AGENDA ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING October 23, 2017

Reminder Regarding Public Comment:

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

I Meeting called to Order:

Present:	Susan Sullivan, President
	Scott Reh, Vice President
	Sean Callahan, Trustee
	Edward Casswell Trustee
	Joseph Coniglione, Trustee
	Michael F. Ring, Ed.D., Superintendent of Schools
	Deborah De Luca, Ed.D., Assistant Superintendent
	Gregory Hilton, School Business Official
	Susan Wilson, Executive Director for Educational Services
	Kelly White, District Clerk

Absent:

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

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

II-VIII Consent Agenda Items

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

- II: Minutes Regular Meeting, September 25, 2017; Special Meeting October 10, 2017
- **III Budget Transfer Summary** September 2017
- **IV:** Treasurer's Reports September 2017
- V: Extra-Classroom Activity Account Treasurer's Report September 2017
- VI: Financials September 2017
- VII: Internal Claims Audit Report September 2017
- VIII: Committees on Special Education Schedules 10-23-17-A as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion 2nd Vote

IX Book Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the donation of two (2) books from Ms. Colleen Burke, valued at approximately \$35.00

Motion 2nd Vote

X Science Supplies Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the donation of one (1) Enviro-Genie Incubator/Stirrer and six (6) Vortex Genie-w Mixers from Scientific Industries, Inc., valued at \$3,000 and \$1,000, respectively.

Motion 2nd Vote

XI Surplus Equipment

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

Motion____2nd____Vote_____

XII 2016-2017 Independent Auditors Report on Extra-Classroom Activity Funds

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the Independent Auditors Report on Extra-Classroom Activity Funds with accompanying statements and schedules for the fiscal year ending June 30th, 2017, which have been submitted by our external auditors, R.S. Abrams.

Motion 2nd Vote

XIII 2016-2017 Independent Auditors Report

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the Independent Auditors Report with accompanying statements and schedules for the fiscal year ending June 30th, 2017, which have been submitted by our external auditors, R.S. Abrams.

Motion____2nd____Vote____

XIV 2016-2017 Independent Audit Corrective Action Plan

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the Independent Audit Corrective Action Plan responding to Current Year Comments from the District's external auditors, R.S. Abrams.

Motion____2nd____Vote_____

XV Adoption of the Revised and Updated Academic Intervention Plan

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education adopts the revised and updated Academic Intervention Plan as heretofore submitted

Motion____2nd____Vote_____

XVI Resolution to Standardize on Resilite Products

WHEREAS, the Rocky Point Union Free School District wrestling room contains mats manufactured by Resilite Sports Products, Inc.; and

WHEREAS, it is the Board of Education's desire to avoid possible system incompatibility with the District's current resource, and the Board of Education deems it necessary and appropriate to standardize the purchase of wall padding for the wrestling room to that manufactured by Resilite Sports Products, Inc.;

THEREFORE, BE IT RESOLVED, that pursuant to the authority conferred by 103(5) of the General Municipal Law, the Board of Education hereby determines that it is in the best interests of the District, to procure seamless, flush and antimicrobial treated wall padding, consistent with the current floor mats, by requiring the purchase of Resilite products and equipment; and

BE IT FURTHER RESOLVED, that the Purchasing Agent for the School District is authorized to contract for the purchase of additional products and equipment as the School District may require, manufactured by Resilite Sports Products, Inc, and be authorized to purchase such products from the lowest responsible bidder, after advertisement for sealed bids in the manner provided by Section 103 of General Municipal Law, or any other process permissible under such law.

Motion 2nd Vote

XVII Sachem CSD Summer 2017 Contract

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 enter into a contract with the Sachem Central School District for special education students instructional services for Summer 2017 as required under applicable Individual Educational Programs, applicable law, and/or district policy.

Motion____2nd___Vote____

XVIII Riverhead CSD Special Education Contract 2017-18

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 enter into a contract with the Riverhead Central School District for nonpublic or parochial school special education students services for the 2017-2018 school year, as required under applicable Individual Educational Programs, applicable law, and/or district policy.

Motion 2nd Vote

XIX Review and re-adoption of Board of Education Policy Number 7315 (second reading)

BE IT RESOLVED that the Board of Education reviews and re-adopts the following policy (*second reading*): 7315

Motion____2nd____Vote_____

XX Motion to Destroy Ballots Cast, Spoiled and Unused at the May 16, 2017 Annual District Budget Vote and Board of Education Election

BE IT RESOLVED, that pursuant to Education Law Section 2034, the Board of Education hereby authorizes the District Clerk to destroy all of the ballots cast, spoiled and unused at the May 16, 2017 Annual District Budget Vote and Board of Education Election, no earlier than November 16, 2017.

Motion____2nd____Vote_____

XXI Board of Education Request to Review Annual Reviews for Administrators

BE IT RESOLVED, that the Board of Education is hereby requesting that the Superintendent of Schools provide the 2016-17 annual professional performance reviews (APPRs) of administrators of the Rocky Point UFSD, in accordance with Part 84 of the regulations of the Commissioner of Education. Such records are to be produced in Executive Session of the Board of Education meeting on November 20, 2017 at 6:00 p.m. and promptly returned to the Superintendent of Schools immediately thereafter.

Motion 2nd Vote

XXII Approval of Section 32 Worker Compensation Settlement

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the settlement of Workers Compensation claim W001624362 in the amount of \$99,081.33.

Motion____2nd____Vote_____

XXIII 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____

XXIV Old Business

Modification of Employment Agreement

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 execute the Modification to the Employment Agreement Between the Board of Education of the Rocky Point Union Free School District and Susan Wilson, dated October 23, 2017 and effective July 1, 2017, as attached hereto.

	Motion	2 nd	Vote	
XXV	New Business			
XXVI	Executive Sess	ion (if necessary)		
At	PM motio	on made and second	led to go into Executiv	e Session to
discuss				
	Motion	2 nd	Vote	

The Board returned to Open Session at _____

XXVII Adjournment

I move that the Board of Education adjourns the meeting at	PM
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Motion_____2nd____Vote_____

MINUTES ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING SEPTEMBER 25, 2017

Mrs. Sullivan called the meeting to order at 5:35 p.m. in the auditorium of Rocky Point High School.

Present: Susan Sullivan, President Scott Reh, Vice President (Arriving at 6:40 p.m.) Sean Callahan, Trustee (Arriving at 5:50 p.m.) Edward Casswell, Trustee Joseph Coniglione, Trustee Michael F. Ring, Ed.D., Superintendent of Schools Deborah De Luca, Ed.D., Assistant Superintendent Gregory Hilton, School Business Official Susan Wilson, Executive Director for Educational Services Kelly White, District Clerk

Absent:

EXECUTIVE SESSION

At 5:35 p.m. a motion made by Edward Casswell, and seconded by Joseph Coniglione, to adjourn to Executive Session to discuss confidential student matters.

All in favor - Motion carried 3-0

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

PLEDGE OF ALLEGIANCE

SUPERINTENDENT'S REPORT

 Dr. Ring followed up on an item from the August 28, 2017 Board of Education meeting regarding FJC and JAE Open School Night and night Parent-Teacher Conferences. Dr. Ring referred to statements he made at the August meeting of the Board of Education where he indicated that he had previously requested that the FJC and JAE building principals discuss potential changes in the start times for Open School Night and night Parent-Teacher Conferences with building instructional staff as well as building Shared Decision Making Teams. Upon review of this matter with the building principals, Dr. Ring indicated that it was communicated to him that he did not request review of the changes with the Shared Decision Making Teams, but just with the instructional staff. Dr. Ring apologized for his misstatement at the August 2017 meeting of the Board of Education and added that he had requested that the principals of the FJC and JAE schools discuss potential changes in the starting times of these two events with both their Shared Decision Making teams as well as with instructional staff.. Dr. Ring stated that Parent Teacher conferences will remain at a start time of 7pm for the current school year and that if any changes are to be made for the 2018-2019 school year, he will provide an update to the Board of Education.

Mrs. Sullivan opened the floor to questions/comments.

There were no questions/comments at this time.

CONSENT AGENDA

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

III-IX CONSENT AGENDA ITEMS

Upon a motion made by Scott Reh, and seconded by Joseph Coniglione, 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 28, 2017
- IV Budget Transfer Summary June & July 2017
- V: Treasurer's Reports July and August 2017
- VI: Extra-Classroom Activity Account Treasurer's Report July & August 2017
- VII: Financials June, July and August 2017
- VIII: Internal Claims Audit Report August 2017
- IX: Committees on Special Education Schedules 9-25-17-A and 9-25-17-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 5-0

X TAX LEVY

Upon a motion made by Joseph Coniglione, and seconded by Edward Casswell, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$49,629,259 for the 2017-2018 fiscal year be approved.

All in favor - Motion carried 5-0

XI SURPLUS EQUIPMENT

Upon a motion made by Edward Casswell, and seconded by Sean Callahan, the following resolution was offered:

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

All in favor - Motion carried 5-0

XII CLEARY SCHOOL FOR THE DEAF 2017-2018 CONTRACT

Upon a motion made by Sean Callahan, and seconded by Scott Reh, the following resolution was offered:

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 enter into a contract with Cleary School for the Deaf for special education students instructional services for the 2017-18 school year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor - Motion carried 5-0

XIII CONTRACT FOR RESIDENTIAL PLACEMENT – OUR LADY OF PEACE ACADEMY AT MONTFORT THERAPEUTIC RESIDENCE

Upon a motion made by Scott Reh, and seconded by Joseph Coniglione, the following resolution was offered:

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 enter into a contract with Our Lady of Peace Academy at Montfort Therapeutic Residence for educational services for a student as required applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor - Motion carried 5-0

XIV REVIEW AND RE-ADOPTION OF BOARD OF EDUCATION POLICY NUMBER 7315 (*FIRST READING*)

Discussion ensued – The verbiage in the above mentioned policy was modified by the members of the Board of Education and then voted upon.

Upon a motion made by Edward Casswell, and seconded by Sean Callahan, the following resolution was offered:

BE IT RESOLVED that the Board of Education reviews and re-adopts the following policy (*first reading*): 7315

All in favor - Motion carried 5-0

XV MODIFICATION OF EMPLOYMENT AGREEMENT

Upon a motion made by Edward Casswell, and seconded by Sean Callahan, the following resolution was offered:

BE IT RESOLVED, that the Board of Education tables the modification of employment agreement.

All in favor - Motion tabled 5-0

XVI PERSONNEL

Upon a motion made by Edward Casswell, and seconded by Sean Callahan, the following resolution was offered:

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

All in favor – Motion carried 4-0 1 Abstention – Mr. Callahan

XVII NEW BUSINESS

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

There was no new business at this time.

Mrs. Sullivan congratulated and welcomed the following people who joined Rocky Point School District as Level 1 Teaching Assistants:

- Ms. Jacqueline Pollina
- Ms. Christine Short
- Ms. Janine Socia

Mrs. Sullivan once again invited the meeting attendees to come forth with any questions/comments.

 Ms. Barber shared her concerns regarding the Student Use of Personal Technology Policy and the affects it could have on personnel as well as other student bystanders. Mrs. Sullivan expressed her understanding of her concerns and added that the policy is not set in stone and may be revisited. Mr. Callahan commented that the allowance of devices can be a great tool with the proper guidelines in place.

There were no further questions/comments.

XIX ADJOURNMENT

At 7:21 p.m. a motion made by Edward Casswell, and seconded by Scott Reh to adjourn the meeting

All in favor - Motion carried 5-0

Respectfully submitted,

Kelly White District Clerk

MINUTES ROCKY POINT PUBLIC SCHOOLS SPECIAL MEETING OF THE BOARD OF EDUCATION October 10, 2017

Mrs. Sullivan called the meeting to order at 4 p.m. in the auditorium of Rocky Point High School.

PLEDGE OF ALLEGIANCE

Susan Sullivan, President
Scott Reh, Vice President (Leaving at 4:20 p.m.)
Sean Callahan, Trustee
Edward Casswell, Trustee
Joseph Coniglione, Trustee
Michael F. Ring, Ed.D., Superintendent of Schools
Kelly White District Clerk
None

II EXECUTIVE SESSION

At 4:01 p.m., a motion was made by Sean Callahan and seconded by Scott Reh to go into Executive Session in order to discuss confidential personnel matters pertaining to a select employee and ongoing legal matters.

All in favor - Motion carried 5-0

The Board returned to Open Session at 5:15 p.m..

III ADJOURNMENT

At 5:15 p.m. a motion was made by Sean Callahan and seconded by Joseph Coniglione to adjourn the meeting.

All in favor - Motion carried 4-0

Budget Transfer Summary Report September 2017

	From Account			To Account		
From Account #	Description	Amount	To Account #	Description	Amount	Reason
A2330500041002	Summer Cont. Ed. Supplies	200.00	A2330400041002	Contractual Cont. Ed. Summer	200.00 Contractual	
A2810500060000	Supplies	109.00	A2810441060000	Dues/Membership	109.00 Membership	
A2250472040000	Tuition Private Placements	4,500.00	A2250439040000	Student Related Services	4,500.00 Contractual	

ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCE REPORTS FOR THE MONTH ENDED SEPTEMBER 2017

BOARD MEETING BOOK

TREASURER'S REPORT EXTRA-CLASSROOM ACTIVITY 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 APPR. BUDGET STATUS REPORT

TRUST AND AGENCY FUND TRIAL BALANCE

SCHOLARSHIP FUND TRIAL BALANCE

DEBT SERVICE FUND TRIAL BALANCE REVENUE STATUS REPORT

STUDENT ACTIVITY TRIAL BALANCE Rocky Point Union Free School District Treasurer's Report For the Month Ended: September 30, 2017

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Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2008 As of September 30, 2017

Reconciled Balance as of:	8/31/2017	9,932,630.52
Receipts:		
Interest Revenue	5,130.53	
Bullet Grant Revenue 2017-2018	25,000.00	
UPK Revenue 2017-2018	98,568.00	
VLT Lottery Grant 2017-2018	97,817.80	
Title I A&D Revenue 2017-2018	45,100.00	
General Aid 2016-2017	236,404.00	
General Aid 2017-2018	3,378,180.75	
IDEA 611 Revenue 2017-2018	140.621.00	
IDEA 619 Revenue 2017-2018	7,358.00	
TAN Proceeds	4,524,816.56	
		8,558,996.64
Disbursements:		
Funding Transfer: AP Warrants	1 546 000 80	
Funding Transfer: Net Payroll	1,546,999.80 1,633,088,33	
Funding Transfer: Payroll Deductio	ns 1,033,088.33	
.		(4,252,478.71)
Total available balance per Consert Letters		
Total available balance per General Ledger a	as of: 9/30/2017	14,239,148.45

Bank Balance as of: 9/30/2017

14,239,148.45

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nder Bilski ilginic flollary Prepared by û Reviewed by: Date: 10/4/2017 Date:

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ROCKY POINT UFSD GENERAL FUND INVESTMENT ACCOUNT 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

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ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chki	ng		ROCKY POINT UFSD
Previous Balance 08/31/17	\$9,932,630.52	Number of Days in Cycle	29
8 Deposits/Credits	\$8,558,996.64	Minimum Balance This Cycle	\$8,832,016.83
Interest Paid	\$0.00	Average Collected Balance	\$12,168,998.06
6 Checks/Debits	(\$4,252,478.71)	Interest Earned During this Cycle	
Service Charges	\$0.00	Interest Paid Year-To-Date	\$39,418.94
Ending Balance 09/29/17	\$14,239,148.45		\$00,410.04

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

ROCKY POINT UFSD Date Description Deposits/Credits Withdrawals/Debits Resulting Balance 09/05 Book transfer debit TO ...3954 \$406,889.29 \$9,525,741.23 09/05 Book transfer debit TO ... 3946 \$693,724.40 \$8,832,016.83 09/06 Wire transfer deposit JEFFERIES LLC \$3,524,816.56 \$12,356,833.39 090617 USDFTJ1709060138266 09/06 Wire transfer deposit STERLING NATIONA \$1,000,000.00 \$13,356,833,39 L BANK 090617 USD********0968 09/07 ACH deposit NYS OSC ACH 090717 \$7,358.00 \$13,364,191.39 ROCKY POINT SCHOOL DIS AP00026911483 09/13 ACH deposit NYS OSC ACH 091317 \$165,621.00 \$13,529,812.39 ROCKY POINT SCHOOL DIS AP00026934763 09/20 Book transfer debit TO ... 3946 \$939.363.93 \$12,590,448.46 09/20 Book transfer debit TO ... 3954 \$665,501.29 \$11,924,947.17 09/20 Book transfer debit TO ...9596 \$1,287,789.68 \$10,637,157,49 09/22 Blended Checking Interest XSECR BAL INT \$5,130.53 \$10,642,288.02

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DETAIL ACCOUNT TRANSACTIONS - A 2008 CAPITAL ONE INVESTMENT - 09/01/17 - 09/30/17

DATE	REF# INV#	VEND#	EXPLANATION	SCH#		DEBITS	CREDITS	BALANCE
09/01/17			BALANCE 07/01/17 - 08/31/17			0.00	0.00	9,932,630.52
09/05/17	1025590		TRUST & AGENCY DEDUCTIO	CR-3		0.00	406,889.29	9,525,741.23
09/05/17	1025591		FUNDING NET PAYROLL 9.8.1	CR-3		0.00	693,724.40	8,832,016.83
09/06/17	46		TAN PROCEEDS	JE-8		4,524,816.56	0.00	13,356,833.39
09/07/17	1025594		IDEA 619 PRE REVENUE 2017	CR-3		7,358.00	0.00	13,364,191.39
09/13/17	1025603		BULLET GRANT REVENUE 20	CR-3		25,000.00	1 0.00	13,389,191.39
09/13/17	1025604		IDEA REVENUE 611 2017-201	CR-3		140,621.00	0.00	13,529,812.39
09/20/17	1025608		FUNDING WARRANT #18	CR-3		0.00	1,287,789.68	12,242,022.71
09/20/17	1025607		FUNDING NET PAYROLL 9.22.	CR-3		0.00	939,363.93	11,302,658.78
09/20/17	1025606		TRUST & AGENCY DEDUCTIO	CR-3	120	0.00	665,501.29	10,637,157.49
09/22/17	1025620		INTEREST REVENUE	CR-3		5,130.53	0.00	10,642,288.02
09/26/17	1025631		UPK REVENUE 2017-2018	CR-3		98,568.00	0.00	10,740,856.02
09/28/17	1025632		GENERAL AID 2017-2018	CR-3		3,378,180.75	0.00	14,119,036.77
09/28/17	1025633		VLT LOTTERY GRANT 2017-2	CR-3		97,817.80	0.00	14,216,854.57
09/28/17	1025634		GENERAL AID 2016-2017	CR-3		236,404.00	0.00	14,453,258.57
09/29/17	1025609		FUNDING WARRANT #20	CR-3		0.00	259,210.12	14,194,048.45
09/29/17	1025635		TITLE I A&D REVENUE 2017-2	CR-3		45,100.00	0.00	14,239,148.45
	13.8			TOTALS		8,558,996.64	4,252,478.71	14,239,148.45

Report Completed 12:41 PM

Rocky Point Union Free School District Treasurer's Report General Fund - AP Checking A2010 As of September 30, 2017

Reconciled Balance	as of: 8/31/2017				2,609,062.26
Receipts:	NYSDOH Steel RP Lions Club Drivers Education VBB Reimbursement Community Education Jury Duty Uniforms Bank Adjustment Non Resident Tuition Health, Dental, Life Funding Transfer	_	5,661.92 20.40 240.00 25,600.00 1,423.00 1,320.00 48.03 6.10 88.70 2,783.10 9,863.08 1,546,999.80		1,594,054.13
Disbursements:	Cash Disbursements			1,797,460.34	(1,797,460.34)
Total available balar	nce per General Ledger a	s of: 9/	30/2017		2,405,656.05
Bank Balance as of:	9/30/2017				2,771,025.05
Add:	Deposits In Transit				4,671.13
Less:	Outstanding Checks				370,040.13
Adjusted Bank Bala	nce as of:	9/30/2017			2,405,656.05

linda Bilski Prepared by: VIII Date: 10/11/2017 Reviewed by: Date:

Vilginia Hollway

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ROCKY POINT UFSD GENERAL FUND CHECKING 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

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ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

	the first second se		ROCKT POINT UFSD
Previous Balance 08/31/17	\$2,710,998.38	Number of Days in Cycle	29
8 Deposits/Credits	\$1,589,383.00		
	Φ1,000,000.00	Minimum Balance This Cycle	\$2,507,530.05
218 Checks/Debits	(\$1,529,356.33)	Average Collected Balance	\$2,800,584.44
Service Charges	\$0.00		\$2,000,004.44
0		3	
Ending Balance 09/29/17	\$2,771,025.05		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chking		Blended Chking			ROCKY POINT UFSD
Date	Descrip	tion	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	Check	106628		\$589.58	\$2,710,408.80
09/01	Check	106540		\$249.75	\$2,710,159.05
09/01	Check	106507		\$171.00	\$2,709,988.05
09/01	Check	106624		\$24.02	\$2,709,964.03
09/05	Check	106642		\$21,938.54	\$2,688,025.49
09/05	Check	106651		\$17,818.48	\$2,670,207.01
09/05	Check	106663		\$2,566.83	
09/05	Check	106654		\$1,948.37	\$2,667,640.18
09/05	Check	106629			\$2,665,691.81
09/05	Check	106653		\$1,225.73	\$2,664,466.08
09/05	Check	106647		\$846.46	\$2,663,619.62
09/05	Check	106623		\$740.12	\$2,662,879.50
09/05	Check	106625		\$630.00	\$2,662,249.50
09/05	Check	106641		\$500.00	\$2,661,749.50
09/05	Check	106645		\$400.00	\$2,661,349.50
09/05	Check			\$385.00	\$2,660,964.50
09/05		106636		\$315.00	\$2,660,649.50
10.00 M	Check	106657		\$249.29	\$2,660,400.21
09/05	Check	106635		\$124.53	\$2,660,275.68
09/05	Check	106637		\$121.00	\$2,660,154.68

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ROCKY POI	NT UFSD	
	NG CHECK L	IST
AS OF SEPT	EMBER 30, 2	017
		CHECK AMOUNT
106024	6/6/2017	\$8.84
106285	7/11/2017	\$20.00
106380	7/24/2017	\$240.00
106385	7/24/2017	\$349.70
106452	8/1/2017	\$500.00
106634	8/29/2017	\$975.00
106648	8/29/2017	\$60.00
106668	9/6/2017	\$300.00
106697	9/6/2017	\$80.00
106701	9/6/2017	\$100.00
106710	9/6/2017	\$120.00
106711	9/6/2017	\$150.00
106760	9/12/2017	
106776	9/12/2017	
106777	9/13/2017	\$35.00
106778	9/13/2017	\$70.00
106780	9/20/2017	the second
106797	9/20/2017	
106805	9/20/2017	\$922.50
106821	9/20/2017	\$76,812.50
106841	9/20/2017	\$160.00
106844	9/20/2017	\$104.77
106860	9/26/2017	\$82,959.74
106861	9/26/2017	\$3,815.88
106864	9/26/2017	
106865	9/26/2017	\$14.70
106866	9/26/2017	
106867	9/26/2017	
106868	9/26/2017	
106869	9/26/201	
106870	9/26/201	7 \$14,750.00
106871	9/26/201	
106872	9/26/201	7 \$2,916.53
106873	9/26/201	7 \$5,815.00
106874	9/26/201	7 \$2,429.49
106875	9/26/201	
106876	9/26/201	
106877	9/26/201	The second
106878		
106879		
106880	9/26/201	
106881	9/26/201	
106882		
106883		
106884		
106885		
106886		
106887		
106888		
106889		
106890	9/26/203	17 \$1,254.49

106891	9/26/2017	\$48,905.33	
106892	9/26/2017	\$1,395.00	
106893	9/26/2017	\$155.83	
106894	9/26/2017	\$270.00	
106895	9/26/2017	\$1,940.00	
106896	9/26/2017	\$350.00	
106897	9/26/2017	\$4,058.49	
106898	9/26/2017	\$200.00	
106899	9/26/2017	\$301.79	
106900	9/26/2017	\$20.18	
106901	9/26/2017	\$4,932.55	
106902	9/26/2017	\$61.12	
106903	9/26/2017	\$918.51	!
106904	9/26/2017	\$18.98	· · · · · · · · · · · · · · · · · · ·
106905	9/26/2017	\$340.62	
106906	9/26/2017	\$849.29	
		\$370,040.13	

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DETAIL ACCOUNT TRANSACTIONS - A 2010 CAPITAL ONE AP CHECKING - 09/01/17 - 09/30/17

Standard Contraction Contraction of the Standard Contracti

DATE	REF#	INV# VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/17			BALANCE 07/01/17 - 08/31/17		.0.00	0.00	2,609,062.26
09/06/17			 SEE CASH DISBURSEMENT 	CD-15	0.00	75,910.86	2,533,151.40
09/08/17	1025595	and the second second second	HEALTH, DENTAL	CR-3	5,405.14	0.00	2,538,556.54
09/08/17	1025596		STEEL	CR-3	20.40	0.00	2,538,576.94
09/08/17	1025597		NON RESIDENT TUITION	CR-3	2,783.10	0.00	2,541,360.04
09/13/17			* SEE CASH DISBURSEMENT	CD-17	0.00	174,549.68	2,366,810.36
09/14/17	1025605		NYS DOH ACH	CR-3	5,661.92	0.00	2,372,472.28
09/19/17	1025610		HEALTH	CR-3	1,352.91	0.00	2,373,825.19
09/20/17	1025608		FUNDING WARRANT #18	CR-3	1,287,789.68	0.00	3,661,614.87
09/20/17			* SEE CASH DISBURSEMENT	CD-18	0.00	1 287,789.68	2,373,825.19
09/20/17	56		BANK ADJUSTMENT	JE-8	88.70	0.00	2,373,913.89
09/26/17	1025616		COMMUNITY ED	CR-3	1,320.00	0.00	2,375,233.89
09/26/17	1025617		RP LIONS CLUB/ PANCAKE B	CR-3	240.00	0.00	2,375,473.89
09/26/17	1025618		SECURITY SHIRT (B&G)	CR-3	6.10	į 0.09	2,375,479.99
09/26/17	1025612		AMY AGNESINI 15-16 VACATI	CR-3	1,423.00	0.00	2,376,902.99
09/26/17	1025613		DRIVERS ED	CR-3	25,600.00	0.00	2,402,502.99
09/26/17	1025615		HEALTH	CR-3	3,105.03	0.00	2,405,608.02
09/26/17	1025611		JURY DUTY PAYMENT	CR-3	48.03	0.00	2,405,656.05
09/27/17			* SEE CASH DISBURSEMENT	CD-20	0.00	259,210.12	2,146,445.93
09/29/17	1025609		FUNDING WARRANT #20	CR-3	259,210.12	0.00	2,405,656.05
				TOTALS	1,594,054.13	1,797,460.34	2,405,656.05

Report Completed 9:45 AM

Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2011 As of September 30, 2017

Reconciled Balance as of:	8/31/2017		12,595,426.64
Receipts:	Interest Revenue	2,066.91	2,066.91
Disbursements:			0.00
Total available balance per	General Ledger as of:	9/30/2017	12,597,493.55

Bank Balance as of: 9/30/2017

12,597,493.55

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) Bilski Prepared by:0 Date: 10/4/2017

_Reviewed by: Date:

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JPMorgan Chase Bank, N.A. Northeast Market P O Box 659754 San Antonio, TX 78265 - 9754 September 01, 2017 through September 29, 2017 Account Number:

Customer Service Information

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

00054514 WBS 802 211 27317 NNNNNNNNN 1 00000000 C2 0000 ROCKY POINT UFSD GENERAL FUND MONEY MARKET A/C 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

Commercial Checking With Interest

Summary Number Market Value/Amount Shares **Opening Ledger Balance** \$12,595,426.64 Deposits and Credits 1 \$2,066.91 Withdrawals and Debits 0 \$0.00 Checks Paid 0 \$0.00 Ending Ledger Balance \$12,597,493.55 Average Ledger Balance \$12,595,497 Annual Percentage Yield Earned 0.21% Interest Credited This Period \$2,066.91 Interest Credited Year-to-Date \$10,732.52 Interest Rate(s): 09/01 to 09/30 at 0.20% **Deposits and Credits** Ledger Description Amount Date 09/29 Interest Payment \$2,066.91 Total \$2,066.91 **Daily Balance** Ledger Ledger Date Balance Date Balance 09/29 \$12,597,493.55

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

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.

DETAIL ACCOUNT TRANSACTIONS - A 2011 CHASE GENERAL FUND MM - 09/01/17 - 09/30/17

S alleria

DATE REF# INV# VE 09/01/17 09/29/17 1025626	END# EXPLANATION SCH# BALANCE 07/01/17 - 08/31/17 INTEREST REVENUE CR-3 TOTALS	0.00 2;066.91	CREDITS BALANCE 0.00 12,595,426.64 0.00 12,597,493.55 0.00 12,597,493.55
Report Completed 3:13 PM			
			s deletario
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Rocky Point Union Free School District Treasurer's Report Cafeteria Checking - C207 As of September 30, 2017

Reconciled Balance as	s of: 8/31/2017			555,295.61
Receipts:	Donation Café Sales	400.00 27,525.79		27,925.79
Disbursements:	Bank Adjustment Miscellaneous Revenue Cash Disbursements		88.70 0.20 17,427.15	(17,516.05)
Total available balanc	e per General Ledger as of:	9/30/2017		565,705.35
Bank Balance as of:	9/30/2017			564,357.51
Add:	Deposits In Transit			4,636.46
Less:	Outstanding Checks			3,288.62
Adjusted Bank Balan	ce as of: 9/30/2017			<u>565,705.35</u>

Prepared by: Linda Bilski Date: 10/11/2017 Reviewed by: Date:

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MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chkin	9		ROCKY POINT UFSD
Previous Balance 08/31/17 210 Deposits/Credits 14 Checks/Debits Service Charges Ending Balance 09/29/17	\$555,353.61 \$23,658.38 (\$14,654.48) \$0.00 \$564,357.51	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$555,353.61 \$544,806.12

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/08	Customer Deposit	\$519.00	The and the second	\$555,872.61
09/08	Customer Deposit	\$400.00		\$556,272.61
09/08	Customer Deposit	\$371.85		\$556,644.46
09/08	Customer Deposit	\$318.50		\$556,962.96
09/08	Customer Deposit	\$252.95		\$557,215.91
09/08	Customer Deposit	\$222.00		
09/08	Customer Deposit	\$190.45		\$557,437.91 \$557,628.36
09/08	V Vault Customer Deposit	\$172.75		\$557,801.11
09/08	V Vault Customer Deposit	\$130.25		\$557,931.36
09/08	Customer Deposit	\$80.00		\$558,011.36
09/08	V Vault Customer Deposit	\$17.40		이 및 신간 전 시간 것 같아? 신간 성격
09/08	V Vault Customer Deposit	\$5.60		\$558,028.76 \$558,034.36
09/11	Customer Deposit	\$219.70		\$558,254.06
09/11	Customer Deposit	\$207.13		\$558,461.19
09/11	V Vault Customer Deposit	\$200.50		\$558,661.69
09/11	Customer Deposit	\$167.45		\$558,829.14
09/11	Customer Deposit	\$151.75		\$558,980.89
09/11	Customer Deposit	\$144.65		\$559,125.54
09/11	Customer Deposit	\$138.55		\$559,264.09

Thank you for banking with us.

