	0.00	0.00	1,950,281.25
9901	*	23,000.00	0.00	23,000.00	0.00	0.00	23,000.00
	Fund VTotals:	1,973,281.25	0.00	1,973,281.25	0.00	0.00	1,973,281.25
	Grand Totals:	1,973,281.25	0.00	1,973,281.25	0.00	0.00	1,973,281.25

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2022**

EXTRA CLASS FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
CM3 200	Extraclass Checking	49,964.11	0.00
CM3 291	Due From Other Funds	70.15	0.00
CM3 301	LEADERS CLUB	0.00	25.79
CM3 302	MATH HONOR SOCIETY	0.00	57.24
CM3 303	VARSITY CLUB	0.00	348.01
CM3 304	SCIENCE CLUB	0.00	327.47
CM3 305	SPACE CLUB	0.00	248.53
CM3 306	STUDENT COUNCIL MS	0.00	3,126.77
CM3 307	YEARBOOK MS	0.00	6,710.50
CM3 308	BUSINESS CLUB	0.00	163.40
CM3 309	MS ROBOTICS CLUB	0.00	153.48
CM3 310	BE A NICER NEIGHBOR CLUB	0.00	1,941.27
CM3 311	INTERACT COMMUNITY SERVICE CLUB	0.00	3,401.27
CM3 312	SKILLS USA HS COSMOTOLOGY	0.00	640.56
CM3 313	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
CM3 314	HUMAN RIGHTS CLUB	0.00	202.73
CM3 315	S.A.D.D	0.00	1,284.62
CM3 316	THESPIAN TROUPE #696	0.00	946.98
CM3 317	YEARBOOK HS	0.00	11,863.50
CM3 318	STUDENT COUNCIL	0.00	13,539.80
CM3 319	ART CLUB	0.00	1,417.24
CM3 321	JAE STUDENT COUNCIL	0.00	1,920.53
CM3 322	ROBOTICS CLUB HS	0.00	506.62
CM3 323	HISTORY HONOR SOCIETY	0.00	304.59
CM3 324	MATH TEAM	0.00	736.92
CM3 325	NATIONAL ENGLISH HONOR SOCIETY	0.00	26.41
CM3 326	TECHNOLOGY/MAKER SPACE CLUB	0.00	31.39
CM3 327	SOUND CHOICE CLUB	0.00	475.07
CM3 510	Estimated Revenue	40,590.00	0.00
CM3 522	Expenditures	436.59	0.00
CM3 960	Appropriations	0.00	40,590.00
CM3 980	Revenues	0.00	70.15
CM3 Fund Totals:		91,060.85	91,060.85
Grand Totals:		91,060.85	91,060.85

ROCKY POINT UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>CM3 1000.101</u>	LEADERS CLUB	650.00	0.00	650.00	0.00	650.00
<u>CM3 1000.103</u>	VARSITY CLUB	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>CM3 1000.106</u>	STUDENT COUNCIL MS	2,500.00	0.00	2,500.00	0.00	2,500.00
<u>CM3 1000.107</u>	YEARBOOK MS	8,500.00	0.00	8,500.00	0.00	8,500.00
<u>CM3 1000.108</u>	BUSINESS CLUB	150.00	0.00	150.00	0.00	150.00
<u>CM3 1000.110</u>	BE A NICER NEIGHBOR CLUB	500.00	0.00	500.00	0.00	500.00
<u>CM3 1000.112</u>	SKILLS USA HS COSMOTOLOGY	400.00	0.00	400.00	0.00	400.00
<u>CM3 1000.114</u>	HUMAN RIGHTS CLUB	140.00	0.00	140.00	0.00	140.00
<u>CM3 1000.116</u>	THESPIAN TROUPE #696	2,500.00	0.00	2,500.00	0.00	2,500.00
<u>CM3 1000.117</u>	YEARBOOK HS	7,000.00	0.00	7,000.00	0.00	7,000.00
<u>CM3 1000.118</u>	STUDENT COUNCIL	13,000.00	0.00	13,000.00	0.00	13,000.00
<u>CM3 1000.123</u>	HISTORY HONOR SOCIETY	100.00	0.00	100.00	0.00	100.00
<u>CM3 1000.124</u>	MATH TEAM	150.00	0.00	150.00	0.00	150.00
<u>CM3 2401.000</u>	INTEREST	0.00	0.00	0.00	70.15	-70.15
CM3 Totals:		40,590.00	0.00	40,590.00	70.15	40,519.85
Grand Totals:		40,590.00	0.00	40,590.00	70.15	40,519.85

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2022 To 9/30/2022



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
3000		40,590.00	0.00	40,590.00	436.59	0.00	40,153.41
	Fund CM3Totals:	40,590.00	0.00	40,590.00	436.59	0.00	40,153.41
	Grand Totals:	40,590.00	0.00	40,590.00	436.59	0.00	40,153.41



John F. Dennehy, Jr.
Certified Public Accountant, P.C.

October 7, 2022

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, 2022 through September 30, 2022*

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2022 through September 30, 2022. 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, 2022

Page 2

*Re: Internal Claims Audit Report for the time period of
September 1, 2022 through September 30, 2022*

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, 2022 through September 30, 2022 I have audited 329 claims against the District in the amount of \$4,145,016.34. (See attached Exhibit I) I made inquiries and/ or observations into 57 claims in the amount of \$195,326.23. 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, 2022 through September 30, 2022. I have summarized all voided checks and notable exceptions in Exhibit III.

*****0*****

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.
Certified Public Accountant

Rocky Point School District
Internal Claims Audit By Fund
Exhibit I

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Rcsolved Inquiries	# of Outstanding Inquiries	Check Sequence
9/7/2022	9/7/2022	20	A	21	266,970.57	-	-	-	-	13398-13399, 5116553-5116571
9/7/2022	9/7/2022	21	A	40	60,382.91	7	10,655.75	7	-	118562-118601
9/7/2022	9/7/2022	22	A	1	287.54	-	-	-	-	13397
9/14/2022	9/14/2022	23	A	63	1,372,006.33	13	41,027.49	13	-	118602-118663
9/16/2022	9/14/2022	25	A	25	599,757.84	-	-	-	-	13400-13405, 5116572-5116590
9/21/2022	9/21/2022	26	A	1	4,652.50	-	-	-	-	13406
9/21/2022	9/21/2022	27	A	69	885,017.98	10	16,423.15	10	-	118664-118732
9/28/2022	9/28/2022	28	A	41	45,359.32	14	23,829.51	14	-	118733-118773
9/30/2022	9/28/2022	30	A	26	658,191.41	-	-	-	-	13407-13413, 5116591-5116609
9/14/2022	9/14/2022	6	C	10	11,944.79	2	1,530.95	2	-	12704-12713
9/21/2022	9/21/2022	7	C	11	24,792.51	5	21,220.67	5	-	12714-12724
9/28/2022	9/28/2022	8	C	7	5,271.33	2	2,180.93	2	-	12725-12731
9/7/2022	9/7/2022	1	CM3	1	125.00	-	-	-	-	11436
9/14/2022	9/14/2022	2	CM3	3	311.59	-	-	-	-	11437-11439
9/7/2022	9/7/2022	5	F	2	6,295.25	1	3,180.57	1	-	4717-4718
9/14/2022	9/14/2022	6	F	3	129,697.29	2	50,801.84	2	-	4719-4721
9/21/2022	9/21/2022	7	F	1	94.51	-	-	-	-	4722
9/7/2022	9/7/2022	4	H	3	73,601.72	1	24,475.37	1	-	1155-1157
9/21/2022	9/21/2022	5	H	1	255.95	-	-	-	-	1158
TOTAL				329	\$ 4,145,016.34	57	\$ 195,326.23	57	-	

Legend:	
A - General	P (A) - Chase General
C - Cafeteria	T - Trust & Agency
F - Federal	HB - Bond 2003
H - Capital	CM- Misc Spec Revenue
HCP - Capital Projects	TE-Expendable Trust

John F. Dennehy, Jr.
Certified Public Accountant , PC

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
Exhibit II

2022 / 2023 YTD

Analysis by Number of Inquiries

Reason For Inquiry	Resolution	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Difference <\$1; Immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Will pay balance with next invoice	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Void & reissue	- 0.00%	1 0.40%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check does not reflect all invoices paid	Void & reissue check to reflect all invoices paid as separate line items	- 0.00%	0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	1 0.50%	- 0.00%	6 1.83%	- 0.00%	- #DIV/0!	- #DIV/0!
Duplicate payment	Void check	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Incorrect vendor name	Name misspelled; name corrected in system, claim paid	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Backup Provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Invoice date precedes PO date	Noted by Business Office	12 0.00%	30 14.42%	31 9.62%	- 0.00%	- #DIV/0!	- #DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	9 4.50%	9 4.32%	8 2.43%	- 0.00%	- #DIV/0!	- #DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Missing administrator approval signature	Received proper authorization	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Not an original invoice	Copy, fax or statement accepted	4 2.00%	4 1.82%	4 1.22%	- 0.00%	- #DIV/0!	- #DIV/0!
Paid sales tax	Void & reissue	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	4 2.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	2 1.00%	2 0.96%	8 2.43%	- 0.00%	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Check void; to be reissued paid from prior year P.O.	2 1.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Pre-dated Invoice	Hold until service date	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Total Number (#) of Inquiries		24 17.00%	45 22.12%	57 17.13%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Claims Audited		200 100.00%	208 100.00%	329 100.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		0 0.00%	0 0.00%	0 0.00%	0 #DIV/0!	0 #DIV/0!	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
Exhibit II

2022 / 2023 YTD

Analysis by Dollar Value

Reason For Inquiry	Resolution	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Difference <\$1; Immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Will pay balance with next invoice	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Void & reissue	- 0.00%	639.28 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Check does not reflect all invoices paid	Void & reissue check to reflect all invoices paid as separate line items	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	2,843.60 0.00%	- 0.00%	25,283.38 0.61%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Duplicate payment	Void check	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Incorrect vendor name	Name misspelled; name corrected in system, claim paid	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Backup Provided	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Invoice date precedes PO date	Noted by Business Office	23,867.78 0.60%	114,541.64 3.01%	134,979.77 3.68%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	46,819.05 1.00%	24,613.63 0.68%	5,016.24 0.14%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Missing administrator approval endorsement	Received proper authorization	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Not an original invoice	Copy, fax or statement accepted	10,203.15 0.28%	2,455.72 0.68%	7,109.18 0.19%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Paid sales tax	Void & reissue	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	23,109.59 0.63%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	3,536.40 0.09%	2,041.84 0.06%	23,937.66 0.66%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Check void; to be reissued paid from prior year P.O.	8,022.60 0.17%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Pre-dated Invoice	Hold until service date	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Value (\$) of Inquiries		116,881.97 2.53%	144,892.11 4.06%	195,286.23 4.71%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Claims Audited		4,616,614.61 100.00%	2,198,157.06 100.00%	4,145,016.34 100.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!

**Rocky Point School District
Internal Claims Audit
Notable Exceptions
Exhibit III**

Void Checks - September 2022

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

Other Notable Exceptions - September 2022

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

**Rocky Point School District
Internal Claims Audit
Payroll Audit
Exhibit IV**

Audited Payroll Checks - September 2022

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions
PR	318298	1,057.42	Fisher, Nicole	9/2/2022	None
PR	318473	333.45	Rossy, Eric	9/2/2022	None
PR	318570	983.71	Meier, Seth	9/2/2022	None
PR	318577	918.57	Nardiello, Cynthia A	9/2/2022	None
PR	318688	830.62	Walter, Meghan A	9/2/2022	None
PR	318899	451.37	Bouton, Maran L	9/16/2022	None
PR	319156	2,325.10	Spallina, Daniel J	9/16/2022	None
PR	319170	1,083.19	Williams, Tabetha M	9/16/2022	None
PR	319190	3,068.20	Gabrinowitz, Nicole	9/16/2022	None
PR	319223	4,079.82	Perrotte, Jennifer	9/16/2022	None
		15,131.45			

*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.

John F. Dennehy, Jr.
Certified Public Accountant, PC

Interoffice Memorandum

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

FROM: *Kristen White, Executive Director of Pupil Personnel*

DATE: *October 6, 2022*

RE: *Board Action Sheets*

Below please find the schedule to be approved at the October 17, 2022 Board of Education meeting:

SCHEDULE-A 10/17/22		
Year	Date	Location
2022-2023	August 31, 2022- September 28, 2022	CSE & SCSE meetings conducted for students attending in-district and out of district placements
2022-2023	August 31, 2022- September 28, 2022	CSE District Wide Amendments without meetings

BOE ACTION Summary DATE? DECISION?

<u>CMA BOE Date</u>	<u>CR Doc Committee Responsible</u>	<u>CMA Reason</u>	<u>Decision/Status</u>	<u>CMA Date</u>	<u>CR Expected Grade</u>	<u>CR Next Recommended School (>2010-11 SY)</u>	<u>Program</u>	<u>Program Start</u>	<u>Program End</u>	<u>Program Ratio</u>	<u>Program Frequency</u>	<u>Program Period</u>	<u>Program Duration</u>	<u>Program Location</u>	<u>Related Service</u>	<u>RS Start</u>	<u>RS End</u>	<u>RS Ratio</u>	<u>RS Frequency</u>	<u>RS Period</u>	<u>RS Duration</u>
10/17/2022	CSE	Transfer Student - Agreement No Meeting	Classified	09/06/2022	Ungraded		Special Class	09/07/2022	06/23/2023	6:1:2	1	Daily	360	Classroom	Speech/Language Therapy	09/07/2022	06/23/2023	Individual	2	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class	09/07/2022	06/23/2023	6:1:2	1	Daily	360	Classroom	Occupational Therapy	09/07/2022	06/23/2023	Individual	3	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class	09/07/2022	06/23/2023	6:1:2	1	Daily	360	Classroom	Parent Counseling and Training	09/07/2022	06/23/2023	Small Group	5	Yearly	30
		Transfer Student - Agreement No Meeting	Classified	09/07/2022	07		Integrated Co-teaching Services	09/07/2022	06/23/2023		5	Weekly	42	English / Language Arts Class	Counseling-Social Skills	09/12/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		07		Integrated Co-teaching Services	09/07/2022	06/23/2023		5	Weekly	42	Math Class	Counseling-Social Skills	09/12/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		07		Integrated Co-teaching Services	09/07/2022	06/23/2023		5	Weekly	42	Science Class	Counseling-Social Skills	09/12/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		07		Integrated Co-teaching Services	09/07/2022	06/23/2023		5	Weekly	42	Social Studies Class	Counseling-Social Skills	09/12/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified	09/09/2022	Ungraded		Special Class - Math	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	Math Class	Counseling-Social Skills	09/09/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Math	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	Math Class	Occupational Therapy	09/09/2022	06/16/2023	Small Group (5:1)	2	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Math	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	Math Class	Physical Therapy	09/09/2022	06/16/2023	Individual	1	Monthly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Math	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	Math Class	Speech/Language Therapy	09/09/2022	06/16/2023	Small Group (5:1)	2	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Math	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	Math Class	Itinerant Vision Teacher	09/09/2022	06/16/2023	Individual	2	Monthly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Reading	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Counseling-Social Skills	09/09/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Reading	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Occupational Therapy	09/09/2022	06/16/2023	Small Group (5:1)	2	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Reading	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Physical Therapy	09/09/2022	06/16/2023	Individual	1	Monthly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Reading	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Speech/Language Therapy	09/09/2022	06/16/2023	Small Group (5:1)	2	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - Reading	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Itinerant Vision Teacher	09/09/2022	06/16/2023	Individual	2	Monthly	30
		Transfer Student - Agreement No Meeting	Classified		Ungraded		Special Class - English	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English / Language Arts Class	Counseling-Social Skills	09/09/2022	06/16/2023	Small Group (5:1)	1	Weekly	30
		Transfer	Classified		Ungraded		Special	09/09/2022	06/23/2023	12:1+1	5	Weekly	42	English /	Occupational	09/09/2022	06/16/2023	Small	2	Weekly	30

Student - Agreement No Meeting	Classified	Ungraded	Class - English	09/09/2022 06/23/2023 12:1+1	5 Weekly	Language Arts Class	Therapy	09/09/2022 06/16/2023	Group (5:1)	Individual	1 Monthly	30
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - English	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Physical Therapy	09/09/2022 06/16/2023	Individual	1 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - English	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - English	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Itinerant Vision Teacher	09/09/2022 06/16/2023	Individual	2 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Social Studies	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Social Studies Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Social Studies	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Social Studies Class	Occupational Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Social Studies	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Social Studies Class	Physical Therapy	09/09/2022 06/16/2023	Individual	1 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Social Studies	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Social Studies	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Social Studies Class	Itinerant Vision Teacher	09/09/2022 06/16/2023	Individual	2 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Science	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Science Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Science	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Science Class	Occupational Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Science	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Science Class	Physical Therapy	09/09/2022 06/16/2023	Individual	1 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Science	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Science Class	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class - Science	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Science Class	Itinerant Vision Teacher	09/09/2022 06/16/2023	Individual	2 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Separate	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Separate	Occupational Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Separate	Physical Therapy	09/09/2022 06/16/2023	Individual	1 Monthly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Separate	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30	
Transfer Student - Agreement No Meeting	Classified	Ungraded	Special Class	09/09/2022 06/23/2023 12:1+1	5 Weekly	42 Separate	Itinerant Vision Teacher	09/09/2022 06/16/2023	Individual	2 Monthly	30	
Amendment - Agreement No Meeting	Classified	09/12/2022 09	Special Class	09/12/2022 06/24/2023 12:1+1	5 Weekly	330 Across School Setting	Counseling	09/12/2022 06/24/2023	Individual	2 Weekly	30	
Amendment - Agreement No Meeting	Classified	09	Special Class	09/12/2022 06/24/2023 12:1+1	5 Weekly	330 Across School Setting	Counseling-Social Skills	09/12/2022 06/24/2023	Small Group (5:1)	1 Weekly	30	

Transfer Student - Agreement No Meeting	Classified	10	Special Class - Language Arts	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Language Arts	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills	09/07/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Language Arts	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/12/2022 06/24/2023	Small Group	4 Yearly	60
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Math	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Math Class	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Math	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Math Class	Counseling-Social Skills	09/07/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Math	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Math Class	Parent Counseling and Training	09/12/2022 06/24/2023	Small Group	4 Yearly	60
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Social Studies Class	Counseling-Social Skills	09/07/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Social Studies Class	Parent Counseling and Training	09/12/2022 06/24/2023	Small Group	4 Yearly	60
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Science	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Science Class	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class - Science	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 Science Class	Counseling-Social Skills	09/07/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
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Transfer Student - Agreement No Meeting	Classified	10	Special Class - Reading	09/12/2022 06/24/2023 12:1+1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
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Transfer Student - Agreement No Meeting	Classified	10	Special Class	09/13/2022 06/24/2023 12:1+1	5 Every 2 weeks	42 Gym	Speech/Language Therapy	09/13/2022 06/16/2023	Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	10	Special Class	09/13/2022 06/24/2023 12:1+1	5 Every 2 weeks	42 Gym	Counseling-Social Skills	09/07/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Transfer Student	Classified	10	Special	09/13/2022 06/24/2023 12:1+1	5 Every 2	42 Gym	Parent	09/12/2022 06/24/2023	Small	4 Yearly	60

Student - Agreement No Meeting Requested Review	Classified	09/14/2022	10	Class	09/01/2022 06/23/2023	5 Weekly	42 English / Language Arts Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Math Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Science Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Social Studies Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Every 2 weeks	42 Science Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Every 2 weeks	42 Math Class	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Requested Review	Classified		10	Resource Room Program	09/01/2022 06/23/2023 5:1	5 Weekly	42 Resource Room	Counseling	09/15/2022 06/16/2023	Individual	2 Weekly	30
Amendment - Agreement No Meeting	Classified	09/16/2022	Kdg.	Special Class	09/01/2022 06/23/2023 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	09/09/2022 06/16/2023	Individual	3 Weekly	30
Amendment - Agreement No Meeting	Classified		Kdg.	Special Class	09/01/2022 06/23/2023 12:1+1	6 Daily	40 Classroom	Occupational Therapy	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		Kdg.	Special Class	09/01/2022 06/23/2023 12:1+1	6 Daily	40 Classroom	Physical Therapy	09/09/2022 06/16/2023	Individual	2 Weekly	30
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Amendment - Agreement No Meeting	Classified		09	Special Class	09/06/2022 06/23/2023 8:1:1	5 Weekly	360 Separate	Speech/Language Therapy	09/06/2022 06/16/2023	Small Group (5:1)	2 Weekly	30
Amendment - Agreement No Meeting	Classified		09	Special Class	09/06/2022 06/23/2023 8:1:1	5 Weekly	360 Separate	Occupational Therapy	09/06/2022 06/16/2023	Individual	2 Weekly	30
Amendment - Agreement No Meeting	Classified		09	Special Class	09/06/2022 06/23/2023 8:1:1	5 Weekly	360 Separate	Parent Counseling and Training	09/06/2022 06/16/2023	Individual	4 Yearly	60
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Amendment - Agreement No Meeting	Classified		10	Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		10	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Math Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		10	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Every 2 weeks	42 Math Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	09/19/2022	09	Special Class - Math	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class	Speech/Language Therapy	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		09	Special Class - Math	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class	Parent Counseling and Training	09/09/2022 06/16/2023	Small Group	4 Yearly	60
Amendment - Agreement No Meeting	Classified		09	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/09/2022 06/16/2023	Individual	1 Weekly	30

