#### **AGENDA ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING** October 16, 2023

#### **Reminder Regarding Public Comment:**

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

#### Ι **Meeting called to Order:**

**Executive Session** 

Present: Jessica Ward, President Michael Lisa, Vice President Edward Casswell, Trustee Susan Sullivan, Trustee Erin Walsh, Trustee Scott O'Brien, Ed.D., Superintendent of Schools Susann Crossan, Assistant Superintendent Christopher Van Cott, Assistant Superintendent for Business Aaron Factor Ed.D., Assistant Superintendent for Curriculum and Instruction

Kelly White, District Clerk

Absent:

II

p.m. motion		ded to adjourn to Execu
Motion	2 <sup>nd</sup>	Vote
rd returned to Open So	ession at	р.1

Pledge of Allegiance

#### **Superintendent's Report**

#### **CONSENT AGENDA**

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

#### III-IX Consent Agenda Items

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

III: Minutes – Regular Meeting September 18, 2023IV: Budget Transfer Summary – September 2023

V: Treasurer's Reports –July and August 2023

VI: Extra-Classroom Activity Account Treasurer's Report – September 2023

VII: Financials - June, July and August 2023

VIII: Internal Claims Audit Report – August 2023

IX: Committees on Special Education Schedules 10-16-23-A and 10-16-23-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion	2nd	Vote
IVICHICHI	/,	VOIC

#### X Surplus Equipment

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

Motion 2	2114	Vote

#### XI 2022-23 Independent Auditor's Report

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the Independent Auditor's Report with accompanying statements and schedules for the fiscal year ending June 30, 2023 as well as the Independent Auditor's Report on Extra-Classroom Activity Funds with accompanying statement and schedules for the fiscal year ending June 30, 2023 which have been submitted by the Board's external auditors, RS. Abrams.

Motion	2 <sup>nd</sup>	Vote

# XII Special Education Instructional Services Contract – Mount Sinai Union Free School District – 2023-2024 SY

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Mount Sinai Union Free School District, for special education students' instructional services for the 2023-24 school year, as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion	2 <sup>nd</sup>	Vote
Education authoriz Miller Place Unio services for the 202	tes the President of n Free School Dist 23-24 school year,	as required under applicable Individua
Motion	2 <sup>nd</sup>	Vote
v		-
, .		on of the Superintendent of Schools, the Boiler Maintenance & Repair bid,
Motion	2 <sup>nd</sup>	Vote
JUUL Labs Liti Claims	gation Settlemen	t / General Liability Release on All
<b>Claims</b> the Board of Educ	cation entered into	a class action lawsuit against Juul on November 16, 2020;
Claims the Board of Educ Claims N.D. Case I a settlement has b	cation entered into No. 19-md-02913 been reached in the	a class action lawsuit against Juul
Claims the Board of Educ Claims N.D. Case I a settlement has b lease of All Claim , based upon the re	cation entered into No. 19-md-02913 deen reached in the s Agreement to be ecommendation of ation is authorized	a class action lawsuit against Juul on November 16, 2020; prorated amount of \$14,041.00, which
	Special Education Union Free School LVED, that upon Education authorize Miller Place Union Services for the 202 Programs, applicable Motion Bid Rejection #2  LVED, that upon Education reject all gust 29, 2023.	Education authorizes the President of Miller Place Union Free School Dist services for the 2023-24 school year, trograms, applicable law, and/or Dist Motion2 <sup>nd</sup>

# XVI Board of Education Review and Re-adoption of Board of Education Policy Number 7110 (first reading)

<b>BE IT RESOLVED,</b> that upon the	recommendation of the	Superintendent of So	chools,
the Board of Education adopts the fe	ollowing revised policy	(first reading):	

•	7110 Rocky Point School District's C		Comprehensive Attendance Plan
	Motion	2 <sup>nd</sup>	_Vote
XVII	Board of Education and District Universal Pr	-	ky Point Union Free School gram Plan
the Board of E			ne Superintendent of Schools, ee School District Universal
	Motion	2 <sup>nd</sup>	_Vote
accordance with Board of Educ	ith Education Law §28 cation hereby adopts th d will submit said plan	endation of the Super 01-a and Commission e building-level safet s to the New York St	rintendent of Schools, and in ner's Regulation §155.17, the ty plans as confidential rate Department of Education as
RESOLVED accordance with Board of Education documents and	, based on the recomment ith Education Law §286 cation hereby adopts the d will submit said plan	endation of the Super 01-a and Commission e building-level safet s to the New York St	rintendent of Schools, and in ner's Regulation §155.17, the ty plans as confidential
RESOLVED accordance with Board of Education documents and required.  XIX  BE IT RESO	, based on the recomment have \$280 cation hereby adopts the desired will submit said plan Motion	endation of the Super 01-a and Commission building-level safet s to the New York St  2nd  2021-2026 Rocky Pointerecommendation of the	rintendent of Schools, and in ner's Regulation §155.17, the ty plans as confidential rate Department of Education as

# XX Board of Education Updated Annual Appointments for the 2023-2024 School Year

**BE IT RESOLVED,** that the Board of Education makes the following appointment updates for the 2023-2024 fiscal year at the annual expense indicated below:

	POSITION	NAME	ANNUAL EXPENSE
	POSITION	NAME	ANNUAL EXPENSE
1	Incarcerated Youth/Designated Educational Official	Kristen White	No additional compensation beyond contractual wages
2	FERPA Officer	Joseph Reyes	No additional compensation beyond contractual wages
3	Chief Privacy Officer	Joseph Reyes	No additional compensation beyond contractual wages
4	Data Protection Officer	Joseph Reyes	No additional compensation beyond contractual wages
5	Residence Determination Designee	Kristen White	No additional compensation beyond contractual wages
6	Migrant Student Data Point of Contact	Joseph Reyes	No additional compensation beyond contractual wages
7	Neglected/Delinquent Transition Liaison	Kristen White	No additional compensation beyond contractual wages
	Motion	$2^{\rm nd}$	Vote

# XXI Memorandum of Agreement between the Board of Education and the Rocky Point Teachers' Association

**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 a Memorandum of Agreement between the District and the Rocky Point Teachers' Association for the purpose of eliminating once club and adding one new club that shall become a part of Schedule B of the Collective Bargaining Agreement between the Rocky Point Union Free School District and the Rocky Point Teachers' Association, effective September 1, 2023, as per the attached.

Vote vote	Motion	$2^{\text{nd}}$	Vote	
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#### XXII Special Education Sole Source Vendor - A

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education approves Sepideh Homayoonfar, clinical psychologist, for special education evaluation services, as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion	2 <sup>nd</sup>	Vote
IVICUICII	<u> </u>	VOIC

# XXIII Special Education Sole Source Vendor - B

the Board of education of	of Education approv	ves Philip Eisenberg as required under a	on of the Superintendent clinical psychologist, for oplicable Individual Edu	or special
	Motion	2 <sup>nd</sup>	Vote	
XXIV	Modification t	o the Employment	Agreement – Chris Va	n Cott
of Education October 16	on to execute the Article, 2023, between the	mended and Restate Board of Education	authorizes the President d Employment Agreeme n of the Rocky Point Unit uperintendent for Busing	nt, dated on Free School
	Motion	2 <sup>nd</sup>	Vote	
XXV	Confidential E	Employment Agree	nent – Kelly Weiss	
the executi	on of the employme	ent agreement betwe	of the Rocky Point UFS en the Board of Education ent of the Board of Educ	on and Kelly
	Motion	2 <sup>nd</sup>	Vote	
XXVI	Modification t	o the Employment	Agreement – Loretta S	anchez
of Education October 16	on to execute the Arts, 2023, between the	mended and Restate Board of Education	authorizes the President d Employment Agreeme n of the Rocky Point Uni incipal Office Assistant.	nt, dated on Free School
	Motion	2 <sup>nd</sup>	Vote	
XXVII	Confidential E	Employment Agree	ment – Lisa Lopez	
the executi	on of the employme	ent agreement betwe	of the Rocky Point UFS en the Board of Education dent of the Board of Education	on and Lisa
	Motion	2 <sup>nd</sup>	Vote	

## XXVIII Modification to the Employment Agreement – Debra Hoffman

**BE IT RESOLVED,** that the Board of Education authorizes the President of the Board of Education to execute the Amended and Restated Employment Agreement, dated October 16, 2023, between the Board of Education of the Rocky Point Union Free School District and Mrs. Debra Hoffman, Confidential Senior Account Clerk Typist.

	Motion	2 <sup>nd</sup>	Vote	
XXIX	Personnel			
	<b>SOLVED,</b> that upo of Education accept		ation of the Superintendent connel changes.	of Schools,
	Motion	2 <sup>nd</sup>	Vote	
XXX	New Business			
At	PM motio	on made and secon	nded to go into Executive S	Session to
discuss				
	Motion	2 <sup>nd</sup>	Vote	
XXXI	Executive Sess	ion (if necessary)		
At	PM, a motion w	as made by	and seconded by	to
go into Ex	xecutive Session to	discuss		
	Motion	2 <sup>nd</sup>	Vote	
XXXII	Adjournment			
I move tha	t the Board of Educ	ation adjourns the	meeting at	PM
	Motion	$2^{\mathrm{nd}}$	Vote	

# AGENDA ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING September 18, 2023

Ms. Ward called the meeting to order at 6 p.m. in the auditorium of Rocky Point High School.