ROCKY POINT LIESD

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PAGE 1 OF 6

Bank Reconciliation Outstanding Checks Listing as of 09/30/17

	SSUE DATE	PAYEE	Easting as of	AMOUNT	CLEAR	CLEAR	DATE	
CHECK# 10874 10881 10886 10904 10905 10909	06/21/17 06/28/17 07/11/17 09/20/17 09/20/17 09/20/17	RICHARDS, ALLAN DAVIS, RENEE BUCHNER, EUGENE LOMBARDI TRUCKING INC MEADOW PROVISIONS CO SCHRIER, H. & CO.	RP	49.55 7.25 1.20 150.00 674.31 2,406.31	N N N N N N			
10303		Gi	RAND TOTAL DTAL CHECKS	3,288.62 6		an a		
Report Comple	eted 5:21 PM			Electro Contra				
					2676			
	Ris B							

ROCKY POINT UFSD

DATE	REF# INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/17			BALANCE 07/01/17 - 08/31/17		0.00	0.00	555,295.61
09/05/17	1025599		CAF'T RECEIPTS	CR-2	80.00	0.00	555,375.61
09/05/17	1025599		CAF'T RECEIPTS	CR-2	172.75	0.00	555,548.36
09/05/17	1025599		CAF'T RECEIPTS	CR-2	252.95	0.00	555,801.31
09/05/17	1025599		CAF'T RECEIPTS	CR-2	190.45	0.00	555,991.76
09/05/17	1025599		CAF'T RECEIPTS	CR-2	318.50	0.00	556,310.26
09/05/17	1025599		CAF'T RECEIPTS	CR-2	519.00	0.00	556,829.26
09/05/17	1025599		CAF'T RECEIPTS	CR-2	100.00	0.00	556,929.26
09/05/17	1025599		CAF'T RECEIPTS	CR-2	194.10	0.00	557,123.36
09/05/17	1025599		CAF'T RECEIPTS	CR-2	17.40	0.00	557,140.76
09/05/17	1025599		CAF'T RECEIPTS	CR-2	222.00	0.00	557,362.76
09/05/17	1025599		CAF'T RECEIPTS	CR-2	5.60	0.00	557,368.36
09/05/17	1025599		CAF'T RECEIPTS	CR-2	371.85	0.00	557,740.21
09/05/17	1025599		CAF'T RECEIPTS	CR-2	130.25	0.00	557,870.46
09/06/17	1025585		BRITAM INC / HEELY/ DONATI	CR-3	400.00	0.00	558,270.46
09/06/17	1025600		CAF'T RECEIPTS	CR-2	7.60	0.00	558,278.06
09/06/17	1025600		CAF'T RECEIPTS	CR-2	207.13	0.00	558,485.19
09/06/17	1025600		CAF'T RECEIPTS	CR-2	167.45	0.00	558,652.64
09/06/17	1025600		CAF'T RECEIPTS	CR-2	2.00	0.00	558,654.64
09/06/17	1025600		CAF'T RECEIPTS	CR-2	74.06	0.00	558,728.70
09/06/17	1025600		CAF'T RECEIPTS	CR-2	45.45	0.00	558,774.15
09/06/17	1025600		CAF'T RECEIPTS	CR-2	102.05	0.00	558,876.20
09/06/17	1025600		CAF'T RECEIPTS	CR-2	70.00	0.00	558,946.20
09/06/17	1025600		CAF'T RECEIPTS	CR-2	41.90	0.00	558,988.10
09/06/17	1025600		CAF'T RECEIPTS	CR-2	23.20	0.00	559,011.30
09/06/17	1025600		CAF'T RECEIPTS	CR-2	176.80	0.00	559,188.10
09/06/17	1025600		CAF'T RECEIPTS	CR-2	13.40	0.00	559,201.50
09/06/17	1025600		CAF'T RECEIPTS	CR-2	209.25	0.00	559,410.75
09/06/17	1025600		CAF'T RECEIPTS	CR-2	431.00	0.00	559,841.75
09/07/17	1025601		CAF'T RECEIPTS	CR-2	80.85	0.00	559,922.60
09/07/17	1025601		CAF'T RECEIPTS	CR-2	79.98	0.00	560,002.58
09/07/17	1025601		CAF'T RECEIPTS	CR-2	138.55	0.00	560,141.13
09/07/17	1025601		CAF'T RECEIPTS	CR-2	12.50	0.00	560,153.63
09/07/17	1025601		CAF'T RECEIPTS	CR-2	77.55	0.00	560,231.18
09/07/17	1025601		CAF'T RECEIPTS	CR-2	63.75	0.00	560,294.93
09/07/17	1025601		CAF'T RECEIPTS	CR-2	48.75	0.00	560,343.68
09/07/17	1025601		CAF'T RECEIPTS	CR-2	1.25	0.00	560,344.93
09/07/17	1025601		CAF'T RECEIPTS	CR-2	219.70	0.00	560,564.63
09/07/17	1025601		CAF'T RECEIPTS	CR-2	200.50	0.00	560,765.13
09/07/17	1025601		CAF'T RECEIPTS	CR-2	118.90	0.00	560,884.03
09/07/17	1025601		CAF'T RECEIPTS	CR-2	64.90	0.00	560,948.93
09/07/17	1025601		CAF'T RECEIPTS	CR-2	16.95	0.00	560,965.88
09/07/17	1025601		CAF'T RECEIPTS	CR-2	144.65	0.00	561,110.53

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/07/17	1025601			CAF'T RECEIPTS	CR-2	151.75	0.00	561,262.28
09/08/17	1025602			CAF'T RECEIPTS	CR-2	2.20	0.00	561,264.48
09/08/17	1025602			CAF'T RECEIPTS	CR-2	129.58	0.00	561,394.06
09/08/17	1025602			CAF'T RECEIPTS	CR-2	204.76	0.00	561,598.82
09/08/17	1025602			CAF'T RECEIPTS	CR-2	84.05	0.00	561,682.87
09/08/17	1025602			CAF'T RECEIPTS	CR-2	74.10	0.00	561,756.97
09/08/17	1025602			CAF'T RECEIPTS	CR-2	103.06	0.00	561,860.03
09/08/17	1025602			CAF'T RECEIPTS	CR-2	123.60	0.00	561,983.63
09/08/17	1025602			CAF'T RECEIPTS	CR-2	126.85	0.00	562,110.48
09/08/17	1025602			CAF'T RECEIPTS	CR-2	23.00	0.00	562,133.48
09/08/17	1025602			CAF'T RECEIPTS	CR-2	99.20	0.00	562,232.68
09/08/17	1025602			CAF'T RECEIPTS	CR-2	92.25	0.00	562,324.93
09/08/17	1025602			CAF'T RECEIPTS	CR-2	372.75	0.00	562,697.68
09/08/17	1025602			CAF'T RECEIPTS	CR-2	55.55	0.00	562,753.23
09/08/17	1025602			CAF'T RECEIPTS	CR-2	25.50	0.00	562,778.73
09/08/17	1025602			CAF'T RECEIPTS	CR-2	64.20	0.00	562,842.93
09/08/17	1025602			CAF'T RECEIPTS	CR-2	200.80	0.00	563,043.73
09/11/17	1025621			CAF'T RECEIPTS	CR-2	5.00	0.00	563,048.73
09/11/17	1025621			CAF'T RECEIPTS	CR-2	105.71	0.00	563,154.44
09/11/17	1025621			CAF'T RECEIPTS	CR-2	97.60	0.00	563,252.04
09/11/17	1025621			CAF'T RECEIPTS	CR-2	61.00	0.00	563,313.04
09/11/17	1025621			CAF'T RECEIPTS	CR-2	85.72	0.00	563,398.76
09/11/17	1025621			CAF'T RECEIPTS	CR-2	77.65	0.00	563,476.41
09/11/17	1025621			CAF'T RECEIPTS	CR-2	160.75	0.00	563,637.16
09/11/17	1025621			CAF'T RECEIPTS	CR-2	66.40	0.00	563,703.56
09/11/17	1025621			CAF'T RECEIPTS	CR-2	60.00	0.00	563,763.56
09/11/17	1025621			CAF'T RECEIPTS	CR-2	24.75	0.00	563,788.31
09/11/17	1025621			CAF'T RECEIPTS	CR-2	33.55	0.00	563,821.86
09/11/17	1025621			CAF'T RECEIPTS	CR-2	108.00	0.00	563,929.86
09/11/17	1025621			CAF'T RECEIPTS	CR-2	10.25	0.00	563,940.11
09/11/17	1025621			CAF'T RECEIPTS	CR-2	2,164.15	0.00	566,104.26
09/11/17	1025621			CAF'T RECEIPTS	CR-2	151.85	0.00	566,256.11
09/12/17	1025622			CAF'T RECEIPTS	CR-2	1.75	0.00	566,257.86
09/12/17	1025622			CAF'T RECEIPTS	CR-2	176.75	0.00	566,434.61
09/12/17	1025622			CAF'T RECEIPTS	CR-2	55.20	0.00	566,489.81
09/12/17	1025622			CAF'T RECEIPTS	CR-2	15.00	0.00	566,504.81
09/12/17	1025622			CAF'T RECEIPTS	CR-2	52.60	0.00	566,557.41
09/12/17	1025622			CAF'T RECEIPTS	CR-2	245.50	0.00	566,802.91
09/12/17	1025622			CAF'T RECEIPTS	CR-2	55.05	0.00	566,857.96
09/12/17	1025622			CAF'T RECEIPTS	CR-2	102.70	0.00	566,960.66
09/12/17	1025622			CAF'T RECEIPTS	CR-2	69.10	0.00	567,029.76
09/12/17	1025622			CAF'T RECEIPTS	CR-2	5.00	0.00	567,034.76
09/12/17	1025622			CAF'T RECEIPTS	CR-2	24.15	0.00	567,058.91

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/12/17	1025622			CAF'T RECEIPTS	CR-2	31.26	0.00	567,090.17
09/12/17	1025622			CAF'T RECEIPTS	CR-2	38.80	0.00	567,128.97
09/12/17	1025622			CAF'T RECEIPTS	CR-2	21.00	0.00	567,149.97
09/12/17	1025622			CAF'T RECEIPTS	CR-2	158.95	0.00	567,308.92
09/12/17	1025622			CAF'T RECEIPTS	CR-2	293.60	0.00	567,602.52
09/13/17	1025623			CAF'T RECEIPTS	CR-2	50.75	0.00	567,653.27
09/13/17	1025623			CAF'T RECEIPTS	CR-2	53.76	0.00	567,707.03
09/13/17	1025623			CAF'T RECEIPTS	CR-2	72.50	0.00	567,779.53
09/13/17	1025623			CAF'T RECEIPTS	CR-2	56.60	0.00	567,836.13
09/13/17	1025623			CAF'T RECEIPTS	CR-2	54.71	0.00	567,890.84
09/13/17	1025623			CAF'T RECEIPTS	CR-2	44.85	0.00	567,935.69
09/13/17	1025623			CAF'T RECEIPTS	CR-2	101.40	0.00	568,037.09
09/13/17	1025623			CAF'T RECEIPTS	CR-2	39.70	0.00	568,076.79
09/13/17	1025623			CAF'T RECEIPTS	CR-2	171.95	0.00	568,248.74
09/13/17	1025623			CAF'T RECEIPTS	CR-2	24.50	0.00	568,273.24
09/13/17	1025623			CAF'T RECEIPTS	CR-2	65.65	0.00	568,338.89
09/13/17	1025623			CAF'T RECEIPTS	CR-2	15.00	0.00	568,353.89
09/13/17	1025623			CAF'T RECEIPTS	CR-2	68.15	0.00	568,422.04
09/13/17	1025623			CAF'T RECEIPTS	CR-2	179.00	0.00	568,601.04
09/14/17	1025624			CAF'T RECEIPTS	CR-2	2.10	0.00	568,603.14
09/14/17	1025624			CAF'T RECEIPTS	CR-2	113.25	0.00	568,716.39
09/14/17	1025624			CAF'T RECEIPTS	CR-2	88.70	0.00	568,805.09
09/14/17	1025624			CAF'T RECEIPTS	CR-2	6.25	0.00	568,811.34
09/14/17	1025624			CAF'T RECEIPTS	CR-2	47.25	0.00	568,858.59
09/14/17	1025624			CAF'T RECEIPTS	CR-2	64.40	0.00	568,922.99
09/14/17	1025624			CAF'T RECEIPTS	CR-2	112.35	0.00	569,035.34
09/14/17	1025624			CAF'T RECEIPTS	CR-2	52.55	0.00	569,087.89
09/14/17	1025624			CAF'T RECEIPTS	CR-2	7.00	0.00	569,094.89
09/14/17	1025624			CAF'T RECEIPTS	CR-2	47.65	0.00	569,142.54
09/14/17	1025624			CAF'T RECEIPTS	CR-2	26.95	0.00	569,169.49
09/14/17	1025624			CAF'T RECEIPTS	CR-2	42.95	0.00	569,212.44
09/14/17	1025624			CAF'T RECEIPTS	CR-2	64.15	0.00	569,276.59
09/14/17	1025624			CAF'T RECEIPTS	CR-2	312.75	0.00	569,589.34
09/14/17	1025624			CAF'T RECEIPTS	CR-2	140.95	0.00	569,730.29
09/15/17	1025625			CAF'T RECEIPTS	CR-2	95.00	0.00	569,825.29
09/15/17	1025625			CAF'T RECEIPTS	CR-2	118.17	0.00	569,943.46
09/15/17	1025625			CAF'T RECEIPTS	CR-2	110.80	0.00	570,054.26
09/15/17	1025625			CAF'T RECEIPTS	CR-2	5.40	0.00	570,059.66
09/15/17	1025625			CAF'T RECEIPTS	CR-2	100.90	0.00	570,160.56
09/15/17	1025625			CAF'T RECEIPTS	CR-2	45.65	0.00	570,206.21
09/15/17	1025625			CAF'T RECEIPTS	CR-2	134.30	0.00	570,340.51
09/15/17	1025625			CAF'T RECEIPTS	CR-2	128.67	0.00	570,469.18
09/15/17	1025625			CAF'T RECEIPTS	CR-2	22.70	0.00	570,491.88

ROCKY POINT UFSD

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/15/17	1025625			CAF'T RECEIPTS	CR-2	72.55	0.00	570,564.43
09/15/17	1025625			CAF'T RECEIPTS	CR-2	84.35	0.00	570,648.78
09/15/17	1025625			CAF'T RECEIPTS	CR-2	615.25	0.00	571,264.03
09/15/17	1025625			CAF'T RECEIPTS	CR-2	54.30	0.00	571,318.33
09/15/17	1025625			CAF'T RECEIPTS	CR-2	15.35	0.00	571,333.68
09/15/17	1025625			CAF'T RECEIPTS	CR-2	137.30	0.00	571,470.98
09/15/17	1025625			CAF'T RECEIPTS	CR-2	158.90	0.00	571,629.88
09/18/17	1025628			CAF'T RECEIPTS	CR-2	6.00	0.00	571,635.88
09/18/17	1025628			CAF'T RECEIPTS	CR-2	85.69	0.00	571,721.57
09/18/17	1025628			CAF'T RECEIPTS	CR-2	85.70	0.00	571,807.27
09/18/17	1025628			CAF'T RECEIPTS	CR-2	7.00	0.00	571,814.27
09/18/17	1025628			CAF'T RECEIPTS	CR-2	35.50	0.00	571,849.77
09/18/17	1025628			CAF'T RECEIPTS	CR-2	204.00	0.00	572,053.77
09/18/17	1025628			CAF'T RECEIPTS	CR-2	165.30	0.00	572,219.07
09/18/17	1025628			CAF'T RECEIPTS	CR-2	24.30	0.00	572,243.37
09/18/17	1025628			CAF'T RECEIPTS	CR-2	78.10	0.00	572,321.47
09/18/17	1025628			CAF'T RECEIPTS	CR-2	14.00	0.00	572,335.47
09/18/17	1025628			CAF'T RECEIPTS	CR-2	218.37	0.00	572,553.84
09/18/17	1025628			CAF'T RECEIPTS	CR-2	19.50	0.00	572,573.34
09/18/17	1025628			CAF'T RECEIPTS	CR-2	107.90	0.00	572,681.24
09/18/17	1025628			CAF'T RECEIPTS	CR-2	215.40	0.00	572,896.64
09/19/17	1025629			CAF'T RECEIPTS	CR-2	16.20	0.00	572,912.84
09/19/17	1025629			CAF'T RECEIPTS	CR-2	60.89	0.00	572,973.73
09/19/17	1025629			CAF'T RECEIPTS	CR-2	73.85	0.00	573,047.58
09/19/17	1025629			CAF'T RECEIPTS	CR-2	2.00	0.00	573,049.58
09/19/17	1025629			CAF'T RECEIPTS	CR-2	71.85	0.00	573,121.43
09/19/17	1025629			CAF'T RECEIPTS	CR-2	158.10	0.00	573,279.53
09/19/17	1025629			CAF'T RECEIPTS	CR-2	109.33	0.00	573,388.86
09/19/17	1025629			CAF'T RECEIPTS	CR-2	73.50	0.00	573,462.36
09/19/17	1025629			CAF'T RECEIPTS	CR-2	50.00	0.00	573,512.36
09/19/17	1025629			CAF'T RECEIPTS	CR-2	31.00	0.00	573,543.36
09/19/17	1025629			CAF'T RECEIPTS	CR-2	38.95	0.00	573,582.31
09/19/17	1025629			CAF'T RECEIPTS	CR-2	39.42	0.00	573,621.73
09/19/17	1025629			CAF'T RECEIPTS	CR-2	17.35	0.00	573,639.08
09/19/17	1025629			CAF'T RECEIPTS	CR-2	262.90	0.00	573,901.98
09/19/17	1025629			CAF'T RECEIPTS	CR-2	246.70	0.00	574,148.68
09/20/17	1025630			CAF'T RECEIPTS	CR-2	5.00	0.00	574,153.68
09/20/17	1025630			CAF'T RECEIPTS	CR-2	85.50	0.00	574,239.18
09/20/17	1025630			CAF'T RECEIPTS	CR-2	64.25	0.00	574,303.43
09/20/17	1025630			CAF'T RECEIPTS	CR-2	2.00	0.00	574,305.43
09/20/17	1025630			CAF'T RECEIPTS	CR-2	66.72	0.00	574,372.15
09/20/17	1025630			CAF'T RECEIPTS	CR-2	291.70	0.00	574,663.85
09/20/17	1025630			CAF'T RECEIPTS	CR-2	33.65	0.00	574,697.50

ROCKY POINT UFSD

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/20/17	1025630			CAF'T RECEIPTS	CR-2	139.25	0.00	574,836.75
09/20/17	1025630			CAF'T RECEIPTS	CR-2	57.95	0.00	574,894.70
09/20/17	1025630			CAF'T RECEIPTS	CR-2	2.00	0.00	574,896.70
09/20/17	1025630			CAF'T RECEIPTS	CR-2	141.15	0.00	575,037.85
09/20/17	1025630			CAF'T RECEIPTS	CR-2	21.45	0.00	575,059.30
09/20/17	1025630			CAF'T RECEIPTS	CR-2	375.75	0.00	575,435.05
09/20/17	1025630			CAF'T RECEIPTS	CR-2	146.10	0.00	575,581.15
09/20/17	1025630			CAF'T RECEIPTS	CR-2	34.25	0.00	575,615.40
09/20/17	1025630			CAF'T RECEIPTS	CR-2	142.85	0.00	575,758.25
09/20/17	1025630			CAF'T RECEIPTS	CR-2	185.25	0.00	575,943.50
09/20/17				* SEE CASH DISBURSEMENT	CD-3	0.00	17,427.15	558,516.35
09/20/17	56			BANK ADJUSTMENT	JE-8	0.00	88.70	558,427.65
09/22/17	57			MISCELLANEOUS REVENUE	JE-8	0.00	0.20	558,427.45
09/25/17	1025636			CAF'T RECEIPTS	CR-2	47.60	0.00	558,475.05
09/25/17	1025636			CAF'T RECEIPTS	CR-2	97.50	0.00	558,572.55
09/25/17	1025636			CAF'T RECEIPTS	CR-2	80.20	0.00	558,652.75
09/25/17	1025636			CAF'T RECEIPTS	CR-2	5.30	0.00	558,658.05
09/25/17	1025636			CAF'T RECEIPTS	CR-2	100.05	0.00	558,758.10
09/25/17	1025636			CAF'T RECEIPTS	CR-2	85.73	0.00	558,843.83
09/25/17	1025636			CAF'T RECEIPTS	CR-2	67.25	0.00	558,911.08
09/25/17	1025636			CAF'T RECEIPTS	CR-2	10.60	0.00	558,921.68
09/25/17	1025636			CAF'T RECEIPTS	CR-2	218.20	0.00	559,139.88
09/25/17	1025636			CAF'T RECEIPTS	CR-2	147.05	0.00	559,286.93
09/25/17	1025636			CAF'T RECEIPTS	CR-2	57.00	0.00	559,343.93
09/25/17	1025636			CAF'T RECEIPTS	CR-2	58.98	0.00	559,402.91
09/25/17	1025636			CAF'T RECEIPTS	CR-2	190.65	0.00	559,593.56
09/25/17	1025636			CAF'T RECEIPTS	CR-2	5.60	0.00	559,599.16
09/25/17	1025636			CAF'T RECEIPTS	CR-2	137.70	0.00	559,736.86
09/26/17	1025637			CAF'T RECEIPTS	CR-2	47.00	0.00	559,783.86
09/26/17	1025637			CAF'T RECEIPTS	CR-2	10.20	0.00	559,794.06
09/26/17	1025637			CAF'T RECEIPTS	CR-2	43.00	0.00	559,837.06
09/26/17	1025637			CAF'T RECEIPTS	CR-2	44.10	0.00	559,881.16
09/26/17	1025637			CAF'T RECEIPTS	CR-2	64.25	0.00	559,945.41
09/26/17	1025637			CAF'T RECEIPTS	CR-2	15.90	0.00	559,961.31
09/26/17	1025637			CAF'T RECEIPTS	CR-2	371.65	0.00	560,332.96
09/26/17	1025637			CAF'T RECEIPTS	CR-2	169.45	0.00	560,502.41
09/26/17	1025637			CAF'T RECEIPTS	CR-2	3.00	0.00	560,505.41
09/26/17	1025637			CAF'T RECEIPTS	CR-2	153.19	0.00	560,658.60
09/26/17	1025637			CAF'T RECEIPTS	CR-2	64.70	0.00	560,723.30
09/26/17	1025637			CAF'T RECEIPTS	CR-2	24.75	0.00	560,748.05
09/26/17	1025637			CAF'T RECEIPTS	CR-2	78.50	0.00	560,826.55
09/26/17	1025637			CAF'T RECEIPTS	CR-2	81.55	0.00	560,908.10
09/26/17	1025637			CAF'T RECEIPTS	CR-2	160.79	0.00	561,068.89

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/27/17	1025638			CAF'T RECEIPTS	CR-2	174.65	0.00	561,243.54
09/27/17	1025638			CAF'T RECEIPTS	CR-2	42.89	0.00	561,286.43
09/27/17	1025638			CAF'T RECEIPTS	CR-2	4.75	0.00	561,291.18
09/27/17	1025638			CAF'T RECEIPTS	CR-2	52.75	0.00	561,343.93
09/27/17	1025638			CAF'T RECEIPTS	CR-2	292.50	0.00	561,636.43
09/27/17	1025638			CAF'T RECEIPTS	CR-2	75.22	0.00	561,711.65
09/27/17	1025638			CAF'T RECEIPTS	CR-2	122.52	0.00	561,834.17
09/27/17	1025638			CAF'T RECEIPTS	CR-2	15.00	0.00	561,849.17
09/27/17	1025638			CAF'T RECEIPTS	CR-2	11.60	0.00	561,860.77
09/27/17	1025638			CAF'T RECEIPTS	CR-2	20.00	0.00	561,880.77
09/27/17	1025638			CAF'T RECEIPTS	CR-2	32.75	0.00	561,913.52
09/27/17	1025638			CAF'T RECEIPTS	CR-2	263.35	0.00	562,176.87
09/27/17	1025638			CAF'T RECEIPTS	CR-2	18.00	0.00	562,194.87
09/27/17	1025638			CAF'T RECEIPTS	CR-2	35.00	0.00	562,229.87
09/27/17	1025638			CAF'T RECEIPTS	CR-2	84.05	0.00	562,313.92
09/28/17	1025639			CAF'T RECEIPTS	CR-2	39.51	0.00	562,353.43
09/28/17	1025639			CAF'T RECEIPTS	CR-2	2.20	0.00	562,355.63
09/28/17	1025639			CAF'T RECEIPTS	CR-2	44.45	0.00	562,400.08
09/28/17	1025639			CAF'T RECEIPTS	CR-2	32.75	0.00	562,432.83
09/28/17	1025639			CAF'T RECEIPTS	CR-2	23.00	0.00	562,455.83
09/28/17	1025639			CAF'T RECEIPTS	CR-2	56.40	0.00	562,512.23
09/28/17	1025639			CAF'T RECEIPTS	CR-2	90.64	0.00	562,602.87
09/28/17	1025639			CAF'T RECEIPTS	CR-2	208.50	0.00	562,811.37
09/28/17	1025639			CAF'T RECEIPTS	CR-2	31.00	0.00	562,842.37
09/28/17	1025639			CAF'T RECEIPTS	CR-2	27.60	0.00	562,869.97
09/28/17	1025639			CAF'T RECEIPTS	CR-2	50.87	0.00	562,920.84
09/28/17	1025639			CAF'T RECEIPTS	CR-2	67.90	0.00	562,988.74
09/28/17	1025639			CAF'T RECEIPTS	CR-2	136.95	0.00	563,125.69
09/28/17	1025639			CAF'T RECEIPTS	CR-2	47.05	0.00	563,172.74
09/28/17	1025639			CAF'T RECEIPTS	CR-2	253.60	0.00	563,426.34
09/29/17	1025640			CAF'T RECEIPTS	CR-2	39.85	0.00	563,466.19
09/29/17	1025640			CAF'T RECEIPTS	CR-2	8.60	0.00	563,474.79
09/29/17	1025640			CAF'T RECEIPTS	CR-2	41.00	0.00	563,515.79
09/29/17	1025640			CAF'T RECEIPTS	CR-2	106.75	0.00	563,622.54
09/29/17	1025640			CAF'T RECEIPTS	CR-2	112.55	0.00	563,735.09
09/29/17	1025640			CAF'T RECEIPTS	CR-2	163.85	0.00	563,898.94
09/29/17	1025640			CAF'T RECEIPTS	CR-2	33.00	0.00	563,931.94
09/29/17	1025640			CAF'T RECEIPTS	CR-2	110.03	0.00	564,041.97
09/29/17	1025640			CAF'T RECEIPTS	CR-2	67.09	0.00	564,109.06
09/29/17	1025640			CAF'T RECEIPTS	CR-2	15.60	0.00	564,124.66
09/29/17	1025640			CAF'T RECEIPTS	CR-2	82.00	0.00	564,206.66
09/29/17	1025640			CAF'T RECEIPTS	CR-2	127.00	0.00	564,333.66
09/29/17	1025640			CAF'T RECEIPTS	CR-2	740.00	0.00	565,073.66

ROCKY POINT UFSD

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DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/17-09/30/17

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/29/17	1025640			CAF'T RECEIPTS	CR-2	147.19	0.00	565,220.85
09/29/17	1025640			CAF'T RECEIPTS	CR-2	84.45	0.00	565,305.30
09/29/17	1025640			CAF'T RECEIPTS	CR-2	400.05	0.00	565,705.35
					TOTALS	27,925.79	17,516.05	565,705.35

Report Completed 11:24 AM

Rocky Point Union Free School District Treasurer's Report Cafeteria Fund ACH C208 As of September 30, 2017

Reconciled Balance as of:	8/31/2017		2,389.87
Receipts:	Café ACH Deposits Interest	28,516.10 0.96	28,517.06
Disbursements:			0.00
Total available balance per General Ledge	er as of:	9/30/2017	30,906.93
Bank Balance as of: 9/30/201	7		29,188.93
Add: Deposit in Transit			1,718.00
Adjusted Bank Balance as of: 9/30/20	17		<u> </u>

Prepared_by	Linda Belski	
Date:	10/12/2017	

Reviewed by: Date:

Virginia 16 11mg

C208



JPMorgan Chase Bank, N.A. Northeast Market P O Box 659754 San Antonio, TX 78265 - 9754 September 01, 2017 through September 29, 2017 Account Number:

CUSTOMER SERVICE INFORMATION

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

00032469 DDA 802 212 27317 NNNNNNNNN 1 00000000 C1 0000 ROCKY POINT UFSD SCHOOL LUNCH ACH 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

CHE	CKI	NG	SU	MM	AR

Commercial Checking With Interest

	INSTANCES	AMOUNT	
Beginning Balance		\$1,949.87	
Deposits and Additions	54	27,239.06	
Ending Balance	54	\$29,188.93	
Annual Percentage Yield Earned T	This Period	0.07%	
Interest Paid This Period		\$0.96	
Interest Paid Year-to-Date		\$59.59	

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#:091000011360856 Eed:170901 ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2441360856Tc	\$440.00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019448498 Eed:170905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2489448498Tc	677.50
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019448502 Eed:170905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2489448502Tc	543.00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019448504 Eed:170905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2489448504Tc	465.00
09/05	Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090417 CO Entry Descr:ACH Funds Sec:CCD Trace#:091000019448500 Eed:170905 Ind ID:1676400 Ind Name:Rocky Point Ufsd Trn: 2489448500Tc	240.00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019448506 Eed:170905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Tm: 2489448506Tc	180.00

ROCKY POINT UFSD

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Martin Martin Contraction (1996) 1996

DETAIL ACCOUNT TRANSACTIONS - C 208 CHASE ACH REVENUE - 09/01/17 - 09/30/17

DATE	REF#	#	VEND#	EXPLANATION	SCH#	DEBITS	, ic	REDITS	BALANCE
09/01/17				BALANCE 07/01/17 - 08/31/17		0.00		0.00	2,389.87
09/29/17	1025627			INTEREST REVENUE	CR-3	0.96	12	0.00	2,390.83
09/30/17	1025644			FJC ACH	CR-3	7,231.10		0.00	9,621.93
09/30/17	1025645			JAE ACH	CR-3	7,218.45		0.00	16,840.38
09/30/17	1025646			RPMS ACH	CR-3	7,971.55		0.00	24,811.93
09/30/17	1025647			RPHS ACH	CR-3	6,095.00	- 10 L	0.00	30,906.93
					TOTALS	28,517.06		0.00	30,906.93

Report Completed 11:46 AM

Rocky Point Union Free School District Treasurer's Report Federal Fund Checking - F205 As of September 30, 2017

Reconciled Balance as of:	8/31/2017			146,676.50
Receipts:				0.00
Disbursements: Cash Disbu	rsements		10,198.16	(10,198.16)
Total available balance per Gener	al Ledger as of:	9/30/2017		136,478.34_
Bank Balance as of: 9/30/2017				136,478.34

0.00

Arginia flo llag da Bilski Prepared by Reviewed by:_ Date: 10/6/2017 Date:

MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chking			ROCKY POINT UFSD
Previous Balance 08/31/17 0 Deposits/Credits 3 Checks/Debits Service Charges Ending Balance 09/29/17	\$146,676.50 \$0.00 (\$10,198.16) \$0.00 \$136,478.34	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$136,478.34 \$145,506.68

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Descript	lion	Deposits/Credits	Withdrawals/Debits	Resulting Balance
Check	4374		a second s	\$144,676.50
Check	4373			
Check	4375			\$137,978.34
				\$136,478.34
1101010		\$0.00	\$10,198.16	
	Check Check	Check 4373	Check 4374 Check 4373	Check 4374 \$2,000.00 Check 4373 \$6,698.16 Check 4375 \$1,500.00

Govt Banking Blended Chking

Checks * designates gap in check sequence										
Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount		
4373	09/28	00 000 10	1071			which do not served as a server of the	Date	Amount		
4373	09/20	\$6,698.16	4374	09/25	\$2,000.00	4375	09/29	\$1,500.00		

Thank you for banking with us.

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PAGE 1 OF 2

ROCKY POINT LIESD

ROCKY POINT UFSD

DETAIL ACCOUNT TRANSACTIONS - F 205 CAPITAL ONE CHECKING - 09/01/17 - 09/30/17

DATE REF	# INV	#	VEND#	EXPLANATION	SCH#	DEB	ITS	CREDITS	BALANCE
09/01/17 09/20/17				BALANCE 07/01/1 * SEE CASH DISB	CD-7 TOTALS	0	2	0.00 10,198.16 10,198.16	146,676.50 136,478.34 136,478.3 4
Report Completed	2:43 PM								
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							Analysis of the second		
							in the second se		
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Rocky Point Union Free School District Treasurer's Report Capital Fund Checking - H205 As of September 30, 2017

Reconciled Balance as of:	8/31/2017			5,688,248.94
Receipts:				0.00
Disbursements:				
Cash Dis	bursement		2,027,573.64	2,027,573.64
Total available balance per Ge	neral Ledger as of:	9/30/2017		3,660,675.30
Bank Balance as of:	9/30/2017			4,507,085.79
Less: Outstand	ing Checks			846,410.49
Adjusted Bank Balance as of:	9/30/2017			3,660,675.30

Prepared by: Linda Bilski	_Reviewed by:	Virainia	the llosant
Date: 10/6/2017	Date:	10/6/2017	J

MANAGE YOUR CASH CASH MANAGEMENT | CHECKING | MONEY MARKET | CDs | LOANS

H205

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chki	ng		ROCKY POINT UFSD
Previous Balance 08/31/17 0 Deposits/Credits 7 Checks/Debits Service Charges Ending Balance 09/29/17	\$5,688,248.94 \$0.00 (\$1,181,163.15) \$0.00 \$4,507,085.79	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$4,507,085.79 \$5,405,894.34

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

	_				NOCKT FORMT OFSD
Date	Descript	ion	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/12	Check	912		\$600.00	\$5,687,648.94
09/21	Check	914		\$245,714.03	\$5,441,934.91
09/22	Check	919		\$310,580.08	\$5,131,354.83
09/25	Check	915		\$142,682.64	
09/25	Check	917		\$43,131.00	\$4,988,672.19
09/26	Check	918			\$4,945,541.19
09/27	Check	916		\$338,173.40	\$4,607,367.79
Total				\$100,282.00	\$4,507,085.79
Total			\$0.00	\$1,181,163.15	

Govt Banking Blended Chking

Charles

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Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
912	09/12	\$600.00	916	09/27	\$100,282.00	918	09/26	\$338,173,40
914*	09/21	\$245,714.03	917	09/25	\$43,131.00	919	09/22	\$310,580.08
915	09/25	\$142,682.64	1712	00/20	440,101.00	515	09/22	\$310,560.08

Thank you for banking with us.

ROCKY POINT LIFSD

ROCKY POINT UFSD



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Bank Reconciliation Outstanding Checks Listing as of 09/30/17

GHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED CLEAR I	DATE	
913	09/12/17	JOHN A GRILLO ARCHITECT,	11,853.28	N		
920	09/26/17	AUSTIN INTERIORS INC.	43,079.98	N	3	
921	09/26/17	INTERPHASE ELECTRIC CORP	156,155.30	N		
922	09/26/17	JOHN A GRILLO ARCHITECT,	28,217.00	N		
923	09/26/17	MILCON CONSTRUCTION/BREAT	46,489.77	N		
924	09/26/17	PREFERRED CONSTRUCTION, I	(563,615.16)	N	1	
924	09/26/17	PREFERRED CONSTRUCTION, I	563,615.16	N	1	
925	09/26/17	PREFERRED CONSTRUCTION, I	560,615.16	N		
		GRAND TOTAL	846,410.49		1	
		TOTAL CHECKS	8			

Report Completed 3:05 PM

Page 1/1

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DETAIL ACCOUNT TRANSACTIONS - H 205 CAPITAL ONE CHECKING - 09/01/17 - 09/30/17

DATE REF# INV#	VEND# EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
ARE TO REAL PROPERTY OF THE PARTY OF THE PAR	BALANCE 07/01/17 - 08/31/17		0.00	0.00	5,688,248.94
09/01/17	* SEE CASH DISBURSEMENT	CD-4	0.00	600.00	5,687,648.94
09/06/17 09/13/17	 SEE CASH DISBURSEMENT 	CD-5	0.00	257,567.31	5,430,081.63
09/20/17	 SEE CASH DISBURSEMENT 	CD-6	0.00	934,849.12	4,495,232.51 3.660.675.30
09/27/17	 SEE CASH DISBURSEMENT 	CD-7	0.00	834,557.21	3,660,675.30
0321111		TOTALS	0.00	2,027,573.64	3,000,013.30

Report Completed 2:48 PM

Rocky Point Union Free School District Treasurer's Report Trust and Agency Checking - T204 As of September 30, 2017

Reconciled Balance as	of: 8/31/2017			260,020.33
Receipts:	Refund Field Trip Funding Transfers	255.69 57.00 1,072,390.58		1,072,703.27
Disbursements:	ERS Cash Disbursements		7,312.13 990,236.91	(997,549.04)
Total available balance	per General Ledger as of:	9/30/2017		335,174.56
Bank Balance as of:	9/30/2017			343,293.57
Add: Deposit in Tra	ansit			57.00
Less: Outstanding	Checks			8,176.01
Adjusted Bank Balance	e as of : 9/30/2017			335,174.56

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a Bilski Indinia Hollong Prepared by: Date: 10/ Reviewed by: Date: ر 10/12/2017

MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS

T204

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.

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ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

the Rest of the re			ROCKY POINT UFSD
Previous Balance 08/31/17	\$262,741.72	Number of Days in Cycle	29
4 Deposits/Credits	\$1,072,646.27	Minimum Balance This Cycle	\$258,188,16
17 Checks/Debits	(\$992,094.42)	Average Collected Balance	\$373,654.20
Service Charges	\$0.00		\$575,054.20
Ending Balance 09/29/17	\$343,293.57		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt	Banking Blended Chking			ROCKY POINT UFSD
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/05	Book transfer credit FROM5277	\$406,889.29		\$669,631.01
09/06	Check 11505		\$2,589.05	\$667,041.96
09/08	Wire transfer withdrawal THE OMNI GROUP 090817 USD0002199009		\$70,960.79	\$596,081.17
09/08	ACH Withdrawal IRS USATAXPYMT 090817 ROCKY POINT SCHOOL DIS **********9476		\$281,769.18	\$314,311.99
09/08	ACH Withdrawal NYS DTF PROMP WT Tax Paymnt 090817 ROCKY POINT UFSD		\$47,702.57	\$266,609.42
09/11	Customer Deposit	\$113.99		\$266,723.41
09/11	Check 11506		\$631.61	
09/12	ACH Withdrawal 9102716322 CONS		\$7,312.13	\$266,091.80 \$258,779.67
	COLL 091217 ROCKY POINT UF 74728-010		0.10.12.10	\$200,110.01
09/12	Check 11508		\$459.17	\$258,320.50
09/14	Check 11504		\$132.34	
09/20	Book transfer credit FROM5277	\$665,501.29	φ152.54	\$258,188.16
09/22	Wire transfer withdrawal THE OMNI	9000,001.29	674 007 45	\$923,689.45
1990	GROUP 092217 USD0002270275		\$71,267.45	\$852,422.00

Thank you for banking with us.

PAGE 1 OF 2

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Bank Reconciliation Outstanding Checks Listing as of 09/30/17

11507	09/06/17	SHERIFF OF SUFFOLK COUNTY	259.03	N			
11512	09/20/17	ROCKY POINT ADMIN ASSOCIA	629.00	N		1	
11514	09/20/17	SHERIFF OF SUFFOLK COUNTY	412.32	N			
11515	09/20/17	VOTE COPE	225.75	N			
1516	09/26/17	J.J. STANIS AND COMPANY,	6,149.91	N			
11517	09/26/17	THE PLACE FOR LEARNING, I	500.00	N			
		GRAND TOTAL	8,176.01	· · · · ·		1	
		TOTAL CHECKS	6				
					Report to	1	
						1	

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10/12/17

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - T 204 CAPITAL ONE TRUST & AGENCY - 09/01/17 - 09/30/17

DLIIML.	necount		· ·····	21 1 1 210 1 1	
DATE	REF# I	VV# VEND#	EXPLANATION	SCH# DEBITS	CREDITS BALANCE
09/01/17 09/05/17 09/06/17 09/08/17 09/18/17 09/20/17 09/26/17 09/26/17 09/27/17	1025590 1025598 50 1025606 1025614 1025619		BALANCE 07/01/17 - 08/31/17 TRUST & AGENCY DEDUCTIO * SEE CASH DISBURSEMENT ERS REFUND #17730 ERS AUGUST 2017 TRUST & AGENCY DEDUCTIO MONTH EMPLR RPT RFND TO * SEE CASH DISBURSEMENT JAE FIELD TRIP	0.00 CR-3 406,889.29 CD-11 0.00 CR-3 113.99 JE-8 0.00 CR-3 665,501.29 CR-3 141.70 CD-14 0.00 CR-3 57.00	0.00 260,020.33 0.00 666,909.62 459.17 666,450.45 0.00 666,564.44 7,312.13 659,252.31 0.00 1,324,753.60 0.00 1,324,895.30 6,649.91 1,318,245.39 0.00 1,318,302.39
09/30/17 09/30/17 09/30/17			SEE CASH DISBURSEMENT SEE CASH DISBURSEMENT SEE CASH DISBURSEMENT	CD-18 0.00 CD-12 0.00 CD-13 0.00 TOTALS 1,072,703.27	33.57 1,318,268.82 401,323.18 916,945.64 581,771.08 335,174.56 997,549.04 335,174.56
5.5		AND ST			
Report Compl	leted 3:06 PM	1. 1. M. 1.		10 S.	4
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1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -		Second and the second	an an ann a cash an st		an a star an

Rocky Point Union Free School District Treasurer's Report Net Payroll Checking - T205 As of September 30, 2017

Reconciled Balance a	as of: 8/31/2017			30,791.39
Receipts:	Funding Transfer	1,633,088.33		1,633,088.33
Disbursements:	Disburse Net Payroll		1,633,178.04	<u>(1,633,178.04)</u>
Total available balanc	e per General Ledger as of:	9/30/2017		30,701.68
Bank Balance as of:	9/30/2017			48,280.40
Less:	Outstanding Checks			17,578.72
Adjusted Bank Balanc	ce as of: 9/30/2017			<u> </u>

N. Bilski Prepared by: Reviewed by: Date: Date: 10/12/2017

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19112/2017

MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDS LOANS

T205

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chki	ng	ROCKY POINT UF		
Previous Balance 08/31/17 2 Deposits/Credits 87 Checks/Debits Service Charges Ending Balance 09/29/17	\$41,843.96 \$1,633,088.33 (\$1,626,651.89) \$0.00 \$48,280.40	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$39,126.65 \$179,205.61	

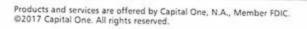
ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chking					ROCKY POINT UFSD	
Date	Descrip	tion	Deposits/Credits	Withdrawals/Debits	Resulting Balance	
09/01	Check	94926		\$39.61	\$41,804.35	
09/05	Book tra	insfer credit FROM5277	\$693,724.40		\$735,528.75	
09/07	Check	94657		\$1,512.81	\$734,015.94	
09/08	SALARY	thdrawal PAYROLL ROCKYPT REG Y 090817 PAYROLL ROCKYPT IMOBSPEB		\$646,074.40	\$87,941.54	
09/08	Check	95289		\$2,049.04	\$85,892.50	
09/08	Check	95279		\$1,906.59		
09/08	Check	95275		\$1,770.44	\$83,985.91	
09/08	Check	95301			\$82,215.47	
09/08	Check	95292		\$1,644.47	\$80,571.00	
09/08	Check	95281		\$1,528.59	\$79,042.41	
09/08	Check	95290		\$1,477.41	\$77,565.00	
09/08	Check	95298		\$1,350.19	\$76,214.81	
09/08	Check	95285		\$1,343.13	\$74,871.68	
09/08	Check	95282		\$1,295.18	\$73,576.50	
09/08	Check	95274		\$1,244.25	\$72,332.25	
09/08				\$1,147.08	\$71,185.17	
09/08	Check	95271		\$1,125.30	\$70,059.87	
8.0.0	Check	95302		\$1,038.57	\$69,021.30	
09/08	Check	95294		\$944.33	\$68,076.97	

Thank you for banking with us.