Amendment - Classified Agreement No Meeting	09	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/09/2022 06/16/2023	Small Group	4 Yearly	60
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Amendment - Classified Agreement No Meeting	09	Special Class	09/01/2022 06/23/2023 15:1	5 Every 2 weeks	42 Science Class	Parent Counseling and Training	09/09/2022 06/16/2023	Small Group	4 Yearly	60
Amendment - Classified Agreement No Meeting	09/20/2022 12	Special Class	09/20/2022 06/23/2023 12:1+1	5 Weekly	150 Islip Career Center					
Amendment - Classified Agreement No Meeting	12	Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies Class					
Amendment - Classified Agreement No Meeting	12	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class					
Amendment - Classified Agreement No Meeting	09	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Amendment - Classified Agreement No Meeting	09	Special Class - Math	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Amendment - Classified Agreement No Meeting	09	Special Class - Science	09/01/2022 06/23/2023 15:1	5 Weekly	42 Science Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Amendment - Classified Agreement No Meeting	09	Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies Class	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Amendment - Classified Agreement No Meeting	09/21/2022 Kdg.	Special Class	09/06/2022 06/23/2023 8:1+1	5 Weekly	330 Classroom	Speech/Language Therapy	09/06/2022 06/23/2023	Individual	3 Weekly	30
Amendment - Classified Agreement No Meeting	Kdg.	Special Class	09/06/2022 06/23/2023 8:1+1	5 Weekly	330 Classroom	Occupational Therapy	09/06/2022 06/23/2023	Individual	2 Weekly	30
Amendment - Classified Agreement No Meeting	Kdg.	Special Class	09/06/2022 06/23/2023 8:1+1	5 Weekly	330 Classroom	Parent Counseling and Training	09/06/2022 06/23/2023	Individual	1 Monthly	60
Parent Request	Classified	Special Class - Math	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Parent Request	Classified	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Parent Request	Classified	Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Classroom	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Parent Request	Classified	Special Class - Science	09/01/2022 06/23/2023 15:1	5 Weekly	42 Science Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Program Review	Classified	Special Class	09/21/2022 06/23/2023 6:1+1	5 Weekly	330 Classroom	Psychological Counseling Services	09/06/2022 06/23/2023	Individual	2 Weekly	30
Program Review	Classified	Special Class	09/21/2022 06/23/2023 6:1+1	5 Weekly	330 Classroom	Psychological Counseling Services	09/06/2022 06/23/2023	Small Group	1 Weekly	30
Program Review	Classified	Special Class	09/21/2022 06/23/2023 6:1+1	5 Weekly	330 Classroom	Parent Counseling and Training	09/06/2022 06/23/2023	Individual	1 Monthly	60
Program Review	Classified	Special Class	09/21/2022 06/23/2023 12:1+1	1 Daily	300 Across School Setting	Counseling	09/21/2022 06/16/2023	Individual	2 Weekly	30

Program Review	Classified	10	Special Class	09/21/2022 06/23/2023 12:1+1	1 Daily	300 Across School Setting	Counseling-Social Skills	09/21/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Manifestation Determination	Classified	09/22/2022 12	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 English / Language Arts Class					
Manifestation Determination	Classified	12	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Social Studies Class					
Annual Review	Classified	09/28/2022 02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30
Annual Review	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Occupational Therapy	09/09/2022 06/16/2023	Small Group (5:1)	3 Weekly	30
Annual Review	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Physical Therapy	09/09/2022 06/16/2023	Individual	1 Weekly	30
Annual Review	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Counseling-Social Skills	09/09/2022 06/16/2023	Small Group (5:1)	1 Weekly	30
Annual Review	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Parent Counseling and Training	09/09/2022 06/16/2023	Small Group	4 Yearly	60
Annual Review	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Speech/Language Therapy	09/28/2022 06/16/2023	Individual	3 Daily	10
Amendment - Agreement No Meeting	Classified	12	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	12	Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	12	Special Class	09/28/2022 06/23/2023 12:1+1	5 Weekly	150 Islip Career Center	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Speech/Language Therapy	09/09/2022 06/16/2023	Small Group (5:1)	2 Weekly	30
Amendment - Agreement No Meeting	Classified	02	Integrated Co-teaching Services	09/01/2022 06/23/2023	6 Daily	40 Classroom	Speech/Language Therapy	09/28/2022 06/16/2023	Individual	3 Weekly	10
Amendment - Agreement No Meeting	Classified	09	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 English / Language Arts Class					
Amendment - Agreement No Meeting	Classified	09	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Math Class					
Amendment - Agreement No Meeting	Classified	09	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Science Class					
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Amendment - Agreement No Meeting	Classified	09	Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Every 2 weeks	42 Science Class					
Amendment - Agreement No Meeting	Classified	09/29/2022 11	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	11	Special Class - English	09/01/2022 06/23/2023 15:1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/09/2022 06/16/2023	Individual	2 Monthly	60
Amendment - Agreement	Classified	11	Special Class -	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies	Counseling	09/09/2022 06/16/2023	Individual	1 Weekly	30

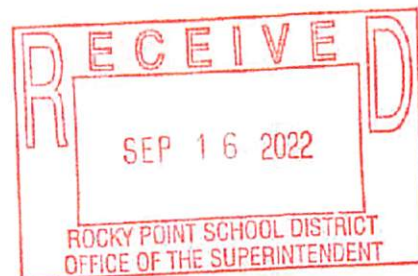
No Meeting			Social Studies			Class					
Amendment - Classified Agreement No Meeting	11		Special Class - Social Studies	09/01/2022 06/23/2023 15:1	5 Weekly	42 Social Studies Class	Parent Counseling and Training	09/09/2022 06/16/2023 Individual	2 Monthly	60	
Amendment - Classified Agreement No Meeting	08		Special Class - Reading	09/01/2022 06/23/2023 15:1+1	5 Weekly	42 English / Language Arts Class					
Amendment - Classified Agreement No Meeting	08		Special Class - English	09/01/2022 06/23/2023 15:1+1	5 Weekly	42 English / Language Arts Class					
Amendment - Classified Agreement No Meeting	08		Special Class - Math	09/01/2022 06/23/2023 15:1	5 Weekly	42 Math Class					
Amendment - Classified Agreement No Meeting	08		Integrated Co-teaching Services	09/01/2022 06/23/2023	5 Weekly	42 Social Studies Class					
Amendment - Classified Agreement No Meeting	08		Special Class - Science	09/01/2022 06/23/2023 15:1	5 Weekly	42 Science Class					
Initial Eligibility Determination Meeting	Ineligible	09/30/2022									

CR Doc Committee Responsible Sub Total: 137

Total Records: 137
Total Students: 24

September 15, 2022

Dr. Scott O'Brien
Superintendent of Schools
Rocky Point Union Free School District
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778



Dear Dr. O'Brien,

In an effort to continue to support diversity, equity, and inclusion at the Rocky Point School District, I would like to donate signage for display at the appropriate buildings in the district. I will drop off the signage to your office.

The posters represent the pillars of DEI (e.g., inclusion, celebration of differences, equity) and are intended to cultivate an environment consistent with celebrating diversity (as required by the New York Board of Regents; see <http://www.nysed.gov/diversity-equity-inclusion>). I anticipate that after you and other applicable teachers/administrators review the signage, you will agree. Once you have approved the signage, it is my understanding that you must submit the donation to the Board of Education for approval. It is my hope that the BOE will accept this donation of signage (19 posters valued at \$130.00) without incident. Please let me know if you have any questions. Thank you in advance.

Sincerely,

A handwritten signature in cursive script that reads "Ernestine Franco".

Ernestine Franco

ERIC BORBEE 06-22
15 WHITEWOOD DR
ROCKY POINT, NY 11778

9/24/22
Date

103
1-1367/260
876

Pay to the Order of RPUFSD Live Like Susie Memorial \$ 400
Four Hundred Dollars

TD Bank
America's Most Convenient Bank®

For Live Like Susie Scholarship  NP

Photo Safe Deposit® Details on back

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: FJC

Department: Special Ed

Name: Sue Artura

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Roger Inspiro-FM Equipment	1509NY3GA		1	Broken Beyond Repair
FM-Hearing Tower	RX-705-100603-0213		1	Broken Beyond Repair

Assistant Superintendent Signature _____



Date: _____

12/6/22

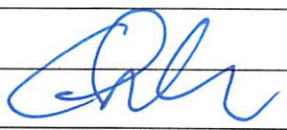
ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: High School

Name: John Roccis

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Mini Teacher's Desk	—	01061	1	outlived its usefulness

Administrator Signature 

Date: 10/6/22

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

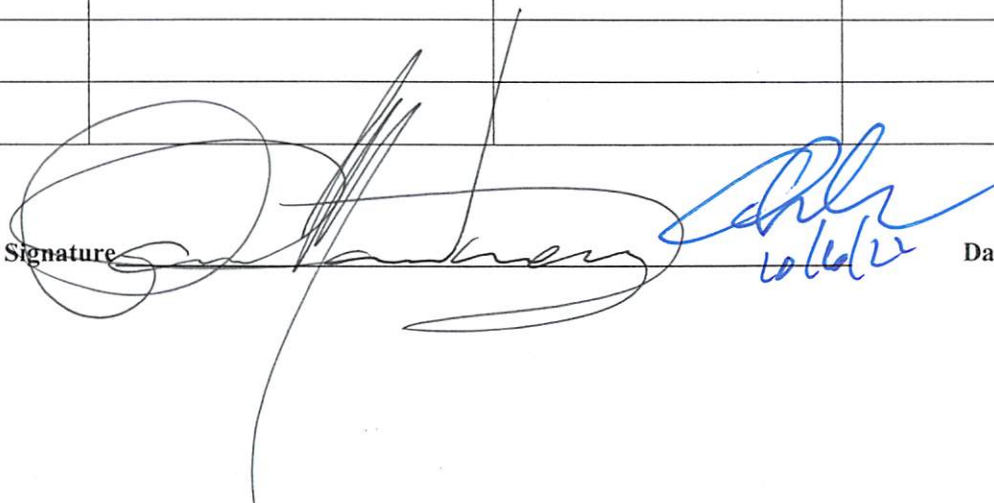
School: High School

Department: Basement

Name: John Roccois

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
<u>2 Draw File Cabinet</u>	<u>—————</u>	<u>3590</u>	<u>1</u>	<u>Broken</u>

Assistant Superintendent Signature



Date: 10-4-22

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: High School

Department: BTH

Name: John Puccio

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
2-Draw wooden Cabinet	_____	03707	1	Broken
IBM/Lexmark	mod # 6783-007 ser # 11-DV644	000646	1	#00+ tired, its usefulness
Pump Jack	illegible	002968	1	No longer works

Assistant Superintendent Signature _____

[Handwritten Signature]

[Handwritten Signature]
10/6/22

Date: 7.29.22

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: High School

Name: John Paccis

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
3 Draw File cabinet	_____	01112	1	No longer operational

Administrator Signature _____

Date: _____

9.19.22
John Paccis

Rocky Point UFSD

CODE OF CONDUCT

Revised 5/6/2011

Adopted 7/11/11

Revised 9/14/2022

Adopted 10/17/22

TABLE OF CONTENTS

- I. Introduction
- II. Definitions
- III. Bill of Rights and Responsibilities of Students
- IV. Essential Partners
- V. Dress Code
- VI. Prohibited Student Conduct
- VII. Reporting Violations Of Possessing a Weapon, Alcohol, Or Illegal Substances
- VIII. Disciplinary Procedures And Consequences
- IX. Alternative Instruction
- X. Discipline Of Students With Disabilities
- XI. Corporal Punishment
- XII. Student Searches And Interrogations
- XIII. Visitors To Schools
- XIV. Public Conduct By Visitors On School Property
- XV. Dissemination And Review

CODE OF CONDUCT

I. INTRODUCTION

The Board of Education of the Rocky Point Union Free School District is committed to providing a safe and orderly school environment where students may receive, and District personnel may deliver, quality educational services without disruption or interference. Responsible behavior by students, teachers, other District personnel, parents and other visitors is essential to achieving this goal.

The District has a long-standing set of expectations for conduct on school property and at school functions. These expectations are based on the principles of civility, mutual respect, citizenship, character, tolerance, honesty and integrity.

The Board recognizes the need to clearly define these expectations for acceptable conduct on school property, identify the possible consequences of unacceptable conduct, and to ensure that discipline, when necessary, is administered promptly and fairly. To this end, the Board adopts this Code of Conduct.

Unless otherwise indicated, this code applies to all students, school personnel, parents and other visitors when on school property or attending school functions.

II. DEFINITIONS

For purposes of this code, the following definitions apply:

“Disruptive student” means a student enrolled in the Rocky Point Union Free School District who is substantially disruptive to the educational process or substantially interferes with a teacher’s authority over the classroom.

“Parent” means the biological, adoptive or foster parent, guardian or person in parental relation to a student.

“School property” means in or within any building, structure, athletic field, playground, parking lot or land contained within the real property boundary line of a public elementary or secondary school, or on a school bus.

“School function” means any school-sponsored extra-curricular event or activity on or away from school property.

“Violent student” means a student whom:

1. Commits, while on school property or at a school function, an act of violence upon another student or any other person on school property or at a school function.
2. Possesses a weapon while on school property or at a school function.

3. Displays, while on school property or at a school function, what appears to be a weapon.
4. Threatens, while on school property or at a school function, to use a weapon.
5. Knowingly and intentionally damages or destroys the personal property of any school employee or any person lawfully on school property or at a school function.
6. Knowingly and intentionally damages or destroys school District property.

“Weapon” means a firearm as defined in 18 USC 921 for purposes of the Gun Free Schools Act. It also means any other gun, pistol, revolver, shotgun, rifle, machine gun, disguised gun, dagger, dirk, razor, stiletto, switchblade knife, gravity knife, brass knuckles, sling shot, metal knuckle knife, box cutters, cane sword, electronic dart gun, Kung Fu star, electronic stun gun, pepper spray or other noxious spray, explosive or incendiary bomb, or other device, instrument, material or substance or a weapon as defined by the New York State Penal Law that can cause serious physical injury or death when used as a weapon.

III. STUDENTS RIGHTS AND RESPONSIBILITIES

A. Student Rights:

The District is committed to safeguarding the rights given to all students under state and federal law. In addition to those rights, all District students have the right to:

1. A safe, healthy, orderly and civil school environment.
2. Take part in all District activities on an equal basis regardless of age, race, religion, color, national origin, sex, sexual orientation or disability.
3. Present their version of the relevant events to school personnel authorized to impose a disciplinary penalty as in connection with the imposition of the penalty.
4. Access school rules and, when necessary, receive an explanation of those rules from school personnel.

B. Bill of Rights and Responsibilities of Students:

The students’ responsibilities shall include, but not be limited to the following:

1. Contribute to maintaining a safe and orderly school environment that is conducive to learning and to show respect to other persons and to property.
2. Be familiar with and abide by all District policies, rules and regulations dealing with student conduct.
3. Attend school every day unless they are legally excused and be in class, on time and prepared to learn.
4. Work to the best of their ability in all academic and extracurricular pursuits and strive toward their highest level of achievement possible.
5. React to direction given by teachers, administrators and other school personnel in a respectful, positive manner.
6. Work to develop mechanisms to control their anger.
7. Ask questions when they do not understand.

8. Seek help in solving problems that might lead to discipline.
9. Dress appropriately for school and school functions.
10. Accept responsibility for their actions.
11. Conduct themselves as representatives of the District when participating in or attending school-sponsored extra curricular events (on or off school property) and to hold themselves to the highest standards of conduct, demeanor, and sportsmanship.

IV. ESSENTIAL PARTNERS

A. The parents' responsibilities shall include, but not be limited to the following:

All parents are expected to:

1. Recognize that the education of their child(ren) is a joint responsibility of the parents and the school community.
2. Send their child(ren) to school ready to participate and learn.
3. Ensure their child(ren) attend school regularly and on time.
4. Ensure absences are excused.
5. Insist their child(ren) be dressed and groomed in a manner consistent with the student dress code.
6. Help their child(ren) understand that in a democratic society appropriate rules are required to maintain a safe, orderly environment.
7. For themselves and their child(ren) know and understand the Code of Conduct .
8. Convey to their child(ren) a supportive attitude toward education and the District.
9. Build good relationships with teachers, other parents and their child(ren)'s friends.
10. Help their child(ren) deal effectively with peer pressure.
11. Inform school officials of changes in the home situation that may affect student conduct or performance.
12. Provide a place for study and ensure homework assignments are completed.

B. Teachers:

The teachers' responsibilities shall include, but not be limited to the following:

1. Maintain a climate of mutual respect and dignity, which will strengthen students' self-concept and promote confidence to learn.
2. Be prepared to teach.
3. Demonstrate interest in teaching and concern for student achievement.
4. Know school policies and rules and enforce them in a fair and consistent manner.
5. Communicate to students and parents;
 - a. Course objectives and requirements
 - b. Assignment deadlines
 - c. Expectations for students
 - d. Classroom discipline plan
6. Communicate regularly with students, parents and other teachers concerning growth and achievement, especially the lack thereof.

C. Guidance Counselors:

1. Assist students in coping with peer pressure and emerging personal, social and emotional problems.
2. Initiate teacher/student/counselor conferences and parent/teacher/student/counselor conferences, as necessary, as a way to resolve problems.
3. Regularly review with students their educational progress and career plans.
4. Provide information to assist students with career options.
5. Encourage students to benefit from the curriculum and extracurricular programs.

D. Principals:

The principal's responsibilities shall include, but not be limited to the following:

1. Promote a safe, orderly and stimulating school environment, supporting active teaching and learning.
2. Ensure that students and staff have the opportunity to communicate regularly with the principal and approach the principal for redress of grievances.
3. Evaluate on a regular basis all instructional programs.
4. Support the development of and student participation in appropriate extracurricular activities.
5. Be responsible for enforcing the Code of Conduct and ensuring that all cases are resolved promptly and fairly.

E. Superintendent:

The Superintendent's responsibilities shall include, but not be limited to the following:

1. Promote a safe, orderly and stimulating school environment, supporting active teaching and learning.
2. Review with District administrators the policies of the Board of Education relating to student discipline.
3. Work to create instructional programs that minimize problems of misconduct and are sensitive to student and teacher needs.
4. Work with District administrators in enforcing the Code of Conduct and ensuring that all cases are resolved promptly and fairly.

F. Board of Education:

The Board of Education's responsibilities shall include, but not be limited to the following:

1. Collaborate with student, teacher, administrator and parent organizations, school safety personnel and other school personnel to develop a code of conduct that clearly defines expectations for the conduct of students, district personnel and visitors on school property and at school functions.
2. Adopt and review, on a regular basis, the District's Code of Conduct and evaluate the Code's effectiveness, fairness and consistency of its implementation.

V. DRESS CODE

Students: All students are expected to give proper attention to personal cleanliness and to dress appropriately for school and school functions. Students and their parents have the primary responsibility for acceptable student dress and appearance.

1. Attire must permit the student to participate in learning without posing a risk to the health or safety of any student/staff member; nor interfere with the educational process.
2. Students must wear clothing including a shirt with pants, skirt or dress, shorts or the equivalent, and footwear throughout the school day.
 - A. Clothing fabric must cover all private body parts and must not be transparent (see-through). Undergarments may not be exposed (waistband and bra straps excluded). Extremely brief garments are not acceptable.
 - B. Clothing may not cover a student's face to the extent that the student is not identifiable (except clothing worn for religious or medical purposes.)
 - C. Footwear such as shoes, sandals, or boots shall be worn in the school buildings. Footwear must be both safe and non-destructive to school property.
3. Students shall not be permitted to wear the following:
 - A. Any clothing, jewelry or personal items that contain pictures and/or writing referring to alcohol, tobacco products, nicotine, marijuana, sexual references, nudity, profanity, obscenity, weapons, and/or controlled or illicit/illegal drugs.
 - B. Any clothing, jewelry or personal items that use or depict hate speech or targeting groups based on sex; age; race; religion; color; national origin; ancestry; creed; pregnancy; marital status; parental status; homelessness; sexual orientation; gender identity; gender expression; gender non-conformity; physical, mental, emotional or learning disability/ handicap; or any other legally-protected status or classification.
4. Hats/head apparel of any kind must be removed during the school day, except for medical or religious purpose.
5. Each building principal shall be responsible for informing all staff, students and parents about the dress code at the beginning of the school year and any revisions to the dress code made during the school year.
6. Any student whose attire does not meet the requirements of Board Policy may be asked to remedy the matter by covering, changing or removing the noncomplying clothing, jewelry or personal items where appropriate. Staff will use reasonable efforts not to discuss with a student a dress code violation in the presence of other students. Refusal to comply may result in disciplinary action.
7. Teachers, administrators, parents, school personnel, and visitors should exemplify and reinforce acceptable student dress and help students develop an understanding of appropriate appearance in the school setting.

VI. PROHIBITED STUDENT CONDUCT

The Board of Education expects students to conduct themselves in an appropriate and civil manner, with proper regard for the rights and welfare of other students, district personnel, other members of the school community and for the care of school facilities and equipment.

The best discipline is self-imposed, and students must learn to assume and accept responsibility for their own behavior, as well as the consequences of their misbehavior. District personnel who interact with students are expected to use disciplinary action only when necessary and to place emphasis on the students' ability to grow in self-discipline.

The Board recognizes the need to make its expectations for student conduct specific and clear. The rules of conduct listed below are intended to do that and focus on safety and respect for the rights and property of others. Students who will not accept responsibility for their own behavior and who violate these school rules will be required to accept the penalties for their conduct.

Students may be subject to disciplinary action, up to and including suspension from school, when they:

- A.** Engage in conduct that is disorderly. Examples of disorderly conduct include, but are not limited to the following:
 - 1. Running in hallways.
 - 2. Making unreasonable noise.
 - 3. Using language or gestures that are profane, lewd, vulgar or abusive.
 - 4. Obstructing vehicular or pedestrian traffic.
 - 5. Engaging in any willful act that disrupts the normal operation of the school community.
 - 6. Trespassing: Students are not permitted in any school building, other than the one they regularly attend, without permission from the administrator in charge of the building.
- B.** Engage in conduct that is insubordinate. Examples of insubordinate conduct include, but are not limited to the following:
 - 1. Failing to comply with the lawful directions of teachers, school administrators or other school employees in charge of students.
 - 2. Demonstrating disrespect to teachers, administrators and school employees.
 - 3. Lateness, missing school, leaving the school building, or school property without appropriate permission.
 - 4. Failure to comply with lawful disciplinary action imposed by authorized school personnel.

C. Engage in conduct that is disruptive. Examples of disruptive conduct include, but are not limited to the following:

1. Committing an act of violence (such as hitting, kicking, punching, or otherwise harming) upon a teacher, administrator or other school employee.
2. Committing an act of violence (such as hitting, kicking, punching, or otherwise harming) upon another student or any other person lawfully on school property.
3. Possessing a weapon. Authorized law enforcement officials or other individuals appropriately authorized by the Board of Education are the only persons permitted to have a weapon in their possession while on school property or at a school function.
4. Displaying what appears to be a weapon.
5. Threatening to use any weapon or what appears to be a weapon.
6. Intentionally damaging or destroying the personal property of a teacher, administrator, other District employee or any person lawfully on school property.
7. Intentionally damaging or destroying school District property (i.e., graffiti and arson).
8. Inappropriate use of social media.

D. Engage in any conduct that endangers the safety, morals, health, or welfare of others while on school property or attending school functions. Examples of such conduct include, but are not limited to the following:

1. Lying to school personnel.
2. Stealing the property of other students, school personnel or any other person lawfully on school property or attending a school function.
3. Acts of sexual harassment as defined in the District's sexual harassment policy.
4. Selling, using or possessing obscene material.
5. Smoking or in possession of a cigarette, e-cigarette or other electronic nicotine/substance delivery device, cigar, pipe, smokeless tobacco or drug paraphernalia.
6. Possessing, consuming, selling distributing or exchanging alcoholic beverages or other illegal substances; or being under the influence of either. "Illegal substance" includes but is not necessarily limited to, inhalants, marijuana, cocaine, LSD, PCP, amphetamines, heroin, steroids, look-alike drugs and any substances commonly referred to as "designer drugs."
7. Inappropriately using or sharing prescription and/or over-the counter drugs.