Present: Jessica Ward, President

Michael Lisa, Vice President Susan Sullivan, Trustee Erin Walsh, Trustee

Scott O'Brien, Ed.D., Superintendent of Schools

Susann Crossan, Assistant Superintendent

Christopher Van Cott, Assistant Superintendent for Business

Aaron Factor, Ed.D., Assistant Superintendent for Curriculum & Instruction

Kelly White, District Clerk

Absent: Edward Casswell, Trustee

#### **EXECUTIVE SESSION**

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

All in favor – Motion carried 4-0

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

#### PLEDGE OF ALLEGIANCE

#### SUPERINTENDENT'S REPORT

Dr. O'Brien welcomed the meeting attendees and provided a back to school presentation. He reminded everyone of the video provided prior to the start of school, which highlighted all of the projects that were completed over the summer throughout the district. He also reviewed some events over the past two weeks:

- Kindergarten orientation, rode the bus for the first time and visited the brand new FJC playground
- 3<sup>rd</sup> grade scavenger hunt and played on the brand new JAE playground
- 6th grade BBQ and locker set-up
- 9th grade breakfast and orientation

Dr. O'Brien shared that the process of developing a Strategic Plan for our school community started in the Summer of 2022 and continued throughout all of last school year. He added that it is a living plan, which means that elements of the plan can be adjusted as we move through the next five years.

Dr. O'Brien commented on the new Rocky Point Mission Statement, which highlights the importance of fostering positive relationships and creating meaningful opportunities for students to achieve their full potential. He added that the Vision Statement speaks to a small town feel with large school opportunities. Dr. O'Brien listed the six values that were used to define our school community:

- Having a positive attitude where you feel proud;
- Creating an accepting environment where all feel welcomed;
- Bringing out the best in others and making a difference;
- Showing integrity;
- Working collaboratively to achieve common goals while listening to other opinions; and
- Showing perseverance and working through challenges to achieve our goals

Dr. O'Brien noted that the Project and Steering Teams consisted of school personnel, parents, and community members. These teams identified four focus areas based on the data from the community engagement activities that would become the basis for our five-year strategic plan:

- Community Engagement
- Wellness and Climate
- Academic Supports.
- Student-Centered Learning

He advised that the new nine period day provides the opportunity for expanded learning experiences including new, high-interest and student requested courses on the secondary level including new electives and AP/dual enrollment courses.

Some additional items noted:

- New STEAM electives and labs have been created at the elementary level as well as a new JAE technology lab
- Extended elementary lunch/recess and the addition of fourth grade band and orchestra has been added on the elementary level
- New security personnel have been hired throughout the district

Dr. O'Brien added that they have already begun meeting to review the current new courses and plan for additional new courses for next school year. He announced that parents and community members will be invited to participate in our new Strategic Plan Advisory Committees, adding that an email will be sent with information on how to express interest in participating on the advisory committee. Members of the advisory team will review our strategic plan and new proposals and provide input and feedback for our focus area team members.

In order to implement the 9-period day:

- New schedules were shared with our parents and school community and can be found in the school printed calendar as well as on the district website
- Bus routes and schedules were adjusted for the current school year. (Dr. O'Brien encouraged any parents with questions or concerns to reach out to the District through the transportation link)
- Traffic studies, transportation consultation and coordination with the Department of Public Works, the Suffolk County Police Department, staff and community took place
- (8) full time and (2) part-time additional security guards have been hired

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

There were no questions/comments.

#### **CONSENT AGENDA**

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

#### III-IX CONSENT AGENDA ITEMS

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

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

III: Minutes – Regular Meeting August 28, 2023

IV: Budget Transfer Summary – Year End, July and August 2023

V: Treasurer's Reports –July and August 2023

VI: Extra-Classroom Activity Account Treasurer's Report – June, July and August 2023

VII: Financials - June, July and August 2023

VIII: Internal Claims Audit Report – August 2023

**IX:** Committees on Special Education Schedules 9-18-23-A and 9-18-23-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 4-0

#### X PTA DONATION FOR FRESHMAN ORIENTATION

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

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of \$300.00 from the Rocky Point PTA to be used to offset the cost of the freshman orientation breakfast.

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

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

A2110 500 03 0000 \$300.00

All in favor – Motion carried 4-0

Ms. Ward thanked the PTA for their generous donation and continued support.

#### XI SURPLUS EQUIPMENT

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

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

All in favor – Motion carried 4-0

#### XII TAX LEVY

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

**BE IT RESOLVED**, that upon the recommendation of the Superintendent of Schools, the tax levy of \$55,342,314 for the 2023-24 fiscal year to be approved.

All in favor – Motion carried 4-0

# XIII RE-ADOPTION OF THE 2021-2026 ROCKY POINT UFSD PROFESSIONAL DEVELOPMENT PLAN

Mrs. Sullivan made a motion, and Michael Lisa seconded, to table the following resolution:

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education re-adopts the 2021-2026 Professional Development Plan.

All in favor – Motion carried 4-0

# XIV 2023-24 INSTRUCTIONAL AGREEMENT – HALF HOLLOW HILLS CENTRAL SCHOOL DISTRICT

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

**BE IT RESOLVED,** that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Half Hollow Hills Central School District –The Hills Academy, for special education students' instructional services for the 2023-2024 school year as required under applicable Individual Education Programs, applicable law and/or District Policy.

All in favor – Motion carried 4-0

#### XV PERSONNEL

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

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

All in favor – Motion carried 4-0

Ms. Ward congratulated the following employees on their appointments:

- Mr. Jeffrey Niemczyk Groundskeeper II
- Ms. Paula Mule School Lunch Monitor
- Ms. Anna Rizoff School Lunch Monitor
- Ms. Rosa Sartorio School Lunch Monitor
- Ms. Janet Fitzgerald School Lunch Monitor
- Ms. Keri Dowd School Hall Monitor
- Ms. Meghan Puleo School Teacher Aide
- Ms. Suzanne Dentone School Teacher Aide
- Mr. Daniel Jenkins Guard
- Mr. John Eaton Guard
- Ms. Marybeth Hutchinson Office Assistant

#### XVI NEW BUSINESS

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

There was no new business at this time.

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

There were no questions/comments.

#### XVII ADJOURNMENT

At 7:21 p.m. a motion was made by Michael Lisa, and seconded by Susan Sullivan to adjourn the meeting.

All in favor – Motion carried 4-0

Respectfully submitted,

Kelly White District Clerk

		Budget Transf	er Summary Re	port						
		Septe	ember 2023							
	From Account			To Account						
From Account #	Description	Amount	To Account #	Description	Amount	Reason				
A2850150076000	Chaperone Athletics	\$ 5,000.00	A2855161030000	Non Instructional Overtime	\$ 5,000.00	SRP Chaper	oning Not B	udgeted		
A2850150076000	Chaperone Athletics	\$ 5,000.00	A2855161060000	Non Instructional Overtime	\$ 5,000.00					
								<u> </u>		
H1620245995042	2022 HS&MS Arch.	\$ 8,000.00	H1620293991019	Cap. Res. 2022 JAE G/C	\$ 8,000.00	Additional C	Additional Concrete Work on			
H1620293995042	Cap. Res.2022 HS & MS G/C	\$ 26,045.45	H1620293991019	Cap. Res. 2022 JAE G/C	\$ 26,045.45	JAE Playgro	und Project			
						<del></del>	L			<del></del>
A1310440040000	Conference Expenses	\$ 100.00	A5510400040000	Contractual	\$ 100.00	EPI Pen Trai	ning Bus Dy	rs. & Monito	rs	
A1310440040000	Conference Expenses	\$ 13.75	A1310400040000	Contractual	\$ 13.75	Hep B Vacci	ne Program			
A2110480040000	Textbooks	\$ 45.00	A2110500030000	Supplies	\$ 45.00	ASL Supplies	5			
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## ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCE REPORTS FOR THE MONTH ENDED SEPTEMBER 2023

#### **BOARD MEETING BOOK**

TREASURER'S REPORT

#### REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT CASH FLOW REPORT

#### GENERAL FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPR. BUDGET STATUS REPORT

#### CAFETERIA FUND

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

#### FEDERAL FUND

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

#### CAPITAL FUND

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

#### SCHOLARSHIP FUND

TRIAL BALANCE REVENUE STATUS REPORT

#### DEBT SERVICE FUND

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

#### **EXTRA CLASS FUND**

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT Rocky Point Union Free School District Treasurer's Report For the Month Ended: September 30, 2023

#### Rocky Point Union Free School District Treasurer's Report Trust and Agency Checking - A204 As of September 30, 2023

Reconciled Balance	as of: 8/31/2023			2,040,458.25
<b>5</b>				
Receipts:	OMNI Refund	411.54		*
	Payroll Deductions	1,095,927.41		
				1,096,338.95
2002				
Disbursements:				
	Interfund Transfer		1,300,000.00	
	ERS August 2023		8,197.32	
	Non Elective Retirement Cash Disbursements		9,267.38	
	Cash Disbursements		980,396.61	(2,297,861.31)
			-	(2,297,001.31)
Total available balanc	e per General Ledger as of:	9/30/2023		838,935.89
				The Control of the Co
		*		
Bank Balance as of:	9/30/2023			848,091.41
_ess:	Outstanding Checks			(0.455.50)
	Saletaing Shooks			(9,155.52)
Adjusted Bank Balanc	e as of: 9/30/2023			838,935.89
				-
. /			/ l.h	
repared by: Vill	giria Holling	Reviewed by:	(CHO	~
Date: 10/2/202	8 0	Date:	10/2/2023	

ROCKY POINT UFSD TRUST AND AGENCY ACCOUNT 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423  Contact your Relationship Manager to discuss targeted solutions for your evolving business needs.