PAGE 1 OF 4



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	DING CHEC PTEMBER 3		
Check # C	heck Date	Check Amt.	
94162	5/12/2017	\$516.34	
94171	5/12/2017	\$1,210.22	
94448	6/23/2017	\$369.40	La i i i i i i i i i i i i i i i i i i i
94898	6/30/2017	\$71.48	
94906	6/30/2017		· · ··· · · · · · · · · · · · · · · ·
94944	6/30/2017		
94949	6/30/2017	\$98.15	· · · · · · · · · · · ·
94950	6/30/2017	\$610.49	
94997	6/30/2017	\$30.25	· · · · · · · · · ·
95002	6/30/2017	\$30.25	
95012	6/30/2017		
95097	6/30/2017	\$707.07	
95112	6/30/2017	\$222.62	
95120	6/30/2017	\$30.12	
95187	6/30/2017	\$89.35	· · · · · · · · · · · · · · · · · · ·
95240	7/27/2017	\$109.77	
95306	9/22/2017	\$583.73	··· · ·
95310	9/22/2017	\$5,322.91	
95312	9/22/2017		• • • • • • • •
95313	9/22/2017	\$2,987.89	• 9 •
95318	9/22/2017	\$165.42	
95327	9/22/2017	\$1,075.22	
95332	9/22/2017	\$199.13	· · · · · ·
95339	9/22/2017	\$215.18	
95340	9/22/2017	\$113.89	• • •
95343	9/22/2017	\$651.24	- -
95353	9/22/2017	\$207.13	
95358	9/22/2017	\$477.53	
		\$17,578.72	· · · · · · · · · · · · · · · · · · ·

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - T 205 CAPITAL ONE NET PAYROLL - 09/01/17 - 09/30/17

DATE	REF#	NV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/17				BALANCE 07/01/17 - 08/31/17		0.00	0.00	30,791.39
09/05/17	1025591	St		FUNDING NET PAYROLL 9.8.1	CR-3	693,724:40	0.00	724,515.79
09/08/17	44		The state of the	FICA & MED & T&A DEDUCTIO	JE-6	0.00	693,724.40	30,791.39
09/20/17	1025607			FUNDING NET PAYROLL 9.22.	CR-3	939,363.93	0.00	970,155.32
09/22/17	58			FICA & MED & T&A DEDUCTIO	JE-6	0.00	89.71	970,065.61
09/22/17	51			FICA & MED & T&A DEDUCTIO	JE-6	0:00	939,363.93	30,701.68
					TOTALS	1,633,088.33	1,633,178.04	30,701.68

Report Completed 12:07 PM

Rocky Point Union Free School District Treasurer's Report Scholarship Fund Checking - U200 As of September 30, 2017

Reconciled Balance as of:	8/31/2017	41,322.03
Receipts:		0.00
Disbursements:		0.00
Total available balance per General Ledge	er as of: 9/30/2017	41,322.03

Bank Balance as of: 9/30/2017

41,322.03

-

da) Bilski Reviewed by: Prepared by:(Date: 10/6/2017

4200

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chking			ROCKY POINT UFSD
Previous Balance 08/31/17	\$41,572.03	Number of Days in Cycle	29
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$41,322.03
1 Checks/Debits	(\$250.00)	Average Collected Balance	\$41,480.36
Service Charges	\$0.00		011,100.00
Ending Balance 09/29/17	\$41,322.03		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking				ROCKY POINT UFS		
Date	Descript	tion	Deposits/Credits	Withdrawals/Debits	Resulting Balance	
09/20	Check	341		\$250.00	\$41,322.03	
Total			\$0.00	\$250.00		

Govt Banking Blended Chking

Checks * designates gap in check sequence								
Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
341	09/20	\$250.00						

Thank you for banking with us.

ROCKY POINT UFSD

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DETAIL ACCOUNT TRANSACTIONS - U 200 CASH IN CHECKING - 09/01/17-09/30/17

DATE	EF# INV#		LANATION	09/21/17	UTAT	0.00	CREDITS 0.00	BALANCE 41,322.00
09/01/17		BAL	ANCE 07/01/17 -		OTALS	0.00	0.00	41,322.03
eport Completed	i 3:37 PM							
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	Carlos and Carlos		3				and a second second second	

Rocky Point Union Free School District Treasurer's Report Debt Service Fund Checking - V200 As of September 30, 2017

Reconciled Balance as of:	8/31/2017		116,454.65
Receipts:			0.00
Disbursements:			0.00
Total available balance per Ger	neral Ledger as of:	9/30/2017	116,454.65

Bank Balance as of: 9/30/2017

<u>___116,454.65</u> 0.00

Virginia Holloway) Bilski Prepared by: Reviewed by: Date: 10/12/2017 Date:

MANAGE YOUR CASH CASH MANAGEMENT CHECKING MONEY MARKET CDs LOANS

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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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Govt Banking Blended Chking	3		ROCKY POINT UFSD
Previous Balance 08/31/17 0 Deposits/Credits 0 Checks/Debits Service Charges Ending Balance 09/29/17	\$116,454.65 \$0.00 \$0.00 \$0.00 \$116,454.65	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$116,454.65 \$116,454.65

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt I	Banking Blended Chking			ROCKY POINT UFSD
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$116,454.65
	No Account Activity this Statement Period			
09/29				\$116,454.65
Total		\$0.00	\$0.00)
No Iter	ns Processed			

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DETAIL ACCOUNT TRANSACTIONS - V 200 CASH - 09/01/17 - 09/30/17

DATE REF# INV#	VEND# EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/17	BALANCE 07/01/17 - 08/31/17	TOTALS	0.00 0.00	0.00 0.00	116,454.65 116,454.65
Report Completed 3:56 PM					
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	S		TY ACCOUNT	5		
		Septem	ber-17			
ROM: 9/1/17						
O: 9/30/17					JE	0/20/2017
		9/1/2017	DEOFIDE	DICD	OR TRANSFERS	9/30/2017 END BAL.
ACCOUNT	NAME	BEG. BAL.	RECEIPTS	DISB	TRANSFERS	
600-2016	CLASS OF 2016	\$947.18				\$947.18
600-2017	CLASS OF 2017	\$237.83				\$237.83
630-7	LEADERS CLUB	\$776.18				\$776.18
630-8	MATH HONOR SOCIETY	\$55.93				\$55.93 \$108.56
630-9	VARSITY CLUB	\$108.56				\$108.50
6310	SCIENCE CLUB	\$221.02				
6351	STUDENT COUNCIL-MS	\$10,650.08				\$10,650.00
635-3	MS/YEARBOOK	\$2,975.62				\$2,975.6
640-2	MS SCHOOL STORE	\$261.15				\$261.1
640-3	BUSINESS CLUB	\$13.84				\$13.8
640-4	MS ROBOTICS	\$564.30				\$564.3
645-2	NICER NEIGHBOR CLUB	\$2,534.54		\$116.00		\$2,418.5
64521	BANN-KIN	\$1,912.11				\$1,912.1
645-3	FBLA CLUB	\$3.65				\$3.6
645-4	COMMUNITY SERVICE	\$3,405.41				\$3,405.4
645-7	SKILLS USA	\$190.43				\$190.4
6460	GAY/STRAIGHT ALLIANCE	\$0.01				\$0.0
6461	HUMAN RIGHTS CLUB	\$246.70		\$10.01		\$236.6
65010	SADD	\$1,255.40				\$1,255.4
650-115	THESPIAN TROUPE	\$452.94				\$452.9
650-12	YEARBOOK CLUB	\$22,305.25				\$22,305.2
650-16	HS STUDENT COUNCIL	\$7,888.51				\$7,888.5
650-17	ART CLUB	\$1,369.35				\$1,369.3
65018	BUSINESS HONOR	\$550.13				\$1,195.1
650-25	JAE STUDENT COUNCIL	\$3,109.08				\$3,109.0
6533	ROBOTICS HS	\$495.10				\$495.
6540	HISTORY HONOR SOCIETY	\$50.06				\$50.0
	Sub Total	\$62,580.36		\$126.0		\$63,099.3
700	INTEREST	\$34.76			\$16.74	\$51.
	TOTALS	\$62,615.12			\$16.74	\$63,150
		9/1/2017	DEGENTO	DIOD	CASH MOVE	9/30/2017 END BAL.
		END BAL.	RECEIPTS	DISB.		
	KING ACCT - CAP ONE	\$61,998.98		\$126.01		\$62,517.
391- DUE FI	ROM GENERAL	\$616.14			\$16.74	\$632.
		\$62,615.12			\$16.74	\$63,150.
L certify that	this financial report is correct, th	l lat all cash recoir	te have been r	ecorded and	denosited	
	Il disbursements were supporte					
	ws, regulations and school boar				1	
				. ,0		
Prepared by	Vinda Belski	Reviewed by:	Virgin	ia, the	Upiral	

Rocky Point Union Free School District Treasurer's Report Extra Class Checking - X201 As of September 30, 2017

Reconciled Balance a	as of: 8/31/2017			61,998.98
Receipts:	Homecoming Fundraiser	645.00		645.00
Disbursements:	Cash Disbursements		126.01	126.01
Total available balan	ce per General Ledger as of:	9/30/2017		62,517.97
Bank Balance as of:	9/30/2017			64,058.98
Less:	Outstanding Checks			1,541.01
Adjusted Bank Balar	nce as of: 9/30/2017			62,517.97

Prepared by: Linda Bilski Date: 10/6/2017

__Reviewed by: Date:

1016/2017

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X201

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, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Gove ballking blended cliking			no entri i oniti orop
Previous Balance 08/31/17	\$63,813.98	Number of Days in Cycle	29
1 Deposits/Credits	\$645.00	Minimum Balance This Cycle	\$63,413.98
2 Checks/Debits	(\$400.00)	Average Collected Balance	\$63,611.81
Service Charges	\$0.00		
Ending Balance 09/29/17	\$64,058.98		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2017 - SEPTEMBER 29, 2017

Govt Banking Blended Chking

Date	Descript	tion	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/08	Check	11094		\$200.00	\$63,613.98
09/14	Check	11100		\$200.00	\$63,413.98
09/28	V Vault	Customer Deposit	\$645.00		\$64,058.98
Total			\$645.00	\$400.00	

Govt Banking Blended Chking

Charles

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ROCKY POINT UFSD

ROCKY POINT UFSD

ROCKY POINT UFSD

Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
11094	09/08	\$200.00	11100*	09/14	\$200.00			



Bank Reconciliation Outstanding Checks Listing as of 09/30/17

CHECK#	ISSUE DAT	TE PAYEE		AMOUNT	CLEARED	CLEAR DATE	
11039 11053 11059 11068 11097 11117 11118	05/04/17 05/17/17 05/17/17 05/30/17 06/14/17 09/20/17 09/30/17	JANATROX GROU JOHNSON, ANGE ORELLANA, CIND BERGAMINI, ANG LABUSKI, MATTH EASTERN SUFFO CATANDELLA, HE	ELA DY EELA EW DLK BOCES	885.00 55.00 25.00 250.00 200.00 116.00 10.01	N N N N N N	and the second se	
	÷.		GRAND TOTAL TOTAL CHECKS	1,541.01 7			
Report Complete	d 4:06 PM						
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10/06/17

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - X 201 CAPITAL ONE CHECKING - 09/01/17 - 09/30/17

DATE REF# INV# 09/01/17 09/28/17 1025648	VEND# EXPLANATION BALANCE 07/01/17 - 08/31/17 BUS, & MKTG, HONOR SOCIE	SCH# CR-3	0.00 645.00	CREDITS 0.00 0.00	BALANCE 61,998.98 62,643.98
09/28/17 1025648 09/30/17 09/30/17	SEE CASH DISBURSEMENT SEE CASH DISBURSEMENT	CD-3 CD-4 TOTALS	0.00 0.00 645.00	116.00 10.01 126.01	62,527.98 62,517.97 62,517.97
Report Completed 4:10 PM		and the second s			
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			

· 영화 2011년 - 2014년 - 2017년 - 2017년 2017

CASH REPORT FOR THE MONTH ENDED September 30, 2017

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A210 Petty Cash \$ 600.00 A2008 Capital One Investment \$ 14,239,148.45 A2010 Capital One AP Checking \$ 2,240,566.05 A2011 JP Morgan Chase-Money Market \$ 12,597,493.55 Total General Fund: \$ 29,242,898.05 SCHOOL LUNCH FUND \$ 2000 C207 Capital One Lunch Fund Checking \$ 565,705.35 C208 JP Morgan Chase-Lunch ACH \$ 30,906.93 Total School Lunch Fund: \$ 596,612.28 SPECIAL AID FUND \$ 136,478.34 F205 Capital One Federal Checking \$ 136,478.34 Total Special Aid Fund: \$ 3,660,675.30 Total Capital Fund: \$ 3,660,675.30 Total Capital Fund: \$ 3,660,675.30 TRUST & AGENCY FUND \$ 3,660,675.30 TRUST & AGENCY FUND \$ 3,660,675.30 Total Capital One - Checking \$ 3,660,675.30 Total Capital One - Net Payroll Checking \$ 3,660,675.30 Total Trust & Agency Fund: \$ 365,876.24 SCHOLARSHIP FUND \$ 41,322.03 Total Scholarship Fund \$ 41,322.03 DEBT SERVICE FUND \$ 116,454.65	GENERAL FUND			
A2010 A2011Capital One AP Checking JP Morgan Chase-Money Market\$ 2,405,656.05 \$ 12,597,493.55Total General Fund:\$ 29,242,898.05SCHOOL LUNCH FUND C207 C208Capital One Lunch Fund Checking JP Morgan Chase-Lunch ACH\$ 565,705.35 \$ 30,906.93Total School Lunch Fund:\$ 596,612.28SPECIAL AID FUND F205Capital One Federal Checking Total Special Aid Fund:\$ 136,478.34CAPITAL FUND H205Capital One - Checking Total Capital Fund:\$ 3,660,675.30TRUST & AGENCY FUND T204Capital One - Checking S 3,660,675.30\$ 335,174.56Total Trust & Agency Fund:\$ 365,876.24SCHOLARSHIP FUND U200Capital One - Checking S 30,701.68\$ 41,322.03Total Schoolarship Fund\$ 41,322.03DEBT SERVICE FUND V200Capital One - Money Market\$ 116,454.65EXTRA CLASS FUND X201Capital One - Checking Capital One - Checking S 62,517.97\$ 62,517.97Total Extra Class Fund\$ 62,517.97				
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EXTRA CLASS FUND Capital One - Checking \$ 62,517.97 X201 Capital One - Checking \$ 62,517.97 Total Extra Class Fund \$ 62,517.97	V200	Capital One - Money Market	_\$	116,454.65
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X201 Capital One - Checking \$ 62,517.97 Total Extra Class Fund \$ 62,517.97	EXTRA CLASS FUNI)		
			\$	62,517.97
	Total Extra	Class Fund	\$	62,517.97
Total All Funds:				<u> </u>
Total All Funds: \$ 34,222,834.86				
	Total All Fu	nds:	\$	34,222,834.86

Rocky Point UFSD PERIOD COVERED 7/1/17 to 6/30/2018 CASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

MONTH	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE	31,987	27,339	25,138	29,243	29,243	29,243	29,243	29,243	29,243	29,243	29,243	29,243
								~~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		~~~~~	/~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
RECEIPTS:	XXXXXXX			XXXXXXX						0	······· 0	XXXXXXXX X
PROPERTY TAXES	0	0	0	0	0	0	U	0	0	0	0	0
STAR AID	0	0	0	0	0	0	0	0	0	0	0	0
STATE AID	962	960	3,718	0	0	0	0	0	0	0	0	0
OTHER	122	67	72	0	0	0	0	0	0	0	0	0
TRF FR OTHER FUNDS	0	0	0	0	0	0	0	0	0	0	0	0
LOANS FR OTH FDS	0	0	0	0	0	0	0	0	0	0	0	0
NYS AID DUE TO OTHER FUNDS	0	665	292	0	0	0	0	0	0	0	0	0
TAN PROCEEDS	0	0	4,525	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS:	1,084	1,692	8,607	0	0	0	0	0	0	0	0	0
				<b></b>					·····	~~~~~~~~~	~~~~~	//////////////////////////////////////
DISBURSEMENTS:	XXXXXXX								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			XXXXXXXX ×
SAL & BEN	681	715	2,705	0	0	0	0	0	0	0	0	0
OPERATING EXPENSES	4,951	3,178	1,797	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	100	0	0	0	0	0	0	0	0	0	0	0
REPYMT OF LOANS	0	0	0	0	0	0	0	0	0	0	0	0
REPYMT 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:	5,732	3,893	4,502	0	0	0	0	0	0	0	0	0
									00.040	00.040	00.040	0
BALANCE	27,339	25,138	29,243	29,243	29,243	29,243	29,243	29,243	29,243	29,243	29,243	29,243
	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXX	******	XXXXXXXX X
Fund Balance Projection							-	-	•	~	~	0
Opening Undesignated FB	3,331	3331	3331	0	0	0	0	0	0	0	0	0
Current Year Surplus / Deficit	0	0	530	0	0	0	0	0	0	0	0	0
Projected Fund Balance at Year End	3,331	3331	3861	0	0	0	0	0	0	0	0	U

# ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

**GENERAL FUND** 

# **ROCKY POINT UFSD**

# TRIAL BALANCE - FUND: A GENERAL FUND 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
A2008	CAPITAL ONE INVESTMENT	14,239,148.45	0.00	er test des stats sterrages
A2010	CAPITAL ONE AP CHECKING	2,405,656.05	0.00	
A2011	CHASE GENERAL FUND MM	12,597,493.55	0.00	
A210	PETTY CASH	600.00	0.00	
A380	ACCOUNTS RECEIVABLE	48,904.72	0.00	
A391	DUE FROM FEDERAL FUND	518,715.09	0.00	
A3911	DUE FROM TRUST AND AGENCY	267,783.52	0.00	
A3912	DUE FROM SCHOOL LUNCH	499,047.88	0.00	
A391H	DUE FROM CAPITAL FUND	230,962.35	0.00	
A440	DUE FROM OTHER GOVERNMENTS	912,151.65	0.00	
A4805	PREPAID INSURANCE	60,000.00	0.00	
A510	ESTIMATED REVENUES	79,198,310.00	0.00	
A521	ENCUMBRANCES	54,604,310.05	0.00	
A522	EXPENDITURES	8,800,359.68	0.00	
A599	APPROPRIATED FUND BALANCE	5,503,471.02	0.00	
A600	ACCOUNTS PAYABLE	0.00	297,046.86	
A601	ACCRUED LIABILITIES	0.00	100.00	
A620	TAX ANTICIP NOTES PAYABLE	0.00	4,500,000.00	
A630	DUE TO OTHER FUNDS	0.00	1,442.85	
A6301	DUE TO SCHOOL LUNCH FUND	0.00	1,701.23	
A6302	DUE TO CAPITAL FUND	0.00	2,709,148.92	
A6305	DUE TO DEBT SERVICE	0.00	5,088.64	
A632	DUE TO STATE TEACHERS' RET	0.00	3,682,922.41	
A637	DUE EMPLOYEES' RETIREMENT	0.00	307,524.27	
A806	NONSPENDABLE FUND BALANCE	0.00	60,000.00	
A814	WORKER'S COMPENSATION RESE	0.00	2,514,187.00	
A815	UNEMPLOYMENT INSURANCE RES	0.00	575,030.93	
A821	RESERVE FOR ENCUMBRANCES	0.00	54,604,309.55	
A825	ERS RESERVE	0.00	6,197,013.38	
A861	PROPERTY LOSS RESERVE	0.00	53,478.00	
A862	LIABILITY LOSS RESERVE	0.00	53,478.00	
A867	RESERVE FOR EMPLOYEE BENEF	0.00	4,768,584.90	
A878	CAPITAL RESERVE	0.00	4,251,265.00	
A909	FUND BALANCE	0.00	4,480,050.81	
A910	APPROPRIATED FUND BALANCE	0.00		
A911	UNAPPROPRIATED FUND BALANC	0.00	2,105,309.00	
A960	APPROPRIATIONS	0.00	266,568.45	
A980	REVENUES	0.00	84,701,781.02	
GRAND TOTALS		0.00	3,750,882.79	

Report Completed 10:34 AM

# **ROCKY POINT UFSD**

# *Page* 1/1

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# REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAX	43,404,259.00	0.00	43,404,259.00	0.00	43,404,259.00
A 1085	STAR REIMBURSEMENT	6,225,000.00	0.00	6,225,000.00	0.00	6,225,000.00
A 1315	CONTINUING ED-SUMMER	25,000.00	0.00	25,000.00	. 17,035.00	7,965.00
A 1315A	CONTINUING ED-FALL	12,500.00	0.00	12,500.00	1,320.00	11,180.00
A 1315B	CONTINUING ED-SPRING	12,500.00	0.00	12,500.00	0.00	12,500.00
A 1316	DRIVER EDUCATION-SUMMER	10,000.00	0.00	10,000.00	4,055.00	5,945.00
A 1316A	DRIVERS ED-FALL	31,500.00	0.00	31,500.00	45,600.00	(14,100.00)
A 1316B	DRIVERS ED-SPRING	31,500.00	0.00	31,500.00	0.00	31,500.00
A 1489	OTHER CHARGES-PROM, YEARBO	0.00	0.00	0.00	(300.00)	300.00
A 2230	DAY SCHOOL TUITION FROM O	0.00	0.00	0.00	2,783.10	(2,783.10)
A 2401	INTEREST AND EARNINGS	35,500.00	0.00	35,500.00	19,557.72	15,942.28
A 2690	FINES - LOST BOOKS	0.00	0.00	0.00	30.95	(30.95)
A 2701	REFUNDS FOR PRIOR YEARS'	104,000.00	0.00	104,000.00	0.00	104,000.00
A 2703	PRIOR YEAR REFUNDS-OTHER	0.00	0.00	0.00	72,297.82	(72,297.82)
A 2705	GIFTS AND DONATIONS	0.00	270.00	270.00	273.94	(3.94)
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	24,816.56	(24,816.56)
A 2770	OTHER UNCLASSIFIED	100,000.00	0.00	100,000.00	(21.32)	100,021.32
A 2772	E-RATE REVUENE	30,000.00	0.00	30,000.00	0.00	30,000.00
A 3101	GROSS STATE AID - BASIC	18,112,173.00	0.00	18,112,173.00	0.00	18,112,173.00
A 3101.E	STATE AID EXCESS COST	6,148,000.00	0.00	6,148,000.00	0.00	6,148,000.00
A 3102	STATE AID LOTTERY	2,912,352.00	0.00	2,912,352.00	3,475,998.55	(563,646.55)
A 3103	STATE AID BOCES	1,643,844.00	0.00	1,643,844.00	0.00	1,643,844.00
A 3260	STATE AID TEXTBOOKS	254,377.00	0.00	254,377.00	0.00	254,377.00
A 3262	STATE AID COMPUTER SOFTWA	47,535.00	0.00	47,535.00	0.00	47,535.00
A 3263	STATE AID LIBRARY LOAN PR	21,000.00	0.00	21,000.00	0.00	21,000.00
A 3289	OTHER STATE AID	0.00	0.00	0.00	25,000.00	(25,000.00)
A 4285	MEDICAID MANAGEMENT REIMB	37,000.00	0.00	37,000.00	ž 62,435.47	(25,435.47)
FUND A TOTAL		79,198,040.00	270.00	79,198,310.00	3,750,882.79	75,447,427.21

Report Completed 10:29 AM

# APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 09/30/17 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
A 1010BOARD OF EDUCATION *	•	12,800.00	0.00	12,800.00	7,214.00	775.00	4,811.00
A 1040DISTRICT CLERK *	t i i i i i i i i i i i i i i i i i i i	14,595.00	405.00	15,000.00	3,461.52	11,538.48	0.00
A 1060DISTRICT MEETING *	•	11,010.00	0.00	11,010.00	0.00	0.00	11,010.00
A 1240CHIEF SCHOOL ADMINISTRATOR *	•	389,965.00	512.34	390,477.34	89,444.06	286,350.28	14,683.00
A 1310BUSINESS ADMINISTRATION *	•	672,148.00	(512.34)	671,635.66	138,650.00	446,207.85	86,777.81
A 1320AUDITING *	•	98,000.00	9,300.00	107,300.00	7,416.66	76,283.34	23,600.00
A 1325TREASURER *	•	10,000.00	0.00	10,000.00	5,815.00	0.00	4,185.00
A 1345PURCHASING *	r i i i i i i i i i i i i i i i i i i i	39,820.00	0.00	39,820.00	17,266.38	21,929.62	624.00
A 1380FISCAL AGENT FEE *	t i i i i i i i i i i i i i i i i i i i	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00
A 1420LEGAL *	•	125,000.00	0.00	125,000.00	10,910.40	89,089.60	25,000.00
A 1430PERSONNEL *	•	374,646.00	44,822.46	419,468.46	86,645.55	332,822.91	0.00
A 1480PUBLIC INFORMATION AND SERVICES *	•	41,870.00	0.00	41,870.00	0.00	41,870.00	0.00
A 1620OPERATION OF PLANT *	•	4,324,963.00	298,019.07	4,622,982.07	807,190.38	3,113,011.77	702,779.92
A 1621MAINTENANCE OF PLANT *	t i i i i i i i i i i i i i i i i i i i	1,016,000.00	928,224.75	1,944,224.75	744,988.73	821,560.92	377,675.10
A 1670CENTRAL PRINTING AND MAILING *	ŧ	66,000.00	2,947.94	68,947.94	31,106.26	37,659.68	182.00
A 1680CENTRAL DATA PROCESSING *	•	776,929.00	0.00	776,929.00	28,157.45	748,771.55	0.00
A 1910UNALLOCATED INSURANCE *	•	529,725.00	0.00	529,725.00	473,269.58	13,228.00	43,227.42
A 1981ADMINISTRATIVE CHARGE-BOCES *	t i i i i i i i i i i i i i i i i i i i	319,000.00	0.00	319,000.00	52,150.16	266,849.84	0.00
A 2010CURRICULUM DEVELOPMENT AND SUPE	ł	450,046.00	0.00	450,046.00	67,228.48	357,111.08	25,706.44
A 2020SUPERVISION - ADMINISTRATION *	•	2,240,155.00	3,422.56	2,243,577.56	484,830.03	1,550,730.04	208,017.49
A 2060RESEARCH, PLANNING AND EVALUATI *	•	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
A 2070INSERVICE TRAINING - INSTRUCTIO *	ŧ	15,350.00	0.00	15,350.00	30.00	9,820.10	5,499.90
A 2110TEACHING - REGULAR SCHOOL *	ŧ	23,575,991.94	101,351.03	23,677,342.97	1,636,662.26	17,964,173.95	4,076,506.76
A 2138MUSIC & FINE ARTS *	ŧ	176,006.00	1,326.58	177,332.58	16,211.69	23,017.90	138,102.99
A 2250PROGRAMS FOR HANDICAPPED CHILDR*	•	14,526,301.50	265.57	14,526,567.07	616,422.76	11,605,739.08	2,304,405.23
A 2280OCCUPATIONAL EDUCATION *	•	1,242,507.00	933.37	1,243,440.37	2,759.48	1,238,138.12	2,542.77
A 2330COMMUNITY EDUCATION *	*	1,002,100.00	287.68	1,002,387.68	36,589.04	857,968.08	107,830.56
A 2610SCHOOL LIBRARY AND AUDIOVISUAL *	•	609,366.00	13.17	609,379.17	46,764.87	489,538.25	73,076.05
A 2620EDUCATIONAL TELEVISION *	ŧ	12,900.00	0.00	12,900.00	0.00	12,900.00	0.00
A 2630COMPUTER ASSISTED INSTRUCTION *	•	277,886.00	8,665.03	286,551.03	43,792.51	61,463.23	181,295.29
A 2805ATTENDANCE - REGULAR SCHOOL *	*	51,346.00	0.00	51,346.00	7,680.42	24,373.10	19,292.48
A 2810GUIDANCE - REGULAR SCHOOL *	•	1,149,573.00	0.00	1,149,573.00	160,413.69	985,842.62	3,316.69
A 2815HEALTH SERVICES - REGULAR SCHOO *	•	513,372.80	1,201.00	514,573.80	40,681.29	354,016.36	119,876.15
A 2820PSYCHOLOGICAL SERVICES - REGULA *	*	293,157.00	0.00	293,157.00	17,919.56	273,273.44	1,964.00
A 2825SOCIAL WORK SERVICES - REGULAR *	•	430,927.00	0.00	430,927.00	11,282.16	366,202.84	53,442.00
A 2850CO-CURRICULAR ACTIVITIES - REG. *	*	397,400.00	1,686.00	399,086.00	4,528.84	13,041.40	381,515.76
A 2855INTERSCHOLASTIC ATHLETICS - REG *	*	903,331.00	12,563.57	915,894.57	99,340.35	294,987.07	521,567.15
A 5510DISTRICT TRANSPORTATION SERVICE *	<b>k</b>	85,291.00	0.00	85,291.00	19,403.94	65,279.81	607.25
A 5540CONTRACT TRANSPORTATION *	*	4,949,027.00	0.00	4,949,027.00	203,229.60	4,633,256.40	112,541.00
A 9010NYS EMPLOYEES RETIREMENT *	•	982,997.00	0.00	982,997.00	0.00	0.00	982,997.00

## APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 09/30/17 (Summary)

T GROUPING						· · · · · · · · · · · · · · · · · · ·	
A 9020NYS TEACHERS RETIREMENT	*	3,202,704.00	0.00	3,202,704.00	0.00	0.00	3,202,704.0
A 9030SOCIAL SECURITY	*	2,938,680.00	0.00	2,938,680.00	269,355.34	0.00	2,669,324.6
A 9040WORKERS' COMPENSATION	*	600,000.00	0.00	600,000.00	32,204.13	341,795.87	226,000.0
A 9045LIFE INSURANCE	*	37,000.00	0.00	37,000.00	15,420.34	20,320.74	1,258.9
A 9050UNEMPLOYMENT INSURANCE	*	50,000.00	0.00	50,000.00	0.00	30,000.00	20,000.0
A 9060HEALTH INSURANCE	*	9,687,379.00	0.00	9,687,379.00	2,463,922.77	6,714,371.73	509,084.5
A 9760TAX ANTICIPATION NOTES	*	95,000.00	0.00	95,000.00	0.00	0.00	95,000.0
A 9901TRANSFER TO SPECIAL AID	*	3,914,081.00	0.00	3,914,081.00	0.00	0.00	3,914,081.0
GRAND TOTALS		83,286,346.24	1,415,434.78	84,701,781.02	8,800,359.68	54,604,310.05	21,297,111.2

Report Completed 2:08 PM

#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

CAFETERIA FUND

## TRIAL BALANCE - FUND: C LUNCH FUND 07/01/17 - 09/30/17

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ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	and a start of the start
C207	CAPITAL ONE CHECKING	565,705.35	0.00	
C208	CHASE ACH REVENUE	30,906.93	0.00	
C380	ACCOUNTS RECEIVABLE	123.68	0.00	
C391	DUE FROM GENERAL FUND	1,701.23	0.00	
C445	SUPPLY INVENTORY	6,901.13	0.00	
C446	SURPLUS FOOD INVENTORY	23,075.05	0.00	
C447	PURCHASED FOOD INVENTORY	5,153.81	0.00	
C510	ESTIMATED REVENUES	1,063,400.00	0.00	
C521	ENCUMBRANCES	606,634.99	0.00	
C522	EXPENDITURES	96,230,99	0.00	
C630	DUE TO GENERAL FUND	0.00	499.047.88	
C631	DUE TO OTHER GOVT.	0.00	138.67	
C691	DEFERRED REVENUE	0.00	30,746.43	The strength
C821	RESERVE FOR ENCUMBRANCES	0.00	606,634,99	
C845	FUND BALANCE RESERVE FOR I	0.00	35,129,99	
C909	FUND BALANCE	0.00	118,835.73	
C960	APPROPRIATIONS	0.00	1,063,400.00	
C980	REVENUES	0.00	45,899.47	
GRAND TOTALS	S	2,399,833.16	2,399,833.16	

Report Completed 10:46 AM

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## REVENUE BUDGET STATUS - FUNDS: C FOR PERIOD COVERED 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	BUDGET	DJUSTMENTS	REVISED BUDGET		UNEARNED REVENUE
C 1440	SALE OF TYPE A LUNCHES	250,000.00	0.00	250,000.00	21,647.80	228,352.20
C 1441	ADULT ALA CARTE	4,000.00	0.00	4,000.00	323.49	3,676.51
C 1445	OTHER CAFETERIA SALES	300,000.00	0.00	300,000.00	23,133.35	276,866.65
C 2401	INTEREST AND EARNINGS	1,400.00	0.00	1,400.00	416.52	983.48
C 2770	MISCELLANEOUS REVENUES	5,000.00	0.00	5,000.00	378.31	4,621.69
C 3190	GOVERNMENT REIMB-STATE	18,000.00	0.00	18,000.00	0.00	18,000.00
C 4109	SURPLUS FOOD	70,000.00	0.00	70,000.00	0.00	70,000.00
C 4191	GOVERNMENT REIMB-FEDERAL	415,000.00	0.00	415,000.00	0.00	415,000.00
FUND C TO		1,063,400.00	0.00	1,063,400.00	45,899.47	1,017,500.53

Report Completed 10:30 AM

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## APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 09/30/17 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ÉNCUMBERED	AVAILABLE	
C 2860	*	1,005,900.00	0.00	1,005,900.00	90,940.36	606,634.99	308,324.65	
С 9030	*	57,500.00	0.00	57,500.00	5,290.63	0.00	52,209.37	
GRAND TOTALS		1,063,400.00	0.00	1,063,400.00	96,230.99	606,634.99	360,534.02	

Report Completed 10:32 AM

#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

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FEDERAL FUND

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#### TRIAL BALANCE - FUND: F FEDERAL FUND 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
F205	CAPITAL ONE CHECKING	136,478.34	0.00	
F410	STATE AND FEDERAL AID REC	527,213.89	0.00	
F510	ESTIMATED REVENUES	1,328,509.29	0.00	
F521	ENCUMBRANCES	1,394,050.59	0.00	
F522	EXPENDITURES	146,743.10	0.00	
F630	DUE TO GENERAL FUND	0.00	518,714.89	Press and the second
F691	DEFERRED REVENUES	0.00	73.44	
F821	RESERVE FOR ENCUMBRANCES	0.00	1,394,050.59	
F960	APPROPRIATIONS	0.00	1,328,509.29	이 아이에 한테이 모델라지?
F980	REVENUES	0.00	291,647.00	
GRAND TOTALS	5	3,532,995.21	3,532,995.21	

Report Completed 10:36 AM

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#### REVENUE BUDGET STATUS - FUNDS: F FOR PERIOD COVERED 07/01/17 - 09/30/17