E. Engage in any form of academic misconduct. Examples of academic misconduct include, but are not limited to the following:

1. Plagiarism
2. Cheating

3. Misuse of computers (as defined in the District AUP)
4. Engaging in misconduct while on a school bus is prohibited. It is crucial for students to behave appropriately while riding on District buses, to ensure their safety and that of other passengers and to avoid distracting the bus driver. Students are required to conduct themselves on the bus in a manner consistent with established standards for classroom behavior. Students are to adhere to direction given by bus drivers in a respectful and positive manner. Excessive noise, pushing, shoving and fighting will not be tolerated. Students waiting for buses when not on school property are expected to conduct themselves in accordance with the District's Code of Conduct.

VII. REPORTING VIOLATIONS OF POSSESSING A WEAPON, ALCOHOL OR ILLEGAL SUBSTANCES

Any student, teacher or support personnel observing a student possessing a weapon, alcohol or illegal substance on school property or at a school function shall report his information immediately to the building principal. Any weapons, alcohol or illegal substances found shall be confiscated immediately, followed by notification of the parent of the student involved and the appropriate disciplinary action taken, up to and including permanent suspension and referral for prosecution.

The building principal or his/her designee must notify the appropriate local law enforcement agency of code violations if a crime is believed to have been committed or if the order or security of a school has been substantially affected. Such notice shall occur as soon as practical, but in no event later than the close of the business day that the principal learns of the violation. Notification may be made by telephone or any other generally accepted means of communication. The notification must identify the student(s) and explain the conduct that violated the code of conduct and may have constituted a crime.

VIII. DISCIPLINARY PROCEDURES AND CONSEQUENCES

Discipline is most effective when it deals directly with the problem at the time and place it occurs.

Disciplinary action, when necessary, will be firm, fair and consistent so as to be the most effective in changing student behavior. In determining the appropriate disciplinary action, school personnel are authorized to impose disciplinary penalties with consideration to the following:

1. The student's age.
2. The nature of the offense and the circumstances which led to the offense.
3. The student's prior disciplinary record.
4. The effectiveness of other forms of discipline.

5. Information from parents, teachers and/or others, as appropriate.
6. Other extenuating circumstances.

If the conduct of a student is related to a disability or suspected disability, the student shall be referred to the Committee on Special Education and discipline, if warranted, shall be administered consistent with the separate requirements of this Code of Conduct for disciplining students with a disability. A student identified as having a disability shall be disciplined in accordance with all federal and state laws and regulations.

A. Consequences

Students who are found to have violated the District's Code of Conduct may be subject to the following consequences, either alone or in combination with one another. The school personnel identified after each consequence are authorized to impose that consequence, consistent with the student's right to due process.

1. Verbal warning – any member of the District staff.
2. Written warning – bus driver, hall and lunch monitors, teachers, principal, and superintendent.
3. Written, notification to parent – bus driver, hall and lunch monitors, teachers, principals, superintendent.
4. Detention – teachers or principals.
5. Suspension from transportation – principals, superintendent.
6. Suspension from athletic participation – coach, athletic director, principal, superintendent (refer to athletic eligibility).
7. Suspension from social or extracurricular activities – principals, superintendent.
8. Suspension of other privileges – principals, superintendent.
9. In school suspension – principals, superintendent.
10. Immediate removal from social/extra curricular activity – school personnel, activity supervisor, administrator.
11. Removal from classroom by teacher – teachers, principal.
12. Short-term (five days or less) suspension from school – principal, superintendent
13. Long-term (more than five days) suspension from school – superintendent.
14. PINS Petitions – building administration.

B. Procedures

The amount of due process to which a student is entitled before a consequence is imposed will depend on the type of consequences being imposed. In all cases, regardless of the consequence imposed, the school personnel authorized to impose the consequence must inform the student of the misconduct the student is alleged to have committed, and must investigate the facts surrounding the alleged misconduct. All students will have an opportunity to present their

version of the facts to the school personnel imposing the disciplinary consequence in connection with the imposition of the consequence.

Students who are to be given consequences other than a verbal warning, written warning, written notification to their parents or detention are entitled to additional rights before the consequence is imposed. These additional rights are explained below:

1. Detention

Teachers, principals and the superintendent may use detention as a consequence for student misconduct in situations where removal from the classroom or suspension would be inappropriate.

2. Suspension from transportation

If a student does not conduct himself/herself properly on a bus, the bus driver is expected to bring such misconduct to the building principal's attention. Students who become a serious disciplinary problem may have their transportation privileges suspended by the building principal or the superintendent. In such cases, the student's parent will become responsible for seeing that his or her child gets to and from school safely. Should the suspension from transportation amount to a suspension from attendance; the District will make appropriate arrangements to provide for the student's education.

A student subjected to suspension from transportation is not entitled to a full hearing pursuant to Education Law 3214. However, the student and the student's parent will be provided an opportunity to meet with the building principal or his/her designee to discuss the conduct and the penalty involved.

3. Suspension from athletic participation, extra curricular activities or other privileges

A student subjected to a suspension from athletic participation, extra-curricular activities or other privileges is not entitled to a full hearing pursuant to Education Law 3214. However, the student and the student's parent will be provided with a reasonable opportunity for an informal conference with the District official imposing the suspension to discuss the conduct and the penalty involved.

4. In-School Suspension

The Board recognizes that the school must balance the need of students to attend school and the need for order in the classroom to establish an environment conducive to learning. As such, the Board authorizes building principals and the superintendent to place students who would otherwise be suspended from school as the result of a code of conduct violation in an in-

school suspension, . In-school suspension is the temporary removal of a student from the classroom and with placement in another area of the school building designated for such a suspension, where students receive substantially equivalent, alternative education. The in-school suspension teacher will be a certified teacher.

A student subjected to an in-school suspension is not entitled to a full hearing pursuant to Education Law 3214. However, the student and the student's parent will be provided with a reasonable opportunity for an informal conference with the district official imposing the in-school suspension, in order to discuss the conduct and the penalty involved.

5. Teacher Removal of Disruptive Students

A disruptive student can affect a teacher's ability to teach and can make it difficult for other students in the classroom to learn. In most instances the classroom teacher is expected to control disruptive student behavior by using good management techniques. Occasionally, however, it may be necessary for a teacher to remove a disruptive student from the classroom to ensure that the other students continue to learn.

A classroom teacher may remove a student from class if the teacher determines that the student is disruptive. The removal from class applies to the class of the removing teacher only.

If the student does not pose a danger or ongoing threat of disruption to the academic process, the teacher must provide the student, before the student is removed, with an explanation for why he or she is being removed. The student must also be given the opportunity to present his or her version of the relevant events. Only after this informal discussion may a teacher remove a student from class.

The teacher must complete a District-established referral form and meet with the principal or his/her designee as soon as practical, but no later than the end of the school day, on which the disruptive student is removed from class, to explain the circumstances of the removal and to present the referral forms. If the principal or his/her designee is not available by the end of the same school day, the teacher must leave the form with the secretary and meet with the principal/designee prior to the beginning of classes on the next school day.

The removal process should not become a substitute for good classroom management.

A minimum suspension period of one day, which may be subject to modification of the building principal or superintendent, for students who repeatedly are substantially disruptive of the educational process or substantially interfere with the teacher's authority over the classroom. The suspending authority may increase or reduce such period on a case-by-case basis to be consistent with any other state and federal law. For purposes of this requirement, as defined in Commissioner's Regulations, "repeatedly is substantially disruptive of the educational process or

substantially interferes with the teacher's authority over the classroom" shall mean engaging in conduct which results in the removal of the student from the classroom by teacher(s) pursuant to the provisions of Education Law Section 3214(3-a) and the provisions set forth in the Code of Conduct on four (4) or more occasions during a semester, or three or more occasions during a trimester, as applicable;

A minimum suspension period of one day, which may be subject to modification of the building principal or superintendent, for acts that would qualify the student to be defined as a violent student pursuant to Education Law Section 3214(2-a)(a). However, the suspending authority may increase or reduce the suspension period on a case-by-case basis consistent with any other state and federal law;

6. Referrals

a. PINS petitions:

The principal or the his/her designee may refer any student under the age of 16 for whom a PINS (Person In Need Of Supervision) petition should be filed in Family Court if the student demonstrates that he or she requires supervision and intervention for behaviors such as:

- Being habitually truant and not attending school as required by part one of Article 65 of the Education Law.
- Engaging in an ongoing or continual course of conduct that makes the student ungovernable or habitually disobedient and beyond the lawful control of the school.

b. Juvenile Delinquents or Juvenile Offenders:

The superintendent or his/her designee will refer any student who meets the following specifications to the appropriate law enforcement authority for a juvenile delinquency processing before Family Court:

- Any student under the age of 16 who is found to have brought a weapon to school
- Any student who qualifies for juvenile offender status under Criminal Procedure Law 1.20 (42). A student 14 or 15 years old who possesses a firearm, machine-gun or loaded firearm (as defined in section 265.00 of the Penal Law) on school grounds (as defined in section 220.00 (14) of the Penal Law) qualifies for juvenile offender status under section 1.20 of the Criminal Procedure Law.

c. Criminal offenses:

The principal or his/her designee will report to local law enforcement agencies any student who violates the code of conduct that constitutes a crime and substantially affects the order and security of the school. The student's parents will be notified that such a report has been filed.

7. Out of School Suspension

Suspension from school is a severe penalty, which may be imposed upon students who are insubordinate, disorderly, violent or disruptive, or whose conduct otherwise endangers the safety, morals, health or welfare of others.

The superintendent retains his/her authority to suspend students, but places primary responsibility for the suspension of students with the building principal.

Any staff member may recommend to the superintendent or the principal that a student be suspended. All staff members must immediately report and refer a violent student to the principal or the superintendent for a violation of the code of conduct. All recommendations and referrals shall be made in writing unless the conditions underlying the recommendation or referral warrant immediate attention. In such cases a written report is to be prepared as soon as possible by the staff member recommending the suspension.

The superintendent, upon receiving a recommendation or referral for suspension or when processing a case for suspension, shall gather the facts relevant to the matter and record them for subsequent presentation, if necessary.

a. Short term (five days or less) Out of School Suspension

When the superintendent or principal (referred to as the "suspending authority") proposes to suspend a student charged with misconduct for five days or less pursuant to Education Law 3214(3), the suspending authority must immediately notify the student orally. If the student denies the misconduct, the suspending authority must provide an explanation of the basis for the proposed suspension. The suspending authority must also notify the student's parents in writing that the student is being suspended from school. The written notice must be provided by personal delivery, express mail delivery, or some other means that is reasonably calculated to assure receipt of the notice within 24 hours of the decision to propose suspension at the last known address for the parents. Where possible, notice should also be provided by telephone.

The notice and opportunity for an informal conference shall take place before the student is suspended unless the student's presence in school poses a continuing danger to persons or property or an ongoing threat of disruption to the academic process. If the student's presence does pose such a danger or threat of disruption, the notice and opportunity for an informal conference shall take place as soon after the suspension as is reasonably practicable.

After the conference, the principal shall promptly advise the parents in writing of his or her decision. The principal shall advise the parents that if they are not satisfied with the decision and wish to pursue the matter, they must file a written appeal to the Board of Education with the District Clerk within 10 business days of the date of the decision, unless they can show extraordinary circumstances precluding them from doing so. Only final decisions of the Board may be appealed to the Commissioner of Education within 30 days of the decision.

b. Long term (more than five days) Out of School Suspension

When the superintendent or building principal determines that a suspension for more than five days may be warranted, he or she shall give reasonable notice to the student and the student's parents of their right to a fair hearing. At the hearing, the student shall have the right to be represented by counsel, the right to question witnesses against him or her and the right to present witnesses and other evidence on his or her behalf.

The superintendent shall personally hear and determine the proceeding or may, in his or her discretion, designate a hearing officer to conduct the hearing. The hearing officer shall be authorized to administer oaths and to issue subpoenas in conjunction with the proceeding before him or her. A record of the hearing shall be maintained, but no stenographic transcript shall be required. A tape recording shall be deemed a satisfactory record. The hearing officer shall make findings of facts and recommendations as to the appropriate measure of discipline to the superintendent. The report of the hearing officer shall be advisory only, and the superintendent may accept all, any or no part thereof.

An appeal of the decision of the superintendent may be made to the Board, which shall make its decision based solely upon the record before it. All appeals to the Board must be in writing and submitted to the District Clerk within 10 business days of the date of the superintendent's decision, unless the parents can demonstrate that extraordinary circumstances precluded them from doing so. The Board may adopt in whole or in part the decision of the superintendent. Final decisions of the Board may be appealed to the Commissioner of Education within 30 days of the decision.

c. Permanent Suspension

Permanent suspension is reserved for extraordinary circumstances such as when a student's conduct poses a life-threatening danger to the safety and well-being of other students, school personnel or any other person lawfully on school property or attending a school function (Same process to be followed.)

IX. ALTERNATIVE INSTRUCTION

When a student of any age is suspended from school (out of school suspension) is suspended from school pursuant to Education Law 3214, the District will take steps to provide alternative means of instruction for the student. In addition, alternative instruction may be made available to any student over the compulsory attendance age who presents a sincere desire to complete his/her high school education.

X. DISCIPLINE OF STUDENTS WITH DISABILITIES

The Board of Education recognizes that it may be necessary to suspend, remove or otherwise discipline students with disabilities to address disruptive or problem behavior. The Board also recognizes that students with disabilities are entitled to enjoy certain procedural protections whenever school authorities intend to impose discipline upon them. The Board is committed to ensuring that the procedures followed for suspending, removing or otherwise disciplining students with disabilities are consistent with the procedural safeguards required by applicable laws and regulations.

This code of conduct affords students with disabilities subject to disciplinary action no greater or lesser rights than those expressly afforded by applicable federal and state law and regulations.

A. Authorized Suspensions or Removals of Students with Disabilities

1. For purposes of this section of the code of conduct, the following definitions apply:

An “out of school **suspension**” means a suspension pursuant to Education Law 3214.

A “**removal**” means a removal for disciplinary reasons from the student’s current educational placement other than an out of school suspension and change in placement to an interim alternative educational setting (IAES) ordered by an impartial hearing officer because the student poses a risk of harm to himself/herself or others.

An “IAES” means a temporary educational placement for a period of up to 45 days, other than the student’s current placement at the time the behavior precipitating the IAES placement occurred, that enables the student to continue to progress in the general curriculum, although in another setting, to continue to receive those services and modifications, including those described on the student’s current individualized education program (IEP), that will enable the student to meet the goals set out in such IEP, and include services and modifications to address the behavior which precipitated the IAES placement that are designed to prevent the behavior from recurring.

2. School personnel may order the suspension or removal of a student with a disability from his or her current educational placement as follows:

- a. The Board, the superintendent or a building principal delegated the authority to suspend students may order the placement of a student with a disability into an IAES, another setting or suspension for a period not to exceed five consecutive school days and not to

exceed the amount of time a non-disabled student would be subject to suspension for the same behavior.

- b. The superintendent may order the placement of a student with a disability into an IAES, another setting or suspension for up to 10 consecutive school days, inclusive of any period in which the student has been suspended or removed under subparagraph (a) above for the same behavior, if the superintendent determines that the student has engaged in behavior that warrants a suspension and the suspension or does not exceed the amount of time non-disabled students would be subject to suspension for the same behavior.
- c. The superintendent may order additional suspensions of not more than 10 consecutive schools days in the same school year for separate incidents of misconduct, as long as those removals do not constitute a change of placement.
- d. The superintendent may order the placement of a student with a disability in an IAES to be determined by the committee on special education (CSE), for the same amount of time that a student without a disability would be subject to discipline, but not more than 45 days, if the student carries or possesses a weapon to school or to a school function, or the student knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance while at school or a school function.
 - (1) “Weapon”, in addition to the definition found on page 4, means the same as “dangerous weapon” under 18 U.S.C. 930(g)(w) which includes “a weapon, device, instrument, material or substance, animate or inanimate, that is used for, or is readily capable of causing death or bodily injury.
 - (2) “Controlled substance” means a drug or other substance identified in certain provisions of the federal Controlled Substances Act specified in both federal and state law and regulations applicable to this policy.
 - (3) “Illegal drugs” means a controlled substance except for those legally possessed or used under the supervision of a licensed health-care professional, who possesses the legal authority to prescribe said substance, or that is legally possessed or used under any other authority under the Controlled Substances Act or any other federal law.

3. Subject to specified conditions required by both federal and state law and regulations, an impartial hearing officer may order the placement of a student with a disability in an IAES setting for up to 45 days at a time, if maintaining the student in his or her current educational placement poses a risk of harm to the student or others.

B. Change of Placement Rule

1. A disciplinary change to a placement means a suspension or removal from a student’s current educational placement that is either:
 - a. for more than 10 consecutive school days; or

- b. for a period of 10 consecutive school days or less if the student is subjected to a series of suspensions or removals that constitute a pattern because they cumulate to more than 10 school days in a school year and because of such factors as the length of each suspension or removal, the total amount of time the student is removed and the proximity of the suspensions or removals to one another.
2. School personnel may not suspend or remove a student with disabilities if imposition of the suspension or removal would result in a disciplinary change in placement based on a pattern or suspension or removal.
3. However, the District may impose a suspension or removal, which would otherwise result in a disciplinary change in placement, based on a pattern of suspensions or removals if the CSE has determined that the behavior was not a manifestation of the student's disability, or the student is placed in an IAES for behavior involving weapons, illegal drugs or controlled substances.

C. Special Rules Regarding the Suspension or Removal of Student with Disabilities

1. The District's Committee on Special Education shall:
 - a. Conduct functional behavioral assessments to determine why a student engages in a particular behavior and develop or review behavioral intervention plans whenever the District is first suspending or removing a student with a disability for more than 10 school days in a school year or imposing a suspension or removal that constitutes a disciplinary change in placement, including a change in placement to an IAES for misconduct involving weapons, illegal drugs or controlled substances.
 - b. If subsequently, a student with a disability who has a behavioral intervention plan and who has been suspended or removed from his or her current educational placement for more than 10 school days in a school year is subjected to a suspension or removal that does not constitute a disciplinary change in placement, the members of the CSE shall review the behavioral intervention plan and its implementation to determine if modifications are necessary.
 - c. If one or more members of the CSE believe that modifications are needed, the school District shall convene a meeting of the CSE to modify such plan and its implementation, to the extent the committee determines necessary.
 - d. Conduct a manifestation determination review of the relationship between the student's disability and the behavior subject to disciplinary action whenever a decision is made to place a student in an IAES either for misconduct involving weapons, illegal drugs or controlled substances or because maintaining the student in his current educational setting poses a risk of harm to the student or others; or a decision is made to impose a suspension that constitutes a disciplinary change in placement.

2. The parents of a student who is facing disciplinary action, but who has not been determined to be eligible for services under IDEA and Article 89 at the time of misconduct, shall have the right to invoke applicable procedural safeguards set forth in federal and state law and regulations if, in accordance with federal and state statutory and regulatory criteria, the school District is deemed to have had knowledge that their child was a student with a disability before the behavior precipitating disciplinary action occurred. If the District is deemed to have had such knowledge, the student will be considered a student presumed to have a disability for discipline purposes.

a. The superintendent, building principal or other school official imposing a suspension or removal shall be responsible for determining whether the student is a student presumed to have a disability.

b. A student will not be considered a student presumed to have a disability for discipline purposes if, upon receipt of information supporting a claim that the District had knowledge the student was a student with a disability, the District either:

(1) Conducted an individual evaluation and determined that the student is not a student with a disability, or

(2) Determined that an evaluation was not necessary and provided notice to the parents of such determination, in the manner required by applicable law and regulations.

If there is no basis for knowledge that the student is a student with a disability prior to taking disciplinary measures against the student, the student may be subjected to the same disciplinary measures as any other non-disabled student who engaged in comparable behaviors.

However, if a request for an individual evaluation is made while such non-disabled student is subjected to a disciplinary removal, an expedited evaluation shall be conducted and completed in the manner prescribed by applicable federal and state law and regulations. Until the expedited evaluation is completed, the non-disabled student who is not a student presumed to have a disability for discipline purposes shall remain in the educational placement determined by the District, which can include suspension.

3. The District shall provide parents with notice of disciplinary removal no later than the date on which a decision is made to change the placement of a student with a disability to an

IAES for either misconduct involving weapons, illegal drugs or controlled substances or because maintaining the student in his/her current educational setting poses a risk of harm to the student or others; or a decision is made to impose a suspension or removal that constitutes a disciplinary change in placement.

The procedural safeguards notice prescribed by the Commissioner of Education shall accompany the notice of disciplinary removal.

4. The parents of a student with disabilities subject to a suspension of five consecutive school days or less shall be provided with the same opportunity for an informal conference available to parents of non-disabled students under the Education Law.
5. Superintendent hearings on disciplinary charges against students with disabilities subject to a suspension of more than five school days shall be bifurcated into a guilt phase and a penalty phase in accordance with the procedures set forth in the Regulations of the Commissioner of Education incorporated into this policy.
6. The removal of a student with disabilities other than a suspension or placement in an IAES shall be conducted in accordance with the due process procedures applicable to such removals of non-disabled students, except that school personnel may not impose such removal for more than 10 consecutive days or for a period that would result in a disciplinary change in placement, unless the CSE has determined that the behavior is not a manifestation of the student's disability.
7. During any period of suspension or removal, including placement in an IAES, students with disabilities shall be provided services as required by the Regulations of the Commissioner of Education incorporated into this policy.

D. Expedited Due Process Hearings

1. An expedited due process hearing shall be conducted in the manner specified by the Regulations of the Commissioner of Education incorporated into this policy, if:
 - a. The District requests such a hearing to obtain an order of an impartial hearing officer placing a student with a disability in an IAES where school personnel maintain that it is dangerous for the student to be in his or her current educational placement, or during the pendency of due process hearings where school personnel maintain that it is dangerous for the student to be in his or her current educational placement during such proceedings.
 - b. The parent requests such a hearing from a determination that the student's behavior was not a manifestation of the student's disability, or relating to any decision regarding placement, including but not limited to any decision to place the student in an IAES.