ACCOUNT SUMMARY

FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>				ROCKY POINT UFSD
Previous Balance 08/31/23	\$2,042,258.25		Number of Days in Cycle	29
3 Deposits/Credits	\$1,096,338.95	4	Minimum Balance This Cycle	\$729,957.03
15 Checks/Debits	(\$2,290,505.79)		Average Collected Balance	\$1,589,064.05
Service Charges	\$0.00	*	,-	
Ending Balance 09/29/23	\$848,091.41			

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	Banking Blended Chking	<u> </u>	<u> </u>	ROCKY POINT UFSD
Date		Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/07	Book transfer credit FROM5277	\$337,741.08		\$2,379,999.33
09/08	Wire transfer withdrawal The OMNI Group 090823 USD0012216926	,	\$9,267.38	\$2,370,731.95
09/08	Wire transfer withdrawal The OMNI Group 090823 USD0012216968		\$49,963.00	<b>\$2,320,7</b> 68.95.
09/08	ACH Withdrawal IRS USATAXPYMT 090823 ROCKY POINT SCHOOL DIS 270365XXXXX3514	•	\$241,021.15	\$2,079,747.80
09/08	ACH Withdrawal NYS DTF PROMP WT Tax Paymnt 090823 ROCKY POINT UFSD 000000XXXXXX3686		\$41,404.81	<b>\$2,038,342.99</b>
09/11	ACH Withdrawal 9102716322 CONS COLL 091123 ROCKY POINT UFSD 74728R		\$8,197.32	\$2,030,145.67
09/15	ACH deposit OMNI FINANCIAL OMNI REMIT 091523 OMNI-ROCKY POINT CAPITALONE	\$411.54	;	\$2;030,557.21
09/18	Check 13602		\$252.64	\$2,030,304.57
09/19	Book transfer debit TO5277		\$1,300,000.00	\$730,304.57
09/19	Check 13604		\$347.54	\$729,957.03
,	Thank you	for banking with t	us.	PAGE 1 OF 2
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# ACCOUNT DETAIL CONTINUED FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/21	Book transfer credit FROM5277	\$758,186.33		\$1,488,143.36
09/22	Wire transfer withdrawal The OMNI		\$96,915.60	\$1,391,227.76
	Group 092223 USD0012286852		i	
09/22	ACH Withdrawal IRS		\$446,212.65	\$945,015.11
	USATAXPYMT 092223 ROCKY POINT			
20/00	SCHOOL DIS 270366XXXXX8952			
09/22	ACH Withdrawal NYS DTF PROMP WT Tax		\$76,798.88	\$868,216.23
	Paymit 092223 ROCKY POINT UFSD			
	000000XXXXX9263			
09/26	Check 13605		\$12,313.00	\$855,903.23
09/26	Check 13606		\$875.73	\$855,027.50
09/28	Check 13607		\$1,402.82	\$853,624,68
09/29	Check 13609	A	\$5,533.27	\$848,091.41
Total		\$1,096,338.95	\$2,290,505.79	

# Govt Banking Blended Chking

## **ROCKY POINT UFSD**

Cuecks.q	esignates gap ir	n check sequence						
Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
13602	09/18	\$252.64	13605	09/26	\$12,313.00	13607	09/28	\$1,402.82
13604*	09/19	\$347.54	13606	09/26	\$875.73	13609*	09/29	\$5,533.27



Account: Capital One Trust & Agency Checking

Cash Account(s): A 204

Ending Bank Balance: 848,091.41

Outstanding Checks (See listing below): - 9,155.52

Deposits in Transit: + 0.00

Other Credits: + 0.00

Other Debits: - 0.00

Adjusted Ending Bank Balance:

Cash Account Balance: 838,935.89

838,935.89

## **Outstanding Check Listing**

 Check Date	Check Number	Payee	Amount	
05/10/2023	13567	ROCKY POINT ADMIN ASSOCIATION	600.00	
05/24/2023	13579	ROCKY POINT ADMIN ASSOCIATION	600.00	
06/07/2023	13588	ROCKY POINT ADMIN ASSOCIATION	600.00	•
09/20/2023	13608	ROCKY POINT ADMIN ASSOCIATION	640.00	
09/20/2023	13610	SHERIFF OF SUFFOLK COUNTY	90:02	
09/20/2023	13611	VOTE COPE	173.00	
09/26/2023	13612	WESTERN SUFFOLK BOCES	6,452.50	
		Outstanding Check Total:	9,155.52	

Prepared By Approved By

#### Rocky Point Union Free School District Treasurer's Report Net Payroll Checking - A205 As of September 30, 2023

Reconciled Balance a	as of: 8/31/202	3			47,251.93
Receipts:					
	Payroll		1,843,789.77	7_	
					1,843,789.77
Disbursements:					
	Disburse Net Payroll			1,843,789.77	
					(1,843,789.77)
Total available balance	e per General Ledger as	of:	9/30/2023		47,251.93
Bank Balance as of:	0/00/0000				
bank balance as of:	9/30/2023				58,113.58
Less:	Outstanding Checks				(10,861.65)
Adjusted Bank Balance	e as of: 9/30/2023				47,251.93
					(0.00)
					(3.00)

Prepared by: Date:

10/2/2022 Holloway

\_Reviewed by: Date:

10/2/2023

**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, 2023 - SEPTEMBER 29, 2023

Govt Banking Blended Chki	ing .		<b>ROCKY POINT UFSD</b>
Previous Balance 08/31/23	\$48,198.59	Number of Days in Cycle	29
2 Deposits/Credits	\$1,843,789.77	Minimum Balance This Cycle	\$48,198.59
45 Checks/Debits	(\$1,833,874.78)	Average Collected Balance	\$116,462.91
Service Charges	\$0.00		•
Ending Balance 09/29/23	\$58,113.58		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	ovt Banking Blended Chking			-	<u> </u>	· · · · · · · · · · · · · · · · · · ·	ROCKY POINT UFSD
Date	Descrip	tion	,	E	eposits/Crédits	Withdrawals/Debits	Resulting Balance
09/07	Book tra	insfer credit FROM	15277 <sup>.</sup>		\$689,333.41	<del></del>	\$737,532.00
09/08	SALAR	thdrawal PAYROL 7 090823 PAYROL TMOBSPEB		REG		\$668,692.97	\$68,839.03
09/08	Check	100092	_			\$5,774.38	\$63,064.65
09/08	Check	100082	1			\$2,064.15	\$61,000.50
09/08	Check	100081	-			\$1,800.18	\$59,200.32
09/08	Check	100076	•	•	•	\$1,010.78	\$58,189.54
09/08	Check	100077			•	\$985.25	\$57,204.29
09/08	Check	100090.				\$793.09	\$56,411,20
09/08	Check	100083		•		\$642.37	\$55,768.83
09/08	Check	100087	•		•	\$632.44	\$55,136.39
09/08	Check	100078				\$605.30	\$54,531.09
09/08	Check	100084	. •			\$391.06	<b>\$54,</b> 140.03
09/08	Check	100086			· ·	\$265.43	\$53,874.60
09/11	Check-	100088				\$769.68	<b>\$53,104.92</b>
09/11	Check	100085				\$378.26	\$52,726.66
09/15	Check	100079				\$660.61°	\$52,066.05
09/18	Check	100091		•		\$944.80	\$51,121.25
09/18	Check	100049		•.		\$398.17	\$50,723.08
		•	Thank	you for	banking with	uş.	PAGE 1 OF 4

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OF SEPTEMBER 30, 202 CHANGE							
Check#	Check Date	Check Amt.	·				
		-					
100027	05/26/2023	166.23					
100073	09/08/2023	646.20	÷				
100074	09/08/2023	379.31					
100075	09/08/2023	936.55					
100098	09/22/2023	177.32					
100101	09/22/2023	206.86					
100118	09/22/2023	1,942.05	اد، سسوت				
100119	09/22/2023	2,223.73	-				
100120	09/22/2023	1,746.50					
100123	_09/22/2023	2,436.90					
h .		10,861.65	,				

:

#### **ROCKY POINT UFSD**

# Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits		Balan
A 205	PAYROLL					- Oleuid	Daiati
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	47,251.
09/07/2023	1030602		Funding Net Payroll 9/8/23	CR-3	689,333.41	0.00	736,585.:
09/08/2023	57		Release Net Payroll 9/8/23	JE-4	0.00	689,333.41	47,251.
09/21/2023	1030620		Funding Net Payroll 9/22/23	CR-3	1,154,456.36	0.00	1,201,708.;
09/22/2023	69	•	Release Net Payroll 9/22/23	JE-4	0.00	1,154,456.36	47,251.
			• —	Grand Totals:	1,843,789.77	1,843,789.77	47,251.9

#### Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2008 As of September 30, 2023

Reconciled Balance as of:

8/31/2023

8,859,353.51

Receipts:

ARP Full Day UPK Revenue 2022-2023	38,104.00
Cannabis Revenue 2023-2024	
Excess Cost Aid 2022-2023	6,348.18
	385,563.00
General Aid Receivable 2022-2023	186,540.00
IDEA 611 Revenue 2022-2023	237,886.00
IDEA 619 Revenue 2022-2023	8,596.00
Interfund Transfer	2,800,000.00
Lottery Aid Revenue 2023-2024	2,996,809.45
Mobile Sports Wagering Revenue 2023-2024	1,387,093.59
TAN Proceeds	3,507,735.00
VLT Lottery Revenue 2023-2024	101,684.80
Interest Revenue	32,176.10

11,688,536.12

Disbursements:

Funding Transfer: Interfund Transfer
Funding Transfer: AP Warrants
Funding Transfer: Net Payroll
Funding Transfer: Payroll Deductions

306,170.89 1,919,739.71 1,843,789.77 1,095,927.41

(5,165,627.78)

Total available balance per General Ledger as of:

9/30/2023

15,382,261.85

Bank Balance as of:

9/30/2023

15,382,261.85

Prepared by

Nicginia Ho Ung

Reviewed by: Date:

10/2/2023

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

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

ACCOUNT SUMMARY

FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>			ROCKY POINT UFSD
Previous Balance 08/31/23	\$8,859,353,51	Number of Days in Cycle	29
7 Deposits/Credits	\$11,688,536.12	Minimum Balance This Cycle	\$6,513,404.35
interest Paid	\$0.00	Average Collected Balance	\$9,161,478.42
8 Checks/Debits	(\$5,165,627.78)	Interest Earned During this Cycle	
Service Charges	\$0.00	Interest Paid Year-To-Date	\$378,359.63
Ending Balance 09/29/23	\$15,382,261.85		ψ51 0,000.00

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt Banking Blended Chking	 	 ROCKY POINT UFSD
-	•	 

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	ACH deposit NYS OSC ACH 090123 ROCKY POINT SCHOOL DIS AP00076084385	\$385,563.00		\$9,244,916.51
09/07	Book transfer debit TO3954		#227 744 00	00.007.477.40
09/07	Book transfer debit TO3946		\$337,741.08	\$8,907,175.43
			\$689,333.41	<b>\$8,217,842.02</b> ,
09/13	Book transfer debit TO9588		\$300,000.00	\$7,917,842.02
09/13	Book transfer debit TO9596		\$1,398,266.78	\$6,519,575.24
09/13	Book transfer debit TO9618		\$6,170.89	\$6,513,404.35
09/18	ACH deposit NYS OSC ACH 091823 ROCKY POINT SCHOOL DIS AP00076117878	\$284,586.00	, , , , , , , , , , , , , , , , , , ,	\$6,797,990.35
09/18	Blended Checking Interest XSECR BAL INT	\$32,176.10		\$6,830,166.45
09/19	Wire transfer deposit PIPER SANDLER CO. UW ROC 091923 USDF9S2309190780000	\$3,507,735.00	:	\$10,337,901.45
09/19	Book transfer credit FROM3954	\$1,300,000.00		\$11,637,901.45
09/21	Book transfer debit TO :3954	.φτησοσμοσούσο	6759 496 22	
09/21	Book transfer debit TO3946		\$758,186.33	\$10,879,715.12
5	Book sanater depit 105546		\$1,154,456.36	\$9,725,258.76

. Thank you for banking with us.

PAGE 1 OF 2





# ACCOUNT DETAIL CONTINUED FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
Book transfer debit TO9596		\$521,472.93	\$9,203,785.83
Wire transfer deposit ROCKY POINT UFSD 092723 USD4858200269JO	\$1,500,000.00		\$10,703,785.83
ACH deposit NYS OSC ACH 092923 ROCKY POINT SCHOOL DIS AP00076585810	\$4,678,476.02		\$15,382,261.85
	\$11,688,536.12	\$5,165,627.78	
	Book transfer debit TO9596 Wire transfer deposit ROCKY POINT UFSD 092723 USD4858200269JO ACH deposit NYS OSC ACH 092923 ROCKY POINT SCHOOL DIS	Book transfer debit TO9596  Wire transfer deposit ROCKY POINT UFSD \$1,500,000.00 092723 USD4858200269JO  ACH deposit NYS OSC ACH 092923 \$4,678,476.02  ROCKY POINT SCHOOL DIS  AP00076585810	Book transfer debit TO9596 \$521,472.93  Wire transfer deposit ROCKY POINT UFSD \$1,500,000.00 092723 USD4858200269JO  ACH deposit NYS OSC ACH 092923 \$4,678,476.02  ROCKY POINT SCHOOL DIS AP00076585810

#### **ROCKY POINT UFSD**

## Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account Date	Account Name	V1 1D					
	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balanc
A 2008	CAPITAL ONE IN	VESTMENT					
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	8,859,353.5
09/01/2023	1030592		Excess Cost Aid 2022-2023	CR-3	385,563.00	0.00	9,244,916.5
09/07/2023	1030602		Funding Net Payroll 9/8/23	CR-3	0.00	689,333.41	8,555,583.1
09/07/2023	1030603.		Trust & Agency Deductions 9/8/23	CR-3	0.00	337,741.08	8,217,842.0
09/13/2023	60		Interfund Transfer	JE-4	0.00	6,170.89	8,211,671.1
09/13/2023	1030609		Funding Warrant #29	CR-3	0.00	1,398,266,78	6,813,404.3
09/13/2023	1030610		Interfund Transfer	CR-3	0.00	300,000.00	6,513,404.3
09/18/2023	1030614		ARP Full Day UPK Revenue 2022-2023	CR-3	38,104.00	0.00	6,551,508.3
09/18/2023	1030615		IDEA 611 Revenue 2022-2023	CR-3	237,886.00	0.00	6,789,394.3
09/18/2023	1030616		IDEA 619 Revenue 2022-2023	CR-3	8,596.00	0.00	6,797,990.3
09/18/2023	1030618		Interest Revenue	CR-3	32,176.10	0.00	6,830,166.4
09/19/2023	1030613		Interfund Transfer	CR-3	1,300,000.00	0.00	8,130,166.4
09/19/2023	1030617		TAN Proceeds	CR-3	3,507,735.00	0.00	11,637,901.4
09/21/2023	1030619		Funding Warrant #30	CR-3	0.00	521,472.93	11,116,428.5
09/21/2023	1030620		Funding Net Payroll 9/22/23	CR-3	0.00	1,154,456,36	9,961,972.1
09/21/2023	1030621		Trust & Agency Deductions 9/22/23	CR-3	0.00	758,186.33	9,203,785.8
09/27/2023	1030624		Interfund Transfer	CR-3	1,500,000.00	0.00	10,703,785.8
09/29/2023	1030642		General Aid Receivable 2022-2023	CR-3	186,540.00	0.00	10,890,325.8
09/29/2023	1030643		VLT Lottery Revenue 2023-2024	CR-3	101,684.80	0.00	10,992,010.6
09/29/2023	1030644		Mobile Sports Wagering Revenue 2023-2024	CR-3	1,387,093.59	0.00	12,379,104.2
09/29/2023	1030645		Cannabis Revenue 2023-2024	CR-3	6,348,18	0.00	12,385,452.4
09/29/2023	1030646		Lottery Aid Revenue 2023-2024	CR-3	2,996,809.45	0.00	15,382,261.8
			<u> </u>	Grand Totals:	11,688,536.12	5,165,627.78	15,382,261.8

#### Rocky Point Union Free School District Treasurer's Report General Fund - AP Checking A2010 As of September 30, 2023

2,070,241.04 Reconciled Balance as of: 8/31/2023 Receipts: 80.00 Chromebook Fee Health, Dental, Life 10,805.66 NYS DOH ACH 9,265.17 **Funding Transfer** 1,919,739.71 1,939,890.54 Disbursements: 2,146,236.97 Cash Disbursements (2,146,236.97)Total available balance per General Ledger as of: 9/30/2023 1,863,894.61 2,235,315.66 Bank Balance as of: 9/30/2023 **Outstanding Checks** (371,421.05)Less: Adjusted Bank Balance as of: 9/30/2023

Prepared by: Virginia Mollman
Date: 18/2/2023

\_Reviewed by: Date:

10/2/2023

ROCKY POINT UFSD GENERAL FUND CHECKING 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423  Contact your Relationship Manager to discuss targeted solutions for your evolving business needs.

**ACCOUNT SUMMARY** 

FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt Banking Blended Chking	j		ROCKY POINT UFSD
Previous Balance 08/31/23	\$2,464,205.84	Number of Days in Cycle	29
8 Deposits/Credits	\$1,939,890.54	Minimum Balance This Cycle	\$2,075,046.55
201 Checks/Debits	(\$2,168,780.72)	Average Collected Balance	\$2,573,285.12
Service Charges	\$0.00	-	
Ending Balance 09/29/23	\$2,235,315.66		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

#### **Govt Banking Blended Chking**

ROCKY POINT UFSD

Date	Descrip	<u>tion</u>		Resulting Balance
09/01	Check	120774	\$1,699.48	\$2,462,506.36
09/01	Check	120882	\$175.69	\$2,462,330.67
09/01	Check	120893	\$175.25	\$2,462,155.42
09/05	Check	120903	\$46,592.08	\$2,415,563.34
09/05	Check	120924	\$16,871.83	\$2,398,691.51
09/05	Check	120941	\$5,199.84	\$2,393,491.67
09/05	Check	120932	\$4,927.75	\$2,388,563.92
09/05	Check	120942	\$4,862.50	\$2,383,701.42
09/05	Check	120912	\$3,400.00	\$2,380,301.42
09/05	Check	120900	\$3,378.31	\$2,376,923.11
09/05	Check	120931	\$2,854.40	\$2,374,068.71
09/05	Check	120899	\$1,364.57	\$2,372,704.14
09/05	Check	120894	\$741.50	\$2,371,962.64
09/05	Check	120905	\$725,00	\$2,371,237.64
09/05	Check	120936	\$516,41	\$2,370,721.23
09/05	Check	120922	\$400.00	\$2,370,321.23
09/05	Check	120913	\$400.00	\$2,369,921.23
09/05	Check	120923	\$260.00	\$2,369,661.23
09/05	Check	120907	\$228.79	\$2,369,432.44
	•		•	

Thank you for banking with us.