ACCOUNT	ACCOUNTINAME	BUDGET	ADJUSTMENTS	REVISED B⊍DGET	REVENUE	UNEARNED REVENUE
F 2110.12M.EN.T	MENTORING	72.36	0.00	72.36	0.00	72.36
F 3289.UPK.18	UPK REVENUE 2018	197,136.00	0.00	197,136.00	98,568.00	98,568.00
F 4126.NCM.17	NEWCOMMER GRANT	3,080.70	0.00	3,080.70	0.00	3,080.70
F 4126.TLI.17	REVENUE TITLE I	19,934.01	0.00	19,934.01	0.00	19,934.01
F 4126.TLI.18	REVENUE TITLE I	0.00	0.00	0.00	45,100.00	(45,100.00)
F 4256.16R.SP	REVENUE RESPECT	307,168.89	0.00	307,168.89	0.00	307,168.89
F 4256.PRE.18	REVENUE PRE	36,791.00	0.00	36,791.00	7,358.00	29,433.00
F 4256.PTB.18	PTB REVENUE	703,107.00	0.00	703,107.00	140,621.00	562,486.00
F 4289.IMM.17	REVENUE IMMIGRANT STUDENT	20,784.18	0.00	20,784.18	0.00	20,784.18
F 4289.LEP.17	REVENUE TLEP	3,997.96	0.00	3,997.96	0.00	3,997.96
F 4289.TII.17	REVENUE TITLE IIA	36,437.19	0.00	36,437.19	0.00	36,437.19
FUND F TOTAL		1,328,509.29	0.00	1,328,509.29	291,647.00	1,036,862.29

Report Completed 10:30 AM

## APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 09/30/17 (Summary)

ACCOUNT GROUPING			DJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
F 2110	*	584,348.17	1,836.12	586,184.29	48,315.40	538,987.65	(1,118.76)
F 2250	*	739,898.00	0.00	739,898.00	98,427.70	855,062.94	(213,592.64)
F 9060	*	2,427.00	0.00	2,427.00	0.00	0.00	2,427.00
GRAND TOTALS		1,326,673.17	1,836.12	1,328,509.29	146,743.10	1,394,050.59	(212,284.40)

Report Completed 10:32 AM

#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

**CAPITAL FUND** 

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#### TRIAL BALANCE - FUND: H CAPITAL FUND 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
H205	CAPITAL ONE CHECKING	3,660,675.30	0.00	
H391	DUE FROM GENERAL FUND	2,709,148.92	0.00	
H521	ENCUMBRANCES	1,442,307.97	0.00	
H522	EXPENDITURES	2,859,743.91	0.00	
H599	APPROPRIATED FUND BALANCE	9,080,375.33	0.00	
H6301	DUE TO GENERAL FUND	0.00	230,962.35	
H6304	DUE TO DEBT SERVICE FUND	0.00	5,993.35	
H821	RESERVE FOR ENCUMBRANCES	0.00	1,442,307.97	
H909	FUND BALANCE	0.00	8,992,612.43	
H960	APPROPRIATIONS	0.00	9,080,375.33	
GRAND TOTAL	_S	19,752,251.43	19,752,251.43	

Report Completed 10:36 AM

Page 1/1

## APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/17 - 09/30/17 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABLE
H 1625	*	8,720,860.55	359,514.78	9,080,375.33	2,859,743.91	1,442,307.97	4,778,323.45
GRAND TOTALS		8,720,860.55	359,514.78	9,080,375.33	2,859,743.91	1,442,307.97	4,778,323.45

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#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

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TRUST AND AGENCY FUND

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## TRIAL BALANCE - FUND: T TRUST & AGENCY 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
T200EX	EXTRACLASSROOM	63,150.85	0.00	
T204	CAPITAL ONE TRUST & AGENCY	335,174.56	0.00	
T205	CAPITAL ONE NET PAYROLL	30,701.68	0.00	
T23	INCOME EXECUTIONS	0.00	12,468.38	
T281I	FLEX PLAN-HEALTH CARE - YR	0.00	2,750.50	
T281J	FLEX PLAN-HEALTH CARE - YR	0.00	14,471.97	
T282I	FLEX PLAN DEPENDENT CARE-Y	0.00	1,100.00	
T282J	FLEX PLAN DEPENDENT CARE-Y	0.00	3,700.00	
T290	AFLAC -CPP	0.00	2,694.10	
T291	AFLAC - STD	0.00	1,143.10	
T292	AFLAC - ACC	0.00	626.42	
T35	SCHOLARSHIP	0.00	85.00	
T38	EXTRACLASSROOM ACTIVITY	0.00	63,150.85	
T6300	DUE TO SCHOLARSHIP FUND	0.00	1,845.00	
T63001	DUE TO GENERAL FUND	0.00	267,783.52	
T84	OTHER-NYS EMPL RETIRE LOAN	0.00	4,381.05	
T85	OTHER-NYS EMPL RETIRE	0.00	6,243.91	
T89	OTHER VOTE COPE	0.00	342.25	
T91	LONG TERM DISABILITY	970.07	0.00	
T931	SCHOOL ACTIVITIES-FJC	0.00	3,490.64	
T932	SCHOOL ACTIVITIES-JAE	0.00	1,390.04	
T933	SCHOOL ACTIVITIES-M/S	0.00	941.03	
T9331	HIGH SCHOOL TESTING	0.00	8,306.12	
T9335	NYSSMA	0.00	41.00	
T9337	AP TEST DEPOSITS	0.00	19,840.23	
T9338	MARK TWAIN DINNER	0.00	393.00	
T935	SCHOOL ACTIVITIES-H/S	0.00	10,834.28	
T9351	MUSIC DEPT. HIGH SCHOOL	0.00	649.77	
T9352	SEAN JOHNS MEMORIAL-CHALLE	0.00	925.00	
T936	FJC - KIDS IN NEED (RUTH S	0.00	400.00	
GRAND TOTALS	S	429,997.16	429,997.16	

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#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

SCHOLARSHIP FUND

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## TRIAL BALANCE - FUND: U SCHOLARSHIP FUND 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS	
U200	CASH IN CHECKING	41,322.03	0.00	
U2401	INTEREST	0.00	31.75	
U391	DUE FROM TRUST AGENCY	1,845.00	0.00	
U3912	DUE FROM GENERAL	809.97	0.00	
U9000	ALLISON FISCH VERADO SCHOL	0.00	0.50	
U9001	RITA SULLIVAN SCHOLARSHIP	0.00	224.33	
U9002	RYAN CAUFIELD SCHOLARSDHIP	0.00	23.74	
U9003	ADMIN SCHOLARSHIP	0.00	1,421.71	
U9004	K-MART	0.00	81.85	
U9005	TARGET SCH HS/JR	0.00	43.54	
U9006	TARGET SCHOLARSHIP JAE	0.00	267.68	
U9007	TARGET SCHOLARSHIP	0.00	108.54	
U9008	FRANCIS RYAN SCHOLARSHIP	0.00	253.78	
U9009	GENERAL SCHOLARSHIP	0.00	62.74	
U9010	AL MAIN SCHOLARSHIP	0.00	6,017.26	
U9011	JOSEPH FALLICA	0.00	837.44	
U9015	SASBO SCHOLARSHIP	0.00	0.92	
U9016	SOUND BEACH MUSIC	0.00	0.92	
U9018	LIVE LIKE SUSIE MEMORIAL S	0.00	25,729.90	
U9020	INTERDIST.COUNCIL OF SUPTS	0.00	501.02	
U9021	Peter Maddalena Memorial	0.00	8,369.38	
GRAND TOTALS		43,977.00	43,977.00	

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#### ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2017

**DEBT SERVICE FUND** 

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**Page 1/1** 

## TRIAL BALANCE - FUND: V DEBT SERVICE FUND 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
V200	CASH	116,454.65	0.00
V391	DUE FROM CAPITAL	5,993.35	0.00
V3911	DUE FROM GENERAL	5,088.64	0.00
V909	FUND BALANCE, UNRESERVED	0.00	122,801.17
V980	REVENUES	0.00	4,735.47
GRAND TOTALS		127,536.64	127,536.64

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#### REVENUE BUDGET STATUS - FUNDS: V FOR PERIOD COVERED 07/01/17 - 09/30/17

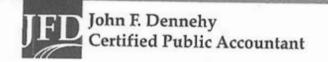
2401 <i>FUND V TOTAL</i>	INTEREST EARNINGS	0.00 <b>0.00</b>	0.00 <i>0.00</i>	0.00 4,735.47 <b>0.00 4,735.47</b>	
				4	
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#### ROCKY POINT UNION FREE SCHOOL DISTRICT STUDENT ACTIVITY ACCOUNTS FOR THE MONTH ENDED SEPTEMBER 2017

## TRIAL BALANCE - FUND: X STUDENT ACTIVITY 07/01/17 - 09/30/17

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS			
X201	CAPITAL ONE CHECKING	62,517.97	0.00			
X391	DUE FROM OTHER FUNDS	632.88	0.00			
X6002016	CLASS OF 2016	0.00	947.18			
X6002017	CLASS OF 2017	0.00	237.83			
X6307	LEADERS CLUB	0.00	776.18			
X6308	MATH HONOR SOCIETY	0.00	55.93			
X6309	VARSITY CLUB	0.00	108.56			
X6310	SCIENCE CLUB	0.00	221.02			
X6351	STUDENT COUNCIL-MS	0.00	10,650.08			
X6353	YEARBOOK-MS	0.00	2,975.62			
X6402	MS SCHOOL STORE	0.00	261.15			
X6403	BUSINESS CLUB	0.00	13.84			
X6404	MS ROBOTICS CLUB	0.00	564.30			
X6452	BE A NICER NEIGHBOR CLUB	0.00	2,418.54			
X64521	BANN-KIN	0.00	1,912.11			
X6453	FBLA CLUB	0.00	3.64			
X6454	COMMUNITY SERVICE CLUB	0.00	3,405.41			
X6457	SKILLS USA - HS COSMOTOLOG	0.00	190.43			
X6460	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01			
X6461	HUMAN RIGHTS CLUB	0.00	236.69			
X65010	S.A.D.D.	0.00	1,255.40			
X650115	THESPIAN TROUPE #696	0.00	452.94			
X65012	HS YEARBOOK CLUB	0.00	22,305.26			
X65016	STUDENT COUNCIL	0.00	7,888.51			
X65017	ART CLUB	0.00	1,369.35			
X65018	BUSINESS HONOR SOCIETY	0.00	1,195.13			
X65025	JAE STUDENT COUNCIL	0.00	3,109.08			
X6533	ROBOTICS CLUB HS	0.00	495.10			
X6540	HISTORY HONOR SOCIETY	0.00	50.06			
X700	SURPLUS FUNDS	0.00	51.50			
GRAND TOTALS		63,150.85	63,150.85			

Report Completed 11:44 AM



October 10, 2017

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, 2017 through September 30, 2017

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2017 through September 30, 2017. 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
- 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 10, 2017 Page 2

#### Re: Internal Claims Audit Report for the time period of September 1, 2017 through September 30, 2017

- 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, 2017 through September 30, 2017 I have audited 327 claims against the District in the amount of §4,842,978.63. (See attached Exhibit I) I made inquiries and/ or observations into 71 claims in the amount of §562,888.98. 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, 2017 through September 30, 2017. I have summarized all voided checks and notable exceptions in Exhibit III.

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

Very truly yours,

John F. Dennehy, Jr. Certífied Public Accountant

#### Internal Claims Audit By Fund

#### **Rocky Point School District**

					Ex	<u>hibit I</u>				
Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
9/6/2017	9/6/2017	15	A	47	75,910.86	14	22,731.98	14	-	106665-106711
9/13/2017	9/13/2017	17	Α	69	174,549.68	13	64,799.85	13	-	106712-106778
9/20/2017	9/20/2017	18	Α	81	1,287,789.68	29	249,029.02	29	-	106779-106859
9/27/2017	• •	20	Α	47	259,210.12	12	135,258.38	12	-	106860-106906
9/20/2017		3	С	16	17,427.15		-		-	10897-10912
9/20/2017		7	F	3	10,198.16	1	1,500.00	1		4373-4375
9/6/2017	9/6/2017	4.	н	1	600.00	-	-	-	-	912
9/13/2017	9/13/2017	5	н	2	257,567.31		-	-		913-914
9/20/2017	9/20/2017	6	н	5	934,849.12	-	-	-	-	915-919
9/27/2017	9/27/2017	7	н	7	834,557.21	2	89,569.75	2	-	920-925
9/6/2017	9/6/2017	11	Т	I	459.17	-	-	-	-	11508
9/6/2017	9/6/2017	12	Т	20	401,323.18	-	-	-	-	11506-11507, 5114129-5114146
9/20/2017	9/20/2017	13	Т	25	581,771.08	-	-	-	-	11509-11515, 5114147-5114164
9/27/2017	9/27/2017	14	т	2	6,649.91	-	-		-	11516-11517
	9/20/2017		x	1	116.00	-	-	-	-	11117
	TAL			827	\$ 4,842,978.63	71	\$ 562,888.98	71	-	
	L	egend:								
	eneral afeteria	P (A) - Chase G T - Trust & Age								

F - Federal

H - Capital

HCP - Capital Projects

HB - Bond 2003

CM- Misc Spec Revenue

TE-Expendable Trust

# 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

#### 2017 / 2018 YTD

Analysis by Number of Inquiries							-
	Resolution	Jul-17	Aug-17	Scp-17	Oct-17	Nov-17	Dec-17
	Pay unpaid invoice(s) next warrant	1 0.385	2 0.68%	1 0.3/%	#DT+70	#DFV:/0/	*DTV/01
Check amount not equal to invoices	Difference <\$1; Immaterial, claim paid	- 0.00%	1 0.34%	0.00%	#D1\%0*	#DIV/O	#DIV/0/
	Will pay balance with next invoice	- <i>0.00</i> %	0,00%	0,00%	#DTV/0#	NDTV/A	- #DSV/0?
Check amount not equal to invoices	Void & reissue	0.00%	1 0.34%	0.00%	#DIV/Q	#DIV/0!	#DTV/04
Current year expense paid prior year P.O.	P.O. Funds carried over	- 0.00%	12 115	15 <i>4.59</i> %	#DEV/0!	*D/\/0/	#DJV/01
Incorrect vendor name	Void & reissue	0.00%	0.00%	0.00%	ADTV/O	#DTV/04	#DTV/0/
Insufficient supporting backup	Hold for missing information	- 0.00%	0.00%	0.00%	#DIV/Q!	#DTV/01	- *DTV/01
Insufficient supporting backup	Backup Provided	3 1.15%	2 0.68%	3 0.92%	#DTV/0	*DR/:01	*D1170
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	16 6.1.98	39 13.30%	23 7.03	- <i>ADTV:0</i>	#DTV/01	*DIV/01
Invoice over 90 days outstanding/undated	Verified no duplicate payment	18 3.00%	3 1.03%	7 2.1496	- <i>ADTV/0</i> !	*D11/01	*DIV/0!
Invoice previously stamped by claims auditor	Original check did not pay invoice in full	0.00%	- 0.005	0.005	#DIV/01	*D11/0/	- #DIV/01
	Received proper authorization	0.00%	0.00%	0.00%	DIVIO	*D/17/01	- #D/V/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	0.00%	0.00%	0.00%	- #DIV/0/	#D11/0	#DIV/02
No Furchase Order encumbered	Void & reissue after P.O. encumbered	0.00%	0.00%	0.00%	- 2011/01	*DT:70	*DIV/0/
Not an original invoice	Copy, fax or statement accepted	4 1.54%	3 1.43%	2 0.61%	41217701	4DSV/0!	*D[1//0/
Paid sales tax	Amount immaterial (< \$5), claim paid	- 0.00%	0.00%	0.00%	#DTV/04	4D/V/0!	*DTV/01
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	8 3.08%	1 0.34%	0.00%	#DTV/0!	<i>«D∏∵∞</i>	*DT*/W
Prior year invoice paid current year funds	Noted by Business Office	- 0.00%	14 4.7996	20 6.125	NDIV,04	*DIV/01	NDTV/01
Pre-dated Invoice	Hold until service date	0.00%	1 0.817	0.00%	DIV:01	- 1DIV:01	DIV/D:
Separation of Duties	Same individual signed P.O. and authorized	0.00%	0.00%	0.00%	eDTV/0	4DIV:0/	
	payment; additional admin approval provided						
	Utilizing recipient verification procedure						
Xtra Class club purchased gift cards for needy family	through school social worker	- 0.00%	- 0.00%	- 0.00%	- #DTV;01	- 4DTV/0:	- #DIV/0:
Total Number (#) of Inquiries		45 17.31%	79 27.05%	71 91.71%	- #DTV/0	- #DTV/0/	- <i>DIV/0</i>
Total Claims Audited		260 100.00%	292 100.00%	827 100.00%	- #D/V/0	- #DTV/0:	- #DIV/0!
Total Outstanding Inquiries		0 0,00%	0 0.00%	0 0.00%	0 WDTV/01	0 #DIV/01	0 #DIV

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

#### 2017 / 2018 YTD

cason For Inquiry	Resolution	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
ll invoices not reflected on check	Pay unpaid invoice(s) next warrant	1,519.00 0.03%	2,359.28 0.06%	30.67 0.00%	NDIV/0	IDT//0/	INC. IT
heck amount not equal to invoices	Difference<\$1; Immaterial, claim paid	• 0.00%	180.95 0.00%	0.00%	NDIV/0	*D17/0	
heck amount not equal to invoices	Will pay halance with next invoice	0.00%	0.00%	_ 0.00%6	. <i>ND[V/0</i> !	ADI VIC	*DIV/0
heck amount not equal to invoices	Void & reissue	. 0.00%	1,755.00 0.04%	0.00%	. #D[V/R	ADIV/0	- #DIV/0
urrent year expense paid prior year P.O.	P.O. Funds carried over	0.00%	395.526.13 9.995	210.508.35 4.15%	#DIV/Q	#D1\%	DIV/0 4DIV/0
correct vendor name	Void & reissue	0.00%	0.00%	0.00%	- #DIV/0:		#DIV/0
sufficient supporting backup	Hold for missing information	0.00%	- 0.00%	- 2005	* #DTV/0	*DIV/01	
sufficient supporting backup	Backup Provided	633,200.18 11.77%	55,668.06 1.30%	3.873.54 0.075	*DIV/0	*DTV/01	<i>«DTV/0</i>
sufficient supporting backup	Void check	2.00%	0.00%	0,075.24 1055		#DTV/0*	*D1170
voice date precedes PO date	Noted by Business Office	270.423.55 5.034	945.656.75 22.13%	188.296.21 3.49%	1011/0	*DTV/0/	1051/0
woice over 90 days outstanding/undated	Verified no duplicate payment	69,623.41 / 29%	34,882.76 0.42%	9,789.69 0,205	#DN70	#DTV/0/	*D/1.10
woice previously stamped by claims auditor	Original check did not pay invoice in full	0.00%	0.005	9,769.09 0.20%	*DN%	ADTV/OI	• #DJV/0
issing administrator approval endorsement	Received proper authorization	. 0.00%	û.0035		- "DIVA	*DIV/0*	*DIV/0
issing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.005	- 0.00%	0.00%	*D17/02	4DIV/0/	- *DIV/0
o Purchase Order encumbered	Void & reissue after P.O. cncumbered	0.00%	- 0.00%	- 0.00%	- #DN/0!	· #DE1/0!	*D11:/0
ot an original invoice	Copy, fax or statement accepted	4.347.40 0.08%	834.00 0.02%	0.00%	- #DFV/01	#DIV/or	*D/170
aid sales tax	Amount inumaterial (< \$5), claim paid	0.00%		180.00 0.00%	*DT\%?	IDTV/Ot	+DIV/0
O insufficient funds	PO funds increased post invoice/paid direct	40,049.93 0.74%	- 0.00% 4.487.40 0.11%	- 0.00%	- #DTV/0	*D11/0/	#DTV/0
	from budget code		9,907,90 0.777	0.00%	NDIV/0!	- <i>•D/V/0</i> /	•DП %
rior year invoice paid current year funds	Noted by Business Office	· 0.00%	30.850.37 0.72%	150.210.52 1.10%			
e-dated Invoice	Hold until service date	· 0.00%	975.00 a.02%	0.005	- #DIV/01	*DIV:0/	*DIV:0
eparation of Duties	Same individual signed P.O. and authorized	. 0.00%	4.00%	0.00%	#DTV/0/ #DIV/0/	*DN/0 *DN/0	*DIV:0
	payment; additional admin approval				-1/1 + 42	NDIV-0	#DN:70
	provided						
	Utilizing recipient verification procedure						
tra Class club purchased gift cards for needy family	through school social worker	· 0.00%	· 0.00%				
otal Value (\$) of Inquiries		1,019,163.47 18.94%	1,473,125.71 34 475	562,888.98 11.625	- "DTV/0" - "DTV/0/	- #D/V/0/	- #DFV/0.
otal Claims Audited					-2170		- #DIV/0.
Gai Ciansi Adalea		5,380,663.72 100.00%	4,273,229.82 100.00%	4,842,978.63 100.00%	- "DEV/01	- #DIV/0/	- #DIV/0
otal Outstanding Inquiries		- 0.00%	- 0.009	- 0.00%	- #DIV/0	- #DIV/01	- #1

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

#### Void Checks - September 2017

					Warrant			
Fund	Ck #	Amount \$	Vendor	Warrant #	Date	<b>Reason For Inquiry</b>	Resolution	
None		-						
		-						
Total	0 Voids	•						

#### Other Notable Exceptions - September 2017

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

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

#### Audited Payroll Checks - September 2017

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions
PR	253869	2,576.92	Thomas, Kerri A	9/8/2017	W-4 needs updated address. Updated form received 9/6/2017.
PR	253840	2,067.70	McCormick, James	9/8/2017	None
PR	253799	1,865.32	Daly, Katerina	9/8/2017	None
PR	253745	2,103.70	Knapp, Craig	9/8/2017	W-4 needs updated address. Updated form received 9/20/2017.
PR	253693	1,788.26	Iberger, Stacy	9/8/2017	None
PR	254098	2,664.15	Crawford, David	9/22/2017	None
PR	254133	2,815.28	Pilkington-Kaler, Jan M	9/22/2017	W-4 needs updated address. Updated form received 9/28/2017.
PR	254149	2,487.83	Arnesen, Jaimie L	9/22/2017	None
PR	254224	2,778.87	Catandella, Heather R	9/22/2017	None
PR	254317	2,268.69	Zaffino, Jennifer	9/22/2017	W-4 needs updated address. Updated form received 9/28/2017.
	<del></del>	23,416.72			

*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

<i>TO</i> :	Dr. Michael Ring, Superintendent
FROM:	Andrea Moscatiello, Director of Special Education
DATE:	10/11/2017
RE:	<b>Board</b> Action Sheets

Below please find the schedule to be approved at the 10/23/2017 Board of Education meeting:

	SCHEDULE	E-A 10/23/2017
Year	Date	Location
2017	09/12/2017	Manifestation
	09/18/2017	RPMS Committee
	09/19/2017	RPMS Committee
	09/19/2017	RPHS Committee
	09/25/2017	FJC Committee
	10/02/2017	Manifestation
017-2018	September & October	District Wide Amendments without meetings

Dr. Michael Ring - Board Action Sheets AM/em

#### Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Meeting Date 09/12/2017	BOE Date 10/23/2017	<b>Committee / R</b> Subcommittee or Manifestation De	n Special Edu	ucation /	<b>Decis</b> Classifi			Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School
<b>Recommended</b>	Program/Service	Start Date	End Date	<u>Ratio</u>	Frequency	Period	<b>Duration</b>	Location
Special Class -	English	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom
Special Class -	Social Studies	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom
Special Class -	Science	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom
Speech/Langua	ge Therapy	09/05/2017	06/22/2018	Small Group (5:1)	1	Weekly	42min.	Therapy Room
Psychological C	ounseling Services	09/05/2017	06/22/2018	Individual	1	Weekly	30min.	Counselor's Office

#### Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Student: 'Board	of Education Co			Grade:			Grade:		
Meeting Date 09/18/2017	BOE Date 10/23/2017	Committee / Reason Committee on Special Education / Initial Eligibility Determination Meeting			<b>Decision</b> Classified		Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School		
Recommended F	Program/Service	Start Date	End Date	<u>Ratio</u>	Frequency	<b>Period</b>	Duration	Location	
Special Class - Re	eading	09/18/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Special Class - Er	nglish	09/18/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Integrated Co-tea (ICT-Math)	ching Services	09/18/2017	06/22/2018		1	Daily	42min.	Classroom	
Integrated Co-tea (ICT-Science)	ching Services	09/18/2017	06/22/2018		1	Daily	42min.	Classroom	
Integrated Co-tea (ICT-Social Studie		09/18/2017	06/22/2018		1	Daily	42min.	Classroom	

#### Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Student: 'Board of Education Cop	py'						Grade:
09/19/2017 10/23/2017	Committee / R Subcommittee or Requested Revie	n Special Edu	ucation /	Decis Classif			Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School
Recommended Program/Service	Start Date	End Date	<u>Ratio</u>	Frequency	Period	<b>Duration</b>	Location
Integrated Co-teaching Services (ICT-English)	09/05/2017	06/22/2018		1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Math)	09/05/2017	06/22/2018		1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Science)	09/05/2017	06/22/2018		1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Social Studies)	09/05/2017	06/22/2018		1	Daily	42min.	Classroom
Special Class (Learning Lab - ELA)	09/05/2017	06/22/2018	15:1	1	Every Other Day	42min.	Classroom
Special Class (Learning Lab - Math)	09/05/2017	06/22/2018	15:1	1	Every Other Day	42min.	Classroom
Speech/Language Therapy	09/05/2017	06/22/2018	Small Group (5:1)	2	Weekly	42min.	Therapy Room or Classroom
*****			(3.1)			· · · · · · · · · · · · · · · · · · ·	
Student: 'Board of Education Cop	y'		(3.1)				Grade: ^-
Meeting Date         BOE Date         C           09/19/2017         10/23/2017         C	y' Committee / Re Committee on Sp Requested Revie	ecial Educat		<b>Decisi</b> Classifi			Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School
Meeting Date         BOE Date         C           09/19/2017         10/23/2017         C	Committee / Re Committee on Sp	ecial Educati w				Duration	Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle
Meeting Date         BOE Date         O           09/19/2017         10/23/2017         O           F         F         F	Committee / Re Committee on Sp Requested Revie	ecial Educati w <u>End Date</u>	ion /	Classifi	ed	<u>Duration</u> 42min.	Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School
Meeting Date BOE Date C 09/19/2017 10/23/2017 C R <u>Recommended Program/Service</u> Integrated Co-teaching Services	Committee / Re Committee on Sp Requested Revie Start Date	ecial Educati w <u>End Date</u> 06/22/2018	ion /	Classifi Frequency	ed <u>Period</u>		Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School
Meeting Date BOE Date 0 09/19/2017 10/23/2017 0 F <u>Recommended Program/Service</u> Integrated Co-teaching Services (ICT-Math) Integrated Co-teaching Services	Committee / Re Committee on Sp Requested Revie Start Date 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018	ion /	Classifi <u>Frequency</u> 1	ed <u>Period</u> Daily	42min.	Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School Location Classroom
Meeting Date         BOE Date         O           09/19/2017         10/23/2017         O           Recommended Program/Service         Integrated Co-teaching Services         (ICT-Math)           Integrated Co-teaching Services         (ICT-Science)         Integrated Co-teaching Services	Committee / Re Committee on Sp Requested Revier Start Date 09/05/2017 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018 06/22/2018	ion /	Classifi <u>Frequency</u> 1 1	ed <u>Period</u> Daily Daily	42min. 42min.	Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School Location Classroom
Meeting Date         BOE Date         C           09/19/2017         10/23/2017         C           Recommended Program/Service         F           Integrated Co-teaching Services         (ICT-Math)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-English)           Integrated Co-teaching Services         (ICT-English)	Committee / Re Committee on Sp Requested Revier <u>Start Date</u> 09/05/2017 09/05/2017 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018 06/22/2018 06/22/2018	ion / <u>Ratio</u>	Classifi <u>Frequency</u> 1 1	ed <u>Period</u> Daily Daily Daily	42min. 42min. 42min.	Grade:         Placement Recommendation / School         Home Public School District(HPSD) / Rocky Point Middle         School         Location         Classroom         Classroom         Classroom
Meeting Date         BOE Date         C           09/19/2017         10/23/2017         C           Recommended Program/Service         F           Integrated Co-teaching Services         (ICT-Math)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-English)           Integrated Co-teaching Services         (ICT-English)           Integrated Co-teaching Services         (ICT-Science)	Committee / Re Committee on Sp Requested Revier <u>Start Date</u> 09/05/2017 09/05/2017 09/05/2017 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018 06/22/2018 06/22/2018 06/22/2018	ion / <u>Ratio</u> 15:1	Classifi <u>Frequency</u> 1 1	ed Period Daily Daily Daily Daily Daily Every Other	42min. 42min. 42min. 42min.	Grade:         Placement Recommendation / School         Home Public School District(HPSD) / Rocky Point Middle         School         Location         Classroom         Classroom         Classroom         Classroom
Meeting Date         BOE Date         C           09/19/2017         10/23/2017         C           Recommended Program/Service         F           Integrated Co-teaching Services         (ICT-Math)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-Science)           Integrated Co-teaching Services         (ICT-English)           Integrated Co-teaching Services         (ICT-Science)           Special Studies         Special Class (Learning Lab - ELA)	Committee / Re Committee on Sp Requested Revier Start Date 09/05/2017 09/05/2017 09/05/2017 09/05/2017 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018 06/22/2018 06/22/2018 06/22/2018 06/22/2018	ion / <u>Ratio</u> 15:1 15:1	Classifi <u>Frequency</u> 1 1	ed Period Daily Daily Daily Daily Daily Every Other Day Every Other	42min. 42min. 42min. 42min. 42min.	Grade:         Placement Recommendation / School         Home Public School District(HPSD) / Rocky Point Middle         School         Location         Classroom         Classroom         Classroom         Classroom         Classroom         Classroom
Meeting Date       BOE Date       O         09/19/2017       10/23/2017       O         Recommended Program/Service       Integrated Co-teaching Services       O         Integrated Co-teaching Services       (ICT-Math)       Integrated Co-teaching Services         Integrated Co-teaching Services       (ICT-Science)       Integrated Co-teaching Services         Integrated Co-teaching Services       (ICT-English)       Integrated Co-teaching Services         ICT-English)       Integrated Co-teaching Services       (ICT-Social Studies)         Special Class (Learning Lab - ELA)       Special Class (Learning Lab - Math)	Committee / Re Committee on Sp Requested Revier Start Date 09/05/2017 09/05/2017 09/05/2017 09/05/2017 09/05/2017 09/05/2017	ecial Educati w <u>End Date</u> 06/22/2018 06/22/2018 06/22/2018 06/22/2018 06/22/2018 06/22/2018	ion / <u>Ratio</u> 15:1 15:1 Small Group (5:1)	Classifi Frequency 1 1 1 1 1 1 1	ed Period Daily Daily Daily Daily Daily Every Other Day Every Other Day	42min. 42min. 42min. 42min. 42min. 42min.	Grade:         Placement Recommendation / School         Home Public School District(HPSD) / Rocky Point Middle         School         Location         Classroom         Classroom

Occupational TI	herapy	09/05/2017	06/22/2018	Small Group (5:1)	1	Weekly	42min.	Therapy Room
Parent Counsel	ing and Training	09/05/2017	06/22/2018	Individual	2	Weekly	1hr.	Home/Community
Physical Therap	у	09/05/2017	06/22/2018	Individual	1	Weekly	42min.	Classroom/Therapy Room
Behavior Interve	ention Services	07/03/2017	08/11/2017	Individual	2	Monthly	1hr.	Counselor's Office/Special Location
Student: 'Boar	d of Education C	opy'			i di si			Grade.
Meeting Date 09/19/2017	BOE Date 10/23/2017	Committee / R Committee on Sp Eligibility Determ	pecial Educat		<b>Decisi</b> Initial M Eligibilit Determ	leeting - y Not		Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middle School

Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Student: 'Board of Education C	ору		<del>9</del> .51				Grade:
Meeting Date         BOE Date           09/19/2017         10/23/2017	Committee / Re Subcommittee on Requested Review	Special Edu	cation /	<b>Decisi</b> Classifi			Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School
Recommended Program/Service	Start Date	End Date	<u>Ratio</u>	Frequency	<u>Period</u>	<b>Duration</b>	Location
Special Class - English	· ·	06/22/2018	15:1	1	Daily	42min.	Classroom
Special Class - Math	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Science)	09/05/2017	06/22/2018		1	Daily	42min.	Classroom
Special Class - Social Studies	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom
Speech/Language Therapy	09/05/2017	06/22/2018	•	2	Weekly	42min.	Therapy Room or
			(5:1)				Classroom
Student: 'Board of Education C	ору'		(5:1)				Grade:
Meeting Date BOE Date	opy' Committee / Re Subcommittee on Program Review			Decisi Classifi			
Meeting Date         BOE Date           09/19/2017         10/23/2017	Committee / Re Subcommittee on Program Review	Special Edu				Duration	Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High
Meeting Date BOE Date 09/19/2017 10/23/2017 Recommended Program/Service	Committee / Re Subcommittee on Program Review <u>Start Date</u>	Special Edu	cation /	Classifi	ed	<u>Duration</u> 42min.	Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School
Meeting Date         BOE Date           09/19/2017         10/23/2017           Recommended Program/Service           Special Class - English	Committee / Re Subcommittee on Program Review <u>Start Date</u> 09/05/2017	Special Edu End Date	cation /	Classifi	ed <u>Period</u>		Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School Location
Meeting Date BOE Date 09/19/2017 10/23/2017 Recommended Program/Service	Committee / Re Subcommittee on Program Review Start Date 09/05/2017 09/05/2017	Special Edu End Date 06/22/2018	cation / <u>Ratio</u> 15:1	Classifi	ed <u>Period</u> Daily	42min.	Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School Location Classroom
Meeting Date         BOE Date           09/19/2017         10/23/2017           Recommended Program/Service         Special Class - English           Special Class - Math         Special Class - Math	Committee / Re Subcommittee on Program Review Start Date 09/05/2017 09/05/2017 09/05/2017	Special Edu <u>End Date</u> 06/22/2018 06/22/2018	cation / <u>Ratio</u> 15:1 15:1	Classifi	ed <u>Period</u> Daily Daily	42min. 42min.	Grade: Placement Recommendation / School Home Public School District(HPSD) / Rocky Point High School Location Classroom Classroom

Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Student: 'Board	d of Education C	Grade:			
Meeting Date 09/25/2017	BOE Date 10/23/2017	<b>Committee / Reason</b> Committee on Special Education / Principal Request	<b>Decision</b> Initial Meeting - Eligibility Not Determined		

Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education

Student: 'Board						Grade:			
Meeting Date 10/02/2017	BOE Date 10/23/2017	Committee / Reason Subcommittee on Special Education / Manifestation Determination			<b>Decis</b> Classif		Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Hig School		
Recommended	Program/Service	Start Date	End Date	<u>Ratio</u>	<b>Frequency</b>	<b>Period</b>	Duration	Location	
Special Class - E	English	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Special Class - N	/lath	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Special Class - S	Social Studies	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Special Class - S	Science	09/05/2017	06/22/2018	15:1	1	Daily	42min.	Classroom	
Counseling - Soc	ial Worker	09/05/2017	06/22/2018	Individual	2	Monthly	30min.	Counselor's Office	

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Psychological Counselir	ng Services	09/05/2017	06/22/2018	Small Group	1	Weekly	30min.	Special Location	
Individual Aide		09/05/2017	06/22/2018		N/A	Daily	Throughout the School Day	school	
Aide (Individual)		07/03/2017	06/22/2018		N/A	Daily	2 hours 30 minutes	School	
Behavioral Intervention Teacher	Consultation	for 09/05/2017	06/22/2018		40	Yearly	1 hour	Classroom .	
Student: 'Board of Ed	lucation Cop	y'				**************************************	a anna a' tharbangi ir igi tinggi annahitan an barana	Grade:	
•	23/2017 0	Committee / R Committee on Sp Amendment		on /	Decisio Classifie				
Recommender! Progra	/Service	Start Dete	<u>End Data</u>	<u>Ratio</u>	Frequency	<u>Period</u>	Duration	Location	
Integrated Co-teaching	Services	09/05/2017	06/22/2018		6	Daily	40min.	Classroom	
Occupational Therapy		09/05/2017	06/22/2010	Small Group	2	Weekly	30min.	Therapy Room or	
				(5:1)				Classroom	
Student: 'Board of Ed	lucation Cop	y'			EC Ver			Grade:	
	23/2017 \$	Committee / Re Subcommittee or Fransfer Student	Special Edu		Decisio Classifie		н, на до се на	•••	
Recommended Progra	am/Service	Start Dote	End Date	<u>Ratio</u>	Frequency	Period	<b>Duration</b>	Location	
Special Class - Reading	3	09/05/2017	06/22/2018	12:1+1	1	Daily	42min.	Classroom	
Special Class - Science		09/05/2017	06/22/2018	12:1+1	1	Daily	42min.	Classroom	·
Special Class - Social S		09/05/2017	06/22/2018		1	Daily	42min.	Classroom	
Special Class - English			06/22/2018		1	Daily	42min.	Classroom	
Special Class - Math			06/22/2018		1	Daily	42min.	Classroom	
Speech/Language Ther	rapy	09/05/2017	06/22/2018	Small Group (5:1)	2	Weekly	42min.	Classroom/Therapy Room	

# BOOK DONATION

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			Scientific Industries, Inc. Donation to Rocky Point UFSD
Item Name	Quantity	Total Estimated Cost	Link
Enviro-Genie			
Incubator/Stirrer	1	\$3,000.00	https://www.scientificindustries.com/rockers-incubators/incubators-refrigerators/enviro-genie.html
Vortex Genie-2			
Mixer		6 \$1,000.00	https://www.scientificindustries.com/votrex-mixers-and-shakers/vortex-shakers/vortex-genie-2.html

Total Donation Estimate \$4,000.00

# ROCKY POINT PUBLIC SCHOOLS

# SURPLUS EQUIPMENT DISPOSAL

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
2 Door Reach In Refrigerator (HS)	Raetone SR 47-S/ K5071R14	000339 & 03122	1	The unit has reached the end of its useful life
2 Door Reach In Refrigerator (HS)	Raetone SR 47-S/ No Serial #	000338 & 02049	1	The unit has reached the end of its useful life
3 Door Reach In Refrigerator (FJC)	Raetone SR 72-52-PT/ A- 7548R10	000930 & 02566	1	The unit has reached the end of its useful life
Milk Cooler	True TMC-58/ 1-3555977	None	1	The unit has reached the end of its useful life

1th Authorized Signature

Date:_______

ROCKY POINT PUBLIC SCHOOLS

# SURPLUS EQUIPMENT DISPOSAL

School:	DO South	Department:	Special Education	· · · ·	Name: Sue Artura
Des	cription	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
	ASUS	DCN0BC010250317	4747	1	Broken
1	ASUS	DCN0CX022929495	4809	1	Broken
1	ASUS	DCN0CX022900495	4816	1	Broken
-					

Assistant Superintendent Signature Deborah Dehuca Date: 10/6/17

# SURPLUS EQUIPMENT DISPOSAL

School:	Departn	nent: BáG	Na	ame: Paul Marthez
Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Jono Mower 322D	30626/210000402		1	has achieved expected life
Pole Vault Old Trace Marts (Blue)	ucs Brand		4	has uchieved expected life
Football Sideline Mark			6	has achieved expected life

16 Authorized Signature_

Date: 19-2-17

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ROCKY POINT PUBLIC SCHOOLS

# SURPLUS EQUIPMENT DISPOSAL

School:	Departm	ent: $B + G$	Na	me: paul Martine
Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Saort Utility Vehide 19	Chery 5-10 91 ger# 1 GND 13W312367612	_	١.	Has achieved its
Sand Pro 2001	1 1 m 5020 300 10000	-	1	Has achieved its
Hibicart 200	2 Yanaha Earst JN3-024834 Enersoll-Rand Tirf Curry all 7 Scritt ×60743-827412 Toro 328-D Scritt × 210000 402	-	1	Has achieved its
)tility Cert 2003	Enter Soll-Rand Turf Curry all Scrift X60743-827412	-	(	Has achieved its
72" Nower	Toro 328-D Scrin # 210000 402	30626	I	Has achieved

ling Authorized Signature_ 12 1

Date: 10-10-17

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2017

## **ROCKY POINT UNION FREE SCHOOL DISTRICT**

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INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENT	Page <u>Number</u>
Independent Auditor's Report	
Statement of Cash Receipts and Disbursements For the Fiscal Year Ended June 30, 2017	1
Note to Financial Statement	2



Robert S. Abrams (1926-2014)

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statement of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2017, and the related note to the financial statement, which collectively comprise the Rocky Point Union Free School District's Extraclassroom Activity Funds basic financial statement as listed in the table of contents.