- (1) During the pendency of an expedited due process hearing or appeal regarding the placement of a student in an IAES for behavior involving weapons, illegal drugs or controlled substances, or on grounds of dangerousness, or regarding a determination that the behavior is not a manifestation of the student's disability for a student who has been placed in an IAES, the student shall remain in the IAES pending the decision of the impartial hearing officer or until expiration of the IAES placement, whichever occurs first, unless the parents and the District agree otherwise.
 - (2) If school personnel propose to change the student's placement after expiration of an IAES placement, during the pendency of any proceeding to challenge the proposed change in placement, the student shall remain in the placement prior to removal to the IAES, except where the student is again placed in an IAES.
2. An expedited due process hearing shall be completed within 15 business days of receipt of the request for a hearing. Although the impartial hearing officer may grant specific extensions of such time period, he or she must mail a written decision to the District and the parents within five business days after the last hearing date, and in no event later than 45 calendar days after receipt of the request for a hearing, without exceptions or extensions.

E. Referral to Law Enforcement and Judicial Authorities

In accordance with the provisions of IDEA and its implementing regulations:

1. The district must report a crime committed by a child with a disability to appropriate authorities, and such action will not constitute a change of the student's placement.
2. The superintendent shall ensure that copies of the special education and disciplinary records of a student with disabilities are transmitted for consideration to the appropriate authorities to whom a crime is reported.

XI. CORPORAL PUNISHMENT

Corporal punishment is any act of physical force upon a student for the purpose of punishing that student. Corporal punishment of any student by any District employee is strictly forbidden.

However, in situations where alternative procedures and methods that do not involve the use of physical force cannot reasonable be used, reasonable physical force may be used to:

1. Protect oneself, another student, teacher or any person from physical injury.
2. Protect the property of the school or others.

3. Restrain or remove a student whose behavior interferes with the orderly exercise and performance of school District functions, powers and duties, if that student has refused to refrain from further disruptive acts.

The District will file all complaints about the use of corporal punishment with the Commissioner of Education in accordance with the Commissioner's regulations.

XII. STUDENT SEARCHES AND INTERROGATIONS

The Board of Education is committed to ensuring an atmosphere on school property and at school functions that is safe and orderly. To achieve this kind of environment, any school official authorized to impose a disciplinary penalty on a student may question a student about an alleged violation of law or the District Code of Conduct. Students are not entitled to any sort of "Miranda" type warning before being questioned by school officials, nor are school officials required to contact a student's parent before questioning the student. However, school officials will inform all students as to why they are being questioned.

In addition, the Board authorizes assistant principals, the superintendent, building principals, school nurses, and district security officials to conduct searches of students and their belongings if the authorized school official has reasonable suspicion to believe that the search will result in evidence that the student violated the law or the District Code of Conduct. An authorized school official may conduct a search of a student's belongings that is minimally intrusive, such as touching the outside of a book bag, without reasonable suspicion, so long as the school official has a legitimate reason for the very limited search.

An authorized school official may search a student or the student's belongings based upon information received from a reliable informant. Individuals, other than the district employees, will be considered reliable informants if they have previously supplied information that was accurate and verified, they make an admission against their own interest, they provide the same information that is received independently from other sources, or they appear to be credible and the information they are communicating relates to an immediate threat to safety. District employees will be considered reliable informants unless they are known to have previously supplied information that they knew was not accurate.

Before searching a student or the student's belongings, the authorized school official should attempt to get the student to admit that he or she possesses physical evidence that they violated the law or the District Code of Conduct, or receive voluntary consent from the student to conduct the search. Searches will be limited to the extent necessary to locate the evidence sought.

Whenever practicable, searches will be conducted in the privacy of administrative offices and students will be present when their possessions are being searched.

A. Student Locker, Desks and other School Storage Places

The rules in this Code of Conduct regarding searches of students and their belongings do not apply to student lockers, desks and other school storage places. Students have no reasonable expectation of privacy with respect to these places and school officials retain complete control over them. This means that student lockers, desks and other school storage places may be subject to search at any time by school officials, without prior notice to students and without their consent.

B. Strip searches

A strip search is a search that requires a student to remove any or all of his or her clothing, other than an outer coat or jacket. If an authorized school official believes it is necessary to conduct a strip search of a student, the school official may do so only if the search is authorized in advance by the superintendent or the school attorney. The only exception to this rule requiring advanced authorization is when the school official believes there is an emergency situation that could threaten the safety of the student or others.

Strip searches may only be conducted by an authorized school official of the same sex as the student being searched and in the presence of another District professional employee who is also of the same sex as the student.

In every case, the school official conducting a strip search must have probable cause — not simply reasonable cause — to believe the student is concealing evidence of a violation of law or the District Code of Conduct. In addition, before conducting a strip search, the school official must consider the nature of the alleged violation, the student's age, the student's record and the need for such a search.

School officials will make every reasonable effort to notify the student's parent by telephone before conducting a strip search or in writing after the fact if the parent could not be reached by telephone.

C. Items Obtained in a Search

The principal or his/her designee shall be responsible for the custody, control and disposition of any illegal or dangerous item taken from a student. The principal or his/her designee shall retain control of the items, unless the items are turned over to the police. The

principal or his/her designee shall be responsible for personally delivering dangerous or illegal items to police authorities.

D. Police Involvement in Searches and Interrogations of Students

District officials are committed to cooperating with police officials and other law enforcement authorities to maintain a safe school environment. Police officials, however, have limited authority to interview or search students in schools or at school functions, or to use school facilities in connection with police work. Police officials may enter school property or a school function to question or search a student or to conduct a formal investigation involving students only if they have:

- A search or an arrest warrant;
- Probable cause to believe a crime has been committed on school property at a school function; or
- Been invited by school officials.

Before police officials are permitted to question or search any student, the principal or his/her designee shall first try to notify the student's parent to give the parent the opportunity to be present during the police questioning or search. If the student's parent cannot be contacted prior to the police questioning or search, the parent shall be informed of the questioning or search by the principal or his/her designee as soon thereafter as practicable. The principal or his/her designee will also be present during any police questioning or search of a student on school property or at a school function, unless it is determined by the principal or his/her designee that his/her presence during the questioning or search would significantly impair the investigation.

Students who are questioned by police officials on school property or at a school function will be afforded the same rights they have outside the school. This means:

- They must be informed of their legal rights.
- They may remain silent if they so desire.
- They may request the presence of an attorney.

E. Child Protective Services Investigations

Consistent with the District's commitment to keep students safe from harm and the obligation of school officials to report to child protective services when they have reasonable cause to suspect that a student has been abused or maltreated, the district will cooperate with local child protective services workers who wish to conduct interviews of students on school

property relating to allegations of suspected child abuse, and/or neglect, or custody investigations.

All requests by child protective services to interview a student on school property shall be made directly to the principal or his/her designee, or the school mental health staff. School personnel may be present during the interview, depending on the age of the student being interviewed and the nature of the allegations. If the nature of the allegations is such that it may be necessary for the student to remove any of his or her clothing in order for the child protective worker to verify the allegations, the school nurse or other District medical personnel must be present during that portion of the interview. No student may be required to remove his or her clothing in front of a child protective services worker or school District official of the opposite sex.

A child protective services worker may not remove a student from school property without a court order, unless the worker reasonably believes that the student would be subject to danger of abuse if not he or she were not removed from school before a court order can reasonably be obtained. If the worker believes the student would be subject to danger of abuse, the worker may remove the student without a court order and without the parent's consent.

XIII. VISITORS TO SCHOOLS

The Board encourages parents and other district citizens to visit the district's schools. Since schools are a place of work and learning, certain limits must be set for such visits. The building principal is responsible for all persons in the building and on the grounds. For these reasons, the following rules apply to visitors to the schools:

1. Anyone who is not a regular staff member or student of the school will be considered a "visitor."
2. All visitors to the school must report to the greeter's desk upon arrival at the school, where they will be required to provide photo identification and, if cleared, receive a security pass, which must be worn at all times while in the school or on school property. The visitor must return the security pass to the greeter's desk before leaving the building.
3. Visitors attending school functions that are open to the public, such as parent-teacher organization meetings or public gatherings, are not required to register unless required to do so at the direction of the principal or his/her designee.
4. Teachers are expected not to take class time to discuss individual matters with visitors.
5. Any unauthorized person on school property will be reported to the principal. Unauthorized persons will be asked to leave. The police may be called if the situation warrants.

6. All visitors are expected to abide by the rules for public conduct on school property contained in this code of conduct.

XIV. PUBLIC CONDUCT BY VISITORS ON SCHOOL PROPERTY

The district is committed to providing an orderly, respectful environment that is conducive to learning. To create and maintain this kind of an environment, it is necessary to regulate public conduct on school property and at school functions.

The restrictions on public conduct by visitors on school property and at school functions contained in this code are not intended to limit freedom of speech or peaceful assembly. The District recognizes that free inquiry and free expression are indispensable to the objectives of the District. The purpose of this code is to maintain public order and prevent abuse of the rights of others.

Prohibited Conduct

No person, either alone or with others, shall among other things:

1. Intentionally injure any person or threaten to do so.
2. Intentionally damage or remove district property.
3. Intentionally damage or remove personal property of the students, staff, or other persons lawfully present.
4. Disrupt the orderly conduct of classes, school programs or other school activities.
5. Distribute or wear materials on school grounds or at school functions that are obscene, advocate illegal action, appear libelous, obstruct the rights of others, or are disruptive to the school program.
6. Intimidate, harass, or discriminate against any person on the basis of race, color, nationality, religion, age, sex, sexual orientation or disability.
7. Enter any portion of the school premises without authorization or remain in any building or facility after it is normally closed.
8. Obstruct the free movement of any person in any place to which this code applies.
9. Violate the traffic laws, parking regulations or other restrictions on vehicles.
10. Possess, consume, sell, distribute or exchange alcoholic beverages, controlled substances, or be under the influence of either on school property or at a school function.
11. Possess or use firearms or other weapons including air guns, pistols, rifles, shotguns, ammunition, explosives, box cutters, knives, gas canisters, pepper spray or other noxious spray in or on school property or at a school, except in the case of law enforcement officers or except as specifically authorized by the school district.
12. Use of electronic nicotine/substance delivery systems (i.e. vaping) and tobacco products on school property.

13. Loiter on or about school property.
14. Gamble on school property or at school functions.
15. Refuse to comply with any lawful order of identifiable school district officials performing their duties.
16. Willfully incite others to commit any of the acts prohibited by this code.
17. Violate any federal or state statute, local ordinance or board policy while on school property or while at a school function.

Penalties

Persons who violate this code may be subject to the following penalties:

1. Visitors: authorization, if any, to remain on school grounds or at the school function may be withdrawn and they shall be directed to leave the premises. If they refuse to leave, they shall be subject to ejection.
2. Students: may be subject to immediate ejection and to disciplinary action as the facts may warrant, including any of the penalties listed in the "Disciplinary Procedures and Consequences" section of this Code of Conduct, in accordance with the due process of law requirements.
3. Tenured faculty member: may be subject to immediate ejection and to disciplinary action as the facts may warrant in accordance with Education Law section 3020-a or any other legal rights that they may have.
4. Staff members in the classified service of the civil service entitled to the protection of Civil Service Law section 75: may be subject to immediate ejection and to disciplinary action as the facts may warrant in accordance with Civil Service Law section 75 or any other legal rights that they may have.
5. Staff members other than those described in subdivisions 3 and 4: may be subject to immediate ejection and to warning, reprimand, suspension or dismissal as the facts may warrant in accordance with legal rights they may have.

Enforcement

The superintendent or his/her designee shall be responsible for enforcing the conduct required by this code. When the superintendent or his/her designee sees an individual engaged in prohibited conduct, which in his or her judgment does not pose any immediate threat of injury to persons or property, the designated school official shall tell the individual that the conduct is prohibited and attempt to persuade the individual to stop. The school official shall also warn the individual of the consequences for failing to stop. If the person refuses to stop engaging in the prohibited conduct, or if the person's conduct poses an immediate threat of injury to persons or property, the designated school official shall have the individual removed immediately from

school property or the school function. If necessary, local law enforcement authorities will be contacted to assist in removing the person.

The District may initiate disciplinary action against any student or staff member, as appropriate and outlined in the sections above. In addition, the district reserves its right to pursue a civil or criminal legal action against any person violating the code.

XV. DISSEMINATION AND REVIEW

A. Dissemination of Code of Conduct

The Board of Education will work to ensure that the community is aware of this Code of Conduct by:

1. Providing electronic or printed copies of the Code of Conduct to all students, or notice of its existence and location on the District's website via a widely disseminated publication, such as the printed school calendar. Parents and students will be required to sign that they have read and understood the Code of Conduct.
2. Providing all current teachers and other staff members with an electronic or printed copy of the code and a copy of any amendments to the code as soon as practicable after adoption.
3. Providing all new employees with an electronic or printed copy of the current Code of Conduct when they are first hired.
4. Making the Code of Conduct available to all via publication on the District's website.
5. Guidelines and programs for in-service education programs for all District staff members to ensure effective implementation of school policy on school conduct and discipline.

On an annual basis, the Code of Conduct will be publicized and explained to all students, in an age appropriate manner, and distributed electronically to parents and guardians of students. A copy of the code will be filed in each school building, where it will be available for review by any individual.

The Board may appoint an advisory committee to assist in reviewing the code and the district's response to Code of Conduct violations. The committee will be made up of representatives of student, teacher, administrator, and parent organizations, school safety personnel and other school personnel.

Before making any revisions to the code, the Board will hold at least one public hearing at which school personnel, parents, students and any other interested parties may participate.

The code of conduct and any amendments to it will be filed with the Commissioner of Education no later than 30 days after adoption.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

ROCKY POINT UNION FREE SCHOOL DISTRICT

TABLE OF CONTENTS

I. INDEPENDENT AUDITOR'S REPORT, MANAGEMENT'S DISCUSSION AND ANALYSIS AND BASIC FINANCIAL STATEMENTS

Independent Auditor's Report

<u>Exhibit Number</u>		<u>Page</u>
1	Management's Discussion and Analysis (Required Supplementary Information) (MD&A)	1 - 17
2	Statement of Net Position	18
3	Statement of Activities	19
4	Balance Sheet – Governmental Funds	20
5	Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	21
6	Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	22
7	Reconciliation of the Governmental Fund Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	23
8	Notes to Financial Statements	24 - 55

II. REQUIRED SUPPLEMENTARY INFORMATION

SS1	Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund	59 - 60
SS2	Schedule of Changes in the District's Total Other Post-Employment Benefits Liability and Related Ratios	61
SS3	Schedule of the District's Proportionate Share of the Net Pension Asset/(Liability)	62
SS4	Schedule of the District's Pension Contributions	63

III. OTHER SUPPLEMENTARY INFORMATION

SS5	Schedule of Change from Adopted Budget to Final Budget and the Real Property Tax Limit – General Fund	64
SS6	Schedule of Project Expenditures and Financing Resources - Capital Projects Fund	65
SS7	Net Investment in Capital Assets	66

IV. 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*



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Accountants & Consultants for Over 75 years

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Rocky Point Union Free School District

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 87, *Leases*, during the fiscal year ended June 30, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 changes in District's total other post-employment benefits liability and related ratios, schedule of the District's proportionate share of the net pension asset/(liability), schedule of the District's contributions and related ratios on pages 1 through 17 and 59 through 63 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 information as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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, 2022, 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 compliance.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 12, 2022

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022. 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. FINANCIAL HIGHLIGHTS

- The District's total net deficit, as reflected in the District-Wide Financial Statements, increased by \$796,181 based on the accrual basis of accounting.
- The District's fund balance in the general fund, as reflected in the Fund Financial Statements, decreased by \$863,280 based on the modified accrual basis of accounting.
- State and federal source revenues in the general fund increased by \$821,689 to \$29,464,192 in fiscal year 2022 from \$28,642,503 in fiscal year 2021.
- The District adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, effective July 1, 2021. See Note 17 to the financial statements for further consideration.
- The COVID-19 pandemic resulted in unanticipated expenditures in the areas of staffing, cleaning, equipment, and supplies. In addition to utilizing its capital reserve and federal grant allocations to address these costs, the District filed two claims with FEMA in the amount of \$155,934 for partial reimbursement of personal protective equipment (PPE) and overtime custodial costs associated with building disinfection. Both claims have been paid and received during the 2021-2022 fiscal year.
- The federal government has passed several laws 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. In August 2021, the District was awarded CRRSA funding of \$2,461,685 through the Elementary and Secondary School Emergency Education Relief Program (ESSER), \$305,129 through the Governor's Emergency Education Relief Program (GEER), \$1,809,201 from the American Rescue Plan and \$1,859,130 from the American Rescue Plan/SED Grants. The District is utilizing these funds to address learning loss, social emotional learning objectives, counseling, summer and afterschool enrichment, and other initiatives.
- The District's allowable tax levy limit for 2022-2023 was computed to be 3.35% using the prescribed formula; however, the District appropriated \$2,050,473 of fund balance, allocated \$743,000 from existing reserve funds, and received additional foundation aid, which lowered the tax levy increase to 2.14%; thereby reducing the burden on District taxpayers.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- The District's 2022-2023 budget includes funding for student programs and services, including extracurricular and occupational education programs, building renovations, and an investment in capital assets. On May 17, 2022, the proposed 2022-2023 budget was approved by 76% of the District's voters, demonstrating continued support from the community.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

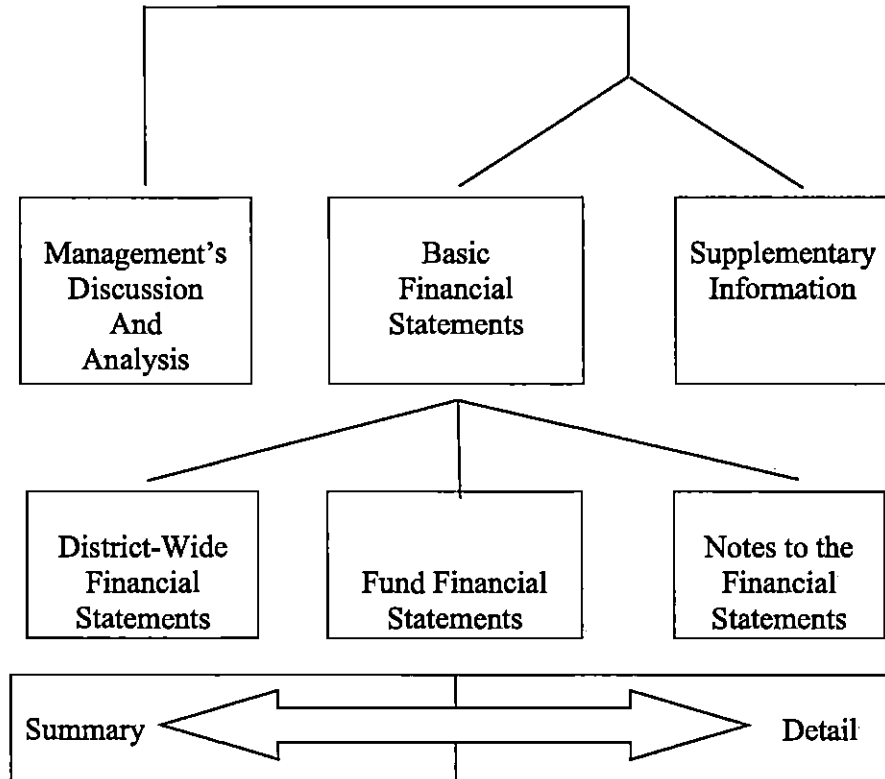
This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Table A-1: Organization of the District's Annual Financial Report



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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Major Features of the District-Wide Financial Statements and Fund Financial Statements

	District-Wide Financial Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire entity (except fiduciary funds)	The day-to-day operating activities of the District, such as special education and instruction	Instances in which the District administers resources on behalf of others, such as property taxes collected on behalf of another local government
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> ◦ Balance Sheet ◦ Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> ◦ Statement of Fiduciary Net Position ◦ Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources measurement focus	Modified accrual and current financial resources measurement focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Current assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets, intangible lease assets, or long-term liabilities included	All financial assets, deferred outflows of resources (if any), liabilities, and deferred inflows of resources (if any), short-term and long-term; these funds do not currently contain capital assets or intangible lease assets, although they can
Type of inflow and outflow information	All revenues and expenses during the year; regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 and intangible lease 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, intangible lease 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 and intangible lease assets;
- Report long-term debt as a liability;
- Depreciate capital assets, amortize intangible lease assets, and allocate the depreciation and amortization 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Non-current assets and net investment in capital assets for 2021 have been restated to reflect the implementation of GASB Statement No. 87, *Leases*. See Note 17 to the financial statements for further information.

	As Restated 2021	As Reported 2021	Increase (Decrease)
Non-current assets	\$ 61,094,866	\$ 61,002,343	\$ 92,523
Net investment in capital assets	47,336,994	47,244,471	92,523

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

The District's total net deficit increased by \$796,181 in the fiscal year ended June 30, 2022 as detailed below:

Condensed Statement of Net Position-Governmental Activities

	Fiscal Year 2022	As Restated Fiscal Year 2021	Increase/ (Decrease)	Total Percentage Change
Current and other assets	\$ 34,505,763	\$ 32,386,388	\$ 2,119,375	6.54%
Non-current assets	60,247,647	61,094,866	(847,219)	-1.39%
Net pension asset, proportionate share	<u>35,235,909</u>	<u>-</u>	<u>35,235,909</u>	100.00%
Total Assets	129,989,319	93,481,254	36,508,065	39.05%
Deferred outflows of resources	<u>75,567,056</u>	<u>84,329,675</u>	<u>(8,762,619)</u>	-10.39%
Total Assets and Deferred Outflows of Resources	<u>205,556,375</u>	<u>177,810,929</u>	<u>27,745,446</u>	15.60%
Other liabilities	7,339,186	7,148,367	190,819	2.67%
Long-term liabilities	<u>191,577,776</u>	<u>233,763,430</u>	<u>(42,185,654)</u>	-18.05%
Total Liabilities	<u>198,916,962</u>	<u>240,911,797</u>	<u>(41,994,835)</u>	-17.43%
Deferred inflows of resources	<u>110,611,264</u>	<u>40,074,802</u>	<u>70,536,462</u>	176.01%
Net Position (Deficit)				
Net investment in capital assets	47,380,522	47,336,994	43,528	0.09%
Restricted	20,010,398	18,242,079	1,768,319	9.69%
Unrestricted (Deficit)	<u>(171,362,771)</u>	<u>(168,754,743)</u>	<u>(2,608,028)</u>	1.55%
Total Net Position (Deficit)	<u>\$ (103,971,851)</u>	<u>\$ (103,175,670)</u>	<u>\$ (796,181)</u>	0.77%

Current and other assets increased by \$2,119,375, or 6.54%, 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 and due from other governments.

Non-current assets (capital assets net of accumulated depreciation and intangible lease assets net of accumulated amortization) decreased by \$847,219, primarily due to the current year depreciation and amortization expense exceeding current year additions.

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Other liabilities increased by \$190,819, or 2.67%, primarily due to an increase in due to other governments, offset by decreases in accounts payable and accrued liabilities. Long-term liabilities decreased by \$42,185,654 or 18.05%, primarily due to decreases in bonds payable, total OPEB obligation, and net pension liabilities.