PAGE 1 OF 8





<del></del>	ROCKY PO	ING CHECK LIST	·	
		TEMBER 30, 2023	<u> </u>	CHANCE
	AS OF SEP	EWIDER 30, 2023		CHANGE
<u> </u>	CHECK#	CHECK DATE	CHECK AMOUNT	
	120171	05/02/2023	17.00	
	120172	05/02/2023		
	120248	05/09/2023		
	120254	05/09/2023	·	- <u>-</u> -
	120329	05/24/2023		
	120349	05/24/2023	17,191,40	
	120600	06/30/2023	13,25	<del></del>
	120761	08/01/2023	400.00	
	120762	08/01/2023	200.00	
	120786	08/01/2023	224.00	<del>-</del> :
	120801	08/09/2023	704.00	
	120806	08/09/2023	323.00	· <del>-</del>
	120817	08/09/2023	4,080.00	
	120881	08/10/2023	252.00	
	120952	09/05/2023	17.98	-
	120951	09/05/2023	100.00	<del>-</del>
	120965	09/05/2023	340.00	
	120968	09/12/2023	880.00	
_,	120973	09/12/2023	20.32	
	121017	09/12/2023	50.00	
	121027	09/19/2023	485.00	
	121038	09/19/2023	175.69	
	121041	09/19/2023	7,083.11	
	121050	09/19/2023	283.50	
	121058	09/19/2023	194.64	
	121060	09/19/2023	1,075.00	
	121073	09/19/2023	460.00	
	121074	09/19/2023	150.00	
	121078	09/19/2023	150,677.29	
<del></del> -	121080	09/19/2023	722.16	_ <del>_</del>
	121088	09/19/2023	5,286.72	
	121094 121104	09/19/2023	150.00	
<del></del>	121104	09/19/2023	541.17	
	121107	09/26/2023	147.29	<del></del>
	121108	09/26/2023	728,00	<del></del>
-	121109	09/26/2023 09/26/2023	9.08	· · · · · · · · · · · · · · · · · · ·
·	121110	09/26/2023	1,093.75	
	121111	09/26/2023	44.65 618.89	
	121112	09/26/2023	6,532.05	
	121113	09/26/2023	1,134.36	
	121114	09/26/2023	524.72	<del></del>
	121115	09/26/2023	3,089.21	
	121116	09/26/2023	1,033.96	
	121117	09/26/2023	1,047.50	
•	121118	09/26/2023	90.00	
	121119	09/26/2023	180.64	
	121120	09/26/2023	500.00	
	121121	09/26/2023	387.99	
	121122	09/26/2023	82,873.35	<del></del> -
	121123	09/26/2023	5,347.99	·
	121124	09/26/2023	5,270.00	
	121125	09/26/2023	265.00	<del>.</del>
	121126	09/26/2023	758.52	
	121127	09/26/2023	1,111.19	
	121128	09/26/2023	953.99	-

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121129	09/26/2023	3,011.55					
121129					_		
<del></del>	09/26/2023	700.00			•		
121131	09/26/2023	2,323.39					
121132	09/26/2023	643,58					
121133	09/26/2023	750.00					
121134	09/26/2023	978.47					
121135	09/26/2023	465.00					
121136	09/26/2023	395.00					
121137	09/26/2023	1,900.00					
121138	09/26/2023	3,136.00					
121139	09/26/2023	3,714.13		-			
121140	09/26/2023	200.00					
121141	09/26/2023	- 200.00					
121142	09/26/2023	2,136.64					
121143	09/26/2023	2,065.00					
121144	09/26/2023	22,250.00					
121145	- 09/26/2023	523.16					
121146	09/26/2023	637.50					
121147	09/26/2023	2,059.29					
121148	09/26/2023	1,449.00					
121149	09/26/2023	403.96			-		
121150	09/26/2023	7,166.62					
121151	09/26/2023	7,977.20					
121152	09/26/2023	295.70					
		371,421.05					
	<del></del>	<del></del>					
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#### **ROCKY POINT UFSD**

#### Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balane
A 2010	CAPITAL ONE A	P CHECKING				<u> </u>	
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	2,070,241.0
09/06/2023			See Cash Disbursement Schedule 25	CD-25	0.00	47,373.94	2,022,867.1
09/13/2023			See Cash Disbursement Schedule 29	CD-29	0.00	1,398,266.78	624,600.3
09/13/2023	1030609		Funding Warrant #29	CR-3	1,398,266.78	0.00	2,022,867.1
09/14/2023	1030608		NYS DOH ACH	CR-3	3,382.34	0.00	2,026,249.4
09/15/2023	1030622		Chromebook Fees	CR-3	40.00	0.00	2,026,289.4
09/18/2023	1030611		Health, Dental, Life	CR-3	8,419.97	0.00	2,034,709.4
09/18/2023	1030612		Health, Dental	CR-3	2,385.69	0.00	2,037,095.1
09/20/2023			See Cash Disbursement Schedule 30	CD-30	0.00	521,472.93	1,515,622.1
09/21/2023	1030619		Funding Warrant #30	CR-3	521,472.93	0.00	2,037,095.1
09/21/2023	1030623		Chromebook Fees	CR-3	40:00	0.00	2,037,135.1
09/27/2023			See Cash Disbursement Schedule 33	CD-33	0.00	179,123.32	1,858,011.7
09/28/2023	1030625		NYS DOH ACH	CR-3	5,882.83	0.00	1,863,894.6
			_	Grand Totals:	1,939,890.54	2,146,236.97	1,863,894.6

#### Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2011 As of September 30, 2023

Reconciled Balance as of: 2,147,481.62 8/31/2023 Receipts: Interfund Transfer 526,000.00 Interest 3,544.48 300.00 Donation Payroll 431.11 Refunds 1,758.91 Drivers Ed-Fall 36,835.00 568,869.50 Disbursements: 1,500,000.00 Interfund Transfer 2,503.90 Returned Deposit **NSF Check** 695.00 (1,503,198.90)Total available balance per General Ledger as of: 9/30/2023 1,213,152.22 Bank Balance as of: 9/30/2023 1,213,152.22

Prepared by: Israe Holling Reviewed by: Date:

10/2/2023



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

00063941 WBS 802 211 27323 NNNNNNNNNN 1 000000000 C2 0000 ROCKY POINT UFSD GENERAL FUND MONEY MARKET A/C 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423 September 01, 2023 through September 29, 2023
Account Number:

#### **Customer Service Information**

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



# Commercial Checking With Interest

of items00001

Summary

Summar	у		Number	Market Value/Amount	Shares
Opening Led	dger Balance			\$2,147,481.62	
Deposits an	d Credits		4	\$568,869.50	
Withdrawals	and Debits		3	\$1,503,198.90	
Checks Paid	aid 0 \$0.00				
Ending Led	lger Balance			\$1,213,152.22	
Average Lea	dger Balance	\$2,082,926	Annual Perd	centage Yield Earned*	2.12%
Interest Cree	dited This Period	\$3,544.48	Interest	Credited Year-to-Date	\$27,139.11
Rate(s):	09/01 to 09	/30 at 2.10%			
Deposits	and Credits				
Ledger Date	Description				Amount
09/13	Deposit				\$36,140.00
09/26		ansfer From Account	100000r		526,000.00
09/27	Deposit				3,185.02
09/29	Interest Payment				3,544.48
Total					\$568,869.50
Withdray	wals and Debits				
Ledger Date	Description				Amount
09/01	Deposited Item Retu	rned 00	0105656	. #	\$2,503.90

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

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



#### Withdrawals and Debits (continued)

Ledger Date	Description	.,		Amount
09/15	Deposited Item Returned of Items00001	000106116	#	695.00
09/27	Fedwire Debit Via: Capital One NA/021407912 A/C: Rocky Point General Fund Investmentus Imad: 0927B1Qgc08C002723 Trn: 4858200269Jo YOUR REF: NONREF			1,500,000.00
Total				\$1,503,198.90

## Daily Balance

	Ledger	Date	Ledger
Date	Balance		Balance
09/01	\$2,144,977.72	09/26	\$2,706,422.72
09/13	\$2,181,117.72	09/27	\$1,209,607.74
09/15	\$2,180,422.72	09/29	\$1,213,152.22

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

#### **ROCKY POINT UFSD**

#### Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2011	CHASE GENERA	AL FUND MM					
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	2,147,481.62
09/12/2023	1030607		Drivers Ed Fall -	CR-3	36,140.00	0.00	2,183,621.62
09/15/2023	70		NSF Check	JE-4	0.00	695.00	2,182,926.62
09/26/2023	71		Interfund Transfer	JE-4	526,000.00	0.00	2,708,926.62
09/27/2023	1030624		Interfund Transfer	CR-3	0.00	1,500,000.00	1,208,926.62
09/27/2023	1030636		Donation Orientation Breakfast	CR-3	300.00	0.00	1,209,226.62
09/27/2023	1030637		Payroll Deposit	CR-3	431.11	0.00	1,209,657.73
09/27/2023	1030638		Ad Refund	CR-3	440.00	0.00	1,210,097.73
09/27/2023	1030639		Drivers Ed	CR-3	695.00	0.00	1,210,792.73
09/27/2023	1030641		Refund	CR-3	1,318.91	0.00	1,212,111.64
09/30/2023	75		Returned Deposit	JE-4	0.00	2,503.90	1,209,607.74
09/30/2023	1030655		Interest	CR-3	3,544.48	0.00	1,213,152.22
			_	Grand Totals:	568,869.50	1,503,198.90	1,213,152.22

#### Rocky Point Union Free School District Treasurer's Report NYCLASS Investment A2013 As of September 30, 2023

Reconciled Balance as of:	8/31/2023		5,030,867.80
Receipts:	Interest	21,620.62	21,620.62
Disbursements:			0.00_
Total available balance per G	eneral Ledger as of:	9/30/2023	5,052,488.42
Bank Balance as of: 9/30/20	023		<u>5,052,488.42</u> 0.00
Prepared_by:		Reviewed by:	Ally
Date: 10/2/2023		Date:	10/2/2023



**Summary Statement** 

Investor ID: N

September 30, 2023

Page 1 of 3

0001102-0008630 PDFT 574847

Rocky Point UFSD 90 Rocky Point Yaphank Rd Rocky Point, NY 11778

#### **NYCLASS**

NYCLASS		•				Average Monthly Yiel	
	Beginning Balance	Contributions	Withdrawals	income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
eneral Fund Investment	5,030,867.80	0.00	0.00	21,620.62	51,988.42	5,042,402.04	5,052,488.42
TOTAL	5,030,867.80	0.00	0,00	21,620.62	51,988.42	5,042,402.04	5,052,488.42