### Management's Responsibility for the Financial Statement

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

#### Auditor's Responsibility

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

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

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

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

## Opinion

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds, for the fiscal year ended June 30, 2017, in accordance with the basis of accounting as described in Note B.

## **Basis of Accounting**

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

R. J. abrance to Zal

R.S. Abrams & Co., LLP Islandia, New York October 12, 2017

## ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Extraclassroom Account	Balance July 1, 2016		Receipts		Disbursements		Balance June 30, 2017	
Class of 2016	\$	1,094	\$	2	\$	150	\$	947
Class of 2017		-		2,376		1,992		385
Art Club		1,366		3		-		1,369
Bann-Kin		1,907		5		-		1,912
Business Club		14		-		-		14
<b>Business Honor Society</b>		586		724		760		550
Community Service		2,731		2,766		2,092		3,405
FBLA Club		4		-		-		4
Gay/Straight Alliance		-		259		259		-
History Honor Society		-		200		150		50
Human Rights Club		66		471		291		247
JAE Student Council		3,502		630		1,023		3,109
Leaders Club		995		5,322		5,541		776
Math Honor Society		56		•		-		56
Nicer Neighbor Club		2,661		11,424		11,551		2,535
Robotics - HS		494		1		-		495
Robotics - MS		701		494		631		564
SADD		1,053		203		-		1,255
School Store - MS		261		· 1		-		261
Science Club		270		1		50		221
Skills USA		36		5,217		5,062		190
Student Council - HS		11,159		4,469		6,631		8,996
Student Council -MS		11,637		6,018		7,005		10,650
Thespian Troupe		423		1,275		1,245		453
Varsity Club		617		3,532		4,040		109
Yearbook - MS		14,776		11,695		23,495		2,976
Yearbook Club HS		26,348	<u></u>	21,235		25,278		22,305
Total	\$	82,757	\$	78,323	<u> </u>	97,245	\$	63,835

## ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS NOTE TO FINANCIAL STATEMENT JUNE 30, 2016

## 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 Districts reporting entity. The District reports these assets held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Position – Fiduciary Funds.

## 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. ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION WITH INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2017

## **ROCKY POINT UNION FREE SCHOOL DISTRICT**

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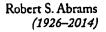
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Independent Auditor's Report

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R.S. ABRAMS & CO., LLP Accountants & Consultants for Over 75 years

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education Rocky Point Union Free School District

## **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary funds of the Rocky Point Union Free School District, as of June 30, 2017, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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

#### **Other Matters**

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress, schedule of District's proportionate share of the net pension liability, and the schedule of District's contributions on pages 3 through 12 and 43 through 46, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information 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.

## Other Information

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

The other supplementary financial information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary financial information to the basic financial statements as a whole.

### Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2017 on our consideration of the Rocky Point Union Free School 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 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 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 Rocky Point Union Free School District's internal control over financial reporting and compliance.

R. J. abramat Co 200

R.S. Abrams & Co., LLP Islandia, NY October 12, 2017

The Rocky Point Union Free School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the fiscal years ended June 30, 2017 and 2016. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

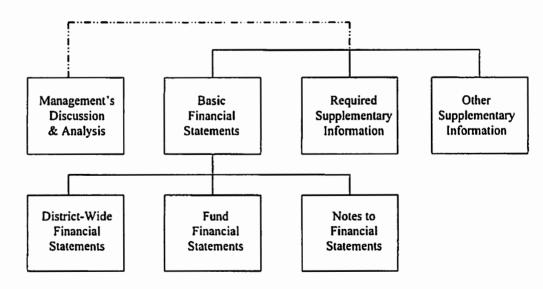
#### 1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2017, are as follows:

- The District's total net position, as reflected in the District-Wide Financial Statements, decreased by \$2,729,643.
- The District's expenses for the year, as reflected in the District-Wide Financial Statements, totaled \$83,600,202. Of this amount, \$818,142 was offset by program charges for services. General revenues of \$77,383,470 amount to 95.69% of total revenues.
- The general fund's total fund balance, as reflected in the Fund Financial Statements on pages 15 and 17, increased by \$1,369,543 to \$25,324,963. This was due to excess revenues and other financing sources over expenditures and other financing uses based on the modified accrual basis of accounting.
- The District received \$2,668,947 in operating grants to support instruction, pupil transportation and food service programs.
- State sources increased by \$540,732 to \$28,482,135 in 2017 from \$27,941,403 in 2016.

#### 2. OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts – Management's Discussion and Analysis (MD&A), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements consist of District-Wide Financial Statements, Fund Financial Statements, and notes to the financial statements. A graphic display of the relationship of these statements follows:



#### A. District-Wide Financial Statements

The District-Wide Financial Statements present the governmental activities of the District and are organized to provide an understanding of the fiscal performance of the District as a whole in a manner similar to a private sector business. There are two District-Wide Financial Statements - the Statement of Net Position and the Statement of Activities. These statements provide both an aggregate and long-term view of the District's finances.

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

#### The Statement of Net Position

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources with the difference between them reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating, respectively.

#### The Statement of Activities

The Statement of Activities presents information showing the change in net position during the fiscal year. All changes in net position are recorded at the time the underlying financial event occurs. Therefore, revenues and expenses are reported in the statement for some items that will result in cash flow in future fiscal periods.

#### B. Fund Financial Statements

The Fund Financial Statements provide more detailed information about the District's funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District also uses fund accounting to ensure compliance with finance-related legal requirements. The funds of the District are reported in the governmental funds and the fiduciary funds.

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

#### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the District-Wide Financial Statements. However, the governmental Fund Financial Statements focus on shorter term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year for spending in future years. Consequently, the governmental fund statements provide a detailed short-term view of the District's operations and the services it provides.

Because the focus of governmental funds is narrower than that of District-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the District-Wide Financial Statements. By doing so, you may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds, general fund, school lunch fund, special aid fund, debt service fund, and capital projects fund, each of which is considered to be a major fund and is presented separately in the Fund Financial Statements.

#### Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's District-Wide Financial Statements because the District cannot use these assets to finance its operations.

## 3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

#### A. Net Position:

The District's total net position decreased by \$2,729,643 between fiscal year 2016 and 2017. A summary of the District's Statement of Net Position for June 30, 2017 and 2016, is as follows:

		2017		2016	(	Increase Decrease)	Percentage Change
Current and other assets	\$	43,999,022	\$	31,094,804	\$	12,904,218	41.50%
Capital assets, (net of depreciation)		45,662,504		46,585,664		(923,160)	(1.98%)
Net pension asset - proportionate share	_			<u>19,951,689</u>	_	(19,951,689)	(100.00%)
Total Assets	_	89,661,526		97,632,157	_	(7,970,631)	(8.16%)
Deferred outflows of resources		21,411,491		7,235,524		14,175,967	195.92%
Total Assets and Deferred Outflows of Resources	<u>\$</u>	<u>111,073,017</u>	<u>s</u>	104.867.681	<u>s</u>	<u>6,205,336</u>	5.92%
Other liabilities	\$	9,444,476	\$	6,621,117	\$	2,823,359	42.64%
Long-term liabilities		<u>68,363,235</u>		55,884,491		12,478,744	22.33%
Total Liabilities		77,807,711		62,505,608		15,302,103	24.48%
Deferred inflows of resources		1,299,238		7,666,362		(6.367,124)	(83.05%)
Total Liabilities and Deferred Inflows of Resources		<u>79,106,949</u>		70,171,970		8,934,979	12.73%
Net position							
Net investment in capital assets	\$	34,726,780	\$	33,726,312	\$	1,000,468	2.97%
Restricted		18,535,838		18,536,968		(1,130)	(0.01%)
Unrestricted (deficit)		(21,296,550)	_	(17,567,569)	_	(3,728,981)	(21.23%)
Total Net Position		31,966,068		34,695,711	_	(2,729,643)	(7.87%)
Total Liabilities, Deferred Inflows of Resources							
and Net Position	<u>\$</u>	111.073.017	<u>\$</u>	104,867,681	<u>\$</u>	6,205,336	5.92%

Current and other assets increased by \$12,904,218, as compared to the prior year. The increase is primarily due to an increase in the District's cash balances used for operations during the year and an increase in the amount due from other governments.

Capital assets (net of depreciation) decreased by \$923,160, as compared to the prior year. This decrease is due to depreciation exceeding amounts expended for capital additions. Note 7 to the Financial Statements provides additional information.

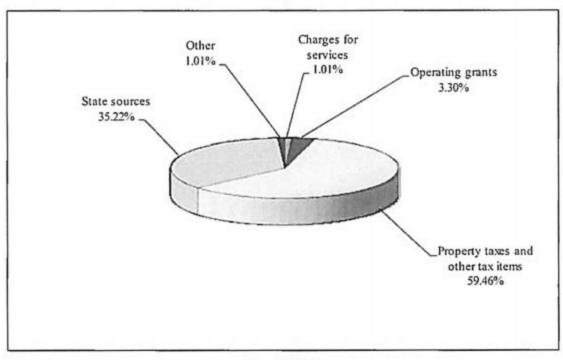
Net pension asset -proportionate share provided by the Teachers' Retirement System decreased by \$19,951,689 as a result of the actuarial valuation provided by the state and is currently a net pension liability of \$2,042,891 included in long term liabilities.

Deferred outflows of resources provided by the Retirement Systems and the District's contributions subsequent to the measurement date increased by \$14,175,967, as compared to the prior year.

Other liabilities increased by \$2,823,359 as compared to the prior year. This increase is primarily a result of an increase in accounts payable, as compared to the prior year offset by a decrease in due to teachers' retirement system.

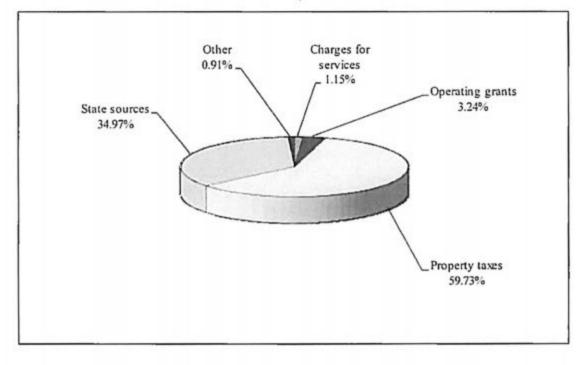
Long-term liabilities increased by \$12,478,744, as compared to the prior year. This increase is primarily the result of the District recognizing increases in other postemployment benefits (OPEB), compensated absences, and net pension liability – proportionate share and a new serial bond which exceeded the repayment of bond principal and reduction in workers' compensation claims liabilities.

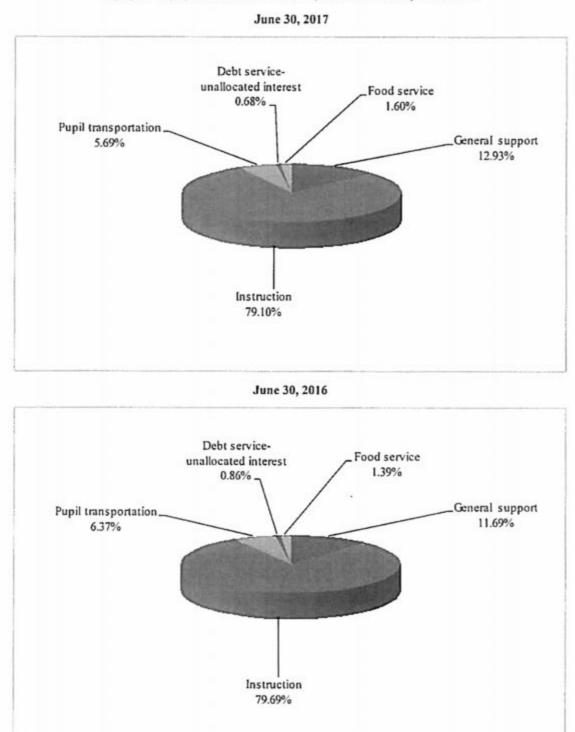
A graphic display of the distribution of revenues for the two years follows:



June 30, 2017







A graphic display of the distribution of expenses for the two years follows:

8

#### 4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUND BALANCES

At June 30, 2017, the District's governmental funds reported a combined fund balance of \$34,594,342, which is an increase of \$10,080,702 from the prior year. This increase is primarily due to the issuance of serial bonds in the capital projects fund. A summary of the change in fund balance by fund is as follows:

	Fiscal Year	Fiscal Year	Increase	
General Fund	2017	2016	(Decrease)	
Nonspendable	<u>\$ 60.000</u>	<u>\$ 60.000</u>	<u>s</u>	
Restricted				
Workers' compensation	2,514,187	2,011,089	503,098	
Unemployment insurance	575,031	580,761	(5,730)	
Employee benefit accrued liability	4,768,585	4,303,734	464,851	
Retirement contribution	6,197,013	7,076,156	(879,143)	
Property loss and liability	53,478	53,369	109	
Insurance	53,478	53,369	109	
Capital	4,251,265	4,242,566	8,699	
Total Restricted	18,413,037	18,321,044	91,993	
Assigned				
Unappropriated fund balance	1,415,164	417,673	997,491	
Appropriated fund balance	2,105,309	1,931,759	173,550	
Total Assigned	3,520,473	2.349,432	1,171,041	
Unassigned	3,331,453	3,224,944	106.509	
Total General Fund	25,324,963	23,955,420	1,369,543	
School Lunch Fund				
Nonspendable: Inventory	35,130	32,284	2,846	
Assigned - unappropriated	<u> </u>	<u> </u>	<u> </u>	
Total School Lunch Fund	153,966	111,334	42,632	
Debt Service Fund				
Restricted	122,801	215,924	(93.123)	
Total Debt Service Fund	122.801	215,924	(93.123)	
Capital Projects Fund				
Restricted - unspent bond proceeds	8,992,612	101,067	8,891,545	
Assigned - unappropriated		129,895	(129.895)	
Total Capital Fund	8,992,612	230,962	8,761,650	
Total Fund Balance - All Funds	<u>\$34,594,342</u>	<u>\$24.513.640</u>	<u>\$10,080.702</u>	

### 5. GENERAL FUND BUDGETARY HIGHLIGHTS

#### A. 2016-2017 Budget:

The District's general fund adopted budget for the year ended June 30, 2017 was \$80,623,643. This is an increase of \$1,842,900 over the prior year's adopted budget.

The budget was funded through a combination of revenues and designated fund balance. The majority of this funding source was \$48,084,714 in estimated property taxes and STAR, and state aid in the amount of \$28,437,873.

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

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

Opening, unassigned fund balance	\$ 3,224,944
Reserves appropriated in the June 30, 2017 budget	(1,882,997)
Revenues over budget	1,135,885
Expenditures and encumbrances under budget	3,050,923
Net increase in restricted funds	(91,993)
Appropriated for June 30, 2018 budget	(2,105,309)
Closing, unassigned fund balance	<u>\$ 3,331,453</u>

#### Opening, Unassigned Fund Balance

The \$3,224,944 shown in the table is the portion of the District's June 30, 2016 fund balance that was retained as unassigned. This was approximately 4.0% of the District's 2016-2017 approved operating budget.

#### Revenues over Budget

The 2016-2017 final budget for revenues and transfers from other funds was \$76,819,208. The actual revenues and transfers from other funds received for the year were \$77,955,093. The actual revenue and transfers from other funds exceeded the estimated or budgeted revenue by \$1,135,885. The largest contributor to the variance was an increase in charges for services and refund of prior years expenditures over budget. This variance contributes directly to the increase to the unassigned portion of the general fund fund balance from June 30, 2016 to June 30, 2017.

#### Expenditures and Encumbrances under Budget

The 2016-2017 final budget for expenditures was \$81,051,637. The actual expenditures and encumbrances were \$78,000,714. The final budget was under expended by \$3,050,923. Contributing to this positive expense variance were lower than expected instructional expenses. This under expenditure contributes to the change to the unassigned portion of the general fund fund balance from June 30, 2016 to June 30, 2017.

#### Net Increase to Restricted Funds

The Board of Education expended \$496,902, \$6,917, \$91,822, and \$891,815 from the workers' compensation reserve, unemployment insurance reserve, employee benefit accrued liability reserve and retirement contribution reserve, respectively. The Board of Education funded reserves including interest \$1,000,000, \$1,187, \$556,673, \$12,672, \$109, \$109 and \$8,699 for the workers' compensation reserve, unemployment insurance reserve, employee benefit accrued liability reserve, employee benefit accrued liability reserve, retirement contribution reserve, retirement contribution reserve, property loss and liability reserve, insurance reserve, and capital reserve, respectively.

#### Appropriated for June 30, 2018 Budget

To mitigate the increase to the tax levy, the District allocated \$2,105,309 of its available June 30, 2017, fund balance to partially fund its 2017-2018 approved operating budget.

#### Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the District will begin the 2017-2018 fiscal year with an unassigned fund balance of \$3,331,453. This is an increase of \$106,509 from the prior year's unassigned fund balance. This was approximately 4.0% of the District's 2017-2018 approved operating budget.

### 6. CAPITAL ASSET AND DEBT ADMINISTRATION

#### A. Capital Assets:

At June 30, 2017, the District had invested in a broad range of capital assets, including land, construction in progress, buildings, and vehicles, furniture, and equipment. The net decrease in capital assets is due to capital additions less depreciation recorded for the year ended June 30, 2017. A summary of the District's capital assets, net of depreciation at June 30, 2017 and 2016, is as follows:

					I	ncrease
		2017		2016	(E	ecrease)
Land	\$	737,304	\$	737,304	\$	
Construction in progress		508,988		1,600		507,388
Buildings and improvements		74,080,713		74,080,713		
Improvements other than buildings		1,219,243		1,219,243		
Furniture, equipment and vehicles	_	3,754,644	_	3,493,372		261,272
Subtotal		80,300,892		79,532,232		768,660
Less: Accumulated depreciation	_	(34,638,388)		(32,946,568)		(1,691,820)
Capital assets, net	<u>S</u>	45,662,504	<u>s</u>	46,585,664	<u>s</u>	(923,160)

#### B. Debt Administration:

At June 30, 2017, the District had total bonds payable of \$19,640,000. A summary of the outstanding bonds at June 30, 2017 and 2016, is as follows:

Issue	Interest						
Date	Rate		2017		2016	(1	Decrease)
2008	3.00-5.00%	\$	720,000	\$	1,090,000	S	(370,000)
2009	3.13-4.00%		4,025,000		4,515,000		(490,000)
2010	2.00-5.00%		5,395,000		6,995,000		(1,600,000)
2017	2.00-3.00%	<u> </u>	9,500,000				9,500,000
		<u>\$</u>	19.640.000	<u>s</u>	12,600,000	<u>s</u>	7,040,000

#### 7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The general fund budget for the 2017-2018 school year was approved by the voters in the amount of \$83,286,346. This is an increase in the operating budget of \$2,662,703 or 3.30% over the previous year's budget.

The NYS Legislature has introduced and approved a property tax cap beginning in the 2012-2013 school year. This bill limits tax levy growth to the lesser of two percent or the annual increase in the CPI. Limited exemptions to exceed the levy cap are provided for taxes needed to pay for voter-approved capital expenditures, pension rate increases, court orders and torts over five percent of the prior year's levy. If the tax levy proposed to the voters is within the District's tax levy cap, the threshold required for approval would be 60 percent of the vote. A school district that does not levy an amount up to the cap in any one year would be allowed to carry over unused tax levy capacity into future years.

New York State recently enacted a law to effectively "freeze" property taxes for two years on the primary residences of homeowners with annual incomes at or below \$500,000 in school districts and local governments that stay within the tax cap. Qualifying homeowners will receive credit, which will be distributed in the form of a check from New York State, up to the calculated amount of the tax cap. The program also requires the school districts and local governments in the second year to develop or participate in the development of a state approved government efficiency plan that will achieve savings for taxpayers.

The Patient Protection and Affordable Care Act or more commonly referred to as the Affordable Care Act was enacted into law on March 23, 2010. The mandate requires large employers (generally those with fifty (50) or more full-time equivalent employees) to either offer affordable health coverage to full-time employees and their dependents, or pay a penalty if the

employer fails to offer affordable health coverage, and at least one full-time employee receives a premium tax credit to help purchase coverage through an affordable insurance exchange. It is anticipated that implementation of this law will increase the health insurance costs of the District.

#### 8. CONTACTING THE DISTRICT

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact: Mr. Greg Hilton, Business Official, Rocky Point Union Free School District, 90 Rocky Point -Yaphank Rd., Rocky Point, New York 11778.

#### ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2017

Assets	
Cash and cash equivalents	
Unrestricted	\$ 14,217,690
Restricted	25,137,673
Receivables	
Other governments	4,249,138
Due from fiduciary funds	228,883
Other receivables	70,508
Inventory	35,130
Other assets	60,000
Capital assets	1 346 303
Not being depreciated Being depreciated, net of accumulated depreciation	1,246,292 44, <u>416,2</u> 12
Total Assets	89,661,526
Deferred Outflows of Resources	21 411 401
Pensions	<u>2],411,491</u>
Total Assets and Deferred Outflows of Resources	<u>\$111.073.017</u>
Liabilities	
Payables	
Accounts payable	\$ 5,337,207
Accrued liabilities	38,636
Accrued bond interest payable	39,796
Due to	
Other governments	139
Teacher's retirement system	3,675,272
Employees' retirement system	307,524
Uncarned credits	
Collections in advance	45,902
Due within one year	3 0/0 000
Bonds payable	3,060,000
Compensated absences payable Due in more than one year	200,000
Bonds payable	16,580,000
Net obligation of other postemployment benefits	38,512,608
Workers' compensation liability	603,311
Termination benefits payable	638,550
Compensated absences payable	4,797,213
Net pension liability - proportionate share	3.971.553
Total Liabilities	77.807.711
Deferred Inflows of Resources	
Deferred amounts from refunding debt, net of amortization	288,336
Pensions	1.010.902
Total Deferred Inflows of Resources	1.299.238
Ni-s Theolaters	
Net Position	34.726.780
Net investment in capital assets	
Restricted	
Workers' compensation	2,514,187
Unemployment insurance	575,031
Employee benefit accrued liability	4,768,585
Retirement contribution	6,197,013
Property loss and liability	53,478 53,478
Insurance Capital	4,251,265
Capital Debt service-principal and interest	4,231,263
webt service-principal and interest	18.535.838
Harrison & A. Caro	
Unrestricted (deficit)	(21,296.550)
Total Net Position	31.966.068
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 111.073.017</u>

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The Accompanying Notes are an Integral Part of These Financial Statements

## ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2017

			Program Revenues			•	let (Expense)	
Functions/Programs		Expenses		narges for Services		Operating Grants	•	Revenue and Changes in Net Position
General support	\$	10,807,694	\$		\$		\$	(10,807,694)
Instruction		66,133,555		254,469		1,944,072		(63,935,014)
Pupil transportation		4,753,106				220,166		(4,532,940)
Debt service - unallocated interest		571,666						(571,666)
Food service program		1,334,181		563,673	<u> </u>	504,709		(265,799)
Total Functions/Programs	5	83.600.202	<u>\$</u>	818.142	<u>\$</u>	2.668.947		(80,113,113)
General Revenues								
Real property taxes								41,957,835
Other tax items - including STAR								6,127,098
Use of money and property								48,833
Sale of property and compensation for	or loss							16,336
State sources			•					28,482,135
Miscellaneous								751,233
Total General Revenues								77,383,470
Change in Net Position								(2,729,643)
Net Position, Beginning of Ye	ar							34,695,711
Net Position, End of Year							\$	31.966.068

## **ROCKY POINT UNION FREE SCHOOL DISTRICT BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2017

	General	School Lunch	Special Aid	Debt Service	Capital Projects	Total
Assets			*** <u>**********************************</u>	<u></u>		
Cash and cash equivalents						
Unrestricted	\$ 13,574,609	\$ 559,252	\$ 83,829	\$	S	\$ 14,217,690
Restricted	18,413,037	• ••••	• •••••••	116,455	6,608,181	25,137,673
Receivables	10,115,051			,	0,000,000	20,107,010
Other governments	3,019,746	1,197	1,228,195			4,249,138
Due from other funds	2,122,620	1,127	1,00,175	6,346	2,709,149	4,838,115
Other receivables	69,178	1,330		0,540	2,109,149	70,508
Inventory	07,170	35,130				35,130
Other assets	60,000	22,120				60,000
Total Assets	<u>\$ 37,259,190</u>	<b>\$</b> 596.909	\$ 1.312.024	<u>\$ 122.801</u>	\$ 9.317.330	\$ 48,608.254
Total Assets	<u>82/,4J7,170</u>	<u>8. J70.707</u>	<u>5 1.312.024</u>	<u>\$ 122.001</u>	<u>3 7.317.330</u>	<u>\$40.000.2.34</u>
Liabilities						
Payables						
Accounts payable	\$ 5,178,561	\$ 736	\$ 70,147	\$	\$ 87,763	\$ 5,337,207
Accrued liabilities	33,748		4,888			38,636
Due to	·		•			
Other governments		139				139
Other funds	2,710,762	424,599	1,236,916		236,955	4,609,232
Teachers' retirement system	3,675,272		-,,		,	3,675,272
Employees' retirement system	307,524					307,524
Collections in advance	28,360	17,469	73			45,902
Total Liabilities	11,934,227	442,943	1.312.024		324,718	14,013,912
Fund Balances						
Non-spendable	60,000	35,130				95,130
Restricted:						
Workers' compensation	2,514,187					2,514,187
Unemployment insurance	575,031					575,031
Employee benefit accrued liability	4,768,585					4,768,585
Retirement contributions	6,197,013					6,197,013
Property loss and liability	53,478					53,478
Insurance	53,478					53,478
Capitai	4,251,265					4,251,265
Debt service-principal and interest				122,801		122,801
Capital project - unspent bond proceeds					8,992,612	8,992,612
Assigned:						
Appropriated fund balance	2,105,309					2,105,309
Unappropriated fund balance	1,415,164	118,836				1,534,000
Unassigned	3,331,453	,				3,331,453
Total Fund Balances	25,324,963	153,966	•	122,801	8,992,612	34,594,342
				<u>,,,,,,,,,,,,,,,,,,,,,,,</u> ,,,,,,,,,,,,,		
Total Liabilities and Fund Balances	<u>\$ 37.259.190</u>	<u>\$                                    </u>	<u>\$ 1.312.024</u>	<u>\$ 122.801</u>	<u>\$ 9.317.330</u>	<u>\$ 48.608.254</u>

### ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2017

Total governmental fund balances	\$	34,594,342
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 \$ 80,300,892 Accumulated depreciation (34,638,388)		45,662,504
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 that will be recognized as expenditures in future periods amounted to:		21,411,491
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 consisted of:		
Accrued interest payable		(39,796)
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\$ (19,640,000)Net obligation of other postemployment benefits(38,512,608)Workers' compensation liability(603,311)Termination benefits(638,550)Compensated absences liability(4,997,213)Net pension liability - proportionate share (ERS and TRS)(3,971,553)		(68,363,235)
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. Deferred inflows related to pensions that will be recognized as a reduction in pension expense in future periods amounted to:		(1,010,902)
Deferred inflows of resources - gain on defeasance on the advance refunding. The Statement of Net Position will amortize the gain on the defeasance on the advance refunding over the life of the bond. Governmental funds recorded the gain on defeasance on the advance refunding as a revenue in the year of refunding.	_	(288.336)
Total net position	<u>\$</u>	31,966,068

Deferred inflows of resources decreased by \$6,367,124 due to an increase in amounts provided by the Teachers' Retirement System. Note 12 to the Financial Statements provides additional details.

The net investment in capital assets portion of the District's net position is calculated by subtracting the amount of outstanding debt net of unspent bond proceeds but including the deferred inflows on the advance refunding used for construction from the total cost of all asset acquisitions, net of accumulated depreciation. The total cost of these acquisitions includes expenditures to purchase land, construct and improve buildings and purchase vehicles, equipment and furniture to support District operations. This number increased from the prior year by \$1,000,468, primarily due to an increase in unspent bond proceeds offset by an increase in bonds payable.

The restricted net position at June 30, 2017, of \$18,535,838 is comprised of amounts with constraints placed on the use either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Note 1 to the basic financial statements provides further descriptions and detailed balances.

The unrestricted deficit portion of the District's net position at June 30, 2017, is \$21,296,550, which represents the amount by which the District's liabilities, excluding debt related to capital construction, and deferred inflows of resources related to pensions, exceeded its assets, other than capital assets, and deferred outflows of resources.

#### B. Changes in Net Position:

The results of this year's operations as a whole are reported in the Statement of Activities in a programmatic format in the accompanying financial statements. In the accompanying financial statements STAR (school tax relief) revenue is included in the other tax items line. However, in this MD&A, STAR revenue has been combined with property taxes. A summary of this statement for the years ended June 30, 2017 and 2016 is as follows:

Revenues		2017		2016		increase Decrease)	Percentage Change	
Program revenues								
Charges for services	\$	818,142	\$	920,237	\$	(102,095)	(11.09%)	
Operating grants		2,668,947		2,587,045		81,902	3.17%	
General revenues								
Property taxes and other tax items		48,084,933		47,724,998		359,935	0.75%	
State sources		28,482,135		27,941,403		540,732	1.94%	
Other		816,402		725,105		91,297	12.59%	
Total Revenues		80,870,559	_	79,898,788		971,771	1.22%	
Expenses								
General support		10,807,694		8,794,104		2,013,590	22.90%	
Instruction		66,133,555		59,936,836		6,196,719	10.34%	
Pupil transportation		4,753,106		4,792,446		(39,340)	(0.82%)	
Debt service-unallocated interest		571,666		645,054		(73,388)	(11.38%)	
Food service		1,334,181		1,048,846		285,335	27.20%	
Total Expenses		83,600,202		75,217,286		8,382,916	11.14%	
Total Change in Net Position	<u>\$</u>	(2.729.643)	<u>s</u>	4.681.502	<u>s</u>	(7.411,145)	(158.31%)	

The District's revenues increased by 1.22% in 2017 or \$971,771. The major factors that contributed to the increase were an increase in property taxes and other tax items of \$359,935, state sources of \$540,732 and operating grants of \$81,902.

The District's expenses for the year increased by \$8,382,916 or 11.14%. This increase was a result of increases in postemployment benefit expenses over the prior year offset by the reduction in pension expense.

#### ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	(	General		School Lunch		Special Aid		Debt Service		Capital Projects		Total
Revenues	s	41,957,835	c		s		s		s		S	41,957,835
Real property taxes	3	6,127,098	3		3		•		•		-	6,127,098
Other tax items including STAR reimbursement		254,469										254,469
Charges for services		46.476		1,473				884				48.833
Use of money and property Sale of property and compensation for loss		16,336										16,336
Miscellaneous		691,902		5,458								697,360
State sources		28,359,960		17,424		755,290						29,132,674
Medicaid reimbursement		122,175										122,175
Federal sources				487,285		1,408,948						1,896,233
School lunch sales				563,673								563,673
Total Revenues		77,576,251		1.075.313		2,164,238		884				80,816,686
Total Revenues	<u></u>		-		-							
Expenditures												
General support		9,057,423										9,057,423
Instruction		43,055,267				2,074,940						45,130,207
Pupil transportation		4,489,513				220,166						4,709,679
Food service program				986,988								986,988
Employce benefits		16,748,573		45,693								16,794,2 <del>6</del> 6
Capital Outlay										507,388		507,388
Debt service - principal								2,460,000				2,460,000
Debt service - interest		78,375	_		_			565,531				643,906
Total Expenditures		73.429.151	-	1.032.681	_	2,295,106	_	3.025.531		507,388		80.289.857
Excess (Deficit) Revenues Over Expenditutes		4,147,100	_	42,632	_	(130.868)		(3.024.647)		(507,388)	_	526,829
Other Financing Sources (Uses)												
Proceeds of debt										9,500,000		9,500,000
Premium on obligations		47,880						5,993				53,873
Transfers from other funds		330,962				130,868		3,025,531				3,487,361
Transfers to other funds		(3.156.399)	)		_		_	(100,000)		(230,962)	_	(3,487,361)
Total Other Financing Sources (Uses)		(2.777.557)		······	-	130.868	_	2.931.524		9.269.038	—	9,553,873
Excess (Deficit) Revenues Over Expenditures and												
Other Financing Sources (Uses)		1,369,543		42,632				(93,123)		8,761,650		10,080,702
Fund Balances, Beginning of Year		23,955,420	-	111.334	_		_	215.924		230,962		24.513.640
Fund Balances, End of Year	٤	25.324.963	5	153.966	5	<u></u>	5	122.801	<u>s</u>	8.992.612	5	34.594.342

#### 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, 2017

Net change in fund balances	\$	10,080,702
Amounts reported for governmental activities in the Statements of Activities are different because:		
Long-term revenue and expense differences Claims payable in the Statement of Activities differs from the amount reported in the governmental funds because the expense is recorded as an expenditure in the funds when it is due. In the Statement of Activities, the payable is recognized as it accrues regardless of when it is due. Claims payable for the year ended June 30, 2017 changed by In the Statement of Activities, compensated absences and termination benefits are measured by the amounts earned or incurred during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used. Compensated absences payable for the year ended June 30, 2017 changed by		61,621
Compensated absences payable \$ (207,173) Termination benefits payable (22,650)		(229,823)
Net other post-employment benefits obligation payable in the Statement of Activities differs from the amount reported in the government funds because the expense is recorded as an expenditure in the funds when it is due. In the Statement of Activities, the payable is recognized as it accrues regardless of when it is due. Net other post- employment benefit obligation payable for the year ended June 30, 2017 changed by		(4,663,496)
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, interest expense is recognized as the interest accrues regardless of when it is due. Accrued interest from June 30, 2016 to June 30, 2017 changed by Increases/decreases in the proportionate share of net pension asset/liability and related deferred inflows and outflows reported in the Statement of Activities do not provide for or require use of current financial resources		157
and therefore are not reported as revenues or expenditures in the governmental funds. Retirement system pensions		(87,727)
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.		
Depreciation expense and loss on disposals \$ (1,691,820) Capital outlays		(923,160)
Long-term debt differences Repayment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.		2,460,000
Bond proceeds provide current financial resources to governmental funds but issuing debt increases long term liabilities in the statement of net position.		(9,500,000)
The Statement of Activities recognizes expenses over the life of the bond. Governmental funds recognized the defeasance gain on the advance bond refunding in the year the bonds were advanced refunded. The amount of amortization on the defeasance gain for the year ended June 30, 2017 was		72,083
Change in net position	<u>s</u>	(2.729.643)

## ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF FIDUCIARY NET POSITION JUNE 30, 2017

Assets	/	Agency	Private Purpose Trusts	-
Cash - restricted	\$	418,237	\$ 41,322	2
Due from other funds		581	2,523	3
Total Assets	<u>s</u>	418.818	43,845	<u>5</u>
Liabilities				
Accrued liabilities	\$	56,977		
Due to other funds		231,987		
Agency liabilities		66,019		
Extraclassroom activity balances		63,835		_
Total Liabilities	<u>\$</u>	418.818		-
Net Position				
Restricted for scholarships			43,845	<u>5</u>
Total Net Position			43,84	<u>5</u>
Total Liabilities and Net Position			<u>\$ 43.84</u>	5

## ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Private Purpose Trusts
Additions	
Gifts and contributions	<b>\$</b> 14,374
Interest	72
Total Additions	14,446
Deductions	
Scholarships and awards	5,750
Change in net position	8,696
Net position, beginning of year	35,149
Net position, end of year	<u>\$ 43.845</u>

### ROCKY POINT UNION FREE SCHOOL DISTRICT NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The District is governed by the laws of New York State. The District is an independent entity governed by an elected Board of Education. The 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 financial reporting entity is based on criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity as Amended by GASB Statement 39, Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus.* 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 its component unit 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, the following is a brief description of a certain entity included in the District's reporting entity.

#### Extraclassroom activity funds:

The extraclassroom activity funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management. The District reports these assets held by it as agent for the extraclassroom organizations in the Statement of Fiduciary Net Position – Fiduciary Funds. Separate audited financial statements of the extraclassroom activity funds can be found at the District's business office.

#### B) Joint venture:

The District is one of 51 component school districts in the Board of Cooperative Educational Services of Eastern Suffolk, (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share 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 are organized under Section §1950 of the Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of Section §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under Section §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section §119-n(a) of the General Municipal Law.

A BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section \$1950(4)(b)(7). There is no authority or process by which a school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which its students participate.

#### C) Basis of presentation:

#### i) 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, except those that are fiduciary. Eliminations have been made to minimize the double counting of interfund transactions. Governmental activities generally are financed through real property taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants reflect capital specific grants, if applicable.

The Statement of Net Position presents the financial position of the District at fiscal year end. 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 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 (a) charges paid by the recipients of goods or services offered by the programs and (b) grants, contributions, and other revenues 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.

#### ii) Fund Financial Statements:

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

The District reports the following governmental funds:

#### Governmental Funds:

<u>General Fund</u> – This fund is the District's primary operating fund used to account for and report all financial resources not accounted for in another fund.

<u>Special Aid Fund</u> – This fund accounts for and reports the proceeds of specific revenue sources such as federal and state grants that are legally restricted to expenditures for specified purposes.

<u>School Lunch Fund</u> – This fund is used to account for and report transactions of the District's lunch and breakfast programs.

<u>Debt Service Fund</u> – accounts for the accumulation of resources and that are restricted to expenditure for principal and interest on long-term general obligation debt of governmental activities. Debt service funds should be used to report resources if legally mandated.

<u>Capital Projects Fund</u> – is used to account for and report financial resources that are restricted or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District reports the following fiduciary funds:

<u>Fiduciary Funds</u> – are used to account for and report activities in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-Wide Financial Statements, because their resources do not belong to the District, and are not available to be used. There are two classes of fiduciary funds:

<u>Private Purpose Trust Funds</u> - These funds are used to account for and report trust arrangements in which principal and income benefits annual third party awards and scholarships for students. Established criteria govern the use of the funds and members of the District or representatives of the donors may serve on committees to determine who benefits.

<u>Agency Funds</u> - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups or extraclassroom activity funds and for payroll or employee withholding.

#### D) Basis of accounting and measurement focus:

The District-wide and Fiduciary Fund Financial Statements are reported on the accrual basis of accounting using the economic resources measurement focus. 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 real property taxes, grants and donations. On an accrual basis, revenue from real 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 and the related expenditures are incurred.

The Fund Financial Statements are reported on the modified accrual basis of accounting using the current financial resources measurement focus. 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 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 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, other postemployment benefit obligations, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

#### E) 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 liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of compensated absences, other postemployment benefits, workers' compensation claims, net pension asset/liability, potential contingent liabilities and useful lives of capital assets.

#### F) Cash and cash equivalents:

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. New York State law governs the District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (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.

Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves and debt agreements.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

#### G) <u>Real property taxes:</u>

i) <u>Calendar:</u>

Real property taxes are levied annually by the Board of Education no later than November 1st and become a lien on December 1. Taxes are collected by the Town of Brookhaven along with the respective Town and Suffolk 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.

#### ii) Enforcement:

Uncollected real property taxes are subsequently enforced by the County of Suffolk in June. An amount representing uncollected real property taxes transmitted to the County for enforcement is paid by the County to the District.

#### H) <u>Receivables:</u>

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

#### I) 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 flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditure and revenues to provide financing or other services.

In the district-wide statements, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds, with the exception of those due from or to the fiduciary funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables are 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.

A detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenues activity is provided subsequently in these Notes to Financial Statements.

#### J) Inventories and prepaid items:

Inventories of food in the school lunch fund are recorded at cost on a first-in, first-out basis or in the case of surplus food donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market. A reserve for inventory has been recognized to indicate that this does not constitute available spendable resources.

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

A reserve for these non-liquid assets (inventories) has been recognized in the school lunch fund as non-spendable under GASB Statement No. 54 to signify that a portion of fund balance is not available for other subsequent expenditures.

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.

#### K) Capital assets:

Capital assets are reflected in the District-Wide Financial Statements. Capital assets are reported at actual cost, when the information is available, or estimated historical cost based on professional third-party information. Donated assets are reported at estimated fair market value at the date of donation.

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, and estimated useful lives of capital assets as reported in the District-Wide Statements are as follows:

	Capitalization		Estimated
		<u>reshold</u>	Useful Life
Building and Improvements	\$	1,000	20-50 Years
Improvements Other Than Buildings	\$	1,000	20-50 Years
Furniture, Equipment and Vehicles	S	1,000	5-20 Years

#### L) Deferred outflows 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, deferred outflows of resources, 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 has one item that qualifies for reporting in this category. This amount is related to pension reported in the District-Wide Statement of Net Position. This represents the difference between expected and actual experience (ERS), the net difference between projected and actual investment earnings on pension plan investments (ERS and TRS), changes of assumptions (ERS and TRS), changes in proportion and differences between employer contributions and proportionate share of contributions (ERS and TRS), and the District contributions to the pension systems (TRS and ERS Systems) subsequent to the measurement date.

#### M) Deferred inflows of resources:

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, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The first is due to deferred gain on refunding which resulted from the difference in carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to pensions reported in the District-Wide Statement of Net Position. This represents the difference between expected and actual experience (ERS and TRS), and the changes in proportion (ERS and TRS).

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

Collections in advance arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence 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 recognized.

Collections in advance consist of amounts received in advance in the general fund for community education and drivers' education. Collections in advance in the school lunch fund consist of amounts received in advance for meals that have not yet been purchased. Collections in advance in the special aid fund consists of grant monies as described above.

#### O) <u>Vested employee benefits – compensated absences:</u>

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may be eligible to receive a portion of the value of unused accumulated sick leave. Certain collectively bargained agreements require these terminated payments to be paid in the form of a non-elective contribution into the 403(b) plan.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement No. 16, Accounting for Compensated Absences, the liability has been calculated using the vesting method and an accrual for that liability is included in the District-Wide Financial Statements. The compensated absences liability is calculated based on the terms of the collective bargaining agreements and individual employment contracts 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.

#### P) <u>Termination benefits:</u>

Retirement incentive consists of first year eligible retirement incentive payments as specified in collective bargaining agreements. The liability in the District-Wide Financial Statements 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.

In the Fund Financial Statements only, the amount of matured liabilities for termination benefits is accrued within the general fund based upon expendable and available resources. These amounts are expended on a pay-as-you-go basis. A liability is included only for those employees who have obligated themselves to separate from service with the District by June 30th.

#### Q) Other benefits:

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

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

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 provisions 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 postemployment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 45 (see Note 13).

#### R) <u>Short-term debt:</u>

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

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provisions made in the annual budget. The budget note must be repaid no later than the close of the 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 not issued or retired BANs in the fiscal year ended June 30, 2017.

#### 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. Claims and judgments, net pension liability, net other post-employment benefits obligation, and compensated absences that will be paid from governmental funds, are reported as a liability in the Fund 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:

#### i) District-Wide Financial Statements

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

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

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

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

#### ii) Fund Financial Statements:

The following classifications describe the relative strength of the spending constraints:

#### 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. Non-spendable fund balance includes the inventory recorded in the school lunch fund and prepaid items recorded in the general fund.

#### **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. When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements.

Currently, New York State law uses the terminology "reserves" and Districts are only allowed to use reserves authorized by law.

The District has established the following restricted fund balances:

- Workers' Compensation Reserve This reserve is used to accumulate funds for the purpose of paying for compensation benefits and other expenditures authorized under Article 2 of the New York State Workers' Compensation Law, and for payment of expenditures of administering this self-insurance program. Within 60 days after the end of any fiscal year, excess reserve amounts may be either transferred to another reserve or applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund under restricted fund balance.
- Unemployment Insurance Reserve According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. This reserve is accounted for in the general fund.
- Employee Benefit Accrued Liability Reserve According to General Municipal Law §6-p, must be used for the payment of accrued employee benefit due 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 under restricted fund balance.
- Retirement Contribution Reserve According to General Municipal Law §6-r, must be used for financing retirement contributions. 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. This reserve is accounted for in the general fund under restricted fund balance.
- Property Loss Reserve and Liability Reserve Property loss reserve and liability reserve (Education Law §1709(8) (c)) is used to pay for property loss and liability claims incurred. Separate funds for property loss and 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.
- Insurance Reserve Insurance reserve (GML §6-n) is used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used for any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriations, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the insurance reserve; however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval. The reserve is accounted for in the general fund under restricted fund balance.

- Capital Reserve The capital reserve fund is 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 people at any special or annual meeting. Such authorization is further required for payments from the capital reserve. The form of 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 Section 3651 of Education Law. This reserve is accounted for in the general fund.
- Debt Service Used to account for the accumulation of resources and that are restricted to pay debt service. The fund includes all unused debt proceeds and interest and earnings on temporary investment of debt proceeds. This reserve is accounted for in the debt service fund.
- Unspent bond proceeds Unspent long-term bonds 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 project fund.
- Scholarships Amounts restricted for scholarships are used to account for monies donated for scholarship purposes net of earnings and awards. These restricted funds are accounted for in the private purpose trust fund.

#### Unrestricted Resources

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

Committed - 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 of Education. The District has no committed fund balances as of June 30, 2017.

Assigned - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Board of Education or (b) a body (budget or finance committee, for example) or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. All encumbrances in all funds are classified as assigned fund balance, and the amount appropriated for the subsequent year's budget of the general fund are also classified as assigned fund balance in the respective fund.

Unassigned - Includes all the residual fund balance that does not meet the definition of the above classifications and are deemed to be available for general use by the District. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in the respective fund.

#### Order of Use of Fund Balance

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

#### Fund Balance Limitations

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the School District's budget for the General Fund for the ensuing fiscal year. Nonspendable and restricted fund balance of the General Fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances are also excluded from the 4% limitation.

#### U) Future Changes in Accounting Standards

GASB has issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, effective for the year ending June 30, 2018. This statement replaces the requirements of Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. Statement No. 74, Financial Reporting

for Postemployment Benefit Plans Other Than Pension Plans, establishes new accounting and financial reporting requirements for OPEB plans.

These are the statements that the District feels may have an impact on these financial statements and are not an all inclusive list of GASB statements issued. The District will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

## 2. <u>EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENTS AND THE</u> <u>DISTRICT-WIDE STATEMENTS</u>

Due to the differences in the measurement focus and basis of accounting used in the Governmental Fund Statements and the District-Wide 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 resource management focus of the Statement of Activities, compared with the current financial resource management focus of the governmental funds.

## 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. This difference primarily results from the additional long-term economic focus of the Statement of Net Position versus the solely current financial resources focus of the governmental fund Balance Sheet.

## B) Statement of Revenues, Expenditures and Changes in Fund Balances vs. Statement of Activities

Differences between the Statement of Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities fall into one of three broad categories.

#### i) <u>Long-term revenue and expense differences:</u>

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.

#### ii) Capital related differences:

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

#### iii) Long-term debt transaction differences:

Long-term debt transaction differences occur because both interest and principal payments are recorded as expenditures in the fund 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.

### 3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### A) Budgets:

The District administration prepares a proposed budget for approval by the Board of Education for the general fund, the only fund with a legally adopted budget.

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

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that 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 the Board of Education 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 were approved by the Board of Education during the year ended June 30, 2017 to include \$10,321 for additional gifts and donations received by the District.

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

## 4. CUSTODIAL AND CONCENTRATION OF CREDIT RISK

The District's investment policies are governed by state statutes and District policy. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its localities. Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance.

Obligations that may be pledged as collateral are obligations of the United States and its Agencies and obligations of New York State and its municipalities. Investments are stated at fair value.

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 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either:

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

All of the District's aggregate bank balances 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 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 at June 30, 2017 included \$25,137,673 within the governmental funds for general purposes and capital projects, and \$459,559 within the fiduciary funds.

The District did not have any investments at year end or during the year. Consequently, the District was not exposed to any material interest rate risk or foreign currency risk.

#### 5. PARTICIPATION IN BOCES

During the year ended June 30, 2017, the District was billed \$6,737,290 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,874,375. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

#### 6. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2017, consisted of:

General Fund	
New York State – general aid and excess cost aid	\$ 1,145,371
BOCES aid	1,874,375
	3,019,746
School Lunch Fund	
Federal and state school lunch reimbursements	1,197
Special Aid Fund	
Federal and state grants	1,228,195
Total	\$ <u>4,249,138</u>

District management has deemed the amounts to be fully collectible.

#### 7. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2017, were as follows:

	Beginning Balance	Additions	Retirements/ Reclassifications	Ending Balance
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 737,304	\$	\$	\$ 737,304
Construction in progress	1,600	507,388		508,988
Total	738,904	507,388		1,246,292
<b>Capital Assets Being Depreciated</b>				
Buildings and improvements	74,080,713			74,080,713
Improvements other than buildings	1,219,243			1,219,243
Furniture, equipment and vehicles	3,493,372	261.272		3,754,644
Total assets being depreciated	78,793,328	261,272		79,054,600
Accumulated depreciation				
Buildings and improvements	29,259,046	1,520,278		30,779,324
Improvements other than buildings	985,934	32,851		1,018,785
Furniture, equipment and vehicles	2,701,588	138,691		2,840,279
Total accumulated depreciation	32,946,568	1,691,820		34,638,388
Net Capital Assets Being Depreciated	45,846,760	(1,430,548)		44,416,212
Net Capital Assets	<u>\$ 46,585,664</u>	<u>\$ (923,160)</u>	<u>\$</u>	<u>\$ 45,662,504</u>

Depreciation expense was allocated to governmental functions as follows:

Function/Program		
General support	\$	211,478
Instruction		1,471,883
Food service		8,459
Total Depreciation	5	1.691.820

#### 8. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2017, are as follows:

		Interfund			Interfund				
Fund	R	eceivables		Payables	Revenues		Ex	penditures	
General	\$	2,122,620	s	2,710,762	\$	330,962	\$	3,156,399	
School lunch				424,599					
Special aid				1,236,916		130,868			
Debt service		6,346				3,025,531		100,000	
Capital projects		2,709,149		236,955				230,962	
Private purpose trust		2,523							
Trust and agency		581		231,987					
Total	<u>\$</u>	4.841.219	<u>s</u>	4.841,219	<u>\$</u>	3.487,361	<u>s</u>	3.487.361	

- The District made a transfer of \$130,868 from the general fund to the special aid fund to cover the District's portion of the summer handicapped program and State supported Section 4201 schools.
- The District made an annual transfer of \$3,025,531 from the general fund to debt service fund for required annual debt service expenditures.
- The District made a transfer of \$100,000 from the debt service fund to general fund for debt service expenditures.
- The District made a transfer of \$230,962 from the capital fund to general fund for unneeded authorizations funded by interfund transfer in budget.
- Interfund receivables and payables are considered short-term and are typically liquidated within one year.

#### 9. SHORT TERM DEBT

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

		Interest	Balance			Balance
	<u>Maturity</u>	Rate	June 30, 2016	Issued	Redeemed	June 30, 2017
TAN	06/27/17	2.00%	S	\$ 4,750,000	\$ 4,750,000	S

The District recognized interest expense on short-term debt for the year of \$78,375. The District also received a premium on obligations from the TAN of \$47,880 which was recorded as other financing sources in the general fund.

#### 10. LONG-TERM LIABILITIES

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

	1	Beginning						Ending	D	uc Within
Description		Balance	Additions Deletions		Balance One Y		One Year			
Bonds Payable										
Serial bonds	\$	12,600,000	\$	9,500,000	S	2,460,000	\$	19,640,000	\$	3,060,000
Other Liabilities										
Net obligation of other										
postemployment benefits		33,849,112		6,858,626		2,195,130		38,512,608		
Workers' compensation liability		664,932		329,296		390,917		603,311		
Termination benefits payable		615,900		22,650				638,550		
Compensated absences payable		4,790,040		207,173				4,997,213		200,000
Net pension liability - proportionate share		3,364,507	_	607,046	_		_	3,971,553		
Total Long Term Liabilities	<u>s</u>	<u>55,884,491</u>	<u>s_</u>	17.524.791	<u>\$</u>	5.046.047	<u>s</u> _	68.363.235	\$	3,260,000

The general fund has typically been used to liquidate long-term liabilities.

#### A) Bonds payable:

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate (%)		standing at ne 30, 2017
Serial bonds	2008	2019	3.00-5.00%	\$	720,000
Serial bonds	2009	2024	3.125-4.00%		4,025,000
Serial bonds	2010	2021	2.00-5.00%		5,395,000
Serial bonds	2017	2032	2.00-3.00%		9,500,000
Total				<u>\$</u>	19,640,000

On May 17, 2016, voters approved a bond authorization for a total estimated cost not to exceed \$16,439,513 for district-wide repairs, replacement and/or reconstruction projects. On June 27, 2017, the District issued \$9,500,000 in serial bonds bearing interest at 2-3%, maturing on June 15, 2032, leaving \$6,939,513 in authorized but unissued debt.

The following is a summary of debt service requirements:

Fiscal	l Year	Ending

June 30,		Principal		interest	_	Total
2018	\$	3,060,000	\$	663,813	\$	3,723,813
2019		3,120,000		546,087		3,666,087
2020		2,795,000		417,644		3,212,644
2021		1,580,000		301,931		1,881,931
2022		1,180,000		246,081		1,426,081
2023 -2027		4,400,000		754,905		5,154,905
2028 -2032		3,505,000		309,363		3,814,363
Total	<u>s</u>	19,640,000	<u>s_</u>	3,239,824	<u>\$</u>	22,879,824

#### B) Long-term debt;

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

Interest paid	\$	565,531
Less: interest accrued in the prior year		(39,953)
Less: amortization of deferred amounts from refunding		(72,083)
Plus: interest accrued in the current year		<u>39,796</u>
Total Interest Expense on long-term debt	<u>\$</u>	<u>493,291</u>

#### 11. DEFERRED AMOUNTS FROM REFUNDING OF DEBT

In prior years, the District defeased certain general obligations with the proceeds of new bonds. The difference of \$865,000 between the reaquisition price of the new bonds and the net carrying amount of the old bonds has been reported as a deferred inflow of resources on the Statement of Net Position and is being amortized on the District-Wide Financial Statements using the straight-line method over 12 years, the time to maturity of the refunded bonds at the point of refunding. The current-year amortization is \$72,083 and is included as a reduction to interest expense on the District-Wide Financial Statements. The balance of the deferred amounts from the refunding of debt, net of amortization recorded on the Statement of Net Position is as follows:

Deferred amounts from refunding of debt	\$	865,000
Less: accumulated amortization		(576,664)
Deferred amounts from refunding of debt, net of amortization	<u>\$</u>	288.336

#### 12. PENSION PLANS

#### A. New York State and Local Employees' Retirement System (ERS)

#### (a) Plan description

The District participates in the New York State and Local Employees' Retirement System (ERS). This is a cost-sharing multiple-employer public employee 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 net 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 (RSSL). 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 (GLIP), 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) <u>Contributions</u>

The System is noncontributory for employees who joined prior to July 28, 1976. For employees who joined after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary for the first ten years of membership. Employees who joined on or after January 1, 2010 are required to contribute 3% of their annual salary for their entire working career. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. All required contributions for the NYSERS fiscal year ended March 31, 2017, were paid. The required contributions for the current year and two preceding years were:

	Amount	
2017	\$	883,627
2016	\$	841,444
2015	\$	1,122,440

#### (c) <u>Pension assets, liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related</u> to pensions

At June 30, 2017, the District reported a liability of \$1,928,662 for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At March 31, 2017, the District's proportion was .0205259 percent which was a decrease of .0004364 percent from its proportion measured at March 31, 2016.

For the year ended June 30, 2017, the District recognized pension expense of \$1,146,865. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Deferred Inflow of Resources of Resources			
Differences between expected and actual experience	\$	48,330	S	292,878
Change of assumptions		658,901		
Net difference between projected and actual earnings on				
pensions plan investment		385,232		
Changes in proportion and differences between contributions				
and proportionate share of contributions		144,825		20,247
Contributions subsequent to the measurement date		307,524		-
Total	S	1,544,812	\$	313,125

Amounts reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Plan Year ended June 30:</u>		
2018	\$	407,140
2019	\$	407,140
2020	\$	357,816
2021	\$	(247,933)
2022	S	-
Thereafter	\$	-

#### (d) Actuarial assumptions

The total pension liability at March 31, 2017 was determined by using an actuarial valuation as of April 1, 2016, with update procedures used to roll forward the total pension liability to March 31, 2017. The actuarial valuation used the following actuarial assumptions:

Measurement date	March 31, 2017
Actuarial valuation date	April 1, 2016
Interest Rate	7.0%
Salary scale	3.8%
Decrement tables	A pril 1, 2010 - March 31, 2015 System's Experience
Inflation rate	2.5%

Annuitant mortality rates are based on April 1, 2010 - March 31, 2015 System's experience with adjustments for mortality improvements based on MP-2014.

The actuarial assumptions used in the April 1, 2016 valuation are based on the results of an actuarial experience study for the period April 1, 2010 - March 31, 2015.

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 for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for equities and fixed income as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2017 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	36.0%	4.55%
International equity	14.0%	6.35%
Private equity	10.0%	7.75%
Real estate	10.0%	5.80%
Absolute return strategies	2.0%	4.00%
Opportunistic portfolio	3.0%	5.89%
Real assets	3.0%	5.54%
Bonds and mortgages	17.0%	1.31%
Cash	1.0%	-0.25%
Inflation-indexed bonds	4.0%	1.50%

#### (e) Discount rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### (f) Sensitivity of the proportionate share of the net pension liability to the discount rate assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1%	Current	1%
	Decrease	Assumption	Increase
	<u>(6.0%)</u>	<u>(7.0%)</u>	<u>(8.0%)</u>
Proportionate share of the net pension asset (liability)	\$ (6,159,763)	\$ (1,928,662)	\$ 1,648,727

#### (g) Pension plan fiduciary net position

The components of the current-year net pension liability of the employers as of the April 1, 2016 valuation date is as follows:

	(Dollars in Thousands)		
Employers' total pension (liability)	\$	(177,400,586)	
Plan fiduciary Net Position		168,004,363	
Employers' net pension (liability)	<u>\$</u>	(9,396,223)	
Ratio of plan fiduciary net position to the			
employers' total pension liability		94.70%	

#### (h) Payables to the pension plan

The employer contributions for the fiscal year ended June 30, 2017 are paid annually to the System based on the System's fiscal year which ends on March 31. Accrued retirement contributions as of June 30, 2017 represent the projected employer contribution for the period April 1, 2017 through June 30, 2017 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2017 amounted to \$307,524.

#### B. New York State Teachers' Retirement System (TRS)

#### (a) Plan description

The District participates in the New York Teachers' Retirement System (TRS). This is a cost-sharing multiple-employer public employee retirement system. The system provides retirement benefits as well as death and disability benefits.

The TRS was created and exists pursuant to Article 11 of the New York State Education Law. TRS is administered by the system and governed by a ten member board to provide these benefits to teachers employed by participating employers in the State of New York, excluding New York City. The System provides benefits to plan members and beneficiaries as authorized by the New York State Law and may be amended only by the Legislature with the Governor's approval. Benefit provisions vary depending on date of membership and membership class (6 tiers). TRS issues a publicly available financial report that contains basic financial statements and required supplementary information for the System. For additional plan information please refer to the NYSTRS Comprehensive Annual Financial Report which can be found on the TRS website located at www.nystrs.org.

#### (b) Contributions

Pursuant to Article 11 of the New York State Education Law, employers are required to contribute at an actuarially determined rate adopted annually by the Retirement Board. Tier 3 and Tier 4 members who have less than 10 years of service or membership are required by law to contribute 3% of salary to the System. Tier 5 members are required by law to contribute 3.5% of salary throughout their active membership. Tier 6 members are required by law to contribute between 3% and 6% of salary throughout their active membership in accordance with a schedule based upon salary earned. Pursuant to Article 14 and Article 15 of the Retirement and Social Security Law, those member contributions are used to help fund the benefits provided by the System. However, if a member dies or leaves covered employment with less than 5 years of credited service for Tiers 3 and 4, or 10 years of credited service for Tiers 5 and 6, the member contributions with interest calculated at 5% per annum are refunded to the employee or designated beneficiary. Eligible Tier 1 and Tier 2 members may make member contributions under certain conditions pursuant to the provisions of Article 11 of the Education Law and Article 11 of the Retirement and Social Security Law. Upon termination of membership, such accumulated member contributions are refunded. At retirement, such accumulated member contributions are refunded. At retirement, such accumulated member contributions are refunded. At retirement, such accumulated member contributions are refunded member contributions for the current year and two preceding years were:

	 Amount	
2017	\$ 3,553,573	
2016	\$ 3,902,802	
2015	\$ 5,058,112	

#### (c) <u>Pension assets, liabilities, pension expense, and deferred outflows/inflows of resources related to pensions</u>

At June 30, 2017, the District reported a liability of \$2,042,891 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2016, the District's proportion was .190739 percent, which was a decrease of .001348 percent from its proportion measured at June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$3,387,030. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

. .

	Deferred Outflows of Resources		rred Inflows Resources
Differences between expected and actual experience	\$	\$	663,645
Change of assumptions	11,637,60	;	
Net difference between projected and actual earnings on			
pension plan investments	4,593,492	2	
Changes in proportion and differences between contributions			
and proportionate share of contributions	82,009	)	34,132
Contributions subsequent to the measurement date	3,553,573	<u> </u>	
Total	<u>\$ 19,866,679</u>	2 5	<u> </u>

Amounts reported as deferred outflows/inflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Plan Year ended June 30:</u>	
2017	\$ 1,428,769
2018	\$ 1,428,769
2019	\$ 4,996,202
2020	\$ 3,886,270
2021	\$ 1,786,629
Thereafter	\$ 2,088,690

#### (d) Actuarial assumptions

The total pension liability at the June 30, 2016 measurement date was determined by using an actuarial valuation as of June 30, 2015, with update procedures used to roll forward the total pension liability to June 30, 2016. The actuarial valuation used the following actuarial assumptions.

Investment rate of return	7.5 % compounded annually, net of pension plan inve expense, including inflation.		
Projected salary increases	Rates of increase differ based on service. They have been calculated based upon recent NYSTRS member experience.		
	Service 5	Rate 4.72%	
	15 25	3.46% 2.37%	
	35	1.90%	
Projected COLAs Inflation rate	1.5% compo 2.5%	unded annually.	

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale AA.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014.

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 for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of the valuation date of June 30, 2015 are summarized in the following table:

		Long-Term
	Target	Expected Real
Asset Class	Allocation	Rate of Return
Domestic equity	37.0%	6.1%
International equity	18.0%	7.3%
Real estate	10.0%	5.4%
Alternative investments	7.0%	9.2%
Domestic fixed income securities	17.0%	1.0%
Global fixed income securities	2.0%	0.8%
Mortagages	8.0%	3.1%
Short-term	1.0%	0.1%

#### (e) Discount rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from school districts will be made at statutorily required rates, actuarially determined. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

#### (f) Sensitivity of the proportionate share of the net pension liability to the discount rate assumption

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the Districts' proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1%	Current	1%
	Decrease	Assumption	Increase
	<u>(6.5%)</u>	<u>(7.5%)</u>	<u>(8,5%)</u>
Proportionate share of the net pension asset (liability)	\$ (26,654,151)	\$ (2,042,891)	\$ 18,599,744

#### (g) Pension Plan Fiduciary Net Position

The components of the current-year net pension asset (expressed in thousands) of the employers as of the June 30, 2015 valuation date is as follows:

	(Dolla	rs in Thousands)
Employers' total pension (liability)	\$	(108,577,184)
Plan fiduciary net position		107,506,142
Employers' net pension (liability)	<u>\$</u>	(1,071,042)
Ratio of plan fiduciary net position to the		
employers' total pension liability		99.01%

#### (h) Payables to the Pension Plan

The employer contributions for the fiscal year ended June 30, 2017 are paid annually to the System in September, October and November through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2017 represent the projected employer contribution for the fiscal year June 30, 2017 based on paid TRS 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, 2017 amounted to \$3,675,272.

#### C. Tax shelter 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 termination payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2017, totaled \$233,766.

#### D. Deferred compensation plan

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for all employees. The District makes no contributions into this plan. The amount deferred by eligible employees for the year ended June 30, 2017 totaled \$208,783.

#### 13. OTHER POSTEMPLOYMENT BENEFITS

#### A) Plan descriptions:

The District provides medical, prescription drug and dental insurances to retirees and their covered dependents. The District contributes between 85% and 100% of the cost of the insurance for retirees and their covered dependents. Currently there are approximately 669 current and former employees participating in the District's Other Post Employment Benefits (OPEB) plan. The benefits provided to employees upon retirement are based upon provisions in various contracts that the District has in place with different classifications of employees. All active employees who retire directly from the District and meet eligibility criteria will participate.

The Plan does not issue a standalone publicly available report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

#### B) Funding policy:

For the District's OPEB Plan, contribution requirements of the plan members and the District are established by the Board of Education. The District's annual OPEB cost (expense) for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis.

#### C) Annual required contribution:

	For the Year Ended June 30, 2017
Normal cost	\$ 3,445,038
Amortization of unfunded actuarial liability	2,988,937
Annual required contribution (ARC)	<u>\$ 6,433,975</u>

#### D) <u>Reconciliation of net OPEB obligation:</u>

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

	For the Year Ende		
	June 30, 2017		
Annual required contribution	\$ 6,433,975		
Interest on net OPEB obligation	1,692,456		
Adjustment to ARC	(1,267,805)		
Annual net OPEB cost (expense)	6,858,626		
Contributions made	(2,195,130)		
Change in net OPEB obligation	4,663,496		
Net OPEB obligation at the beginning of the year	33,849,112		
Net OPEB obligation at the end of the year	<u>\$38,512,608</u>		
Percentage of expense contributed	32.0%		

#### E) <u>Trend information:</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2017 and the two preceding years, was as follows:

Fiscal Year Ending Ending	1	Annual Net OPEB Cost		EB Expense ontributed	% of Expense Contributed	Nct OPEB Obligation		
June 30, 2017	\$	6,858,626	\$	2,195,130	32.0%	\$	38,512,608	
June 30, 2016	\$	6,327,818	\$	2,481,947	39.2%	S	33,849,112	
June 30, 2015	\$	6,008,022	\$	2,334,614	38.9%	\$	30,003,241	

#### F) Funded status:

	For the Year Ended June 30, 2017					
Actuarial accrued liability (AAL) at July 1, 2016 Actuarial value of plan assets	\$ 79,801,623					
Unfunded actuarial accrued liability (UAAL) Covered payroll	<u>\$ 79,801,623</u> \$ 33,311,533					
UAAL as a percentage of covered payroll	239.6%					

#### G) Actuarial methods and assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. For this reason, the results in this report should be viewed as estimates. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and Plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and Plan members in the future. The actuarial calculations reflect a long-term perspective; actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial valuation date	July 1, 2016
Actuarial cost method	Projected Unit Credit
Amortization method	Level % of Payroll
Amortization period	Single Amortization Period
Amortization period (years) remaining	21
Amortization discount	5.0%
Projected salary increase	4.0%
Health care inflation rate	5.6% Initial; 3.94% Ultimate
Fiscal year that rate reaches ultimate trend rate	2075
Method used to determine actuarial value of assets	N/A

#### 14. RISK MANAGEMENT

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

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:

	 2017	2016		
Unpaid claims at beginning of year	\$ 664,932	\$	702,009	
Incurred claims and claim adjustment				
expenses	329,296		257,186	
Claim payments	 (390,917)		(294,263)	
Unpaid claims at year end	\$ 603,311	\$	664,932	

#### 15. FUND BALANCES

The following is a summary of the change in general fund restricted fund balances during the year ended June 30, 2017:

Reserve	E	Balance at 7/1/2016 Addition		Additions		Amounts Expended	Balance at 6/30/2017
Workers compensation	S	2,011,089	\$	1,000,000	\$	496,902	\$ 2,514,187
Unemployment insurance		580,761		1,187		6,917	575,031
Employee benefit accrued liability		4,303,734		556,673		91,822	4,768,585
Retirement contribution		7,076,156		12,672		891,815	6,197,013
Property loss and liability		53,369		109			53,478
Insurance		53,369		109			53,478
Capital		4,242,566		8,699			 4,251,265
Total	<u>\$</u>	18,321,044	\$	1,579,449	S	1,487,456	\$ 18,413,037

#### 16. FUND BALANCES - ASSIGNED:

#### A) Assigned: Appropriated

The amount of \$2,105,309 has been assigned as the amount estimated to be appropriated to reduce taxes for the fiscal year ending June 30, 2017 in the general fund.

#### B) Assigned: Encumbered

All encumbrances are classified as assigned fund balance. At June 30, 2017, the District encumbered the following significant amounts:

Assigned: Unappropriated Fund Balance		
General Fund		
General Support	\$	1,283,719
Instruction	_	131,445
	S	1,415,164

#### 17. COMMITMENTS AND CONTINGENCIES

#### <u>Grants:</u>

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.

#### 18. <u>SUBSEQUENT EVENTS</u>

On September 6, 2017 the District issued \$4,500,000 in tax anticipation notes bearing interest rates of 1.09-2.00 %. The notes mature on June 27, 2018.