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) and intangible lease assets (at the present value of future lease payments remaining on the lease term) such as land, construction in progress, buildings and improvements, improvements other than buildings, and furniture, equipment, and vehicles, net of accumulated depreciation and accumulated amortization, 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 \$171,362,771 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 \$2,608,028, or 1.55%, from the prior year.

The overall net deficit increased by \$796,181.

**RÓCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

B. Changes in Net Position

The results of operations as a whole are reported in the Statement of Activities. A summary of this statement for the years ended June 30, 2022 and 2021 is as follows:

Change in Net Position from Operating Results

	Fiscal Year 2022	Fiscal Year 2021	Increase (Decrease)	Total Percentage Change
Revenues				
Program revenues				
Charges for services	\$457,480	\$331,401	\$126,079	38.04%
Operating grants and contributions	4,718,316	2,715,028	2,003,288	73.79%
Capital grants and contributions	98,722	856,760	(758,038)	-88.48%
General revenues				
Real property taxes and other tax items	52,509,427	52,483,139	26,288	0.05%
State sources	29,209,542	27,715,465	1,494,077	5.39%
Other	1,201,606	1,637,702	(436,096)	-26.63%
Total Revenues	<u>88,195,093</u>	<u>85,739,495</u>	<u>2,455,598</u>	2.86%
Expenses				
General support	11,810,684	13,468,551	(1,657,867)	-12.31%
Instruction	70,508,701	80,827,995	(10,319,294)	-12.77%
Pupil transportation	5,045,266	4,879,065	166,201	3.41%
Debt service-interest	456,614	489,855	(33,241)	-6.79%
Food service program	1,170,009	1,005,694	164,315	16.34%
Total Expenses	<u>88,991,274</u>	<u>100,671,160</u>	<u>(11,679,886)</u>	-11.60%
(Increase) decrease in net deficit	<u>(\$796,181)</u>	<u>(\$14,931,665)</u>	<u>\$14,135,484</u>	-94.67%

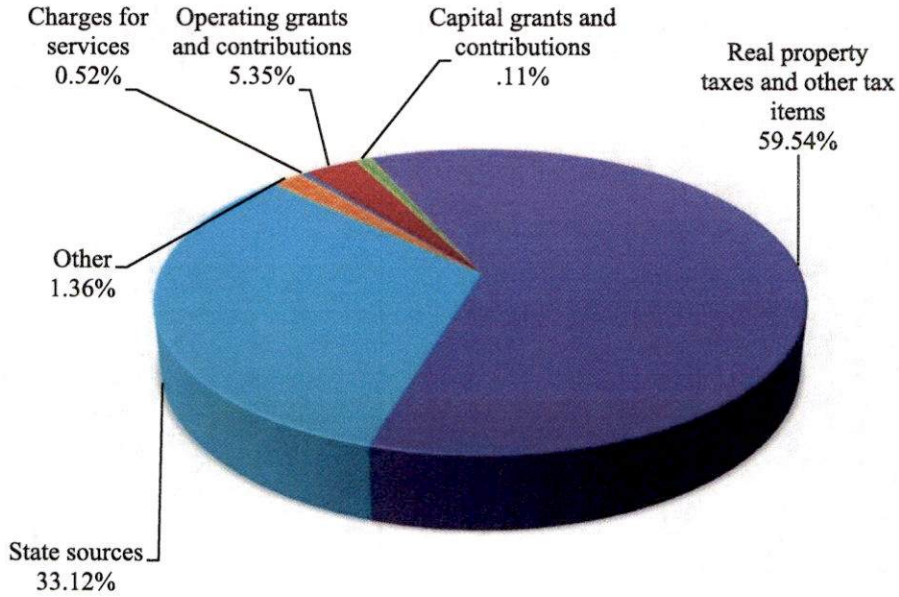
Information for 2021 was not restated because the information necessary was not readily available. The cumulative effect of applying the change in accounting principle is shown as an adjustment to beginning net position. See Note 17 for more information.

The District's fiscal year 2022 revenues totaled \$88,195,093. Real property taxes and other tax items and state sources accounted for most of the District's revenue by contributing 59.54% and 33.12%, respectively, of total revenue. The remainder came from charges for services, operating grants and contributions, capital grants and contributions, and other miscellaneous sources.

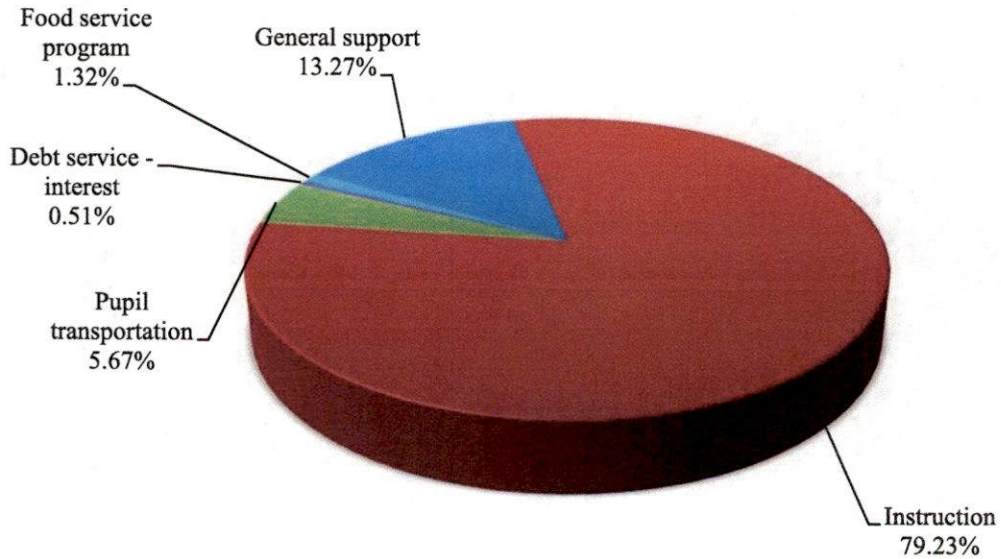
The total cost of all programs and services totaled \$88,991,274 for fiscal year 2022. These expenses are predominantly related to general support and instruction, which account for 13.27% and 79.23% of total costs, respectively. Total expenses decreased by \$11,679,886, or 11.60%, primarily due to decreases in general support and instruction due to reductions in pension and OPEB related expenses based on the current year actuarial valuations.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Revenues for Fiscal Year 2022



Expenses for Fiscal Year 2022



**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Variances between years for the Fund Financial Statements are not the same as variances between years for the District-Wide Financial Statements. The District's governmental funds are presented on the **current financial resources measurement focus** and the **modified accrual basis of accounting**. Based on this presentation, governmental funds do not include long-term debt liabilities for the funds' projects and capital assets purchased or intangible lease assets financed by the District. Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets and intangible lease assets, and the current payments for debt.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

As of June 30, 2022, the District's combined governmental funds reported a total fund balance of \$27,083,492. See the following table for more information.

	Fiscal Year 2022	Fiscal Year 2021	Increase (Decrease)	Total Percentage Change
General Fund				
Nonspendable: Prepaid expenditures	\$ 60,000	\$ 60,000	\$ -	0.00%
Restricted:				
Workers' compensation	1,905,036	2,046,298	(141,262)	-6.90%
Unemployment insurance	460,515	466,018	(5,503)	-1.18%
Retirement contribution:				
Employees' retirement system	4,492,200	4,807,202	(315,002)	-6.55%
Teachers' retirement system	2,592,107	1,915,855	676,252	35.30%
Property loss	29,488	54,353	(24,865)	-45.75%
Liability	42,936	54,353	(11,417)	-21.01%
Employee benefit accrued liability	4,068,269	4,165,015	(96,746)	-2.32%
Capital	3,434,852	4,508,031	(1,073,179)	-23.81%
Assigned:				
Appropriated fund balance	2,050,473	2,079,419	(28,946)	-1.39%
Unappropriated fund balance	559,970	495,676	64,294	12.97%
Unassigned fund balance	3,520,737	3,427,643	93,094	2.72%
Total fund balance - general fund	<u>23,216,583</u>	<u>24,079,863</u>	<u>(863,280)</u>	-3.59%
School Food Service Fund				
Nonspendable - inventory	45,255	47,353	(2,098)	-4.43%
Assigned	421,365	51,447	369,918	719.03%
Total fund balance - school food service fund	<u>466,620</u>	<u>98,800</u>	<u>367,820</u>	372.29%
Miscellaneous Special Revenue Fund				
Restricted for scholarships and donations	48,663	48,507	156	0.32%
Assigned	50,401	55,028	(4,627)	-8.41%
Total fund balance - miscellaneous special revenue fund	<u>99,064</u>	<u>103,535</u>	<u>(4,471)</u>	-4.32%
Debt Service Fund				
Restricted for debt service	94,655	117,520	(22,865)	-19.46%
Total fund balance - debt service fund	<u>94,655</u>	<u>117,520</u>	<u>(22,865)</u>	-19.46%
Capital Projects Fund				
Restricted for capital projects	2,841,677	58,927	2,782,750	4722.37%
Restricted unspent bond proceeds	350,315	797,128	(446,813)	-56.05%
Assigned	14,578	-	14,578	100.00%
Unassigned	-	(1,017,427)	1,017,427	-100.00%
Total fund balance - capital projects fund	<u>3,206,570</u>	<u>(161,372)</u>	<u>3,367,942</u>	-2087.07%
Total Fund Balance - All funds	<u>\$ 27,083,492</u>	<u>\$ 24,238,346</u>	<u>2,845,146</u>	11.74%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

A. General Fund

The fund balance in the general fund decreased by \$863,280 due to expenditures and other financing uses exceeding revenues and other financing sources in the current year.

B. School Food Service Fund

The fund balance in the school food service fund increased by \$367,820 due to greater state and federal reimbursements exceeding the costs of distributing free meals to all students of the District in the current year.

C. Miscellaneous Special Revenue Fund

The fund balance in the miscellaneous special revenue fund decreased by \$4,471 due to expenditures exceeding revenues for extraclassroom activities, partially offset by revenues exceeding expenditures for scholarships and donations in the current year.

D. Debt Service Fund

The fund balance in the debt service fund decreased by \$22,865 due to a transfer to the general fund for a budgeted use of the debt service fund to offset debt service expenditures in the general fund, which was partially offset by interest income.

E. Capital Projects Fund

The fund balance in the capital projects fund increased by \$3,367,942 due to a budgetary transfer from the general fund, appropriation of the capital reserve, and Smart School Bond revenues exceeding capital outlays and a transfer to the general fund to return unused capital reserve funding relating to closed projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2021-2022 BUDGET

The District's general fund original budget for the year ended June 30, 2022 was \$85,692,726. This amount was increased by encumbrances carried forward from the prior year in the amount of \$495,676, appropriation of capital reserve of \$2,950,000, and \$6,075 for donations, which resulted in a final budget of \$89,144,477. The majority of the funding came from real property taxes and other tax items, including STAR revenue, of \$52,508,950.

B. Change in General Fund's Unassigned Fund Balance (Budget to Actual)

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$ 3,427,643
Miscellaneous adjustment	1,872
Revenues and other financing sources over budget	621,438
Expenditures, other financing uses, and encumbrances under budget	4,353,407
Unused appropriated reserves	(204,756)
Use of liability loss reserve	11,429
Interest allocated to reserves	(4,036)
Return of unused capital reserve funds	(154,232)
Funding of reserves	(2,481,555)
Assigned - appropriated for June 30, 2023 budget	<u>(2,050,473)</u>
Closing, unassigned fund balance	<u>\$ 3,520,737</u>

The \$3,427,643 represents the portion of the District's June 30, 2021 fund balance that was retained as unassigned fund balance.

The revenues and other financing sources over budget of \$621,438 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, other financing uses, and encumbrances under budget of \$4,353,407 were primarily the result of general support, instruction, and employee benefits coming in under budget. (See Supplemental Schedule #1 for detail).

In the 2021-22 budget, \$873,000 of reserves were appropriated to reduce the tax levy. Due to lower than anticipated expenditures, \$204,756 of this funding was not needed and was returned to the reserves for future use.

The liability loss reserve was used for current year expenditures in the amount of \$11,429.

Interest in the amount of \$4,036 was allocated to the reserves as follows: \$513 to the workers' compensation reserve, \$124 to the unemployment insurance reserve, \$1,186 to the retirement contribution reserve – employees' retirement system, \$516 to the retirement contribution reserve – teachers' retirement system, \$8 to the property loss reserve, \$12 to the liability loss reserve, \$1,095 to the employee benefit accrued liability reserve, and \$582 to the capital reserve.

Return of unused capital reserve funds of \$154,232 relates to closed projects in the capital projects fund with unneeded authorizations returned to the capital reserve in the general fund.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Funding of reserves in the amount of \$2,481,555 were as follows: \$675,736 to the retirement contribution reserve for the teachers' retirement system, \$83,812 to the retirement contribution reserve for employees' retirement system, , and \$1,722,007 to the capital reserve.

The assigned, appropriated fund balance of \$2,050,473 is the amount the District has chosen to use to partially fund its operating budget for 2022-2023.

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 2022-2023 budget. At June 30, 2022, the District's unassigned fund balance is within the statutory limit. (See Supplemental Schedule #5 for detail).

5. CAPITAL ASSETS, INTANGIBLE LEASE ASSETS, AND DEBT ADMINISTRATION

A. Capital Assets and Intangible Lease Assets:

At June 30, 2022, the District had invested in a broad range of capital assets and intangible lease assets, including land, buildings and improvements, site improvements, machinery and equipment, and vehicles. The net decrease in capital assets is due to depreciation expense exceeding capital additions recorded for the fiscal year ended June 30, 2022. The net increase in intangible lease assets is due to current year additions exceeding amortization expense. A summary of the District's capital assets, net of accumulated depreciation, and intangible lease assets, net of accumulated amortization, at June 30, 2022 and 2021, is as follows:

Category	Fiscal Year 2022	As Restated Fiscal Year 2021	Increase (Decrease)
Land	\$ 737,304	\$ 737,304	\$ -
Construction in progress	12,240,697	11,791,560	449,137
Buildings and improvements	45,478,279	46,803,039	(1,324,760)
Improvements other than buildings	42,451	69,875	(27,424)
Furniture, equipment, and vehicles	1,506,445	1,600,565	(94,120)
Total capital assets, net	<u>\$ 60,005,176</u>	<u>\$ 61,002,343</u>	<u>\$ (997,167)</u>
Intangible lease assets, net	<u>\$ 242,471</u>	<u>\$ 92,523</u>	<u>\$ 149,948</u>

Depreciation expense was \$1,844,588 and amortization expense was \$128,675 for fiscal year ended June 30, 2022. See Note 8 to the financial statements for additional detail.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

B. Long-Term Debt:

At June 30, 2022, the District had total debt payable, including bonds payable and lease liability of \$13,217,440. The decrease in long-term debt represents principal payments, offset by a new lease in the current year. More detailed information about the District’s long-term debt is presented in the Note 11 to the financial statements.

A summary of outstanding debt at June 30, 2022 and 2021 is as follows:

	2022	2021	Increase (Decrease)
Bond payable	\$ 13,030,000	\$ 14,555,000	\$(1,525,000)
Lease liability	187,440	-	187,440
Total	\$ 13,217,440	\$ 14,555,000	\$(1,337,560)

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 May 17, 2022 for the year ending June 30, 2023, is \$88,019,717. This represents an increase of \$2,326,991, or 2.72%, 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 2022-2023 property tax increase did not require an override vote.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

7. CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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, 2022

ASSETS	
Current assets	
Cash and cash equivalents	
Unrestricted	\$ 10,485,582
Restricted	20,360,713
Receivables	
Accounts receivable	63,974
Due from state and federal	2,028,542
Due from other governments	1,461,697
Inventory	45,255
Prepaid items	60,000
Non-current assets	
Capital assets	
Not being depreciated	12,978,001
Being depreciated, net of accumulated depreciation	47,027,175
Intangible lease asset, net of accumulated amortization	242,471
Net pension asset - proportionate share - teachers' retirement system	33,459,396
Net pension asset - proportionate share - employees' retirement system	1,776,513
TOTAL ASSETS	<u>129,989,319</u>
DEFERRED OUTFLOWS OF RESOURCES	
Other post-employment benefits	52,824,972
Pensions	22,742,084
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>75,567,056</u>
LIABILITIES	
Payables	
Accounts payable	1,632,793
Accrued liabilities	129,911
Accrued interest payable	15,637
Due to teachers' retirement system	3,482,868
Due to employees' retirement system	265,873
Due to other governments	1,598,430
Student deposits	52,559
Other liabilities	5,478
Unearned credits	
Collections in advance	155,637
Long-term liabilities	
Due and payable within one year	
Bonds payable	1,575,000
Lease liability	92,749
Compensated absences payable	168,621
Due and payable after one year	
Bonds payable	11,455,000
Lease liability	94,691
Compensated absences payable	5,669,018
Termination benefits payable	549,650
Workers' compensation claims payable	437,746
Total other post-employment benefits obligation	171,535,301
TOTAL LIABILITIES	<u>198,916,962</u>
DEFERRED INFLOWS OF RESOURCES	
Other post-employment benefits	67,181,897
Pensions	43,429,367
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>110,611,264</u>
NET POSITION	
Net investment in capital assets	<u>47,380,522</u>
Restricted	
Workers' compensation	1,905,036
Unemployment insurance	460,515
Retirement contribution - ERS	4,492,200
Retirement contribution - TRS	2,592,107
Property loss	29,488
Liability	42,936
Employee benefit accrued liability	4,068,269
Capital	6,276,529
Debt service	94,655
Scholarships and donations	48,663
	<u>20,010,398</u>
Unrestricted (deficit)	(171,362,771)
TOTAL NET POSITION (DEFICIT)	<u>\$ (103,971,851)</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

FUNCTIONS / PROGRAMS	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
General support	\$ (11,810,684)	\$ -	\$ -	\$ (11,810,684)
Instruction	(70,508,701)	194,840	3,356,962	(66,858,177)
Pupil transportation	(5,045,266)			(5,045,266)
Debt service - interest	(456,614)			(456,614)
Food service program	(1,170,009)	262,640	1,361,354	453,985
TOTAL FUNCTIONS AND PROGRAMS	\$ (88,991,274)	\$ 457,480	\$ 4,718,316	\$ (83,716,756)
GENERAL REVENUES				
Real property taxes				47,792,662
Other tax items - including STAR reimbursement				4,716,765
Use of money and property				7,160
Sale of property and compensation for loss				150,047
Miscellaneous				789,749
State sources				29,209,542
Medicaid reimbursement				254,650
TOTAL GENERAL REVENUES				82,920,575
CHANGES IN NET POSITION				(796,181)
TOTAL NET POSITION (DEFICIT) - BEGINNING OF YEAR, AS RESTATED (SEE NOTE 17)				(103,175,670)
TOTAL NET POSITION (DEFICIT) - END OF YEAR				\$ (103,971,851)

ROCKY POINT UNION FREE SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General	Special Aid	School Food Service	Miscellaneous Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
ASSETS							
Cash and cash equivalents							
Unrestricted	\$ 9,389,485	\$ 211,146	\$ 834,550	\$ 50,401	\$ -	\$ -	\$ 10,485,582
Restricted	17,428,709			48,663	117,655	2,765,686	20,360,713
Receivables							
Accounts receivable	62,637		1,337				63,974
Due from other funds	1,438,524					450,000	1,888,524
Due from state and federal	944,918	749,815	235,087			98,722	2,028,542
Due from other governments	1,461,697						1,461,697
Inventory			45,255				45,255
Prepaid items	60,000						60,000
TOTAL ASSETS	\$ 30,785,970	\$ 960,961	\$ 1,116,229	\$ 99,064	\$ 117,655	\$ 3,314,408	\$ 36,394,287
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Payables							
Accounts payable	\$ 1,587,320	30,213	\$ 6,144	\$ -	\$ -	\$ 9,116	\$ 1,632,793
Accrued liabilities	117,488	1,470	10,953				129,911
Due to other funds	450,000	805,405	610,119		23,000		1,888,524
Due to other governments	1,598,401		29				1,598,430
Due to teachers' retirement system	3,482,868						3,482,868
Due to employees' retirement system	265,873						265,873
Student deposits	52,559						52,559
Other liabilities	5,478						5,478
Unearned revenues							
Collections in advance	9,400	123,873	22,364				155,637
TOTAL LIABILITIES	7,569,387	960,961	649,609	-	23,000	9,116	9,212,073
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues						98,722	98,722
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	98,722	98,722
FUND BALANCES							
Non-spendable:							
Inventory			45,255				45,255
Prepaid expenditures	60,000						60,000
Restricted							
Workers' compensation	1,905,036						1,905,036
Unemployment insurance	460,515						460,515
Retirement contribution - employees' retirement system	4,492,200						4,492,200
Retirement contribution - teachers' retirement system	2,592,107						2,592,107
Property loss	29,488						29,488
Liability	42,936						42,936
Employee benefit accrued liability	4,068,269						4,068,269
Capital	3,434,852					2,841,677	6,276,529
Debt service					94,655		94,655
Unspent bond proceeds						350,315	350,315
Scholarships and donations				48,663			48,663
Assigned							
Appropriated fund balance	2,050,473						2,050,473
Unappropriated fund balance	559,970		421,365	50,401		14,578	1,046,314
Unassigned	3,520,737						3,520,737
TOTAL FUND BALANCES	23,216,583	-	466,620	99,064	94,655	3,206,570	27,083,492
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 30,785,970	\$ 960,961	\$ 1,116,229	\$ 99,064	\$ 117,655	\$ 3,314,408	\$ 36,394,287

**ROCKY POINT UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Governmental Fund Balances \$ 27,083,492

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	\$ 103,357,156	
Accumulated depreciation	<u>(43,351,980)</u>	60,005,176

The present value cost of leasing intangible assets 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 intangible leased assets among the assets of the District as a whole, and their original present value costs are amortized annually over the shorter of their useful lives or the length of the lease agreements.

Original present value cost of leased assets	\$ 457,628	
Accumulated amortization	<u>(215,157)</u>	242,471

Certain disbursements previously expended in the governmental funds relating to pensions are treated as long term assets and increase net position. The net pension asset - proportionate share at year end for teachers' retirement system and employees' retirement system was:

Net pension asset - proportionate share - teachers' retirement system	\$ 33,459,396	
Net pension asset - proportionate share - employees' retirement system	<u>1,776,513</u>	35,235,909

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	52,824,972	
Deferred outflows related to pensions	<u>22,742,084</u>	75,567,056

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	(67,181,897)	
Deferred inflows related to pensions	<u>(43,429,367)</u>	(110,611,264)

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.