#### **ROCKY POINT UFSD**





Account	Account Name		-	•			
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2013	NYCLASS						
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	5,030,867.80
09/30/2023	1030656		Interest NYCLASS	CR-3	21,620.62	0.00	5,052,488.42
		•	_	Grand Totals:	21,620.62	0.00	5,052,488.42

1/

# Rocky Point Union Free School District Treasurer's Report Cafeteria Checking - C207 As of September 30, 2023

Reconciled Balance as	of: 8/31/2023			256,436.94
Receipts:	Café Deposits	0.00		0.00
Disbursements:	Cash Disbursements		42,133.81	(42,133.81)
Total available balance	per General Ledger as of:	9/30/2023		214,303.13
Bank Balance as of:	9/30/2023			225,318.05
Less:	Outstanding Checks			(11,014.92)
Adjusted Bank Balance	as of: 9/30/2023			214,303.13 0.00
				7
Prepared by: 10/2/2023	inia flo Ung	Reviewed by: Date:	10/2/2023	

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, 2023 - SEPTEMBER 29, 2023

Govt Banking Blended Chking		•	ROCKY POINT UFSD
Previous Balance 08/31/23	\$259,311.78	Number of Days in Cycle	29
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$225,318.05
27 Checks/Debits	(\$33,993.73)	Average Collected Balance	\$247,236.41
Service Charges	\$0.00	•	
Ending Balance 09/29/23	\$225,318.05	÷	

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

**Govt Banking Blended Chking** 

**ROCKY POINT UFSD** 

Date	Descrip	tion	Deposits/Credits Withdrawals/Debits	Resulting Balance
09/05	Check	13081	\$327.32	\$258,984.46
09/05	Check	13083	\$41.47	\$258,942.99
09/11	Check	13082	\$1,363.15	\$257,579.84
09/18	Check	13084	\$6,413.22	\$251,166.62
09/18	Check	13092	\$5,501.80	\$245,664.82
09/18	Check	13091	\$4,970.75	\$240,694.07
09/18	Check	13089	\$534.69	\$240,159.38
09/18	Check	13050	\$200,00	\$239,959.38
09/18	Check	13088	\$54.69	\$239,904.69
09/20	Check	13087	\$2,453.00	\$237,451.69
09/21	Check	13086	\$356.60	\$237,095.09
09/22	Check	13090	\$83.58	\$237,011.51
09/25	Check	13093	\$3,878.99	\$233,132.52
09/25	Check	13105	\$1,145.14	\$231,987.38
09/25	Check	13103	\$603.80	\$231,383,58
09/25	Check	13099	\$463.68	\$230,919.90
09/25	Check	13100	\$207.00	\$230,712.90
09/25	Check	13104	\$137.50	\$230,575,40
09/26	Check	13101	\$1,918.82	\$228,656.58

Thank you for banking with us.

PAGE 1 OF 2







Account:

Capital One Cafeteria Checking

Cash Account(s): C 207

Ending Bank Balance:		225,318.05
Outstanding Checks (See listing below):	-	11,014.92
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:

214,303.13

Cash Account Balance:

214,303.13

## **Outstanding Check Listing**

Check Date	Check Number	Payee	Amount
07/12/2023	13052	PROCOLD EAST	915.50
07/26/2023	13061	Jennifer Pelosi	19.40
07/26/2023	13078	Traci McElroy	8.00
09/26/2023	13107	ACE ENDICO INC.	3,247.76
09/26/2023	13108	BIG GEYSER INC.	1,269.60
09/26/2023	13109	BROOKLYN BAGELS AND CAFE, INC.	253.75
09/26/2023	13110	CREAM-O-LAND DAIRIES, LLC	1,202.68
09/26/2023	13111	J & F SUPPLY INC. OF LI	528.25
09/26/2023	13112	JAY BEE DISTRIBUTORS	683.07
09/26/2023	13113	MODERN ITALIAN BAKERY	1,548.46
09/26/2023	13114	RICH PRODUCTS CORPORATION	1,338.45
		Outstanding Check Total:	11,014.92

Prepared By

Approved By

#### KUCKT PUINT UFSD

## Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	
C 207	CAPITAL ONE CH	HECKING					Balan -
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	256,436.
09/13/2023			See Cash Disbursement Schedule 5	CD-5	0.00	20,392,78	236,044.
09/20/2023			See Cash Disbursement Schedule 6	CD-6	0.00	11,669.01	224,375.
09/27/2023			See Cash Disbursement Schedule 7	CD-7	0.00	10,072.02	214,303.
			<del></del>	Grand Totals:	0.00	42,133.81	214,303.

#### Rocky Point Union Free School District Treasurer's Report Cafeteria Fund ACH C208 As of September 30, 2023

Reconciled Balance as of:	8/31/2023				472,400.12	
Receipts:						
riodolpio.	Café ACH Deposits		50,673.79			
	JAE Bagel Breakfast		175.25			
	Cafeteria Receipts		17,234.28			
	Interest		714.17		00 707 10	
					68,797.49	
Disbursements:						
Disbursements.	NSF Check			25		
	Bank Supply Order			289.99		
	Interfund Transfer			526,000.00		
					-526,314.99	
~	2	30/2023			14,967.62	
Total available balance per C	Seneral Ledger as of: 9/	30/2023		-	14,307.02	
	360					
					0.007.54	
Bank Balance as of:	9/30/2023				8,997.54	
Add: Deposit in Transit:	Overnight DIT				1,844.63	
rida. Doposit in Transic.	ACH				4,125.45	
	_				44.007.00	
Adjusted Bank Balance as o	f: 9/	30/2023			14,967.62	
					0.00	
				1		
				////		
. /	10			/ LAII		
Prepared by: Vicor	ia followay	Re	viewed by:	TU	as	
Date: / 10/3/202	23	Dat	te:	10/3/2023		
	0					



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

00051063 DDA 802 212 27323 NNNNNNNNNN 1 000000000 C1 0000 **ROCKY POINT UFSD** SCHOOL LUNCH ACH 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

September 01, 2023 through September 29, 2023 Account Number:

#### CUSTOMER SERVICE INFORMATION

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



CHECKING SUMMARY Commercial Checking With Interest

	<del></del>	
Beginning Balance	INSTANCES	AMOUNT \$472,255.12
Deposits and Additions	239	63,057.41
Electronic Withdrawals	2	- 526,289.99
Other Withdrawals, Fees & Charges	1	- 25.00
Ending Balance	242	\$8,997.54
Annual Percentage Yield Earned This P	eriod	2.12%
Interest Paid This Period		\$714.17
Interest Paid Year-to-Date		\$4,746.59

**DEPOSITS AND ADDITIONS** 

DATE	DESCRIPTION	AMOUNT
09/01	Deposit 2035620246	\$175.25
09/01	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000018399179 Eed:230901 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Tm: 2448399179Tc	230,00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000013470973 Eed:230905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2483470973Tc	416.25
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000013470969 Eed:230905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2483470969Tc	270.00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000013470967 Eed:230905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2483470967Tc	240.00
09/05	•	183.10

## **ROCKY POINT UFSD**

## Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balan
C 208	CHASE ACH REV	/ENUE					
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	472,485.
09/01/2023	1030594		JAE Bagel Breakfast, JAE Saltines	CR-3	175.25	0.00	472,660.
09/12/2023	1030604		CAF'T RECEIPTS 9/6/2023	CR-3	2,246.70	0.00	474,907.0
09/12/2023	1030605		CAF'T RECEIPTS 9/7/2023	CR-3	914.76	0:00	475,821.8
09/12/2023	1030606		CAF'T RECEIPTS 9/8/2023	CR-3	1,157.63	0.00	476,979.4
09/26/2023	71		Interfund Transfer	JE-4	0.00	526,000.00	-49,020.5
09/28/2023	1030626		CAFT RECEIPTS 9/11/2023	CR-3	1,077.19	0.00	-47,943.3
. 09/28/2023	1030627		CAFT RECEIPTS 9/12/2023	CR-3	679.42	0.00	-47,263.9
09/28/2023	1030628		CAFT RECEIPTS 9/13/2023	CR-3	870.90	0.00	-46,393.0
09/28/2023	1030629		CAF'T RECEIPTS 9/14/2023	CR-3	1,196.58	0.00	-45,196.4
09/28/2023	1030630		CAFT RECEIPTS 9/15/2023	CR-3	1,441.24	0.00	-43,755.2
09/28/2023	1030631		CAFT RECEIPTS 9/18/2023	CR-3	812.28	0.00	-42,942.9
09/28/2023	1030632		CAF'T RECEIPTS 9/19/2023	CR-3	657.91	0.00	-42,285.0
09/28/2023	1030633		CAFT RECEIPTS 9/20/2023	CR-3	858.07	0.00	-41,426.9
09/28/2023	1030634		CAFT RECEIPTS 9/21/2023	CR-3	730.90	0:00	-40,696.0
09/28/2023	1030635		CAFT RECEIPTS 9/22/2023	CR-3	831.16	0.00	-39,864.8
09/30/2023	73 ·		Cafeteria Check Order	JE-4	0.00	289,99	-40,154.8
09/30/2023	74		NSF Check	JE-4	0.00	25.00	-40,179.8
09/30/2023	1030647		Cafeteria ACH FJC	· CR-3	10,679.25	0.00	-29,500.6
09/30/2023	1030648		Cafeteria ACH JAE	CR-3	11,847.80	0.00	-17,652.8
09/30/2023	1030649		Cafeteria ACH MS	CR-3	13,988.96	0.00	-3,663.8
09/30/2023	1030650		Cafeteria ACH HS	CR-3 -	12,313.15	0.00	8,649.2
09/30/2023	1030652		CAF'T RECEIPTS 9/26/2023	CR-3	931.45	0.00	9,580.7
09/30/2023	1030653		CAF'T RECEIPTS 9/27/2023	CR-3	2,828.09	0.00	12,408.8
09/30/2023	1030654		INTEREST	CR-3	714.17	0.00	13,122.9
09/30/2023	1030657.		CAFT RECEIPTS 9/28/2023	CR-3	937.85	0.00	14,060.8
09/30/2023	1030658		CAF'T RECEIPTS 9/29/2023	CR-3	906.78	0.00	14,967.6
				Grand Totals:	68,797.49	526,314.99	14,967.6