SUPPLEMENTARY INFORMATION

#### ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Original Budget		Final Budget		Actual			Final Budget Variance With Actual
Revenues				_				
Local sources								
Real property taxes	\$ 41,859,714	\$ S	41,859,714	S	41,957,835		S	98,121
Other tax items - including STAR	6,225,000	)	6,225,000		6,127,098			(97,902)
Charges for services	148,00	)	148,000		254,469			106,469
Use of money and property	35,00	)	35,000		46,476			[1,476
Sale of property and compensation for loss					16,336			16,336
Miscellaneous	55,00	)	65,321		691,902			626,581
State sources	28,437,87	3	28,437,873		28,359,960			(77,913)
Federal sources	48.30	2 _	48.300		122,175		_	73.875
Total Revenues	76,808,88	7	76,819,208		77,576,251			<b>7</b> 57,043
Other Financing Sources								
Premium on obligations					47,880			47,880
Transfers from other funds					330,962			330,962
Appropriated fund balance and reserves	4,232.42		4.232.429				_	(4.232.429)
Total Revenues and Other Financing Sources	<u>\$ 81.041.31</u>	5 <u>S</u>	81.051.637	5	77.955.093		٢_	(3.096.544)
	Original Budget		Final Budget	_	Actual	Year-End Encumbrances		Final Budget Variance With Actual And Encumbrances
Expenditures								
General support								
Board of education	\$ 38,05	5 <b>S</b>	38,747	S	27,389	5	S	11,358
Central administration	380,06	2	384,457		370,157			14,300
Finance	812,31	3	852,608		804,398	9,300		38,910
Staff	645,20	3	663,020		508,166			154,854
Central services	5,822,16	3	7,944,767		6,564,081	1,274,419		106,267
Special items	839.72	٤_	839.725		783.232			56.493
Total General Support	8.537.52	_ ۱	10.723.324	_	9.057.423	1.283.719		
Instruction								
Instruction, administration, and improvement	2,951,81	9	2,646,968		2,465,630	1,842		179,496
Teaching - regular school	22,984,16		22,476,910		21,738,483	103,987		634,440
Programs for children with special neds	15,029,79		13,590,046		12,744,351	266		845,429
Occupational education	1,060,50		1,061,507		1,035,199	933		25,375
Teaching - special school	1,000,10		659,992		626,761	288		32,943
Instructional media	889,68		1,031,903		913,910	8,678		109,315
Pupil services	3.576.41		3.668.566		3.530.933	15.451		122,182
Total Instruction	47.492.48	1_	45,135,892	-	43.055.267	131,445		1.949.180
Pupil transportation	4,862,24	7	4,590,338		4,489,513			100,825
Employee benefits	16,898,53	5	17,350,684		16,748,573			602,111
Debt service - interest and related financing expenses	95.00	۹_	95.000		78.375		_	16.625
Total Expenditures	77,885,78	4	77,895,238		73,429,151	1,415,164		3,050,923
Other Financing Uses								
Transfers to other funds	3.155.53		3.156.399	_	3.156.399			
Total Expenditures and Other Financing Uses	<u>\$ 81.041.31</u>	6 5	81.051.637		76.585.550	<u>\$ 1.415.164</u>	2	3.050.923
Net change in fund balance					1,369,543			
Fund balance - beginning of year				_	23.955.420			
Fund balance - end of year				<u>s</u> _	25,324.963			

#### Notes to Required Supplementary Information

The District administration prepares a proposed budget for approval by the Board of Education for the general fund, the only fund with a legally adopted budget.

The budget is adopted annually on a basis consistent with GAAP Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year

See Paragraph on Supplementary Schedules Included in Auditor's Report

## ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULES OF FUNDING PROGRESS OF OTHER POSTEMPLOYMENT BENEFITS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Actuarial Valuation Date	Actuarial Value of <u>Assets</u> (a)	Liab	Actuarial Accrued ility-Projected <u>Unit Credit</u> (b)	Unfunded Actuarial Accrued Liability (UAAL) (b)-(a)		Funded Ratio C		vered Payroll (c)	UAAL as % of Covered Payroll [(b)-(a)]/(c)	
July 1, 2016	S	\$	79,801,623	\$	79,801,623	0%	\$	33,311,533	239.6%	
July 1, 2015	S	\$	79,571,323	\$	79,571,323	0%	\$	32,761,763	242.9%	
July 1, 2014	S	\$	75,196,914	S	75,196,914	0%	S	32,853,137	228.9%	

#### ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR THE FISCAL YEARS ENDED JUNE 30,

								ERS Peasion .ast 10 Fiscal		-										
		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008
Contractually Required Contribution	\$	891,815	S	1,056,812	\$	1,086,747	\$	1,103,423	s	1,009,429	s	778,468	2	677,186	\$	420,588	s	371,697	\$	428,776
Contributions in Relation to the Contractually Required Contribution	_	891.815		1.056.812	_	1.086.747	_	1.103.423		1.009.429	_	778,468		677.186	_	420.588	_	371.697		428.776
Contribution Deficiency (Excess)	٤		5		٤_	<u></u>	٤		٤		٤		٤_		٤		<u>s</u>		٤.	
District's Covered-ERS Employee Payroll	s	5,798,809	s	6.170,976	s	6,060,580	s	5,896,138	5	5,704,899	s	5,621,245	s	5,698,163	s	5,643,202	s	5,472,222	5	5,266,584
Contributions as a Percentage of Covered-Employee Payroll		15 38%		17 13%		17 93%		18.71%		17 69%		13 85%		1   88%		7 45%		6 79%		8 14%

#### TRS Pension Plan Last 10 Fiscal Years

		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008
Contractually Required Contribution	S	3,553,573	s	3,902,802	\$	5,058,112	s	4,613,327	\$	3,202,382	s	2,968,191	s	2,278,162	s	1,586,463	s	1,914,890 1	5	2,274,060
Contributions in Relation to the Contractually Required Contribution	_	3.553.573		3.902.802	_	5.058.112		4.613.327	_	3.202.382		2.968.191		2.278.162		1,586,463		1.914.890		2.274.060
Contribution Deficiency (Excess)	٤		5		٢_		٢_		5	<u> </u>	٢_		٢.		٤_		٤	8	<u>ن</u>	
District's Covered-TRS Employee Payroll	s	30,361,397	\$	29,837,597	s	29,330,293	s	28,863,547	s	27,413,149	5	27,067,061	\$	26,855,362	s	25,992,425	\$	25,480,860	5	26,459,431
Contributions as a Percentage of Covered-Employee Payroll		11 70%		13 08%		17.25%		15 98%		11 68%		10 97%		8 48%		6 10%		7 52%		8 59%

See Paragraph on Supplementary Schedules Included in Auditor's Report 45

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

#### ERS Pension Plan

		2017	2016	2015	2014
District's proportion of the net pension (liability)		0 0205259%	0 0209623%	0 0213375%	0.0213375%
District's proportionate share of the act pension (liability)	s	(1,928,662)	(3,364,507)	\$ (720,832)	S (964,210)
District's covered-employee payroll	S	5,798,809	6,004,599	\$ 5,967,941	\$ 5,876,902
District's proportionate share of the net pension (liability) as a percentage of its covered-employee payroll		33 26%	56.03%	12 08%	16 41%
Plan fiduciary net position as a percentage of total pension (liability)		94 70%	90.70%	97 90%	97 20%

#### **TRS Pension Plan**

_	2017	2016	2015	2014
	0 190739%	0 192087%	0 192192%	0 184650%
s	(2,042,891) \$	(9,951,689	\$ 21,408,959	\$ 1,215,462
\$	29,857,597 S	29,330,293	\$ 28,863,547	\$ 27,413,149
	6 85%	68.02%	74.17%	4 43%
	99.01%	110.46%	111.48%	100 70%
	s s	0 190739% S (2,042,891) S S 29,857,597 S 6 85%	0 190739% 0 192087% \$ (2,042,891) \$ (9,951,689 \$ 29,857,597 \$ 29,330,293 6 85% 68.02%	0 190739% 0 192087% 0 192192% \$ (2,042,891) \$ (9,951,689 \$ 21,408,959 \$ 29,857,597 \$ 29,330,293 \$ 28,863,547 6 85% 68.02% 74 17%

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

### ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET AND REAL PROPERTY TAX LIMIT FOR THE FISCAL YEAR ENDED JUNE 30, 2017

#### Change from Adopted Budget to Final Budget

Adopted budget		\$ 80,623,643
Add: Prior year's encumbrances		417,673
Original budget		81,041,316
Add: Budget revision for gifts and donations		10,321
Final budget		<u>\$ 81.051.637</u>
Section 1318 of Real Property Tax Law Limit Calculation		
2017-18 voter-approved expenditure budget		<u>\$ 83.286.346</u>
Maximum allowed (4% of 2017-18 budget)		<u>\$ 3.331.454</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law :		
Unrestricted fund balance:		
Assigned fund balance	\$ 3,520,473	
Unassigned fund balance	3,331,453	
Total unrestricted fund balance	6,851,926	
Less:		
Appropriated fund balance	2,105,309	
Assigned - unappropriated fund balance	1,415,164	
Total adjustments	3,520,473	
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law		<u>\$3.331.453</u>
Actual percentage		4.00%

#### ROCKY POINT UNION FREE SCIIOOL DISTRICT SCIIEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

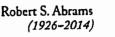
				Expenditures				Methods a	f Financing			
		Budget June 30, 2017	Prior Years	Current Year	Total	Unexpended Balance	Proceeds of Obligations	State Aid	Local Sources	Total	Transfer to General Fund	Fand Balance June 30, 2017
PROJECT TITLE												
HS Science Rooms 2013 #1	0029	\$ 254,677	\$ 297,838	\$	\$ 297,838	\$ (43,161)	\$ 398,905	S	5	\$ 398,905	\$ (101,067)	5
Lifeskills Bathroom	0028	92,791	92,644		92,644	147			92,791	92,791	(147)	
IIS Track and Turf	0029	1,897,209	1,842,127		l, <b>842,127</b>	55,082	16,986		1,897,206	1,914,192	(72,065)	
HS Cafetona Bathrooms	0030	214,970	201,402		201,402	13,568			259,085	259,085	(57,683)	
Durance Wide	9999	475,788		6,747	6,747	469,041	475,788			475,788		469,041
FJ Carasita - Playground	0015	39,013		31,262	31,262	7,751	39,013			39,013		7,751
FJ Carasita	0016	282,400		232,107	232,107	50,293	282,400			282,400		50,293
FJ Cerasti	0017	8,500		1,860	1,860	6,640	8,500			8,500		6,640
F.J Carasiti	0018	50,000		12,864	12,864	37,136	\$0,000			50,000		37,136
F.J. Carasita	0019	1,296,448				1,296,448	1,296,448			1,296,448		1,296,448
J.A. Edgar	0013	387,800		11,429	11,429	376,371	387,800			387,800		376,371
J.A. Edger	0014	2,393,227		111,877	111,877	2,281,350	2,393,227			2,393,227		2,281,350
MSHS	0031	691,315		53,178	53,178	638,137	691,315			691,315		638,137
MSHS	0032	1,784,357		46,064	46,064	1,738,293	1,784,357			1,784,357		1,738,293
MSHS	0034	2,091.152				2,091,152	2,091,152	<u> </u>		2,091,152		2,091,152
		<u>\$11.939.647</u>	<u>\$ 2,434,011</u>	5 507.388	<u>\$ 2.941.399</u>	<u>\$ 9.018.248</u>	<u>\$ 9.915.891</u>	<u>s</u>	<u>\$ 2.249.082</u>	<u>\$12.164.973</u>	<u>\$(230.962)</u>	<u>\$ 8.992.612</u>

See Paragraph on Supplementary Schedules Included in Auditor's Report 48

## ROCKY POINT UNION FREE SCHOOL DISTRICT NET INVESTMENT IN CAPITAL ASSETS FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Capital assets, net	\$ 45,662,504
Add: Capital fund unspent bond proceeds	<u> </u>
Deduct: Deferred amounts from refunding debt, net of amortization Short-term portion of bonds payable Long-term portion of serial bonds payable	(288,336) (3,060,000) <u>(16,580,000)</u> (19,928,336)
Net investment in capital assets	<u>\$ 34.726.780</u>

R.S. ABRAMS & CO., LLP Accountants & Consultants for Over 75 years



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

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

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

We have audited, in accordance with 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, each major fund, and the fiduciary funds of the Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Rocky Point Union Free School District's basic financial statements, and have issued our report thereon dated October 12, 2017.

## **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rocky Point Union Free School District's internal control over financial reporting (internal control) to determine the 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 Rocky Point Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rocky Point Union Free School District's internal control.

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

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

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------ www.rsabrams.com ------

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Rocky Point Union Free School 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 determination of financial statement amounts. 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 & abranat Co. XxP

R.S. Abrams & Co., LLP Islandia, NY October 12, 2017

## ROCKY POINT UNION FREE SCHOOL DISTRICT



**BUSINESS OFFICE** 

90 Rocky Point – Yaphank Road Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7556

Dr. Michael F. Ring Superintendent of Schools **Gregory Hilton** School Business Official

## Corrective Action Plan October 11, 2017

• <u>Item:</u> During the current year audit it was noted that there was a time lag for cash receipts between the date the checks were written and the date of the deposit to the bank.

**District's Response**: The District has a well-established process whereby deposits are sent to the bank twice a week. The Business Office Accountant and Senior Account Clerk will continue to monitor and review cash receipts to ensure that all items sent to the Business Office continue to be deposited shortly after receipt. We will reiterate the importance of timely cash deposits to the building level staff.

· Item: During our current year audit it was noted that two clubs had no financial activity.

**District's Response**: The two clubs have been determined to be inactive therefore the district will transfer their respective balances of \$261.15 and \$3.64 to the Student Council account.

# **Academic Intervention Plan**

# 2017-2019

# **Rocky Point School District**



## **Introduction**

The Rocky Point Union Free School District's Academic Intervention Services (AIS) plan was developed to meet the requirements of the Section 100.2(ee) revisions to the Commissioner's Regulations. School districts are required to provide instructional and student support services to help students achieve the New York State Common Core Learning Standards.

## **Definition**

Academic Intervention Services are defined as additional instructional services that supplement regular classroom instruction and/or student support services designed to help students achieve the New York State Common Core Learning Standards. Academic Intervention Services are direct services intended to assist students who are identified as being at-risk of not achieving the New York State Common Core Learning Standards in English Language Arts and mathematics in grades K-12 and in the New York State Learning Standards for social studies and science in grades 4-12. In addition, the services are provided to those students who are identified as being at-risk of not gaining the skills and knowledge necessary to meet or exceed designated performance levels on the New York State assessments. Each year the elementary and intermediate state assessments will have four designated performance levels on each assessment.

## **NYS ELA and Mathematics Performance Levels:**

- Level 1: Students performing at this level are well below proficient in standards for their grade. Students demonstrate limited knowledge, skills, and practices embodied by the New York State P-12 Common Core Learning Standards. They are considered insufficient for the expectations for their grade level.
- Level 2: Students performing at this level are partially proficient in standards for their grade. Students demonstrate knowledge, skills, and practices embodied by the New York State P-12 Common Core Learning Standards. They are considered partial but insufficient for the expectations for their grade level. Students performing at Level 2 are considered on track to meet current New York high school graduation requirements but are not yet proficient on the Common Core Learning Standards.
- Level 3: Students performing at this level are proficient in standards for their grade. Students demonstrate knowledge, skills, and practices embodied by the New York State P-12 Common Core Learning Standards. Students are considered sufficient for the expectations for their grade level.
- Level 4: Students performing at this level excel in standards for their grade. They demonstrate knowledge, skills, and practices embodied by the New York State P-12 Common Core Learning Standards. They are considered more than sufficient for the expectations for their grade level.

* Scale Score Ranges are subject to change based on New York State Department of Education modifications

All students who score below the designated performance levels *must* receive Academic Intervention Services. The services for a particular student should vary in intensity based on the student's needs as measured by state assessments and other information about the student's performance. In addition, the plan must address barriers to student progress including attendance problems, discipline problems, family-related problems, health-related issues, nutrition-related issues, and mobility/transfer related issues.

Academic Intervention Services must be initiated no later than the beginning of the semester following a determination that a student needs such services.

## **Eligibility Criteria**

Specific circumstances qualify a student for Academic Intervention Services:

- Students who score below the designated performance levels on Elementary, Intermediate, and Commencement level New York State assessments in English Language Arts and Mathematics
- · Students who score below the designated performance levels on Intermediate and Commencement level NYS assessments in science
- · Students who score below the designated performance levels on Commencement level NYS assessments in social studies
- · Students who are at-risk of not meeting New York State Standards as indicated through district-adopted procedures
- · Students in grades K-2 who lack reading readiness
- · Limited English Proficient (LEP)/English Language Learners (ELL) who do not achieve the annual performance standards

In addition, the District will use *multiple measures* to determine student eligibility for Academic Intervention Services. These multiple sources may include but are not limited to:

- · Early reading assessments/literacy profiles
- · Assessments of content skills, concepts, and knowledge
- · Diagnostic assessments
- · Performance on benchmark assessments
- Classroom performance
- · Report card grades
- Observation and anecdotal records
- · Recommendation by teacher, counselor, administrator, or other school staff

* If a New York State Assessment score is unavailable, previous New York State Assessments and/or the multiple measures stated above will be used to determine if a student is in need of Academic Intervention Services.

Academic Intervention Services (AIS):

Based on 3rd Grade State Test: Incoming 4th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	180-290	High Intensity
ELA Level 2	291-298	Moderate Intensity
ELA Level 2	299-305	Low Intensity
Math Level 1	145-284	High Intensity
Math Level 2	285-292	Moderate Intensity
Math Level 2	293-299	Low Intensity

# Based on 4th Grade State Test: Incoming 5th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	164-286	High Intensity
ELA Level 2	287-295	Moderate Intensity
ELA Level 2	296-303	Low Intensity
Math Level 1	133-282	High Intensity
Math Level 2	283-290	Moderate Intensity
Math Level 2	291-298	Low Intensity

# Based on 5th Grade State Test: Incoming 6th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	126-288	High Intensity
ELA Level 2	289-296	Moderate Intensity
ELA Level 2	297-304	Low Intensity
Math Level 1	151-293	High Intensity
Math Level 2	294-300	Moderate Intensity
Math Level 2	301-306	Low Intensity

Based on 6th Grade State Test: Incoming 7th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	128-282	High Intensity
ELA Level 2	283-292	Moderate Intensity
ELA Level 2	293-301	Low Intensity
Math Level 1	132-283	High Intensity
Math Level 2	284-292	Moderate Intensity
Math Level 2	293-301	Low Intensity

## Based on 7th Grade State Test: Incoming 8th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	133-286	High Intensity
ELA Level 2	287-294	Moderate Intensity
ELA Level 2	295-302	Low Intensity
Math Level 1	160-292	High Intensity
Math Level 2	293-300	Moderate Intensity
Math Level 2	301-307	Low Intensity

Based on 8th Grade State Test: Incoming 9th Grade Students

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	121-283	High Intensity
ELA Level 2	284-292	Moderate Intensity
ELA Level 2	293-300	Low Intensity
Math Level 1	134-286	High Intensity
Math Level 2	287-295	Moderate Intensity
Math Level 2	296-304	Low Intensity

#### Based on Regents Examinations: Incoming 10th - 12th Grade Students

Criteria for Assigning AIS Services			
English Regents: Failing se	core		
English Class: Failing cou	rse grade		
Math Regents: Failing score	re		
Math Class: Failing cours	e grade		

#### Special Education

Academic Intervention Services will be provided to students with disabilities on the same basis as non-disabled students. Academic Intervention Services are provided in addition to special education services. The same appropriate accommodations and supports outlined on the student's Individualized Education Program (IEP) must be provided when Academic Intervention Services are delivered.

## Exit Criteria

Academic Intervention Services may be discontinued when the student achieves proficiency on the New York State assessments or when the student meets one or more of the requirements outlined in this document.

All Academic Intervention Services are provided by certified, highly-qualified teachers.

#### **Intensity of Services**

The intensity of services will be based on the level of student need as determined by multiple measures and sources of evidence gathered by the school district. Frequency of services will be based on the level of intensity of services and IST/RtI recommendation.

The following information is included in this Academic Intervention Services plan:

- Criteria for entrance and exit eligibility
- Description of services
- Procedure for parent notification
- Procedure for monitoring student progress

As per New York State Education Department regulations, the plan will be revised biennially.

#### **Teacher Monitoring: Middle and High School Levels**

At the middle and high school levels, teachers work in conjunction with Instructional Coordinators/Chairpersons to monitor students' academic progress.

## Rocky Point UFSD 2017-2019 Academic Intervention Services Plan Summary English Language Arts

ELA	High Intensity	Moderate Intensity	Low Intensity	Exit
К	Reading 5/wk 30 min/session Wilson Fundations Double Dose 2/wk 30 min/session Leveled Literacy Intervention after January Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help with Teacher	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Literacy Collaborative Guided Reading: On Grade Level AIMSweb Benchmark Reading Fluency: Avg. Passing ELA Parallel Tasks Teacher/Principal/Rtl Recommendation
1	Reading Recovery 5/wk 30 min/session Leveled Literacy Intervention 5/wk 30 min/session Wilson Fundations Double Dose 2/wk 30 min/session Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Literacy Collaborative Guided Reading: On Grade Level AIMSweb Benchmark Reading Fluency: Avg Passing ELA Parallel Tasks Teacher/ Principal/Rtl Recommendation
2	Leveled Literacy Intervention 5/wk 30 min/session Wilson Fundations Double Dose 2/wk 30 min/session Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Literacy Collaborative Guided Reading: On Grade Level AIMSweb Benchmark Reading Fluency: Avg. Passing ELA Practice Test Teacher/ Principal/Rtl Recommendation
3	System 44: 5/wk 80 min READ 180: 5/wk 80 min Reading Pull-out or Push-In 5/wk 30 to 40 min sessions Reading: Wilson 3/wk 40 min/session School-based Tutoring/Support Teacher Monitoring Extra Help with Reading Specialist Extra Help with Teacher	Reading Pull-out or Push-In 2/wk 40 min sessions Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Scholastic Reading Inventory Lexile: On Grade Level Literacy Collaborative Guided Reading Level: On Grade Level NYSED ELA 3 Score of 3 or 4 Teacher/ Principal/Rtl Recommendation
4	System 44: 5/wk 80 min READ 180: 5/wk 80 min Reading: Pull-out 2/wk 1/wk Push-in 1/wk 40 min sessions Reading: Wilson 3/wk 40 min/session School-based Tutoring/Support Teacher Monitoring Extra Help with Reading Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Scholastic Reading Inventory Lexile Level: On Grade Level Literacy Collaborative Guided Reading Level: On Grade Level NYSED ELA 4 Score of 3 or 4 Teacher/ Principal/Rtl Recommendation

ELA	High Intensity	Moderate Intensity	Low Intensity	Exit
5	System 44: 5/wk 80 min	Teacher Monitoring	Teacher Monitoring	Report Card: On Grade Level
	READ 180: 5/wk 80 min	Extra Help	Extra Help	Scholastic Reading Inventory Lexile Level: On Grade Level
	Reading Pull-out 2/wk 1/wk Push-In 1/wk 40 min sessions			Literacy Collaborative Guided Reading Level: On Grade Level
	Reading: Wilson 3/wk 40 min/session			NYSED ELA 5 Score of 3 or 4
	School-based Tutoring/Support			Teacher/ Principal/Rtl Recommendation
	Extra Help with Reading Specialist			
	Extra Help with Teacher			
	Teacher Monitoring			
	System 44: 2/42-minute periods every day			English Course Grade of 65 or higher
	READ 180: 2/42-minute periods every day			English Final Exam Grade of 65 or higher
6	ELA 6 AIS: 1/42-minute period every other day	Teacher Monitoring	Teacher Monitoring	NYSED ELA 6 Score of 3 or 4
0	School-based Tutoring/Support	Extra Help	Extra Help	Scholastic Reading Inventory Lexile Level 1000 or Above
	Teacher Monitoring			Teacher/ Principal/IST/Rtl Recommendation
	Extra Help			
	System 44: 2 /42-minute periods every day			English Course Grade of 65 or higher
	READ 180: 2/42-minute periods every day			English Final Exam Grade of 65 or higher
7	ELA 7 AIS: 1/42-minute period every other day	Teacher Monitoring	Teacher Monitoring	NYSED ELA 7 Score of 3 or 4
'	School-based Tutoring/Support	Extra Help	Extra Help	Scholastic Reading Inventory Lexile Level 1100 or Above
	Teacher Monitoring			Teacher/ Principal/IST/Rtl Recommendation
	Extra Help			
	System 44: 2/ 42-minute periods every day			English Course Grade of 65 or higher
	READ 180: 2/ 42-minute periods every day			English Final Exam Grade of 65 or higher
	ELA 8 AIS: 1/42-minute period every day	Teacher Monitoring	Teacher Monitoring	NYSED ELA 8 Score of 3 or 4
8	ELA 8 AIS: 1/42-minute period every other day	Extra Help	Extra Help	Scholastic Reading Inventory Lexile Level 1150 or Above
	School-based Tutoring/Support			Teacher/ Principal/IST/Rtl Recommendation
	Teacher Monitoring			
	Extra Help			
English 9	ELA AIS 9/10: 1/42-minute period every other day			English Course Grade of 65 or higher
Lightin	School-based Tutoring/Support	Teacher Monitoring	Teacher Monitoring	Final Exam score of 65 or higher
	Teacher Monitoring	Extra Help	Extra Help	Teacher/ Principal/IST/Rtl Recommendation
	Extra Help			
	ELA AIS 9/10: 1/42-minute period every other day			English Course Grade of 65 or higher
English 10	School-based Tutoring/Support			Final Exam score of 65 or higher
	Teacher Monitoring	Teacher Monitoring	Teacher Monitoring	Teacher/Principal/IST/Rtl Recommendation
	Extra Help	Extra Help	Extra Help	
	ELA AIS 11/12: 1/42-minute period every other day			English Course Grade of 65 or higher
	School-based Tutoring/Support	Teacher Monitoring	Teacher Monitoring	English Regents Exam Grade of 65 or higher
English 11	Teacher Monitoring	-	•	Teacher/ Principal/IST/Rtl Recommendation
		Extra Help	Extra Help	reacheir Frincipai/1517Ku Kecommendation
	Extra Help			

# Rocky Point UFSD 2017-2019 Academic Intervention Services Plan Summary Mathematics

Math	High Intensity	Moderate Intensity	Low Intensity	Exit
K	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above AIMSweb Math Concepts: Average Passing Math Parallel Tasks Teacher/ Principal/Rtl Recommendation
I	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above AIMSweb Math Concepts: Average Passing Math Parallel Tasks Teacher/ Principal/RtI Recommendation
2	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above AIMSweb Math Concepts: Average Passing Math Practice Test Teacher/ Principal/Rtl Recommendation
3	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 3 Score of 3 or 4 Teacher/ Principal/RtI Recommendation Teacher/ Principal/RtI Recommendation
4	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 4 Score of 3 or 4 Teacher/ Principal/RtI Recommendation Teacher/ Principal/RtI Recommendation
5	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 5 Score of 3 or 4 Teacher/ Principal/Rtl Recommendation Teacher/ Principal/Rtl Recommendation
6	Math 6 AIS: 1/42-minute period every day Math 6 AIS: 1/42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Math Course Grade of 65 or higher Math Final Exam Grade of 65 or higher NYSED Math 6 Score of 3 or 4 Teacher/ Principal/IST/Rtl Recommendation

Math	High Intensity	Moderate Intensity	Low Intensity	Exit
		Teacher Monitoring	Teacher Monitoring	Math Course Grade of 65 or higher
	Math 7 AIS: 1/42-minute period every other day	Extra Help	Extra Help	Math Final Exam Grade of 65 or higher
7	School-based Tutoring/Support			NYSED Math 7 Score of 3 or 4
	Teacher Monitoring			Teacher/ Principal/IST/Rtl Recommendation
	Extra Help			
		Teacher Monitoring	Teacher Monitoring	Math Course Grade of 65 or higher
	Math 8 AIS: 1/42-minute period every other day	Extra Help	Extra Help	Math Final Exam Grade of 65 or higher
8	School-based Tutoring/Support			NYSED Math 8 Score of 3 or 4
	Teacher Monitoring			Teacher/ Principal/IST/Rtl Recommendation
	Extra Help			
Alashna	School-based Tutoring/Support	Teacher Monitoring	Teacher Monitoring	Algebra CC Course Grade of 65 or higher
Algebra	Math AIS 9/10: Algebra: Common Core	Extra Help	Extra Help	Algebra CC Regents Grade of 65 or higher
Common	Teacher Monitoring			Teacher/ Principal/IST/Rtl Recommendation
Core	Extra Help			

# Rocky Point UFSD 2017-2019 Academic Intervention Services Plan Summary Social Studies

Social Studies	High Intensity	Moderate Intensity	Low Intensity	Exit
Global History & Geography 9	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Social Studies Course Grade of 65 or higher Social Studies Final Exam Grade of 65 or higher Passing SS Tasks Teacher/ Principal/IST/Rtl Recommendation
Global History & Geography 10	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Social Studies Course Grade of 65 or higher Social Studies NYS Regents Exam Grade of 65 or higher Teacher/ Principal/IST/RtI Recommendation
JS History & Government 11	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	US History Course Grade of 65 US History NYS Regents Exam Grade of 65 or higher Teacher/ Principal/IST/Rtl Recommendation

## Rocky Point UFSD 2017-2019 Academic Intervention Services Plan Summary Science

Science	High Intensity	Moderate Intensity	Low Intensity	Exit
6-7	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Science Course Grade of 65 or higher Science Final Exam Grade of 65 or higher Teacher/ Principal/IST/Rtl Recommendation
8	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Science Course Grade of 65 or higher NYSED Science 8 Score of 3 or 4 Teacher/ Principal/IST/Rtl Recommendation
Living nvironment	School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Living Environment Course Grade of 65 Living Environment Regents Grade of 65 Teacher/ Principal/IST/Rtl Recommendation

# ACADEMIC INTERVENTION SERVICES DESCRIPTION: 2017-19 Rocky Point School District Standards Area: Student Support Services

Grades K-12

Possible Procedures to Determine the Range of AIS Student Support and AIS Discontinuance

Multiple Measure(s)	Criteria to Determine AIS Need	Criteria to Discontinue AIS	
Developmental Measures:			
Academic Screening: Woodcock Johnson Wechsler Individual Achievement Test (WIAT) NYS Assessments i-Ready Literacy Benchmark Testing Basic Achievement Skills Inventory	Low Average and Below On Multiple Sub-Tests	Average on Multiple Sub-Tests	
Diagnostic Screening: Achenbach Teacher Form Achenbach Parent Form Behavior Assessments	Borderline Clinical or Clinical	Normal	
Psychological Testing: Leiter – Nonverbal Performance WISC-4 WIPPSI	Low Average and Below On Multiple Sub-Tests	Average on Multiple Sub-Tests	
Professional Observations	Inability to Complete Class Work / Homework Behaviors Interfere with Successful Acquisition of Learning Poor Coping Skills Emotional Instability Poor Social Skills Poor Peer/Adult Relationships Home Life Instructional Support Team Referral	Completed Class Work/Homework Improved Behavior Improved Coping Skills Improved Emotional Stability Improved Social Skills Improved Peer/Adult Relationships Improved Home Life Instructional Support Team Recommendation Principal Review and Recommendation	

Multiple Measure(s)	Criteria to Determine AIS Need	Criteria to Discontinue AIS
Developmental Measures:		
Parent Observations:	Inability to Complete Homework Poor Coping Skills Emotional Instability Poor Social Skills Poor Peer/Adult Relationships Home Life	Completed Homework Improved Coping Skills Improved Emotional Stability Improved Social Skills Improved Peer/Adult Relationships Improved Home Life

# **Possible Sources of Evidence**

Reports:			
Discipline Referrals	Excessive Numbers of Referrals	Reduction in Referrals	
Attendance	10 Absences Excessive Tardiness Excessive Early Pick-ups/ Sign-outs from School	Improved Attendance	
Nurse Records and Referrals	Evidence of Neglect	IST/ Rtl Recommendation	
Medical Diagnoses and Records	IST/ Rtl Recommendation	IST/ Rtl Recommendation	
Progress Reports and Report Card	Near Level or Below Level (K-5) Failing or In Danger of Failing (6-12)	On Level or Above Level (K-5) Passing the Class (6-12)	
IST/ Rtl Action Plan	IST/ Rtl Recommendation	IST/ RtI Recommendation	
Functional Behavior Assessment (FBA)	Behavior Support Plan (BSP)	No longer need BSP as determined by IST/ RtI Recommendation	

## Description of Level of Intensity Need - Based on Multiple Measures and Evidence/Related Criteria:

District Attendance Policy: Pursuant to Rocky Point Board of Education policy number 7110, listed below are the services that may be provided to students who are in need of support with attendance.

Intensity Description of Services		Intensity Factors: Frequency/Duration/Individualization				
High	Individual Counseling Why Try ~ Middle School/ High School Substance Abuse Education ~Middle School/ High School	1x a week/30 minutes/Individual As Needed				
Moderate	Failure Letters Sent to Parent at Report Card Banana Splits Divorce Groups Social Skills Groups Friendship Groups Bereavement Groups	1x a week/30 minutes/Group 1x a week/30 minutes/Group 1x a week/30 minutes/Group 1x a week/30 minutes/Group				
Law	Short Term Counseling Referral for Outside Services Big Buddy/Little Buddy	As Needed As Needed 1x a week/40 minutes/Group				
Low	FJC M&M Mentoring Program Caring Connection Mentoring Program Parent Teacher Meeting Guidance Appointment (6 to12)	1x a week during lunch /40 minutes/Group 1x a week/30 minutes/Group As Needed As Needed				

# Academic Intervention Services - Student Support (Guidance, Social Worker, School Psychologist, etc)

#### **Parental Notification and Involvement**

Parents/guardians play a vital role in the academic success of children. The District is committed to establishing a strong partnership with parents to ensure academic success for all students. Parents/guardians will be notified, in writing, by the building principal when a student requires Academic Intervention Services. This notice will be translated, where appropriate, into the native language of the parents.

This commencement notification will include:

- · The reason the student requires such services;
- · A summary of the services to be provided; and

• The consequences of not achieving the expected performance levels.

When services are to be discontinued, the parent/guardian of the student will be notified, in writing, by the building principal. This notice will:

- Include the criteria used for terminating the service;
- Indicate the performance levels obtained on district-level and/or state assessments.

Placement in educational programs during the regular school day is the responsibility of the District and school. Parents may not refuse to have their child participate in Academic Intervention Services if they are offered within the regular school day.

#### **Monitoring Student Progress**

At a minimum, the school will provide parents/guardians with the following:

- Reports on the student's progress at least once each quarter by mail, telephone, or other means
- Opportunity to consult with the student's regular classroom teacher(s), and other professional staff providing Academic Intervention Services

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# Sachem Central School District

KENNETH G. GRAHAM, ED.D. SUPERINTENDENT OF SCHOOLS Ronald G. Sacks School Business Administrator Samoset Administrative Offices 51 School Street Lake Ronkonkoma, NY 11779 (631) 471-1352 FAX (631) 471-1318

September 8, 2017

Kristen White Special Ed. Coordinator **Rocky Point Union Free School District** 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

#### **RE: INSTRUCTIONAL SERVICES AGREEMENT - ESY PROGRAM**

Dear Ms. White,

Enclosed please find two Instructional Services Agreements for the Extended School Year Program in the Sachem Central School District for July and August 2017.

Please have your Board of Education President sign both contracts and return one executed copy to my attention. An invoice for tuition will be sent under separate cover.

Thank you for your prompt attention to this matter. If you have any questions or concerns, please do not hesitate to contact me at (631) 471-1352.

Sincerely,

Ronald G. Sacks School Business Administrator

RGS:lh Enclosures



#### INSTRUCTIONAL SERVICE AGREEMENT EXTENDED SCHOOL YEAR PROGRAM

THIS AGREEMENT made this <u>23</u>^{''} day of <u>Ctobe</u> 2017 by and between BOARD OF EDUCATION, ROCKY POINT UNION FREE SCHOOL DISTRICT (hereinafter referred to as the "SENDING SCHOOL DISTRICT"), as the party of the first part, having its principal place of business located at 90 ROCKY POINT-YAPHANK, ROCKY POINT, NY 11778 and BOARD OF EDUCATION, SACHEM CENTRAL SCHOOL DISTRICT (hereinafter referred to as the "RECEIVING SCHOOL DISTRICT"), as the party of the second part, having its principal place of business for purposes of this Agreement at 51 School Street, Lake Ronkonkoma, NY 11779.

#### WITNESSETH:

WHEREAS, pursuant to Education Law § 4402 (2)(b)(2), the SENDING SCHOOL DISTRICT is authorized by law to contract with other public school districts for special education programs and services for students resident in its own district and in need of such services.

WHEREAS, the SENDING SCHOOL DISTRICT desires that RECEIVING SCHOOL DISTRICT provide instruction to the students enrolled in the program operated by RECEIVING SCHOOL DISTRICT; and

WHEREAS, RECEIVING SCHOOL DISTRICT warrants that it has reviewed the individualized education program ("IEP") of each pupil to be enrolled in its program, and represents that it will provide the level of services identified in the IEP to meet the needs of such children; and

WHEREAS, RECEIVING SCHOOL DISTRICT is capable of and willing to provide the within services to the SENDING SCHOOL DISTRICT.