98,722

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		(15,637)
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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	(13,030,000)	
Lease liability	(187,440)	
Compensated absences payable	(5,837,639)	
Termination benefits payable	(549,650)	
Workers' compensation claims payable	(437,746)	
Total other post-employment benefits obligation	<u>(171,535,301)</u>	(191,577,776)

Total Net Position		<u>\$ (103,971,851)</u>
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ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General	Special Aid	School Food Service	Miscellaneous Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
REVENUES							
Real property taxes	\$ 47,792,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,792,662
Other tax items	4,716,765						4,716,765
Charges for services	153,442			41,398			194,840
Use of money and property	6,888		121	16	135		7,160
Sale of property and compensation for loss	150,047						150,047
Miscellaneous	759,547		8,852	5,895			774,294
State sources	29,209,542	414,764	20,440			1,017,426	30,662,172
Federal sources	254,650	2,936,303	1,254,963				4,445,916
Surplus food			85,951				85,951
Sales - food service			262,640				262,640
TOTAL REVENUES	83,043,543	3,351,067	1,632,967	47,309	135	1,017,426	89,092,447
EXPENDITURES							
General support	10,920,759						10,920,759
Instruction	44,512,965	3,128,548		51,780			47,693,293
Pupil transportation	4,846,816	176,008					5,022,824
Employee benefits	18,603,591	64,872	46,364				18,714,827
Debt service principal	91,183				1,525,000		1,616,183
Debt service interest	32,697				426,031		458,728
Food service program			1,163,072				1,163,072
Capital Outlay						957,588	957,588
TOTAL EXPENDITURES	79,008,011	3,369,428	1,209,436	51,780	1,951,031	957,588	86,547,274
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,035,532	(18,361)	423,531	(4,471)	(1,950,896)	59,838	2,545,173
OTHER FINANCING SOURCES AND (USES)							
Premium on obligations	21,350						21,350
Operating transfers in	302,927	86,625	1,720		1,951,031	3,183,713	5,526,016
Operating transfers (out)	(5,223,089)	(68,264)	(57,431)		(23,000)	(154,232)	(5,526,016)
Leases						278,623	278,623
TOTAL OTHER FINANCING SOURCES AND (USES)	(4,898,812)	18,361	(55,711)	0	1,928,031	3,308,104	299,973
NET CHANGE IN FUND BALANCES	(863,280)	-	367,820	(4,471)	(22,865)	3,367,942	2,845,146
FUND BALANCES - BEGINNING OF YEAR	24,079,863	-	98,800	103,535	117,520	(161,372)	24,238,346
FUND BALANCES - END OF YEAR	\$ 23,216,583	\$ -	\$ 466,620	\$ 99,064	\$ 94,655	\$ 3,206,570	\$ 27,083,492

**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, 2022**

Net Change in Fund Balances \$ 2,845,146

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	(337,946)	
Change in termination benefits payable	(12,750)	
Change in claims payable	<u>131,040</u>	(219,656)

Changes in the proportionate share of net pension asset/liability, and total other post-employment benefits obligation and related deferred inflows and outflows reported in the Statement of Activities do not provide for or require use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds.

Other post-employment benefits	(9,048,512)	
Teachers' retirement system	5,246,243	
Employees' retirement system	<u>806,847</u>	(2,995,422)

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, 2022 is (918,704)

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.

Capital outlays	\$ 847,421	
Loss on disposal	(3,703)	
Depreciation expense	<u>(1,840,885)</u>	(997,167)

Capital outlays to lease 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 amortization expense in the Statement of Activities.

Intangible lease capital outlays	\$ 278,623	
Amortization expense	<u>(128,675)</u>	149,948

Long-Term Debt Differences

Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in 1,525,000

Proceeds from leases are recorded as revenue in the governmental funds, but not in the Statement of Activities. (278,623)

Repayment of lease liability principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. 91,183

Interest on long-term debt in the Statement of Activities differs from the amounts reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and this requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Accrued interest from June 30, 2021 to June 30, 2022 changed by:

2,114

Changes in Net Position \$ (796,181)

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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) Reporting entity:

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) Joint venture:

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 and contributions, 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

School Food Service Fund: 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.

Miscellaneous Special Revenue Fund: This fund is used to account for assets held by the District in accordance with grantor or donor stipulations, including scholarships and donations. 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.

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

D) Measurement focus and basis of accounting:

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, other post-employment benefits obligation, and net pension liabilities, if applicable, 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-

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

term debt and acquisitions of leases with terms greater than one year are reported as other financing sources.

E) Real property taxes:

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) Restricted resources:

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) Interfund transactions:

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

H) Estimates:

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 expenditures/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, lease liability, compensated absences, termination benefits, other post-employment benefits obligation, workers' compensation claims payable, potential contingent liabilities, net pension assets/liabilities, and useful lives of capital assets and intangible lease 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) Receivables:

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) Inventory and prepaid items:

Inventories of food in the school food service fund are recorded at cost on a first-in, first-out 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.

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.

Non-spendable fund balance for these non-liquid assets (inventory 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

L) Capital assets:

Capital assets are reflected in the District-Wide Financial Statements. 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.

All capital assets, except land and construction in progress, are depreciated on a straight-line basis over their estimated useful lives. 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:

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
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) Intangible lease assets:

Intangible lease assets are reported at the present value of remaining future lease payments to be made during the lease term. The discount rate utilized is either the interest rate implicit within the lease agreement, or if not readily determinable, the District's estimated incremental borrowing rate. These intangible lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

Capitalization thresholds (the dollar value above which intangible lease asset acquisitions are added to the intangible lease asset accounts), amortization methods, and estimated useful lives of intangible lease assets reported in the District-Wide Financial Statements follow the same thresholds as noted above for capital assets.

N) Deferred outflows and inflows of resources:

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 other post-employment benefits reported in the District-Wide Statement of Net Position, which are detailed further in Notes 12 and 14, respectively.

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

ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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 other post-employment benefits reported in the District-Wide Statement of Net Position, and are detailed further in Notes 12 and 14, respectively.

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, 2022 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, 2022 total \$98,722.

O) Collections in advance:

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 driver's education fees in the general fund, grant advances in the special aid fund, and for meals that have not yet been purchased in the school food service fund.

P) Vested employee benefits:

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.

ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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.

Q) Other benefits:

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*.

R) Short-term debt:

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

The District has issued and redeemed TANs totaling \$3,500,000 in the fiscal year ended June 30, 2022. See Note 10 for further detail.

S) Accrued liabilities and long-term obligations:

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. Lease liability, claims and judgments, compensated absences, other post-employment benefits obligations, and net pension liabilities, if applicable, 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.

T) Equity classifications:

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) and intangible lease assets (present value of future lease payments remaining on the lease term less accumulated amortization) 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,

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022, the non-spendable fund balance includes inventory recorded in the school food service fund of \$45,255 and the prepaid expenditures recorded in the general fund of \$60,000.

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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. During the fiscal year, the Board may authorize payment into the sub-fund of up to 2% of the total covered salaries paid during the preceding fiscal year, with the total amount funded not to exceed 10% of the total covered salaries during the preceding fiscal year. The sub-fund is separately administered, but must comply with all the existing provisions of General Municipal Law §6-r. 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 claims 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 Reserve

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Restricted for 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.

Restricted for 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, 2022.

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 \$3,520,737 in the general fund.

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

U) New accounting pronouncement:

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 lease asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources. The District has adopted and implemented GASB Statement No. 87, *Leases*, in 2022. See Note 17 for further consideration.

V) Future accounting pronouncement:

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, defines a subscription-based technology arrangement as a contract that conveys control of the right to use a vendor's software, alone or in combination with tangible capital assets requiring governments to recognize a right-to-use subscription asset and a corresponding subscription liability. The requirements of this Statement are effective for periods beginning after June 15, 2022.

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

A) Total fund balances of governmental funds vs. net position of governmental activities:

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) Statement of Revenues, Expenditures, and Changes in Fund Balances vs. Statement 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 or financing of intangible lease assets in the Fund Financial Statements and depreciation expense or amortization 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) Budgets:

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 Supplemental Schedule 5 - Schedule of Change from Adopted Budget to Final Budget – General Fund.

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) Encumbrances:

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) Cash and Cash Equivalents:

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022 included \$20,360,713 within the governmental funds for general reserves, capital projects, debt service, and scholarships and donations purposes.

B) Investments:

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, 2022, the District was billed \$7,912,197 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,461,697. 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 6 – STATE AND FEDERAL AID RECEIVABLES:

State and federal aid receivables at June 30, 2022 consisted of:

General fund	
General aid	\$24,561
Excess cost aid	920,357
Total General fund	<u>944,918</u>
Special aid fund	
Federal grants	520,938
State grants	228,877
Total Special aid fund	<u>749,815</u>
School food service fund	
Federal reimbursements	229,099
State reimbursements	5,988
Total School food service fund	<u>235,087</u>
Capital projects fund	
Smart Schools Bond	<u>98,722</u>
Total - All funds	<u>\$2,028,542</u>

The capital projects fund Smart Schools Bond receivable includes \$98,722 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, 2022 consisted of amounts due for BOCES aid in the amount of \$1,461,697 in the general fund.

District management has deemed these amounts to be fully collectible.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 8 - CAPITAL ASSETS AND INTANGIBLE LEASE ASSETS:

A) Capital Assets

Capital asset balances and activity for the year ended June 30, 2022 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$737,304			\$737,304
Construction in progress	11,791,560	\$678,964	(\$229,827)	12,240,697
Total capital assets not being depreciated	12,528,864	678,964	(229,827)	12,978,001
Capital assets that are depreciated:				
Buildings and improvements	83,794,471	229,827		84,024,298
Improvements other than buildings	1,219,243			1,219,243
Furniture, equipment, and vehicles	4,991,096	168,457	(23,939)	5,135,614
Total capital assets being depreciated	90,004,810	398,284	(23,939)	90,379,155
Less accumulated depreciation:				
Buildings and improvements	36,991,432	1,554,587		38,546,019
Improvements other than buildings	1,149,368	27,424		1,176,792
Furniture, equipment, and vehicles	3,390,531	258,874	(20,236)	3,629,169
Total accumulated depreciation	41,531,331	1,840,885	(20,236)	43,351,980
Total capital assets being depreciated, net	48,473,479	(1,442,601)	(3,703)	47,027,175
Total capital assets, net	\$61,002,343	(\$763,637)	(\$233,530)	\$60,005,176

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

General support	\$229,706
Instruction	\$1,607,945
Food service program	6,937
Total depreciation expense and loss on disposal	<u>\$1,844,588</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

B) Intangible Lease Assets

The following schedule summarizes the District's intangible lease asset activity for the fiscal year ended June 30, 2022:

	As Restated Beginning Balance	Additions	Retirements/ Reclassifications	Ending Balance
Governmental activities:				
Intangible lease assets				
Furniture, equipment, and vehicles	\$ 179,005	\$ 278,623	\$ -	\$ 457,628
Total intangible lease assets being amortized	179,005	278,623	-	457,628
Less accumulated amortization:				
Furniture, equipment, and vehicles	86,482	128,675	-	215,157
Total accumulated amortization	86,482	128,675	-	215,157
 Total intangible lease assets, net	 \$ 92,523	 \$ 149,948	 \$ -	 \$ 242,471

Amortization expense of \$128,675 was charged to the governmental functions as instruction.

NOTE 9 – INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS:

	Interfund		Interfund	
	Receivable	Payable	Revenues	Expenditures
General fund	\$ 1,438,524	\$ 450,000	\$ 302,927	\$ 5,223,089
Special aid fund	-	805,405	86,625	68,264
School food service fund	-	610,119	1,720	57,431
Miscellaneous special revenue fund	-	-	-	-
Debt service fund	-	23,000	1,951,031	23,000
Capital projects fund	450,000	-	3,183,713	154,232
Total governmental activities	<u>\$ 1,888,524</u>	<u>\$ 1,888,524</u>	<u>\$ 5,526,016</u>	<u>\$ 5,526,016</u>

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 special aid fund to the general fund was to transfer collections on prior year grants in excess of outstanding receivable amounts.

The transfer from the school food service fund to the general fund was to cover the costs of prior year expenditures incurred in the general fund to subsidize operating losses in the school food service fund.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 expenditures in the general fund.

The District transferred from the general fund to the school food service fund to eliminate negative student account balances.

The transfer from the general fund to the capital projects fund was to provide funding for various capital projects. The transfer from the capital projects fund to the general fund was to return unused capital reserve funding that had been previously provided relating to closed projects.

NOTE 10 - SHORT-TERM DEBT:

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

	Maturity	Effective Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
TAN	6/24/2022	1.0000%	\$ -	\$ 3,500,000	\$ 3,500,000	\$ -
Total			\$ -	\$ 3,500,000	\$ 3,500,000	\$ -

The tax anticipation note was issued for interim financing of the general fund operations in anticipation of revenues from real property taxes. Interest on short-term debt for the year was \$27,708 with a premium of \$21,350.

NOTE 11 - LONG-TERM LIABILITIES:

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

	Beginning Balance	Issued	Redeemed	Ending Balance	Due Within One Year
Long-term debt:					
Bonds payable	\$ 14,555,000	\$ -	\$ (1,525,000)	\$ 13,030,000	\$ 1,575,000
Total Long term debt	14,555,000	-	(1,525,000)	13,030,000	1,575,000
Other Long-term liabilities:					
Lease liability	-	278,623	(91,183)	187,440	92,749
Compensated absences payable	5,499,693	340,540	(2,594)	5,837,639	168,621
Termination benefits payable	536,900	12,750	-	549,650	
Workers' compensation claims payable	568,786	-	(131,040)	437,746	
Other post-employment benefits obligation	207,318,934	-	(35,783,633)	171,535,301	
Net pension liability - proportionate share					
Employees' retirement system	20,918	-	(20,918)	-	
Teachers' retirement system	5,263,199	-	(5,263,199)	-	
	219,208,430	631,913	(41,292,567)	178,547,776	261,370
Total long-term liabilities	\$ 233,763,430	\$ 631,913	\$ (42,817,567)	\$ 191,577,776	\$ 1,836,370

The general fund has typically been used to liquidate long-term liabilities such as bonds payable, lease liability, compensated absences payable, termination benefits payable, workers'

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

compensation claims payable, other post-employment benefits obligation, and net pension liabilities, if applicable.

A) Bonds Payable:

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2022
Serial Bonds	6/27/2017	6/15/2032	2.00% - 3.00%	\$ 6,650,000
Serial Bonds	7/26/2018	6/15/2033	3.00%	5,210,000
Serial Bonds - Refunding	12/12/2019	6/15/2024	5.00%	1,170,000
			Total	<u>\$ 13,030,000</u>

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

Fiscal Year Ended June 30,	Principal	Interest	Total
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	1,110,000	216,581	1,326,581
2028-2032	6,025,000	624,214	6,649,214
2033	555,000	16,650	571,650
	<u>\$ 13,030,000</u>	<u>\$ 2,065,919</u>	<u>\$ 15,095,919</u>

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, 2022, debt in the amount of \$16,215,000 has been issued, leaving \$224,513 in authorized, but unissued, debt.

B) Lease Liability:

In 2022, the District adopted and implemented the provisions of GASB Statement No. 87, *Leases*. As such, the District recognized a lease liability obligation and an intangible lease asset for agreements whereby the District obtains the right to the present service capacity of an underlying asset and the right to determine the nature and manner of an underlying asset's use for a period of

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

one year or greater. The District has entered into such lease agreements for various other equipment with interest rates of 0% to 2.08%.

Principal and interest expense paid on the District's lease liability amounted to \$91,183 and \$4,989, respectively, for the fiscal year ended June 30, 2022.

The following is a summary of the principal and interest requirements to maturity for the District's leases:

Fiscal Year Ended June 30,	Principal	Interest	Total
2023	\$ 92,749	\$ 3,422	\$ 96,171
2024	94,691	1,481	96,172
	<u>\$ 187,440</u>	<u>\$ 4,903</u>	<u>\$ 192,343</u>

C) Interest Expense:

Interest on bonds payable and lease liability for the year was composed of:

Interest paid	\$431,020
Less interest accrued in the prior year	(17,751)
Plus interest accrued in the current year	15,637
Total expense	<u>\$428,906</u>

NOTE 12 – PENSION PLANS:

A) Plan Description and Benefits Provided:

i) Teachers' Retirement System

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Annual Financial report which can be found on the System's website at www.nystrs.org.

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 information with regard to benefits provided, may be 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) Funding policies:

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- b. Employees who joined the system on or after January 1, 2010 before April 1, 2012
 - i. Employees contribute 3% of their salary throughout active membership.
- c. Employees who joined the system on or after April 1, 2012
 - i. Employees contribute between 3% and 6% dependent upon their salary throughout active membership.

For ERS, the Comptroller annually certifies the rates expressed as proportions of members' payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund, for the ERS' fiscal year ended March 31st. The District's contribution rates for ERS' fiscal year ended March 31, 2022 for covered payroll was 18.30% for Tiers 3 and 4, 15.30% for Tier 5, and 10.70% 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, 2022 was 9.80% 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:

	<u>NYSTRS</u>	<u>NYSERS</u>
2022	\$3,318,724	\$999,514
2021	\$3,121,910	\$1,065,561
2020	\$2,886,583	\$1,003,375

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

At June 30, 2021, the District reported the following liability for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2022 for ERS and June 30, 2021 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation, with update procedures used to roll forward the total pension asset/(liability). The District's proportion of the net pension asset/(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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>TRS</u>	<u>ERS</u>
Measurement date	June 30, 2021	March 31, 2022
Net pension asset/(liability)	\$ 33,459,396	\$ 1,776,513
District's portion of the Plan's total net pension asset/(liability)	0.193083%	0.021732%
Change in proportion since prior measurement date	0.002613%	0.0007247%

For the fiscal year ended June 30, 2022 the District recognized pension credit of \$1,924,506 for TRS and \$201,667 for ERS. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 134,538	\$ 4,612,023	\$ 174,503	\$ 173,836
Changes of assumptions	2,964,801	11,005,495	50,028	1,948,911
Net difference between projected and actual earnings on pension plan investments	-	-	5,817,336	35,018,720
Changes in proportion and differences between the District's contributions and proportionate share of contributions	333,510	107,120	92,898	153,135
District's contributions subsequent to the measurement date	<u>265,873</u>	<u>3,318,724</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,698,722</u>	<u>\$ 19,043,362</u>	<u>\$ 6,134,765</u>	<u>\$ 37,294,602</u>

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset/(liability) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>ERS</u>	<u>TRS</u>
Plan year ended:		
2022		\$ (4,325,494)
2023	\$ (364,267)	(5,090,489)
2024	(585,154)	(6,406,088)
2025	(1,474,582)	(8,442,580)
2026	(277,913)	1,589,298
Thereafter	-	1,105,389
	<u>\$ (2,701,916)</u>	<u>\$ (21,569,964)</u>

Actuarial Assumptions

The total pension asset/(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 asset/(liability) to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2022	June 30, 2021
Actuarial valuation date	April 1, 2021	June 30, 2020
Interest rate	5.9%	6.95%
Salary scale	4.40%	5.18% - 1.95%
Cost of living adjustments	1.4% annually	1.3%, annually
Decrement tables	April 1, 2015 - March 31, 2020	July 1, 2015 - June 30, 2020
	System's Experience	System's Experience
Inflation rate	2.70%	2.40%

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

For ERS, the actuarial assumptions used in the April 1, 2021 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, 2020 valuation are based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

For ERS, the long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

For TRS, the long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions 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 pension plan 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 valuation date are summarized below:

<u>Measurement Date</u>	<u>ERS</u>		<u>TRS</u>	
	<u>March 31, 2022</u>		<u>June 30, 2021</u>	
	<u>Target</u>	<u>Long-term</u>	<u>Target</u>	<u>Long-term</u>
<u>Asset type</u>	<u>Allocation</u>	<u>expected real</u>	<u>Allocation</u>	<u>expected real</u>
		<u>rate of return</u>		<u>rate of return</u>
Domestic equity	32%	3.30%	33%	6.8%
International equity	15%	5.85%	16%	7.6%
Global equity			4%	7.1%
Private equity	10%	6.50%	8%	10.0%
Real estate	9%	5.00%	11%	6.5%
Opportunistic portfolio	3%	4.10%		
Real assets	3%	5.58%		
Credit	4%	3.78%		
Cash	1%	-1.00%		
Fixed income	23%	0.00%	16%	1.3%
Global bonds			2%	0.8%
High-yield bonds			1%	3.8%
Private debt			1%	5.9%
Real estate debt			7%	3.3%
Cash equivalents			1%	-0.2%
	<u>100%</u>		<u>100%</u>	

The expected real rate of return is net of the long-term inflation assumptions of 2.5% for ERS, and 2.4% for TRS.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Discount Rate

The discount rate used to calculate the total pension liability was 5.90% for ERS and 6.95% 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 determined. 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 asset/(liability).

Sensitivity of the Proportionate Share of the Net Pension Asset/(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 6.95% 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 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current rate:

<u>ERS</u>	<u>1% Decrease (4.90%)</u>	<u>Current Assumption (5.90%)</u>	<u>1% Increase (6.90%)</u>
District's proportionate share of the net pension asset/(liability)	<u>(\$4,572,725)</u>	<u>\$1,776,513</u>	<u>\$7,087,344</u>
<u>TRS</u>	<u>1% Decrease (5.95%)</u>	<u>Current Assumption (6.95%)</u>	<u>1% Increase (7.95%)</u>
District's proportionate share of the net pension asset/(liability)	<u>\$3,511,076</u>	<u>\$33,459,396</u>	<u>\$58,628,786</u>

Pension Plan Fiduciary Net Position

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	(Dollars in Thousands)	
	ERS	TRS
Measurement date	March 31, 2022	June 30, 2021
Employers' total pension asset/(liability)	\$ (223,874,888)	\$ (130,819,415)
Plan net position	232,049,473	148,148,457
Employers' net pension asset/(liability)	\$ 8,174,585	\$ 17,329,042
 Ratio of plan net position to the		
Employers' total pension asset/(liability)	103.65%	113.25%

Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2022 represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$265,873.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2022 are paid to the System in September, October, and November 2022 through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2022 represent employee and employer contributions for the fiscal year ended June 30, 2022 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, 2022 amounted to \$3,482,868.

NOTE 13 – RETIREMENT PLANS - OTHER:

A) Tax Sheltered Annuities:

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, 2022, totaled \$164,241 and \$2,073,098, respectively.

B) Deferred Compensation Plan:

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Plan. The amount deferred by eligible employees for the year ended June 30, 2022 totaled \$155,337.