#### Rocky Point Union Free School District Treasurer's Report Scholarship Fund Checking - CM200 As of September 30, 2023

Reconciled Balance a	s of: 8/31/2023		48,353.05
Receipts:			0.00
Disbursements:			0.00
Total available balanc	e per General Ledger as of:	9/30/2023	48,353.05
Bank Balance as of:	9/30/2023		48,603.05
Less:	Outstanding Checks		(250.00)
Adjusted Bank Balanc	e as of: 9/30	0/2023	48,353.05

Prepared by: Virginia // Date: 10/7/2023

Reviewed by:\_ Date:

10/2/2023

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, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>	00004124027766	•	<b>ROCKY POINT UFSD</b>
Previous Balance 08/31/23	\$48,603.05	Number of Days in Cycle	29
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$48,603.05
0 Checks/Debits	\$0.00	Average Collected Balance	\$48,603.05
Service Charges	\$0.00		
Ending Balance 09/29/23	\$48,603.05		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	Banking Blended Chking			ROCKY POINT UFSD
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$48,603.05
	No Account Activity this Statement Period			
09/29			4	\$48,603.05
Total		\$0.00	\$0.00	)
No Iter	ms Processed	<u> </u>		7

Thank you for banking with us.

PAGE 1 OF 2



Account:

Prepared By

Capital One Scholarship Checking

Cash Account(s): CM 200

Ending Bank Balance:		48,603.05
Outstanding Checks (See listing below):	-	250.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:

48,353.05

Cash Account Balance:

48,353.05

Approved By

## **Outstanding Check Listing**

Check Date	Check Number	Payee		,Amount
06/13/2023	440	KYLE BASIRICO		250.00
			Outstanding Check Total:	250.00
		1		
		•		
<u> </u>				

#### **ROCKY POINT UFSD**





Account Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balar
CM 200	Scholarship Cash				· · · · · · · · · · · · · · · · · · ·		
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	48,353
				Grand Totals:	0.00	0.00	48.353

10/02/2023 04:11 PM

#### Rocky Point Union Free School District Treasurer's Report Extra Class Checking - CM3200 As of September 30, 2023

Reconciled Balance as of:	8/31/2023			54,125.50
Receipts:				
	Interfund Transfer	6,170.89		
				6,170.89
Disbursements:				
	Cash Disbursements		8,076.45	(8,076.45)
				(0,070.43)
Total available balance per Ge	eneral Ledger as of:	9/30/2023		52,219.94
Bank Balance as of: 9/30/2	2022			50 000 04
Bank Balance as of: 9/30/3	2023			52,629.94
Less:	Outstanding Checks			(410.00)
Adjusted Bank Balance as of:	9/30/2023			52,219.94
				0.00

Prepared by: Sirginia Ho Ung
Date: 10/2/2013

\_Reviewed by:

10/2/2023

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, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>	· · · · · · · · · · · · · · · · · · ·		ROCKY POINT UFSD
Previous Balance 08/31/23	\$54,625.50	Number of Days in Cycle	29
1 Deposits/Credits	\$6,170.89	Minimum Balance This Cycle	\$52,629.94
2 Checks/Debits	(\$8,166.45)	Average Collected Balance	\$57,416.93
Service Charges	\$0.00	. • .	
Ending Balance 09/29/23	\$52,629,94	·	

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	Banking Blended Chking	***************************************		<b>ROCKY POINT UFSD</b>
_Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/07	Check 11479		\$500.00	\$54,125.50
09/13	Book transfer credit FROM5277	\$6,170.89		\$60,296.39
09/29	Check 11497	<u> </u>	\$7,666.45	\$52,629.94
Total		\$6,170.89	\$8,166.45	

GOVE Barri	king biena	ea Chking				_	<u>ROCI</u>	(Y POINT UFSD
Checks de	esignates gap i	n check sequence	-			:		<del></del>
Check No.	Date	Amount	Check No.	Date.	Amount	Check No.	Date	Amount
11479	09/07	\$500.00	11497*	09/29	\$7.666.45			<del></del>

Thank you for banking with us.

PAGE 1 OF 2



1

Account:

Capital One Extra Class Checking

Cash Account(s): CM3 200

Ending Bank Balance:		52,629.94
Outstanding Checks (See listing below):	-	410.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:

52,219.94

Cash Account Balance:

52,219.94

#### **Outstanding Check Listing**

Check Date	Check Number	Payee		Amount
09/26/2023	11498	GENEVIEVE NAVARRO		410.00
			Outstanding Check Total:	410,00
•				
Pi	repared By	<del></del>	Approved By	<del></del>

#### MOOKT FORMT OFOR





Account	Account Name					-	
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Bala
CM3 200	Extraclass Check	king				<u> </u>	
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	54,128
09/13/2023	60		Interfund Transfer,	JE-4	6,170.89	0.00	60,29€
09/30/2023			See Cash Disbursement Schedule 2	CD-2	0.00	7,666.45	52,629
09/30/2023			See Cash Disbursement Schedule 3	CD-3	0.00	410.00	52,218
			<del></del>	Grand Totals:	6,170.89	8.076.45	52,219

10/02/2023 04:18 PM

#### Rocky Point Union Free School District Treasurer's Report Federal Fund Checking - F205 As of September 30, 2023

Reconciled Balance as	of: 8/31/2023			218,785.15
Receipts:				
	Interfund Transfer	300,000.00		300,000.00
Disbursements:				
	Cash Disbursements		233,411.54	(233,411.54)
Total available balance	per General Ledger as of:	9/30/2023		285,373.61
Bank Balance as of: §	9/30/2023			298,004.33
Less: (	Outstanding Checks			(12,630.72)
Adjusted Bank Balance a	as of: 9/30/2023			285,373.61 0.00
Prepared by: Viral	inia Hollas	Reviewed by:	Ru	<u></u>
Date: 10/2/2023	0	Date:	10/2/2023	

**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, 2023 - SEPTEMBER 29, 2023

Govt Banking Blended Chkir	ıg ·		ROCKY POINT UFSD
Previous Balance 08/31/23	\$340,311.67	Number of Days in Cycle	29
1 Deposits/Credits	\$300,000.00	Minimum Balance This Cycle	\$209,049.01
10 Checks/Debits	(\$342,307.34)	Average Collected Balance	\$322,444.94
Service Charges	\$0.00		• • • • • • • • • • • • • • • • • • • •
Ending Balance 09/29/23	\$298,004,33		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

#### Govt Banking Blended Chking

**ROCKY POINT UFSD** 

Date	Descript	ion	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/05	Check	4891		\$6,216.00	\$334,095.67
09/06	Check	4889		\$107,485.44	\$226,610.23
09/06	Check	4888		\$7,500.00	\$219,110.23
09/08	Check	4890		\$325.08	\$218,785.15
09/11	Check	4893		\$4,260.96	\$214,524.19
09/12	Check	4892		\$5,475.18	\$209,049.01
09/13	Book tra	nsfer credit FROM5277	\$300,000.00		\$509,049,01
09/18	Check	4895		\$205,793.00	\$303,256.01
09/20	Check	4894		\$242.97	\$303,013,04
09/26	Check	4897		\$3,688.71	\$299,324.33
09/26	Check	4896		\$1,320.00	\$298,004.33
Total			\$300,000.00	\$342,307.34	<u> </u>

#### Govt Banking Blended Chking

**ROCKY POINT UFSD** 

CHECKS - 00	esignates gap	o in check sequence						
Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
4888	09/06	\$7,500.00	4890	09/08	\$325.08	4892	09/12	\$5,475.18
4889	09/06	\$107,485.44	4891	09/05	\$6,216.00	4893	09/11	\$4,260.96

Thank you for banking with us.

PAGE 1 OF 2

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Account:

Capital One Federal Checking

Cash Account(s): F 205

Ending Bank Balance: 298,004.33

Outstanding Checks (See listing below): - 12,630.72

Deposits in Transit: + 0.00

Other Credits: + 0.00

Other Debits: - 0.00

Adjusted Ending Bank Balance:

285,373.61

Cash Account Balance:

285,373.61

## **Outstanding Check Listing**

Check Date	Check Number	Payee	•	Amount
09/26/2023	4898	TEQUIPMENT		12,630.72
			Outstanding Check Total:	12,630.72
Pre	epared By		Approved By	<del></del>

)/02/2023 4:25 PM

#### **ROCKY POINT UFSD**

## Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Bala
F 205	CAPITAL ONE CH	HECKING					
	•		BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	218,78
09/06/2023			See Cash Disbursement Schedule 6	CD-6	0.00	9,736.14	209,049
09/13/2023			See Cash Disbursement Schedule 7	CD-7	0.00	206,035.97	3,01:
09/13/2023	1030610		Interfund Transfer	CR-3	300,000.00	0.00	303,01:
09/20/2023			See Cash Disbursement Schedule 8	CD-8	0.00	5.008.71	298,004
09/27/2023			See Cash Disbursement Schedule 9	CD-9	0.00	12,630.72	285,37;
			<del></del>	Grand Totals:	300,000.00	233,411.54	285,37