**NOW THEREFORE**, in consideration of the mutual promises and covenants contained in this Agreement, the parties hereto mutually agree as follows:

1. <u>TERM OF AGREEMENT</u>: This Agreement shall be in effect for the period July 1, 2017 to August 30, 2017, unless terminated earlier, as set forth herein.

2. <u>SCOPE OF SERVICES</u>: During the term of this Agreement, the Receiving School District shall provide a special education program and/or services to the following students listed in Appendix A of this agreement. RECEIVING SCHOOL DISTRICT shall provide adequate instruction, related services and/or a facility to the students listed in appendix A during the summer school period. The education provided by RECEIVING SCHOOL DISTRICT shall be appropriate to the mental ability and physical condition of the children, and in accordance with Commissioner's Regulations, all applicable Federal, State and local statutes, rules and ordinances. The RECEIVING SCHOOL DISTRICT agrees to provide services in accordance with the State Education Department's regulations, using only professionals certified by the New York State Education Department. The RECEIVING SCHOOL DISTRICT agrees to provide the student who is the subject of this Agreement with the following special education program(s) and/or related service(s) in accordance with the student's Individualized Education Plan ("IEP"):

<u>Instructional Program</u> Summer Extended School Year Location Wenonah Elementary School In the event that the SENDING SCHOOL DISTRICT, upon the recommendation of its CSE, wishes to modify the instructional program and/or related services (i.e. type, frequency and/or location) provided to the students during the term of the Agreement, the SENDING SCHOOL DISTRICT shall present its request for such modification(s) to the RECEIVING SCHOOL DISTRICT. The RECEIVING SCHOOL DISTRICT shall review such request and shall determine whether it is able to meet such request. The RECEIVING SCHOOL DISTRICT shall notify the SENDING SCHOOL DISTRICT of its determination within ten (10) business days and shall advise same of any changes in cost associated with any modification(s) made to the program and/or services. Any agreement with respect to an increase or decrease in related services or change of program shall be in writing and signed by both parties and shall be made an addendum to this Agreement.

3. <u>PAYMENT SCHEDULE</u>: In full consideration for the program and/or services set forth in paragraph 2 above, the Sending School District agrees to pay to the Receiving School District the following sums:

Instructional Program:	SED/OMS Certified 2017-2018 Tuition Rate per student
Related Services:	SED/OMS 2017-2018 Regional Weighted Average Per Diem Rate for 1:1 Aide (as per student's IEP)

SENDING SCHOOL DISTRICT reserves the right to add or delete a child from the list of the children covered by this Agreement at any time during the school term. Enrollment for any period less than one (1) month shall be prorated. Any overpayments will be reimbursed by RECEIVING SCHOOL DISTRICT to the SENDING SCHOOL DISTRICT.

4. **INVOICE DUE:** Payment to RECEIVING SCHOOL DISTRICT shall be made within thirty (30) days from receipt of invoice from RECEIVING SCHOOL DISTRICT. SENDING SCHOOL DISTRICT shall give RECEIVING SCHOOL DISTRICT notice of any invoice dispute within twenty (20) days of its receipt and reserves the right to withhold payment pending the resolution of this dispute. Failure to dispute any invoice shall not be deemed as an acceptance and does not act as a waiver of SENDING SCHOOL DISTRICT's rights or prevent SENDING SCHOOL DISTRICT from availing itself of any remedy or course of action it has at law or in equity at a later date.

5. **INSURANCE PROVISION:** RECEIVING SCHOOL DISTRICT shall purchase from and maintain in a company or companies lawfully licensed to do business in the State of New York such insurance as will protect RECEIVING SCHOOL DISTRICT and SENDING SCHOOL DISTRICT from claims set forth below for which RECEIVING SCHOOL DISTRICT may be legally liable, whether such operations be by RECEIVING SCHOOL DISTRICT or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Notwithstanding any terms, conditions or provisions in any other writing between the parties, RECEIVING SCHOOL DISTRICT hereby agrees to effectuate the naming of SENDING SCHOOL DISTRICT as an unrestricted additional insured on RECEIVING SCHOOL DISTRICT's insurance policies, with the exception of workers' compensation and professional liability.

6. <u>ATTENDANCE RECORDS</u>: RECEIVING SCHOOL DISTRICT shall maintain monthly attendance records which shall be submitted to SENDING SCHOOL DISTRICT at the end of

each month. If a child has been absent for a period of five (5) or more consecutive days, the attendance record shall indicate the reason for that absence.

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7. <u>**REPORTS OF STUDENTS:</u>** RECEIVING SCHOOL DISTRICT shall obtain whatever releases or other legal documents that are necessary in order that RECEIVING SCHOOL DISTRICT may render full and complete reports concerning the education and progress of the pupil(s) covered by the terms of this Agreement. The full responsibility for obtaining such clearances rests on RECEIVING SCHOOL DISTRICT. Any failure to carry out such responsibility shall permit the Commissioner of Education to withdraw approval for the placement of such child in such program, in which event this Agreement shall be canceled forthwith in regard to such child for whom such releases are not submitted.</u>

8. <u>STUDENT TRANSPORTATION</u>: The SENDING SCHOOL DISTRICT shall be responsible for providing all students of the Agreement with transportation to and from school.

9. <u>STUDENT PRESCRIPTIONS</u>: Where applicable, SENDING SCHOOL DISTRICT shall obtain all medical prescriptions from the parent/guardian of students referred to RECEIVING SCHOOL DISTRICT. SENDING SCHOOL DISTRICT shall forward copies of these prescriptions to RECEIVING SCHOOL DISTRICT upon its written request.

10. <u>TERMINATION NOTICE</u>: This Agreement may be terminated by either party upon thirty (30) days written notice to the other party. In the event of such termination, the parties will adjust the accounts due and payable to RECEIVING SCHOOL DISTRICT for services rendered. RECEIVING SCHOOL DISTRICT will not incur any additional expenses upon receipt of SENDING SCHOOL DISTRICT's notification that RECEIVING SCHOOL DISTRICT's services have been terminated. Upon any such termination, the parties shall endeavor in an orderly manner to wind down activities hereunder. In the event of termination, all reports and services due to SENDING SCHOOL DISTRICT must be completed by RECEIVING SCHOOL DISTRICT within thirty (30) days of the termination date.

11. <u>CONFIDENTIALITY</u>: RECEIVING SCHOOL DISTRICT, its employees, and/or agents agree that all information obtained in connection with the services provided for in this Agreement is deemed confidential information. RECEIVING SCHOOL DISTRICT, its employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. RECEIVING SCHOOL DISTRICT further agrees that any information received by RECEIVING SCHOOL DISTRICT, its employees, and/or agents during the course of the services provided pursuant to this Agreement which concerns the personal, financial, or other affairs of SENDING SCHOOL DISTRICT, its employees, agents, clients, and/or students will be treated by RECEIVING SCHOOL DISTRICT, its employees, and/or agents in full confidence and will not be revealed to any other persons, firms, or organizations. The parties further agree that the terms and conditions set forth herein shall survive the expiration and/or termination of this Agreement.

12. <u>HIPAA</u>: Both parties to this Agreement understand that they may receive and/or come into contact with *protected health information* as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The Parties hereby acknowledge their respective responsibilities pursuant to HIPAA and, if necessary, shall execute a Business Associate Agreement in connection with such responsibilities.

13. <u>NOTICES</u>: Any notices to be given under this Agreement by either party to the other may be effected by personal delivery in writing or by mail, registered or certified, postage prepaid with return receipt requested. Each party may change the address by written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated as of actual receipt; mailed notices will be deemed communicated as of two (2) days after mailing. Notice shall be delivered or mailed to:

Rocky Point UFSD 90 Rocky Point-Yaphank Road Rocky Point, NY 11778 Attn: Kristen White, Special Ed. Coordinator

John O'Keefe, Assistant Superintendent for Business & Operations Sachem Central School District 51 School Street Lake Ronkonkoma, NY 11779

14. <u>DISCRIMINATION</u>: Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, national origin, religion, age or disability.

15. <u>GOVERNING LAW</u>: This Agreement shall be governed by the laws of the State of New York.

16. <u>NO PRIOR AGREEMENTS</u>: This Agreement constitutes the full and complete Agreement between SENDING SCHOOL DISTRICT and RECEIVING SCHOOL DISTRICT, and supersedes all prior written and oral agreements, commitments or understandings with respect thereto. This Agreement may not be altered, changed, added to, deleted from or modified except through the mutual written consent of the parties.

17. <u>AGREEMENT CONSTRUCTION</u>: This Agreement has been arrived at mutually and is not to be construed against any party hereto as being the drafter hereof or causing the same to be drafted.

18. <u>**REPRESENTATIONS AND WARRANTIES:</u>** RECEIVING SCHOOL DISTRICT represents and warrants: 1) that RECEIVING SCHOOL DISTRICT has no obligations, legal or otherwise, inconsistent with the terms of this Agreement; 2) that the performance of the services to be provided in this Agreement does not and will not violate any applicable law, rule or regulation or any proprietary or other right of any third party; and 3) that RECEIVING SCHOOL DISTRICT has not entered into or will not enter into any Agreement (whether oral or written) in conflict with this Agreement.</u>

19. <u>AMENDMENT</u>: This Agreement may be amended only in writing and signed by the parties.

20: <u>AUTHORITY TO ENTER AGREEMENT</u>: The undersigned representative of RECEIVING SCHOOL DISTRICT hereby represents and warrants that the undersigned is an officer, director, or agent of RECEIVING SCHOOL DISTRICT with full legal rights, power and authority to enter into this Agreement on behalf of RECEIVING SCHOOL DISTRICT and bind RECEIVING SCHOOL DISTRICT with respect to the obligations enforceable against RECEIVING SCHOOL DISTRICT in accordance with its terms.

IN WITNESS WHEREOF, the parties hereto have executed this agreement the day and year first above written.

By:

Date:

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PRESIDENT BOARD OF EDUCATION, Rocky Point Union Free School District

By:

PRESIDENT, Arthony Falco BOARD OF EDUCATION, Sachem Central School District

Date: 9-6-17



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# CONFIDENTIAL SCHEDULE "A"

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

Name of Student	Date of Birth

# **RIVERHEAD CENTRAL SCHOOL DISTRICT**

700 Osborn Avenue Riverhead, NY 11901-2996 FAX (631) 369-6816 · <u>www.riverhead.net</u>

Dr. Aurelia Henriquez Superintendent of Schools (631) 369-6717

September 14, 2017



Sam M. Schneider Deputy Superintendent (631) 369-6708

Christine Tona Assistant Superintendent for Curriculum & Instruction (631) 369-6714



Rocky Point Union Free School District Greg Hilton, School Business Official 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Subject: Special Education Services Contract 2017-2018

Dear Mr Hilton,

Under the provisions of the Education Law, Section 3602-c, as amended by Chapter 378 of the Laws of 2007, the school district in which a nonpublic or parochial school is located is required to furnish special education services for pupils attending that school. Under the same law, the district whose children attend such schools is required to pay the costs.

In order to comply with this section of the Education Law, attached please find contracts covering these services. Please have your designee sign and print their name on page 3 of the contract and return a fully executed copy to our office. An invoice will be sent within the 2018-2019 school year.

Thank you for your prompt attention to this matter.

If you have any further questions please feel free to contact Holly Chew at 631-369-6823 or by e-mail at holly.chew@riverhead.net.

Sincerely,

Sam M. Schneider Deputy Superintendent

/hc Encs.

# SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this 23 day of <u>Octo her</u> 2017 by and between the Board of Education of the **Rocky Point Union Free School District** (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778 and the Board of Education of the Riverhead Central School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 700 Osborn Avenue, Riverhead, NY 11901.

#### WITNESSETH

WHEREAS, the DISTRICT OF LOCATION is required by Education Law Section 3602-c to provide special education services to parentally-placed students with disabilities, when such students attend private schools in the DISTRICT OF LOCATION, but reside in the DISTRICT OF RESIDENCE; and

WHEREAS, the DISTRICT OF LOCATION is a public school district within the State of New York authorized to provide special education and related services to students with disabilities;

NOW, THEREFORE, the parties mutually agree as follows:

A. <u>**TERM**</u>: The term of this Agreement shall be from July 1, 2017 through June 30, 2018 inclusive, unless terminated earlier as provided for in this Agreement.

#### B. <u>SERVICES AND RESPONSIBILITIES</u>:

- 1. The DISTRICT OF LOCATION shall develop an individualized education service program (IESP) for those student(s) listed on the attached "Confidential Schedule A," incorporated by reference herein and made a part of this Agreement, and shall provide the services set forth in such IESP attached as Schedule "B".
  - a. A student(s) and/or services may be added or deleted from the attached Schedules "A" and/or "B" at any time upon written notification to the DISTRICT OF RESIDENCE. Such written notification shall include a copy of any revised IESP. In such event, the payment amount owed by the DISTRICT OF RESIDENCE shall be adjusted accordingly.
- 2. The DISTRICT OF LOCATION represents and warrants that services to students under this Agreement shall be provided by individuals who are certified or licensed in accordance with applicable law, rules and regulations.

#### C. <u>COMPENSATION</u>:

1. The parties to this Agreement recognize that the authority for the DISTRICT OF RESIDENCE and the DISTRICT OF LOCATION to contract for the provision of special education services herein is derived from Education Law Section 3602-c, and related provisions of the Education Law and Regulations of the Commissioner of Education; and that these statutes and regulations may define the maximum costs that may be charged hereunder.

The DISTRICT OF LOCATION shall be entitled to bill the DISTRICT OF RESIDENCE for the services provided the students listed in Schedule "A" pursuant to this Agreement and the IESP attached as Schedule "B" in accordance with Education Law Section 3602-c and the Regulations or Rules of the Commissioner of Education.

- 2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE on a monthly basis which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
- 3. The DISTRICT OF RESIDENCE shall pay the DISTRICT OF LOCATION within forty-five (45) business days of receipt of each invoice by the DISTRICT OF RESIDENCE, unless the DISTRICT OF RESIDENCE sends the DISTRICT OF LOCATION a written notice disputing the invoice within forty-five (45) business days of its receipt. If a dispute arises, the parties shall have those legal rights and remedies provided by law and regulation.

#### D. **<u>TERMINATION</u>**.

This Agreement may be terminated by written notice of either party if (1) Schedule "A" has been deleted so that there are no students of the DISTRICT OF RESIDENCE entitled to special education services from the DISTRICT OF LOCATION, or (2) the State Education Department has issued guidelines to school districts governing the provision of special education services pursuant to Education Law 3602-c.

#### E. MISCELLANEOUS

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

To DISTRICT OF RESIDENCE:

Greg Hilton, School Business Official Rocky Point Union Free School District 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

### To DISTRICT OF LOCATION: Sam M. Schneider, Deputy Superintendent

Riverhead Central School District 700 Osborn Avenue Riverhead, NY 11901

- 2. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
- 3. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
- 4. Should any provision of this Agreement for any reason, be declared invalid and/or unenforceable such declaration shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
- 5. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.

- 6. This Agreement, along with the attached Schedules "A" and "B", is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement
- 7. Except for Schedules "A" and "B", this Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
- 8. It is expressly understood that nothing in this Agreement is intended to modify or vary the statutory and regulatory obligations or rights of the parties; nor is it intended to create any additional legal rights or obligations other than those imposed or provided by Federal or State law or regulation.
- 9. Nothing in this Agreement is intended to bestow any benefits or rights to any third parties who are not signatories to this Agreement. The parties to this Agreement shall have the sole right to enforce its terms.
- 10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other is complying with its obligations under Federal or State law or regulation.

#### DISTRICT OF LOCATION

RIVERHEAD CENTRAL SCHOOL DISTRICT

Date:

Date:

OF MEYER, PRESIDENT, BOARD OF EDUCATION Bv:

DR. AURELIA HENRIQUEZ, SUPERINTENDENT OF SCHOOLS

DISTRICT OF RESIDENCE

ROCKY POINT UNION FREE SCHOOL DISTRICT

Date:

By: ____

PRESIDENT, BOARD OF EDUCATION

Date:

# **CONFIDENTIAL SCHEDULE "A"**

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

Name and Address of Student	Date of Birth	Parochial School Attending
-		Saint Isidore School
Rocky Point, NY	<u> </u>	
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20173	7315
	1 of 2
Students	

#### SUBJECT: STUDENT USE OF PERSONAL TECHNOLOGY

The Board of Education seeks to maintain a safe and secure environment for students and staff. Advances in technology have made it possible to expand the learning environment beyond traditional classroom boundaries. This policy defines the use of personal technology during instructional and non-instructional times and reinforces the standard that all use, regardless of its purpose, must follow the guidelines outlined in the Student Acceptable Use Policy (AUP), the District's Code of Conduct, and the Dignity for All Students Act.

Personal electronic devices have become a common means of communication and information access in today's society. However, these devices have the potential of disrupting the orderly operation of the district's schools. The district has created this policy to govern the possession and use of personal electronic devices on school premises, at school-sponsored activities and on school transportation.

For the purposes of this policy "Personal Electronic Device" means a privately owned device that is used for audio, video, or text communication or any other type of computer-like instrument.

#### Personal Electronic Devices (PEDs) may include but permitted are -are-not limited to:

- Existing and emerging mobile communication systems and smart technologies (cellular phones, iPhones, Smartphones, internet-enabled phones-ete.)
- · Personal Digital Assistants (PDA) (Palm-organizers, pocket PCs, etc.)
- Handheld entertainment systems (video games, CD players, compact DVD players, MP3-players, IPods, earphones, etc.)
- · Portable internet devices (mobile messengers, iPads, etc.)
- Current or emerging wireless handheld technologies or portable information technology systems that
  ean be used for word processing, wireless internet access, image capture/recording, sound recording,
  and information transmitting/receiving/storing, etc.

#### Instructional Uses

Personal electronic device use by students in grades 6-12 is permitted during the school day and is expected to be in support of educational activities. The District defines acceptable academic use as activities that directly or indirectly support the instructional practices of our school. Teachers will indicate when and if classroom use is acceptable. Students must act responsibly and thoughtfully when using personal electronic devices. Students bear the burden of responsibility to inquire with school administrators and/or teachers when they are unsure of the permissibility of a particular use of technology prior to engaging in such use. Personal electronic devices must remain in silent mode at all times except when being used for instructional purposes and permission has been granted by the teacher.

#### Non-Instructional Uses

#### Elementary, Intermediate, Middle, High (K-12) Schools

Students in grades K-8 are not permitted to use personal electronic devices for non-instructional uses outside the classroom. Devices must be powered off and out of sight when not in use under teacher direction.

For students in grades 9-12, appropriate use of Ppersonal electronic devices during non-instructional time is also allowed in the following approved locations--school library, cafeteria, study halls, and during passing time. For students in grades 9-12, non-instructional uses outside the elassroom include Internet searches, reading, and listening to music with However, the use of ear buds or headphones. Earbuds or headphones is not permitted at any time during passing time. Personal electronic devices may not be used by students for any disruptive purpose including telephone calls, text messaging, taking photographs and videos or any other functions during the regular school day. This Additionally, use during non-instructional time must be conducted in a safe and unobtrusive manner and devices must be in silent mode to avoid disrupting others, Students may possess PEDs but they must be powered off and out of sight in backpacks/purses or lockers. It is not permissible for PEDS to be on "silent" or vibrate" during this time. Students are permitted to possess and use personal electronic devices only before and after the regular school day.

(Continued)

20173	7315
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Students

#### STUDENT USE OF PERSONAL TECHNOLOGY (Cont'd.) SUBJECT:

Personal electronic devices shall not be used in any way that threatens, humiliates, harasses or intimidates students, school personnel or visitors, or otherwise violates district policies and regulations or local, state or federal laws. Students are prohibited from sending, sharing, viewing, or possessing pictures, text messages, emails or other material of a sexually explicit nature on their personal electronic devices while on school premises, at school-sponsored activities, or on school transportation. Further, students are prohibited from using the camera, video or recording functions of their personal electronic devices on school premises or at school-sponsored activities where another student or individual has an expectation of privacy. The Board expressly prohibits use of personal technology in locker rooms, restrooms, Health Offices and any other areas where a person would reasonably expect some degree of personal privacy.

#### Liability

Students are responsible for the security of the personal electronic devices brought to school. The district is not responsible for lost, stolen, damaged or unauthorized use of personal electronic devises. Further, the district is not liable to any student or his or her parent/guardian for any claims, losses, damages, suits, expenses or costs of any kind arising out of or related to the use or possession of a student's personal electronic device. The District reserves the right to monitor, inspect, and/or confiscate personal technology electronic device when administration has reasonable suspicion to believe that a violation of school policy or criminal law has occurred. Violations of school or District policies, local, state and/or federal laws while using a personal electronic device will result in appropriate disciplinary and/or legal action as specified in the District's Code of Conduct, District policy as well as by local, state and/or federal law.

#### Prohibition during Assessments

All students are prohibited from bringing electronic devices into a classroom or other location where a New York State assessment or other assessment is being administered unless authorized by a teacher. Administrators, teachers, test proctors, test monitors, and/or District officials shall have the right to collect prohibited personal electronic devices prior to the start of New York State and other assessments and hold them while the test is being administered, including break periods. Admission to any assessment will be denied to any student who refuses to relinquish a prohibited device. Students with disabilities may use certain devices if the device is specified in that student's IEP or 504 plan or a student has provided medical documentation that they require the device during testing.

#### Permission

Students must review the AUP, the applicable sections of the Code of Conduct and associated technology guidelines with their parents. The District reserves the right to restrict student use of District-owned technologies and personal technology on school property or at school-sponsored events, at the discretion of the administration. Students must follow the guidelines for use set out in the District Code of Conduct and the Acceptable Use Policy at all times. Consequences for misuse will follow guidelines in the District's Code of Conduct.

Refer also to Policies NOTE:

#7554 Dignity for All Students #7552 Bullying in the Schools #3120 Acceptable Use Policy #8271 Internet Content Filtering/Safety Policy

Adoption Date 5/1/13 Revision Date 10/23/17 Review Date

## MOTION TO DESTROY BALLOTS CAST, SPOILED AND UNUSED AT THE MAY 16, 2017 ANNUAL DISTRICT BUDGET VOTE AND BOARD OF EDUCATION ELECTION

Board of Education Request to Review Annual Reviews for Administrators

## Rocky Point UFSD Personnel Schedule for Board of Education Approval - 10/23/17

### Schedule 10/23/17-A Classified Staff

Name		Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Collins	Jeanne	School Nurse	DW	Annual - Step 0	10/23/2017	40,000	9/26/2017	Amended start date from 9/27 to 9/26
Schmidt	Grace	School Lunch Monitor	JAE	N/A	10/23/2017	N/A	9/26/2017	Resignation for personal reasons.
Schmidt	Grace	School Lunch Monitor	JAE	N/A	10/23/2017	N/A	9/26/2017	Inactivation of Medical Intervention Stipend for the 2017-2018 school year.
Garafola	Veronica	School Hall Monitor	FJC	Hourly - Step 0	10/23/2017	11.00		Part-time (5 days per week, 4 hours per day) ten-month contractual appointment. Replaces C. Rogers
Rosman	Karen	School Nurse	HS	N/A	10/23/2017	N/A	10/13/2017	Unpaid medical leave of absence commencing 10/13/17 through 10/26/17.
Gladys	MaryAnne	School Lunch Monitor	JAE	Hourly, Step 0	10/23/2017	11.00		Part-time (5 days per week, 3 hours per day) ten-month contractual conditional appointment. Replaces D. Ramos
Giannino	Bettina	School Lunch Monitor	JAE	Hourly, Step 0	10/23/2017	11.00		Part-time (5 days per week, 3 hours per day) ten-month contractual conditional appointment. Replaces G. Schmidt
Giammarella	Lisa	Clerk Typist	FJC	N/A	10/23/2017	N/A	10/29/2017	Leave of absence in order to accept a full- time, temporary senior clerk typist assignment
Giammarella	Lisa	Senior Clerk Typist	FJC	N/A	10/23/2017	\$32,500	10/30/2017	Full-time, temporary appointment as per Civil Service Rules and Regulations not to exceed 90 days; Salary pro-rated (Replaces M. Mood)
lacona	Marlo	School Teacher Aide	DW	Annual, Step 1	10/23/2017	15,965	10/30/2017	Position reinstated. Change in appointment from full-time contractual leave replacement (C. LoPiccolo) to full- time teacher aide.Recalled per Civil Service rules and regulations. New Position. Salary pro-rated.
lacono	Marlo	School Teacher Aide	MS	Annual	10/23/2017	500.00	10/24/2017	Medical Intervention Stipend 2017-2018; pro-rated for two periods per day coverage

Osness	Deena	School Teacher Aide	DW	Annual, Step 0	10/23/2017	15 <i>,</i> 965	10/30/2017	Full-time contractual leave replacement appointment (C. LoPiccolo) beginning 10/30/17 through 6/30/18. Salary pro- rated. (remains on recall list)
Britten	Kelly	Food Service Worker	JAE	N/A	10/23/2017	N/A	10/27/2017 EOB	Resignation for personal reasons.
Mood	Melissa	Senior Clerk Typist	FJC	N/A	10/23/2017	N/A	10/5/2017	Unpaid medical leave of absence commencing 10/5/17 through 1/4/18
Hertzovitz	Dana	Food Service Worker	HS	Hourly, Step 0	10/23/2017	11.00	10/25/2017	Part-time (5 days per week, 4 hours per day) ten-month contractual appointment. Replaces G. Schmidt

## Rocky Point UFSD Personnel Schedule for Board of Education Approval - 10/23/17

### Schedule 10-23/17-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Randazzo	Susan	CSE/CPSE Administrator	DW	Annual, Step 1	10/23/2017	107,921	11/27/2017	Full-time twelve-month probationary appointment commencing 11/27/17 and ending 11/26/21. Replaces T. Hunter
Short	Christine	Teaching Assistant Level III	DW	Annual, Step 1	10/23/2017	23,610	9/26/2017	Change in status and annual salary from TA Level 1 to TA Level III; Salary pro-rated.
Panico	Nicholas	Science 7-12 Teacher	HS	Annual M, Step 1	10/23/2017	55,649.00	9/1/2017	Amended salary from M15 Step 1 to M Step 1
Jacobellis	Francine	Elementary Teacher	JAE	N/A	10/23/2017	N/A	10/18/2017	Unpaid FMLA leave of absence for the purpose of childcare commencing 10/18/17 through 12/19/17.
Jacobellis	Francine	Elementary Teacher	JAE	N/A	10/23/2017	N/A	12/20/2017	Unpaid leave of absence for the purpose of childcare commencing 12/20/17 through 6/30/18.
Sabo	Brianna	Regular Substitute Teacher	JAE	Annual B, Step 1	10/23/2017	46,959.00	10/24/2017	Regular substitute teacher assignment from 10/24/17 through 6/30/18 (F. Jacobellis). Salary pro-rated.
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## Rocky Point UFSD Personnel Schedule for Board of Education Approval - 10/23/17

### Schedule 10/23/17-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Boyle	Natalie	Substitute Clerical	DW	N/A	10/23/2017	N/A	10/2/2017	Inactivation of 2017-2018 substitute appointment.
Strelecki	William	Substitute Teacher Aide	DW	N/A	10/23/2017	N/A	9/21/2017	Resignation of 2017-2018 substitute appointment.
Juliski	Michael	Substitute Custodian	DW	Hourly	10/23/2017	15.00	10/25/2017	2017-2018 school year. Conditional appointment.
Smith	Bernard	Substitute Custodian	DW	Hourly	10/23/2017	15.00	10/25/2017	2017-2018 school year. Conditional appointment.
Leech	Mari-Lyn	Substitute School Nurse	DW	Hourly	10/23/2017	28.00	10/25/2017	2017-2018 school year.

## **Rocky Point UFSD**

## Personnel Schedule for Board of Education Approval - 10/23/17

### Schedule 10/23/17-D Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Ledda	Kimberly	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/23/2017	N/A	9/14/2017	Resignation for personal reasons
Lorefice	Jake	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/23/2017	N/A	9/20/2017	Resignation for personal reasons
Szewczuk	Alexandria	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/23/2017	N/A	9/27/2017	Resignation for personal reasons
Palmer	Pamela	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/23/2017	125.00 non-preferred; 150 preferred	10/25/2017	2017-2018 school year
Lepanto	Bruce	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/23/2017	125.00 non-preferred; 150 preferred	10/25/2017	2017-2018 school year
Sieger	Lori	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/23/2017	125.00 non-preferred; 150 preferred	10/25/2017	2017-2018 school year
Broschart	Steven	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/23/2017	125.00 non-preferred; 150 preferred	10/25/2017	2017-2018 school year
Saasto	Eric	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/23/2017	125.00 non-preferred; 150 preferred	10/25/2017	2017-2018 school year

## Rocky Point UFSD Personnel Schedule for Board of Education Approval -10/23/17

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Laughlin-Cotter	Heather	HS Mock Trial	HS	N/A	10/23/2017	N/A	9/19/2017	Resignation for personal reasons
Guerra	Janece	HS Mock Trial	HS	Annual	10/23/2017	1219	9/19/2017	2017-2018 school year
Manley	Danielle	Curriculum Writing	DW	N/A	10/23/2017	N/A	8/24/2017	Resignation of Grade 8 Social Studies curriculum writing for personal reasons
Callahan	Dawn	Curriculum Writing	DW	Hourly	10/23/2017	48		Grade 8 Social Studies. Funded through general fund and Title IIA Grant. Change in hours from six (60) hours to three (3) hours. Resignation from remaining hours for the 2017/2018 school year. Replaces D. Manley
Havranek	Gregory	Curriculum Writing	DW	Hourly	10/23/2017	48		Twenty (20) additional hours for previously approved Grade 7 Social Studies curriculum writin Funded through general fund and Title IIA Grant fo the 2017/2018 school year.
Connelly	Grant	Curriculum Writing	DW	Hourly	10/23/2017	48	10/25/2017	Twenty (20) additional hours for previously approved Grade 7 Social Studies curriculum writin Funded through general fund and Title IIA Grant fo the 2017/2018 school year.
Gerbino	Jessica	Curriculum Writing	DW	Hourly	10/23/2017	48	1 10/25/2017	Ten (10) additional hours for previously approved Grade 1 Report Card Rubric writing. Funded through general fund and Title IIA Grant for the 2017/2018 school year.
Glennon	Erin	Curriculum Writing	DW	Hourly	10/23/2017	48	10/25/2017	Ten (10) additional hours for previously approved Grade 2 Report Card Rubric writing. Funded through general fund and Title IIA Grant for the 2017/2018 school year.
Butzke	Richard	JV Boys Soccer (Year 10)	DW	Annual	10/23/2017	*\$5,013	7/1/2017	*Amended stipend for 2017-2018 school year
Dougherty	Sean	MS Boys Soccer (Year 1)	DW	Annual	10/23/2017	*\$3,793	7/1/2017	*Amended stipend for 2017-2018 school year
McCormick	James	MS Boys Cross Country (Year 20)	DW	Annual	10/23/2017	*4,877	7/1/2017	*Amended stipend for 2017-2018 school year
Havranek	Gregory	MS Girls Cross Country (Year 3)	DW	Annual	10/23/2017	*3,793	7/1/2017	*Amended stipend for 2017-2018 school year
Nielsen	John	MS Boys Soccer (Year 3)	DW	Annual	10/23/2017	*3,793	7/1/2017	*Amended stipend for 2017-2018 school year
Vaggio	Gregory	MS Girls Soccer (Year 7)	DW	Annual	10/23/2017	*4,335	7/1/2017	*Amended stipend for 2017-2018 school year
Pina	Nancy	MS Girls Soccer (Year 5)	DW	Annual	10/23/2017	*3,793	7/1/2017	*Amended stipend for 2017-2018 school year
Settepani	Joseph	MS Girls Tennis (Year 16)	DW	Annual	10/23/2017	*4,877	7/1/2017	*Amended stipend for 2017-2018 school year
Perrotte	Jennifer	MS Girls Volleyball (Year 15)	DW	Annual	10/23/2017	*4,877	7/1/2017	*Amended stipend for 2017-2018 school year
Fernandez	Nicole	ENL Teacher	DW	Hourly	10/23/2017	48	10/25/17	Translation of PreK-12 documents from 10/25/17 through 6/30/18. Funded through Title III and General fund.
Burke	Jennifer	ENL Teacher	DW	Hourly	10/23/2017	48		Translation of PreK-12 documents from 10/25/17 through 6/30/18. Funded through Title III and General fund.
Basaran	Elif	ENL Teacher	DW	Hourly	10/23/2017	48		Translation of PreK-12 documents from 10/25/17 through 6/30/18. Funded through Title III and General fund. 10-23-17

	JAE	Annual	10/23/2017	1918	9/1/2017	Mentor 2017-2018 school year
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ar 21)	DW	Annual	10/23/2017	7,857	10/24/2017	Coaching appointment 2017-2018 school year
L)	DW	Annual	10/23/2017	5,690	10/24/2017	Coaching appointment 2017-2018 school year
.1)	DW	Annual	10/23/2017	5,148	10/24/2017	Coaching appointment 2017-2018 school year
.)	DW	Annual	10/23/2017	4,064	10/24/2017	Coaching appointment 2017-2018 school year
ar 11)	DW	Annual	10/23/2017	7,315	10/24/2017	Coaching appointment 2017-2018 school year
	DW	Annual	10/23/2017	5,148	10/24/2017	Coaching appointment 2017-2018 school year
11)	DW	Annual	10/23/2017	5,148	10/24/2017	Coaching appointment 2017-2018 school year
	DW	Annual	10/23/2017	3,793	10/24/2017	Coaching appointment 2017-2018 school year
lead Coach (Year 11)	DW	Annual	10/23/2017	7,315	10/24/2017	Coaching appointment 2017-2018 school year
ssistant Coach (Year 10)	DW	Annual	10/23/2017	5,419	10/24/2017	Coaching appointment 2017-2018 school year
lead Coach (Year 17)	DW	Annual	10/23/2017	7,315	10/24/2017	Coaching appointment 2017-2018 school year
ssistant Coach (Year 12)	DW	Annual	10/23/2017	5,961	10/24/2017	Coaching appointment 2017-2018 school year
ch (Year 16)	DW	Annual	10/23/2017	7,315	10/24/2017	Coaching appointment 2017-2018 school year
Coach (Year 4)	DW	Annual	10/23/2017	4,877	10/24/2017	Coaching appointment 2017-2018 school year
	DW	Annual	10/23/2017	4,606	10/24/2017	Coaching appointment 2017-2018 school year
	DW	Annual	10/23/2017	3,793	10/24/2017	Coaching appointment 2017-2018 school year
	N/A	N/A	10/23/2017	N/A	10/23/2017	Resignation
Year 1)	DW	Annual	10/23/2017	3,793	10/24/2017	Coaching appointment 2017-2018 school year
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				or/Senior Prom: \$54.00 per hour 2017/2018 school year		

## Rocky Point UFSD Personnel Schedule for Board of Education Approval -10/23/17

### Schedule 10/23/17-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								
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#### MODIFICATION TO THE EMPLOYMENT AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND SUSAN WILSON

AGREEMENT, made as of the 23rd day of October 2017, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Susan Wilson, as Executive Director for Educational Services.

**WHEREAS**, the Board and Mrs. Wilson entered into an employment agreement, dated July 1, 2010, which was subsequently amended and extended as of the 1st day of July 2013 (hereinafter the "Agreement") employing Susan Wilson, as Executive Director for Educational Services; and

**WHEREAS,** the parties wish to further modify the Agreement by amending certain terms set forth in the Agreement;

**NOW THEREFORE**, for good and valuable consideration, receipt of which is hereby

acknowledged, and intending to be legally bound thereby, the parties agree to modify the Agreement as follows:

- Paragraph one (1) of the Agreement entitled "Term of Agreement" shall be replaced in its entirety with the following: "<u>Term of Agreement</u>: This Agreement, as amended and extended, shall be effective July 1, 2013 (the "Anniversary Date") and shall remain in full force and effect through June 30, 2019."
- 2. Paragraph five (5) of the Agreement entitled "Compensation" shall be replaced in its entirety with the following: "<u>Compensation</u>: Provided this Agreement shall not have been terminated as set forth herein, the Executive Director's annual salary in effect as of June 30, 2017 shall be increased by four percent (4%) for the period of July 1, 2017 through June 30, 2018. Additionally, the Executive Director's annual salary in effect as of June 30, 2018 through June 30, 2018 shall be increased by two percent (2%) for the period of July 1, 2018 through June 30, 2019."

**IN WITNESS WHEREOF**, the parties have caused this Modification to be executed as of the day and year first set forth above.

## BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT:

By:

Susan Y. Sullivan, President

Susan Wilson, Executive Director for Educational Services

Witness:

Kelly White, District Clerk, RPUFSD