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

A) General Information about the OPEB Plan

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 2022, the District contributed an estimated \$3,511,698 to the Plan, including \$3,511,698 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) Total OPEB Liability:

The District’s total OPEB liability of \$171,535,301 was measured as of June 30, 2022 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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	3.54%
Healthcare cost trend rates	Known premium rate increase from 2020 to 2022, followed by 5.40% in 2021, decreasing gradually to an ultimate rate of 4.04% by 2075 for medical. Part B trends increased 2.70% from 2020 to 2022, 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. Dental trends increased 4.00% from 2020 to 2021, decreasing gradually to an ultimate rate of 3.00% by 2024.

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) Changes in the Total OPEB Liability:

Balance at June 30, 2021	<u>\$ 207,318,934</u>
Changes for the fiscal year:	
Service cost	9,427,672
Interest	4,644,003
Changes of benefit terms	-
Differences between expected and actual experience	1,644,030
Changes in assumptions or other inputs	(47,987,640)
Benefit payments	<u>(3,511,698)</u>
Net changes	<u>(35,783,633)</u>
Balance at June 30, 2022	<u><u>\$ 171,535,301</u></u>

There were no significant plan changes since the last valuation.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Changes of assumptions or other inputs includes an increase in the discount rate from 2.16% at the June 30, 2021 measurement date to 3.54% at the June 30, 2022 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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	<u>\$ 204,671,752</u>	<u>\$ 171,535,301</u>	<u>\$ 145,329,416</u>

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:

	1% Decrease	Healthcare Cost Trend	1% Increase
Total OPEB liability	<u>\$ 139,128,508</u>	<u>\$ 171,535,301</u>	<u>\$ 214,438,023</u>

D) OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the fiscal year ended June 30, 2022 the District recognized OPEB expense of \$12,560,210. At June 30, 2022 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,992,173	\$ (23,171,789)
Changes of assumptions or other inputs	<u>42,832,799</u>	<u>(44,010,108)</u>
	<u>\$ 52,824,972</u>	<u>\$ (67,181,897)</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 June 30:	
2023	\$ (1,511,465)
2024	\$ (1,511,465)
2025	\$ (1,511,465)
2026	\$ (1,511,465)
2027	(906,109)
Thereafter	<u>(7,404,956)</u>
	<u>\$ (14,356,925)</u>

NOTE 15 – RISK MANAGEMENT:

A) General:

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) Risk Retention:

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:

	<u>2022</u>	<u>2021</u>
Unpaid claims, beginning of year	\$568,786	\$608,559
Incurred claims and claim adjustment expenses	393,604	115,211
Claim payments	<u>(524,644)</u>	<u>(154,984)</u>
Unpaid claims, end of year	<u>\$437,746</u>	<u>\$568,786</u>

C) Public Entity Risk Pool:

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.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 16– COMMITMENTS AND CONTINGENCIES:

A) Encumbrances:

All encumbrances are classified as restricted or assigned fund balance. At June 30, 2022 the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance:

General Fund:

General support	\$498,658
Instructional	60,789
Pupil transportation	523
Total General Fund	<u>\$559,970</u>

Special Aid Fund:

Instructional	<u>\$650,195</u>
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Capital Projects Fund:

Capital projects	<u>\$662,245</u>
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Total	<u><u>\$1,872,410</u></u>
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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) Litigation:

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 NET POSITION

During the year ended June 30, 2022, the District implemented GASB Statement No. 87, *Leases*. The adoption and implementation of this Statement resulted in the restatement of opening balances of non-current assets and net investment in capital assets. These changes have been restated as follows:

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Net Position (Deficit)
Net Position	
Beginning of Year, as Reported	\$ (103,268,193)
Non-current assets	
Intangible lease assets	92,523
Net Position	
Net investment in capital assets	92,523
Net Position	
Beginning of Year, as Restated	\$ (103,175,670)

NOTE 18 – SUBSEQUENT EVENTS:

Management of the District evaluated events through October 12, 2022, which is the date the financial statements were available to be issued, and noted the following:

On September 20, 2022, the District issued a tax anticipation note in the amount of \$3,000,000, which is due June 28, 2023, and bears an interest rate of 4.00%, and a premium of \$24,330.

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, 2022**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget Variance with Budgetary Actual</u>
REVENUES				
Local Sources				
Real property taxes	\$ 47,583,059	\$ 47,583,059	\$ 47,792,662	\$ 209,603
Other real property tax items	4,925,891	4,925,891	4,716,765	(209,126)
Charges for services	169,000	169,000	153,442	(15,558)
Use of money and property	90,000	90,000	6,888	(83,112)
Sale of property and compensation for loss			150,047	150,047
Miscellaneous	351,000	357,075	759,547	402,472
State Sources				
Basic formula	16,905,998	16,905,998	17,000,826	94,828
Excess cost aid	6,000,000	6,000,000	6,135,715	135,715
Lottery aid	4,500,000	4,500,000	4,238,535	(261,465)
BOCES aid	1,868,896	1,868,896	1,461,697	(407,199)
Textbook aid	175,000	175,000	168,168	(6,832)
Computer software aid	80,000	80,000	86,019	6,019
Library A/V loan program aid	16,463	16,463	17,743	1,280
Chapter tuition aid			65,080	65,080
Other state aid			35,759	35,759
Federal sources	<u>75,000</u>	<u>75,000</u>	<u>254,650</u>	<u>179,650</u>
TOTAL REVENUES	82,740,307	82,746,382	83,043,543	297,161
Other Financing Sources				
Premiums on obligations			21,350	21,350
Transfers from other funds			<u>302,927</u>	<u>302,927</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	82,740,307	82,746,382	\$ 83,367,820	\$ 621,438
Appropriated fund balance	2,079,419	2,079,419		
Prior year's encumbrances	495,676	495,676		
Appropriated reserves	<u>873,000</u>	<u>3,823,000</u>		
TOTAL REVENUES, OTHER FINANCING SOURCES, APPROPRIATED FUND BALANCE & RESERVES	\$ 86,188,402	\$ 89,144,477		

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, 2022

	Original Budget	Final Budget	Actual (Budgetary Basis)	Year-End Encumbrances	Final Budget Variance with Budgetary Actual and Encumbrances
EXPENDITURES					
General support					
Board of education	\$ 40,762	\$ 41,762	\$ 35,033	\$ 280	\$ 6,449
Central administration	328,834	340,737	335,930	1,074	3,733
Finance	904,806	918,349	873,328		45,021
Staff	602,682	611,089	593,270		17,819
Central services	7,133,026	8,801,571	8,245,366	497,304	58,901
Special items	864,357	864,357	837,832		26,525
Total general support	<u>9,874,467</u>	<u>11,577,865</u>	<u>10,920,759</u>	<u>498,658</u>	<u>158,448</u>
Instructional					
Instruction, adm. & imp.	2,494,687	2,541,455	2,385,751	3,157	152,547
Teaching - regular school	25,165,844	24,060,330	22,848,180	21,375	1,190,775
Programs for children with handicapping conditions	14,411,517	14,333,284	13,204,550	919	1,127,815
Occupational education	1,344,440	1,345,485	1,114,715		230,770
Teaching special schools	126,700	170,546	79,979		90,567
Instructional media	952,585	1,010,703	925,442	28,825	56,436
Pupil services	4,046,168	4,114,336	3,954,348	6,513	153,475
Total instructional	<u>48,541,941</u>	<u>47,576,139</u>	<u>44,512,965</u>	<u>60,789</u>	<u>3,002,385</u>
Pupil transportation	5,446,578	5,383,132	4,846,816	523	535,793
Employee benefits	19,821,041	19,142,204	18,603,591		538,613
Debt service principal	86,132	96,172	91,183		4,989
Debt service interest	112,500	112,500	32,697		79,803
TOTAL EXPENDITURES	83,882,659	83,888,012	79,008,011	559,970	4,320,031
Other Financing Uses					
Transfers to other funds	2,305,743	5,256,465	5,223,089		33,376
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 86,188,402	\$ 89,144,477	84,231,100	\$ 559,970	\$ 4,353,407
Net change in fund balances			(863,280)		
Fund balances - beginning of year			24,079,863		
Fund balances - end of year			<u>\$ 23,216,583</u>		

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 9,427,672	\$ 9,920,123	\$ 7,547,157	\$ 5,925,172	\$ 4,242,571
Interest	4,644,003	4,654,603	6,341,887	5,073,753	4,504,219
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	1,644,030	(10,110,642)	(24,942,090)	15,449,404	-
Changes of assumptions or other inputs	(47,987,640)	3,835,127	41,914,385	24,767,935	(6,361,045)
Benefit payments	<u>(3,511,698)</u>	<u>(3,333,132)</u>	<u>(3,255,671)</u>	<u>(3,266,251)</u>	<u>(2,809,462)</u>
Net change in total OPEB liability	(35,783,633)	4,966,079	27,605,668	47,950,013	(423,717)
Total OPEB liability - beginning	<u>207,318,934</u>	<u>202,352,855</u>	<u>174,747,187</u>	<u>126,797,174</u>	<u>127,220,891</u>
Total OPEB liability - ending	<u>\$ 171,535,301</u>	<u>\$ 207,318,934</u>	<u>\$ 202,352,855</u>	<u>\$ 174,747,187</u>	<u>\$ 126,797,174</u>
Covered-employee payroll	\$ 40,406,204	\$ 32,526,760	\$ 39,962,602	\$ 36,133,095	\$ 34,807,204
Total OPEB liability as a percentage of covered-employee payroll	424.53%	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 3.54% as of June 30, 2022.

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 2022, 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 2022, followed by projected Part B premium increases shown in the 2020 Medicare Trustees 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 ASSET/(LIABILITY)
FOR THE YEARS ENDED JUNE 30,**

<u>NYSTRS Pension Plan</u>									
	<u>2022</u>	<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 asset/(liability)	0.193083%	0.190470%	0.192654%	0.191574%	0.191295%	0.190739%	0.192087%	0.192192%	0.184650%
District's proportionate share of the net pension asset/(liability)	\$ 33,459,396	\$ (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	\$ 32,792,697	\$ 32,579,948	\$ 32,162,806	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	102.03%	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 asset/(liability)	113.25%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
<u>NYSERS Pension Plan</u>									
	<u>2022</u>	<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 asset/(liability)	0.021732%	0.021007%	0.022356%	0.022007%	0.022161%	0.020526%	0.020962%	0.021338%	0.021338%
District's proportionate share of the net pension asset/(liability)	\$ 1,776,513	\$ (20,918)	\$ (5,919,962)	\$ (1,559,277)	\$ (715,248)	\$ (1,928,662)	\$ (3,364,507)	\$ (720,832)	\$ (964,210)
District's covered payroll	\$ 7,257,100	\$ 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 asset/(liability) as a percentage of its covered payroll	24.48%	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 asset/(liability)	103.65%	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>2022</u>	<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>
Contractually required contribution	\$ 3,318,724	\$ 3,121,910	\$ 2,886,583	\$ 3,415,690	\$ 3,058,118	\$ 3,553,573	\$ 3,902,802	\$ 5,058,112	\$ 4,613,327	\$ 3,202,382
Contributions in relation to the contractually required contribution	<u>3,318,724</u>	<u>3,121,910</u>	<u>2,886,583</u>	<u>3,415,690</u>	<u>3,058,118</u>	<u>3,553,573</u>	<u>3,902,802</u>	<u>5,058,112</u>	<u>4,613,327</u>	<u>3,202,382</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 33,786,817	\$ 32,792,697	\$ 32,579,948	\$ 32,162,806	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149
Contributions as a percentage of covered payroll	9.82%	9.52%	8.86%	10.62%	9.80%	11.70%	13.08%	17.25%	15.98%	11.68%
NYSERS Pension Plan										
	<u>2022</u>	<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>
Contractually required contribution	\$ 999,514	\$ 1,065,561	\$ 1,003,375	\$ 985,327	\$ 954,307	\$ 891,815	\$ 1,056,812	\$ 1,086,747	\$ 1,103,423	\$ 1,009,429
Contributions in relation to the contractually required contribution	<u>999,514</u>	<u>1,065,561</u>	<u>1,003,375</u>	<u>985,327</u>	<u>954,307</u>	<u>891,815</u>	<u>1,056,812</u>	<u>1,086,747</u>	<u>1,103,423</u>	<u>1,009,429</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,344,872	\$ 7,013,002	\$ 7,074,357	\$ 6,488,826	\$ 6,393,775	\$ 5,798,809	\$ 6,170,976	\$ 6,060,580	\$ 5,896,138	\$ 5,704,899
Contributions as a percentage of covered payroll	13.61%	15.19%	14.18%	15.18%	14.93%	15.38%	17.13%	17.93%	18.71%	17.69%

**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, 2022**

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget		\$ 85,692,726
Add: Prior year's encumbrances		495,676
Original Budget		86,188,402
Budget revisions:		
Appropriation of capital reserve		2,950,000
Donations		6,075
Final Budget		\$ 89,144,477

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2022-23 voter approved expenditure budget		\$ 88,019,717
Maximum allowed (4% of the 2022-2023 budget)		\$ 3,520,789
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:		
Unrestricted fund balance:		
Assigned fund balance	\$ 2,610,443	
Unassigned fund balance	3,520,737	
Total unrestricted fund balance		6,131,180
Less:		
Appropriated fund balance	\$ 2,050,473	
Encumbrances included in assigned fund balance	559,970	
Total adjustments		2,610,443
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law		\$ 3,520,737
Actual percentage		4.00%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Project Title	Project #	Original Appropriation	Revised Appropriation	Expenditures				Unexpended Balance	Methods of Financing					Fund Balance June 30, 2022	
				Prior Year's	Current Year	Transfers	Total		Proceeds of Obligations	State Aid	Local Sources	Capital Reserves	Other Financing Sources - Leases		Total
FJC Sink Bases-Local Sources	06-2222	\$ 66,000	\$ 66,000	\$ 28,332	\$ 16,536	\$ -	\$ 44,868	\$ 21,132	\$ -	\$ -	\$ 66,000	\$ -	\$ -	\$ 66,000	21,132
District Wide Lighting-Local Sources	07-3333	55,000	55,000	42,284	-	-	42,284	12,716	-	-	55,000	-	-	55,000	12,716
DO Carpet-Local Sources	05-4444	44,000	44,000	41,579	-	-	41,579	2,421	-	-	44,000	-	-	44,000	2,421
MS Alarm Doors-Local Sources	05-0017	3,100	236,500	163,033	-	-	163,033	73,467	-	-	236,500	-	-	236,500	73,467
Electrical Work-Local Sources	04-2122	49,275	49,275	-	49,236	-	49,236	39	-	-	49,275	-	-	49,275	39
MSHS Doors VCT-Local Sources	05-0039	146,023	146,023	1,856	141,359	-	143,215	2,808	-	-	146,023	-	-	146,023	2,808
FJC Doors-Local Sources	06-0021	38,414	38,414	488	37,209	-	37,697	717	-	-	38,414	-	-	38,414	717
JAE paving, roof, doors & windows-Bond	01-0013	831,401	498,330	498,330	-	-	498,330	-	498,330	-	-	-	-	498,330	-
JAE boiler, bathrooms, lights, FA-Bond	01-0014	4,000,450	3,821,326	3,759,315	62,011	-	3,821,326	-	3,821,326	-	-	-	-	3,821,326	-
JAE Library-Bond	01-0015	236,000	155,273	9,425	-	-	9,425	145,848	155,273	-	-	-	-	155,273	145,848
MSHS Tennis cts, Health Office, skylights-Bond	05-0031	729,800	677,553	637,781	-	-	637,781	39,772	677,553	-	-	-	-	677,553	39,772
MSHS Aud, AAC, ca/B A/C, bathrooms, FA-Bon	05-0032	2,581,325	3,947,850	3,806,144	141,706	-	3,947,850	-	3,947,850	-	-	-	-	3,947,850	-
MSHS lockers/rooms, ceilings & lighting-Bond	05-0034	3,925,318	3,449,913	3,399,808	-	-	3,399,808	50,105	3,449,913	-	-	-	-	3,449,913	50,105
FJC Playground Surfaces-Bond	06-0015	60,000	33,926	33,926	-	-	33,926	-	33,926	-	-	-	-	33,926	-
FJC S. Admin Roof-Bond	06-0016	277,300	232,107	232,107	-	-	232,107	-	232,107	-	-	-	-	232,107	-
FJC Sink bases-Bond	06-0017	133,000	133,000	87,813	-	-	87,813	45,187	133,000	-	-	-	-	133,000	45,187
FJC ceilings, lights, ca/B a/c, lighting-Bond	06-0018	1,247,564	531,209	461,806	-	-	461,806	69,403	531,209	-	-	-	-	531,209	69,403
FJC bathroom, vetilng, lights & FA-Bond	06-0019	1,296,448	1,886,631	1,857,048	29,583	-	1,886,631	-	1,886,631	-	-	-	-	1,886,631	-
DW Bldg Mgmt System-Bond	7999-04	330,750	378,450	378,450	-	-	378,450	-	378,450	-	-	-	-	378,450	-
DW Security Upgrades-Cap Res & Bond	7999-06	410,000	1,019,432	1,019,432	-	-	1,019,432	-	469,432	-	-	550,000	-	1,019,432	-
HSMS Turf field & Exterior Masonry-Cap Res	03-0035	695,150	1,877,643	1,828,274	-	49,369	1,877,643	-	-	-	-	1,877,643	-	1,877,643	-
HSMS parking lot reconfg, mmatic rooms-Cap R	03-0036	1,811,544	958,321	859,581	-	98,740	958,321	-	-	-	-	958,321	-	958,321	-
FJC Playgrounds-Cap Res	99-6023	621,150	621,150	-	-	-	-	621,150	-	-	-	-	-	621,150	-
JAE Playgrounds-Cap Res	09-1019	357,750	357,750	-	-	-	-	357,750	-	-	-	-	-	357,750	-
HSMS Lights, lower turf seating-Cap Res	99-5042	1,521,100	1,521,100	-	-	-	-	1,521,100	-	-	-	1,521,100	-	1,521,100	-
HS Paving-Cap Res	05-5555	350,000	350,000	343,878	-	6,122	350,000	-	-	-	-	350,000	-	350,000	-
District Wide Phone-Cap Res	04-9007	5,720	450,000	5,720	102,601	-	108,323	341,677	-	-	-	450,000	-	450,000	341,677
Smart Schools	SSBA	2,450,153	2,450,155	1,896,441	98,722	-	1,995,163	454,992	-	1,896,441	-	-	-	1,896,441	(98,722) *
21- 22 Lease agreements		278,623	278,623	-	278,623	-	278,623	-	-	-	-	-	278,623	278,623	-
TOTAL		\$ 24,756,560	\$ 26,264,954	\$ 21,392,851	\$ 957,588	\$ 154,231	\$ 22,504,670	\$ 3,760,284	\$ 16,215,000	\$ 1,896,441	\$ 635,212	\$ 6,685,964	\$ 278,623	\$ 25,711,240	\$ 3,206,570

* 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, 2022**

Capital assets, net		\$60,005,176
Intangible lease assets, net		242,471
Deduct:		
Short-term portion of bonds payable	1,575,000	
Short-term portion of lease liability	92,749	
Long-term portion of bonds payable	11,455,000	
Long-term portion of lease liability	94,691	
Less: Unspent bond proceeds	<u>(350,315)</u>	<u>12,867,125</u>
Net investment in capital assets		<u><u>\$47,380,522</u></u>

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, 2022, 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, 2022.

Report on 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 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. 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 or significant deficiencies may exist that were not identified.

Report on 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.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 12, 2022

ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

ROCKY POINT UNION FREE SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>Page Number</u>
<u>INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENT</u>	
Independent Auditor's Report	
Statement of Cash Receipts and Disbursements For the Fiscal Year Ended June 30, 2022	1
Note to Financial Statement	2

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying cash basis financial statement of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2022, and the related note to the financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the statement of cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2022 in accordance with the cash basis of accounting described in Note 1B.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Rocky Point Union Free School District and its Extraclassroom Activity Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—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 this matter.

Responsibilities of Management 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 1B, and for 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 financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 Rocky Point Union Free School District's Extraclassroom Activity Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rocky Point Union Free School District's Extraclassroom Activity Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 12, 2022

**ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Extracurricular Account</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2022</u>
Art Club	\$ 1,401	\$ 216	\$ 200	\$ 1,417
Business Club	15	900	752	163
Business Honor Society	810	-	810	-
Community Service	4,155	1	755	3,401
History Honor Society	175	146	17	304
Human Rights Club	162	141	100	203
JAE Student Council	2,056	1	136	1,921
Leaders Club	44	182	200	26
Math Honor Society	57	-	-	57
Math Team	602	135	-	737
National English Honor Society	-	255	228	27
Nicer Neighbor Club	3,071	530	1,659	1,942
Robotics - HS	506	1	-	507
Robotics - MS	153	-	-	153
SADD	1,284	-	-	1,284
Science Club	327	-	-	327
Skills USA	954	403	716	641
Sound Choice Club	-	475	-	475
Space Club	748	-	500	248
Student Council - HS	12,335	13,377	12,172	13,540
Student Council -MS	3,416	2,846	3,135	3,127
Technology-Maker Space	-	335	304	31
Thespian Troupe	36	2,345	1,434	947
Varsity Club	875	3,990	4,517	348
Yearbook - MS	8,216	8,707	10,212	6,711
Yearbook Club HS	13,630	7,223	8,989	11,864
Total	<u>\$ 55,028</u>	<u>\$ 42,209</u>	<u>\$ 46,836</u>	<u>\$ 50,401</u>

**ROCKY POINT UNION SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.



People inspired by purpose.®

99 Hollywood Drive
Smithtown, NY 11787
Tel: (631) 366-2900
Fax: (631) 366-2998
www.ddiny.org

April 18, 2022

BOARD OF DIRECTORS

RE: (2) 2022-2023 Tuition Contracts

RUSSELL SNAITH
Chairperson

KEVIN LONG
Vice Chairperson

MICHAEL D'ALAURO, CPA
Treasurer

PHILIP VENEZIANO, CPA
Secretary

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JAMES FOGARTY, Ed. D

DESTINEY FRAGUADA, DHA

PAM FRANK

ADAM GUTTELL, Esq.

LINDA NAMIAS

PETER PIERRI

JOSEPH W. SCHMIDT, Esq.

VICTORIA SHOAF, CPA

JOHN WERNER, Ph.D

Dear School District:

In preparation for the upcoming school year, enclosed please find two copies of the Developmental Disabilities Institute Special Education Tuition Contract for the 2022-2023 School Year signed by the Chief Executive Officer of DDI. Please sign both copies and return a fully executed copy to my attention as soon as possible. Please note that we have included our W-9, Certificate of Liability Insurance, Disability Certificate, Workers' Compensation Certificate and a copy of the NYSED Rate sheet we are currently billing at.

We look forward to working with you and your staff this year. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads 'Janice Bohne'.

JOHN LESSARD
Chief Executive Officer

Janice Bohne
Billing Supervisor
Developmental Disabilities Institute
99 Hollywood Dr.
Smithtown, NY 11787
(631) 366-2998
Janice.bohne@ddiny.org

KIM M. KUBASEK
Chief Operating Officer

SOPHIA SAMUEL
Chief Financial Officer

ERIN DAVIES
Chief Human Resources Officer

**Developmental Disabilities Institute
99 Hollywood Drive
Smithtown, New York 11787**

**AGREEMENT FOR THE EDUCATION OF A CHILD WITH A
HANDICAPPING CONDITION IN ACCORDANCE WITH THE NEW YORK
STATE EDUCATIONAL LAW Section 4404 (2B)**

This Agreement made this 1st day of July 2022 between Rocky Point UFSD, New York hereinafter referred to as the "District" and having its principal offices located at 90 Rocky Point-Yaphank Road, Rocky Point, NY, 11778 and Developmental Disabilities Institute, Inc., hereinafter referred to as the "School" having its principal offices located at 99 Hollywood Drive, Smithtown, New York, 11787.

WHEREAS, the District is authorized by the laws of the State of New York, to contract with approved non-public educational facilities within the State of New York when a public facility for the instruction of certain children is not available because of the unusual type of developmental disability or combination of developmental disabilities of these children and;

WHEREAS, the School is a registered non-public school chartered by the Board of Regents of the University of the State of New York as a non-profit educational corporation authorized to establish, conduct, operate, and maintain an educational program for children with disabilities;

Now, therefore, the parties mutually agree as follows:

A. TERM

The term of this Agreement shall be from July 1, 2022 through August 30, 2022 for the Summer session and September 1, 2022 through June 30, 2023 for the School Year session, unless terminated early as provided for in this Agreement.

B. SERVICES AND RESPONSIBILITIES:

1. The School will provide adequate instruction for the students listed on the attached Schedule "A" hereby approved by the District to receive services from the School in accordance with the provisions relating to the eligibility of schools contained in Section 200 of the Regulations of the Commissioner of Education of the State of New York herein referred to as the "Commissioner", which is hereby deemed a part of this Agreement.
2. The District shall obtain whatever releases are necessary in order that it may render full and complete reports concerning the education and progress of the child or children covered by the terms of this Agreement. The School will render such reports to the District at any time covered by the terms of this Agreement.

3. The School will maintain its status as an approved school for the education of children with developmental disabilities. It is understood and agreed by the parties that failure to do so shall render this Agreement void, in which case the School shall be entitled to no compensation for the portion of the year in which such approval ceased to be maintained.
4. The School shall be subject to visitation of the District and its designated representatives during regular school hours with adequate notice by the District.
5. The School hereby agrees to furnish all necessary documentation to the District so it can ascertain/confirm the School's eligibility under the provisions of the Regulations of the Commissioner of Education of The State of New York.
6. Part of the School's function is to provide placement services of consultants who shall be free to exercise their own professional discretion as to the means and manner in which these services shall be made in accordance with currently approved methods and practices of their profession. The relationship of any consultant placed under this agreement shall be that of independent contractor, as shall be the relationship of the School to the District.
7. If subject to Project SAVE, the School understands and agrees it is responsible for complying with all applicable federal, state, and local laws and regulations, including the New York State Safe Schools Against Violence in Education (SAVE) legislation, including but not limited to, fingerprinting clearance of all consultants.
8. Each party will indemnify and hold the other harmless from all liabilities and damages, including attorney's fees, arising from its own negligence under this agreement.
9. Both parties agree to maintain proper and adequate, professional liability and workers' compensation insurance. The District agrees to maintain proper property and casualty insurance to cover the location at which DDI is performing services. Proof of insurance must be submitted to either party at the other's written request.

C. COMPENSATION:

1. The School shall be entitled to recover tuition from the District for each student receiving services pursuant to this Agreement in accordance with the tuition rate established by the Commissioner of Education, for the State of New York. Tuition will be billed in weekly increments, invoiced on a monthly basis.
2. As per Section 175.6 of the Commissioner's Regulations, the first billable week will begin with the placement start date, provided that the child has established enrollment by being physically present, or legally absent, for at least three days in a week. Once enrollment is established, the child will continue to be considered "enrolled", regardless of attendance, until the placement end date. The last billable week of a placement period will be the last week that the student was physically present, or legally absent, for at least three days in a week.

3. Payments shall be made in the following sequence for each developmentally disabled student served. Each month, the School shall submit to the District at its above mailing address, an invoice showing the name(s) of the student(s) enrolled from the District and the dates of attendance covered by the invoice.
4. Any adjustments in the tuition rates that are approved by the Commissioner of Education of the State of New York shall be applied to the next and subsequent invoices following receipt by the School of such determination from the Commissioner. The first adjusted invoice shall include documentation from the Commissioner of Education of the change in tuition rate. The adjusted rate shall be applied retroactively.
5. The District shall pay the School within thirty (30) days of receipt of each invoice.
6. The District shall give the School notice of any disputes within twenty (20) days of its receipt of the invoice.

D. TERMINATION:

1. Either the District or the School 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 which violated the Agreement.
3. In the event the District or the School 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.

IN WITNESS WHEREOF, the parties have executed this Agreement the days and year first above written.

DEVELOPMENTAL DISABILITIES INSTITUTE, INC.

 Chief Executive Officer Signature

John Lessard

Printed Name

4/19/22
 Date

 School District Signature

 Printed Name

 Date



CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YY)
4/11/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER

(IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s))

PRODUCER IRWIN SIEGEL AGENCY PO BOX 309 ROCK HILL, NY 12775	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">CONTACT NAME:</td> </tr> <tr> <td style="width: 70%;">PHONE (A/C No Ext): 800-922-9272 x 8058</td> <td style="width: 30%;">FAX (A/C No): 845-785-3681</td> </tr> <tr> <td colspan="2">E-MAIL ADDRESS:</td> </tr> <tr> <td colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</td> </tr> <tr> <td>INSURER A: Berkshire Hathaway Specialty Ins. Co.</td> <td style="text-align: right;">NAIC# 22276</td> </tr> <tr> <td>INSURER B: AIU Insurance Company</td> <td style="text-align: right;">19399</td> </tr> <tr> <td colspan="2">INSURER C:</td> </tr> <tr> <td colspan="2">INSURER D:</td> </tr> <tr> <td colspan="2">INSURER E:</td> </tr> <tr> <td colspan="2">INSURER F:</td> </tr> </table>	CONTACT NAME:		PHONE (A/C No Ext): 800-922-9272 x 8058	FAX (A/C No): 845-785-3681	E-MAIL ADDRESS:		INSURER(S) AFFORDING COVERAGE		INSURER A: Berkshire Hathaway Specialty Ins. Co.	NAIC# 22276	INSURER B: AIU Insurance Company	19399	INSURER C:		INSURER D:		INSURER E:		INSURER F:	
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INSURER C:																					
INSURER D:																					
INSURER E:																					
INSURER F:																					
INSURED DEVELOPMENTAL DISABILITIES INSTITUTE, INC. 99 HOLLYWOOD DRIVE SMITHTOWN, NY 11787-3135																					

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR	WVD	POLICY NUMBER	POLICY BPP (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY				47SPK14913107	04/29/2022	04/29/2023	EACH OCCURRENCE	\$ 1,000,000
	<input checked="" type="checkbox"/> CLAMS-MADE <input checked="" type="checkbox"/> OCCUR							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000
	<input checked="" type="checkbox"/> Professional Liability							MED EXP (Any one person)	\$ 25,000
	<input checked="" type="checkbox"/> Employee Benefits Liability							PERSONAL & ADV INJURY	\$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:								GENERAL AGGREGATE
	<input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC							PRODUCTS - COMP/OP AGG	\$ 3,000,000
	OTHER:								
A	AUTOMOBILE LIABILITY				47RWS14913207	04/29/2022	04/29/2023	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS							BODILY INJURY (Per person)	\$
	<input checked="" type="checkbox"/> Hired AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY							BODILY INJURY (Per accident)	\$
	<input checked="" type="checkbox"/> COMP \$1000 comp <input checked="" type="checkbox"/> COLL \$1000 co:il							PROPERTY DAMAGE (Per accident)	\$
	\$								
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR				47SUM14913307	04/29/2022	04/29/2023	EACH OCCURRENCE	\$ 5,000,000
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAMS-MADE							AGGREGATE	\$ 5,000,000
	DED: <input checked="" type="checkbox"/> RETENTION \$ 10,000								\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N				WC14021999	06/01/2021	06/01/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	\$
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N			N/A				E.L. EACH ACCIDENT	\$ 1,000,000
	(Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
								E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
EVIDENCE OF COVERAGE

CERTIFICATE HOLDER EVIDENCE OF COVERAGE	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <div style="text-align: right; margin-top: 10px;"> </div>
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**The State Education Department
Rate Setting Unit**

**Official Notification of Rate Approval for Prospective Tuition Rate for
Programs Approved under Article 81 and 89 of the Education Law and the
Corresponding Commissioner's Regulations**

Rate Year Rate Type Budget

Search

Provider

Programs

Report Year 1819 Version CURR Report Type C

Accountant Name KWACHENH Date Rate Authorized 08/20/21 Phone 518-473-2854

Summer Rate: \$10,669 School YR Rate: \$65,080 Per Diem: \$355.6300

**The above tuition rates were calculated by the State Education Department
in accordance with the approved methodology and the annual Reimbursable Cost
Manual and certified by the New York State Division of Budget.**

**Please send a page print of this official rate notification to all appropriate
payers including school districts and/or local governments with which you
contract to provide special education to students with disabilities.**

AGREEMENT
made by and between
BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT
and the
ROCKY POINT ADMINISTRATORS' ASSOCIATION
this 17th day of October 2022

AGREEMENT entered into by and between the Board of Education of the Rocky Point Union Free School District (the "District") and the Rocky Point Administrators' Association (the "Association"), collectively referred to as the "Parties."

This Agreement is for the purpose of modifying the March 21, 2016, Stipulation of Settlement (PERB Case No. U-34442 & U-34789 –Rocky Point UFSD), by modifying section (a) (iii) (a): Effective October 17, 2022 the annual stipend of \$5,000 for the 2022-2023 school year be paid to Jacqueline Lawson, Assistant Principal, of Rocky Point High School, in recognition of the assuming the oversight of the District's Advanced Placement duties. Effective July 1, 2023, and thereafter, the annual stipend of \$5,000 will be provided to Jacqueline Lawson for providing these services.

The Parties further agree that this Agreement dated October 17, 2022 shall not be precedent-setting nor binding upon the Parties in the future. Moreover, the Parties agree that this Agreement shall not be used and/or admitted into evidence in connection with any subsequent claim, litigation, arbitration, cause of action or proceeding of any kind and nature in any jurisdiction or forum, except as to enforce its terms, and shall not be deemed an admission of any wrongdoing by the parties.

Dated: October 17, 2022

ROCKY POINT ADMINISTRATORS'
PROFESSIONALS' ASSOCIATION

BOARD OF EDUCATION OF THE ROCKY
POINT UNION FREE SCHOOL DISTRICT

By: _____
Mr. Michael Gabriel, President
Rocky Point Administrators' Association

By: _____
Ms. Jessica Ward, President
Rocky Point UFSD, Board of Education

**CERTIFICATION OF QUALIFIED LEAD EVALUATOR AND
EVALUATOR FOR TEACHERS
AND PRINCIPALS**

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022**

10/17/2022 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Fisher	Lindsay	Food Service Worker	DW	N/A	10/17/2022	N/A	9/20/2022	Rescinding of resignation on 9/28/2022
Sjoen	Heidy	School Lunch Monitor	JAE	N/A	10/17/2022	N/A	9/21/2022	Amended effective date
Loud-Carmody	Jacqueline	Part-Time Office Assistant	JAE	Hourly - Step 6	10/17/2022	15.46	8/31/2022	Amended step and salary
Altieri	Ursola	School Teacher Aide	DW	Annual, Step 15	10/17/2022	21,859	8/31/2022	Amended step and salary
Rhodes	Melissa	Food Service Worker	DW	N/A	10/17/2022	N/A	9/21/2022	Amended hours from 4 to 3.5 hours
Lyle	Sally	Food Service Worker	JAE	N/A	10/17/2022	N/A	9/23/2022	Resignation for personal reasons
Carroll	Deirdre	School Lunch Monitor	DW	N/A	10/17/2022	N/A	9/30/2022	Resignation to accept full-time position
Carroll	Deirdre	School Teacher Aide	DW	Annual, Step 1	10/17/2022	21,568	10/3/2022	Full-time ten-month contractual appointment. Salary pro-rated.
Gervasi	Ashli	School Teacher Aide	DW	Annual, Step 0	10/17/2022	21,000	10/3/2022	Full-time ten-month contractual appointment. Salary pro-rated.
Butt	Aaliya	Food Service Worker	DW	N/A	10/17/2022	N/A	8/25/2022	Resignation for personal reasons
Siegel	Annette	Food Service Worker	DW	N/A	10/17/2022	N/A	9/28/2022	Resignation for personal reasons
Henkin	Amy	School Teacher Aide	FJC	Annual	10/17/2022	1,000.00	9/21/2022	Amended Supplemental Student Assistance Stipend 2022-2023 school year from 1/2 day to full day. Salary pro-rated.
Dweck	Nicole	School Teacher Aide	DW	Annual	10/17/2022	21,000.00	10/24/2022	Full-time ten-month conditional contractual appointment. Salary pro-rated.
Nieves	Anastasia	School Teacher Aide	DW	Annual	10/17/2022	21,000.00	10/19/2022	Full-time ten-month conditional contractual appointment. Salary pro-rated.
Connolly	Susan	School Teacher Aide	DW	Annual	10/17/2022	21,000.00	10/24/2022	Full-time ten-month contractual appointment. Salary pro-rated.
Giwojna	John	School Lunch Monitor	JAE	Hourly - Step 0	10/17/2022	15.00	10/24/2022	Part-time (5 days per week, 3 hours per day) ten-month conditional contractual appointment. Replaces J. Loud-Carmody
Richardson	Robert	School Lunch Monitor	JAE	Hourly - Step 0	10/17/2022	15.00	10/31/2022	Part-time (5 days per week, 3 hours per day) ten-month conditional contractual appointment. Replaces D. Carroll
Fichera	Erin	Food Service Worker	DW	Hourly - Step 0	10/17/2022	15.00	10/24/2022	Part-time (5 days per week, 4 hours per day) ten-month conditional contractual appointment. Replaces A. Siegel

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022**

10/17/2022 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Walter	Meghan	Music Teacher	MS	N/A	10/17/2022	N/A	10/27/2022	Unpaid FMLA leave of absence for the purpose of childcare commencing 10/27/2022 through 11/22/2022. Return 11/28/2022
DeMelfi	Desireé	Music Teacher	FJC	N/A	10/17/2022	N/A	9/29/2022	Amended effective date 9/29/2022. New probationary period commencing 9/29/2022 through 9/28/2026.
Wilson	Susan	Interim Executive Director for Curriculum, Technology, and Innovation	DW	Daily	10/17/2022	500.00	11/7/2022	Interim appointment beginning 11/7/2022 through 3/10/2023. Replaces A. Factor

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022

10/17/2022 Schedule-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
DePierro	Shelby	Substitute Teacher Aide/Monitor	DW	Hourly	10/17/2022	15.00	10/19/2022	2022-2023 school year
Koenig	Kate	Substitute Food Service Worker	DW	Hourly	10/17/2022	15.00	10/19/2022	2022-2023 school year

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022

10/17/2022 Schedule-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
DiScala	George	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	350.00	8/31/2022	Amended daily salary for 2022-2023 school year
Ramsey	Wayne	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	130.00 non preferred; 160.00 preferred	10/19/2022	2022-2023 school year
Caggiano	Michael	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	130.00 non preferred; 160.00 preferred	10/19/2022	2022-2023 school year
Chatterton	Victoria	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	130.00 non preferred; 160.00 preferred	10/19/2022	2022-2023 school year
Rehfeldt	Christine	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	130.00 non preferred; 160.00 preferred	10/19/2022	2022-2023 school year
Covello-Mazlin	Barbara	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/17/2022	130.00 non preferred; 160.00 preferred	10/19/2022	2022-2023 school year

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022

10/17/2022 Schedule-E Co-Curricular Positions 2022/2023

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Knapp	Craig	Additional Supervision - Music Teacher	DW	Hourly	10/17/2022	49.00	8/24/2022	Interview committee
Schecher	Amy	Additional Supervision - Music Teacher	DW	Hourly	10/17/2022	49.00	8/24/2022	Interview committee
Kenwood	Kyra	Additional Supervision - Music Teacher	DW	Hourly	10/17/2022	49.00	8/24/2022	Interview committee
Gerbino	Jessica	Curriculum Writing	FJC	Hourly	10/17/2022	49.00	10/18/2022	Extension of project completion from 10/31/2022 to 1/3/2023 for Writers Workshop HMH Grade K. General Fund. Up to twenty-five (25) hours.
Gallino	Nicole	Curriculum Writing	FJC	Hourly	10/17/2022	49.00	10/18/2022	Extension of project completion from 10/31/2022 to 1/3/2023 for Writers Workshop HMH Grade K. General Fund. Up to twenty-five (25) hours.
Armine	Gregory	Special Area Chairperson Grades K-12	DW	Daily	10/17/2022	613	7/1/2022	Summer work not to exceed two (2) days during July/August 2022
Melella	Samantha	Varsity Head Cheerleading--Fall (Year 1)	DW	Annual	10/17/2022	5,950	11/14/2022	Coaching appointment 2022-2023 school year
Bennett-Rosman	Alexa	Varsity Asst. Cheerleading--Fall (Year 8)	DW	Annual	10/17/2022	5,385	11/14/2022	Coaching appointment 2022-2023 school year
Ferrara	Samantha	JV Cheerleading--Fall (Year 1)	DW	Annual	10/17/2022	4,676	11/14/2022	Coaching appointment 2022-2023 school year
Russo	Adrienne	MS Cheerleading - Fall (Year 5)	DW	Annual	10/17/2022	3,966	11/7/2022	Coaching appointment 2022-2023 school year
Jordan	James	Varsity Head Boys Basketball (Year 25)	DW	Annual	10/17/2022	8,221	11/14/2022	Coaching appointment 2022-2023 school year
Apicella	Ryan	JV Boys Basketball (Year 16)	DW	Annual	10/17/2022	5,953	11/14/2022	Coaching appointment 2022-2023 school year
DiLorenzo	Anthony	MS Boys Basketball (Year 16)	DW	Annual	10/17/2022	5,386	11/7/2022	Coaching appointment 2022-2023 school year
Brooks	Tesia	Varsity Girls Basketball (Year 4)	DW	Annual	10/17/2022	6,517	11/14/2022	Coaching appointment 2022-2023 school year
Wankel	Richard	JV Girls Basketball (Year 1)	DW	Annual	10/17/2022	4,817	11/14/2022	Coaching appointment 2022-2023 school year
DiLorenzo	Anthony	MS Girls Basketball (Year 16)	DW	Annual	10/17/2022	5,386	1/17/2022	Coaching appointment 2022-2023 school year
Camarda	Joseph	Varsity Head Boys Indoor Track & Field (Year 15)	DW	Annual	10/17/2022	7,653	11/14/2022	Coaching appointment 2022-2023 school year
Dougherty	Sean	Varsity Asst Boys Indoor Track & Field (Year 1)	DW	Annual	10/17/2022	5,101	11/14/2022	Coaching appointment 2022-2023 school year
Mattia	John	Varsity Head Girls Indoor Track & Field (Year 16)	DW	Annual	10/17/2022	7,653	11/14/2022	Coaching appointment 2022-2023 school year
Panella	Patrick	Varsity Asst Girls Indoor Track & Field (Year 1)	DW	Annual	10/17/2022	5,101	11/14/2022	Coaching appointment 2022-2023 school year
Goldstein	Darren	Varsity Head Wrestling (Year 21)	DW	Annual	10/17/2022	8,221	11/14/2022	Coaching appointment 2022-2023 school year
Morbillo	Anthony	Varsity Asst Wrestling (Year 2)	DW	Annual	10/17/2022	5,101	11/14/2022	Coaching appointment 2022-2023 school year
DeVito	Anthony	JV Wrestling (Year 1)	DW	Annual	10/17/2022	4,817	11/14/2022	Coaching appointment 2022-2023 school year
Stern	Ryan	MS Wrestling (Year 2)	DW	Annual	10/17/2022	4,250	1/17/2022	Coaching appointment 2022-2023 school year

Vertuccio	Anthony	Varsity Bowling (Year 9)	DW	Annual	10/17/2022	4,534	11/14/2022	Coaching appointment 2022-2023 school year
Perrotte	Jennifer	MS Girls Volleyball (Year 20)	DW	Annual	10/17/2022	5,102	11/7/2022	Coaching appointment 2022-2023 school year
Gill	Hunter	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Szymanski	Robert	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Calo	Lizabeth	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Smith	Raheim	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Perrino	Craig	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Falisi	Kelly	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Giammarella	Sara	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
White	Shane	PSAT Proctor	DW	Hourly	10/17/2022	49.00	10/19/2022	2022-2023 school year
Tsavos	Jonathan	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Acritelli	Richard	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Nardiello	Cynthia	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Serpico	Gabriella	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Diament	Lauren	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Werthner	Serina	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Pina	Nancy	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Engellau	Jennifer	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Callahan	Dawn	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Havranek	Gregory	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Scalone	Tara	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Burns	Dorothy	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Domenchello	Melissa	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Gennari	Steve	RPSSS - Credit Recovery, Test Prep and ALC	HS	Hourly	10/17/2022	69.00	10/18/2022	2022-2023 school year
Messana	Jennifer	Chaperone	DW	Hourly	10/17/2022	See below*	10/18/2022	2022-2023 school year
Colon	Michael	Chaperone	DW	Hourly	10/17/2022	See below*	10/18/2022	2022-2023 school year

*Up to two hours: \$57.00; in excess of two hours: \$85.00; Junior/Senior Prom: \$57.00 per hour 2022/2023 school year

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/17/2022

10/17/2022 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Maggio	Gregory	Pickle Ball	DW	Hourly	10/17/2022	25.00	10/19/2022	2022-2023 school year
Maggio	Michelle	Pickle Ball	DW	Hourly	10/17/2022	25.00	10/19/2022	2022-2023 school year
Ciaccio	Robert	Pickle Ball	DW	Hourly	10/17/2022	25.00	10/19/2022	2022-2023 school year
Koerner	Kris	Substitute Men's Basketball	DW	Hourly	10/17/2022	25.00	10/19/2022	2022-2023 school year
Spallone	Daniel	Substitute Men's Basketball	DW	Hourly	10/17/2022	25.00	10/19/2022	2022-2023 school year