10/02/2023 04:21 PM

#### Rocky Point Union Free School District Treasurer's Report Capital Fund Checking - H205 As of September 30, 2023

Receipts:	0.00
Receipts:	0.00
	0.00
Disbursements:	
Cash Disbursements1,045,064.91	
	(1,045,064.91)
Total available balance per General Ledger as of: 9/30/2023	312,890.73
Bank Balance as of: 9/30/2023	449,740.73
	449,740.73
Outstanding Checks	(136,850.00)
	212 900 72
	312,890.73 0.00
-0	
Prepared by: Virginia Hollman Reviewed by:	
Prepared by: Virginia Hollman Reviewed by: Date: 10/2/2023	1

Account:

Capital One Capital Checking

Cash Account(s): H 205

 Ending Bank Balance:
 449,740.73

 Outstanding Checks (See listing below):
 136,850.00

 Deposits in Transit:
 +
 0.00

 Other Credits:
 +
 0.00

 Other Debits:
 0.00

Adjusted Ending Bank Balance;

312,890.73

Cash Account Balance;

312,890.73

## **Outstanding Check Listing**

Check Date	Check Number	Payee	Amount
09/19/2023	1188	1188 PARK LINE ASPHALT MAINTENANCE	
		Outstanding Check Total:	136,850.00
Pre	epared By	Approved By	······································

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, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>	e e la fina		1	ROCKY POINT UFSD
Previous Balance 08/31/23 0 Deposits/Credits 5 Checks/Debits Service Charges Ending Balance 09/29/23	\$1,357,955.64 \$0.00 (\$908,214.91) \$0.00 \$449,740.73	. `	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$449,740.73 \$1,014,978.92

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	<u>Banking</u>	Blended Chking	<u></u>			ROCKY POINT UFSD
_Date	Descrip	tion	Deposits/Credits	Withd	rawals/Debits	Resulting Balance
09/11	Check	1183		777470	\$12,782,88	
09/18	Check	1184	•		\$367,033.52	7 . 10 . 0 1 1 . 21 0
09/18	Check	1185	·	,	\$294,570,05	,
09/18	Check	1186				\$683,569.19
09/25	Check	1187			\$4,260.96° \$229,567.50	, ,
Total	· · · · · · · · · · · · · · · · · · ·					\$449,740.73
			. \$0.00		\$908,214.91	

#### Govt Banking Blended Chking

**ROCKY POINT UFSD** 

	esignates ye	p in check sequence				_		
Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
1183	09/11	\$12,782.88	1185	09/18	\$294,570.05			
1184	09/18	• • •				1187	09/25	\$229,567.50
1104	09/10	\$367,033.52	1186	09/18	\$4,260.96			

Thank you for banking with us.

PAGE 1 OF 2



#### VOCINT I CHAIL OF OD





Account	Account Name						
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Bal;
H 205	CAPITAL ONE CH	HECKING					
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	1,357,95
09/06/2023			See Cash Disbursement Schedule 5	CD-5	0.00	12,782.88	1,345,17
09/13/2023			See Cash Disbursement Schedule 6	CD-6	0.00	665,864,53	679,30
09/20/2023			See Cash Disbursement Schedule 7	CD-7	0.00	366,417.50	312,89
			<del></del>	Grand Totals:	0.00	1,045,064.91	312,89

10/02/2023 04:31 PM

#### Rocky Point Union Free School District Treasurer's Report Debt Service Fund Checking - V200 As of September 30, 2023

Reconciled Balance	as of: 8/31/2023	-		129,153.05
Receipts:				0.00
Disbursements:				0.00
Total available by				129,153.05
Total avallable baland	ce per General Ledger	r as of: 9/30/202	3	
Bank Balance as of:	9/30/2023			
Saint Balarioo as or.	9/30/2023			129,153.05

Prepared by: 10/2/2024 Image 16 Change 10/2/2024

Reviewed by: Date:

## WANAGE YOUR CASH

CASH MANAGEMENT: CHECKING, MONEY MARKET CDs. LOANS

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, 2023 - SEPTEMBER 29, 2023

<b>Govt Banking Blended Chking</b>			ROCKY POINT UFSD
Previous Balance 08/31/23 0 Deposits/Credits 0 Checks/Debits Service Charges Ending Balance 09/29/23	\$129,153.05 \$0.00 \$0.00 \$0.00 \$129,153.05	Number of Days in Cycle Minimum Balance This Cycle Average Collected Balance	29 \$129,153.05 \$129,153.05

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2023 - SEPTEMBER 29, 2023

Govt	Banking Blended Chking			ROCKY POINT UFSD
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	•			\$129,153.05
	No Account Activity this Statement Period			
09/29				\$129,153.05
Total		\$0.00	\$0.00	· · · · · · · · · · · · · · · · · · ·
No iten	ns Processed			

Thank you for banking with us.

PAGE 1 OF 2





# Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account	Account Name						<del></del> _
V 200	Ref Number Invoice # CASH	Vendor ID	Explanation	Schedule	Debits	Credits	Bala
-	-7.5		BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	129,153
			<del></del>	Grand Totals:	0.00	0.00	129,153

#### CASH REPORT FOR THE MONTH ENDED September 30, 2023

GENER	AL FUND			
	A204	Capital One Trust & Agency	\$	838,935.89
	A205	Capital One Payroll	\$	47,251.93
	A210	Petty Cash	\$	600.00
	A2008	Capital One Investment	\$	15,382,261.85
	A2010	Capital One AP Checking	\$	1,863,894.61
	A2011	JP Morgan Chase-Money Market	\$	1,213,152.22
	A2013	NYCLASS Investment	_\$_	5,052,488.42
	Total Genera	l Fund:	_\$_	24,398,584.92
SCHOO	L LUNCH FUN	 D		
	C207	Capital One Lunch Fund Checking	\$	214,303.13
	C208	JP Morgan Chase-Lunch ACH	\$	14,967.62
			<del></del>	14,907.02
	Total School	Lunch Fund:	_\$	229,270.75
CDCCIA	L AID PLINE			<del></del>
SPECIA	L AID FUND	0		
	F205	Capital One Federal Checking		285,373.61
	Total Special	Aid Fund:	\$	<u>285,373.61</u>
	•		<del>-</del>	200,373.01
<u>CAPITA</u>				
	H205	Capital One - Checking	\$	312,890.73
	Total Capital I	Eurode		
	Total Capital I	runa:	<u>\$</u>	312,890.73
SCHOLA	RSHIP FUND			
	CM200	Capital One - Checking	\$	49 252 05
		oupling one officering	_ <del>-</del> -	48,353.05
	Total Scholars	ship Fund	\$	<u>4</u> 8,353.05
DEBT SI	RVICE FUND			
	V200	Capital One - Money Market	\$	129,153.05
	Total Debt Ser	rico Fund	_	
	Total Dept Ge	TVICE I UNIO	\$	129,153.05
EXTRA (	CLASS FUND			
	CM3200	Capital One - Checking	\$	52,219.94
		•		02,2,0.01
	Total Extra Cla	ass Fund	\$	<u>5</u> 2,219.94
	Total All Funds	· ·	æ	05 455 040 05
		••	\$	25,455,846.05

Rocky Point UFSD PERIOD COVERED 7/1/23 to 6/30/2024 CASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

BALANCE		TOTAL DISB:	IN KETAY		NTEREST DAYMENT	REPYMT OF TAN	RECYMI OF LOANS	ביסאיין היסוח רוטט	I DAN TO OTH EDS	DEBT SERVICE	DUE TO OTHER FUNDS	CIHER	OFFICE EXPENSES		SALARY		י כי אר אבטבוריט:	TOTAL BEOFFICE	TAN PROCEEDS	NYS AID DUE TO OTHER FUNDS	DUE TO OTH FDS	TRF FR OTHER FUNDS	CIHEX		STATE AID	STAR AID	PROPERTY TAXES	RECEIPTS:	BEGINNING BALANCE
23,215 XXXXXXXX XX	1,704	4 454	0	0		0 '	0	0		<b>,</b>	<b>-</b>	5	3,478	9/6	0		1,104		. #	<b>2</b> 0	0	0	1,046	10	c	<b>.</b>	, www.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	26,565
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24,398	5,294	500	0	0	_	<b>.</b>	>	300	0	σ	) c		2.146	2,842	COCCOCCC	1	9.496	3,508	282	2	0 6	50.	71	5,064	c	· c		<u>.</u>	20 10g
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## ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

GENERAL FUND

## Trial Balance Report From 7/1/2023 - 9/30/2023



Account	Description	Debits	Credits
2008	CAPITAL ONE INVESTMENT	15,382,261.85	0.00
2010	CAPITAL ONE AP CHECKING	1,863,894.61	0.00
2011	CHASE GENERAL FUND MM	1,213,152.22	0.00
2013	NYCLASS	5,052,488.42	0.00
204	TRUST & AGENCY DEDUCTIONS	838,935.89	0.00
205	PAYROLL	47,251.93	0.00
210	PETTY CASH	600,00	0.00
380	ACCOUNTS RECEIVABLE	13,284.00	0.00
391	DUE FROM FEDERAL FUND	723,283.60	0.00
3912	DUE FROM SCHOOL LUNCH	160,528,10	0.00
3912C	DUE FROM SCHOOL LUNCH PAYROLL	64,600.97	0.00
3917	DUE FROM DEBT SERVICE	23,000.00	0.00
391F	DUE FROM FEDERAL FUND PAYROLL	1,735,956.49	. 0.00
410	STATE & FEDERAL AID RECEIVABLE	75,595.00	0.00
440	DUE FROM OTHER GOVERNMENTS	773,075.00	0.00
4805	PREPAID INSURANCE	60,000.00	0.00
510	ESTIMATED REVENUES	91,266,896.67	0.00
521	ENCUMBRANCES	64,760,352.10	0.00
522	EXPENDITURES	10,276,281.24	0.00
599	APPROPRIATED FUND BALANCE	3,582,680.01	0.00
600	ACCOUNTS PAYABLE	0.00	171,079.65
620	TAX ANTICIP NOTES PAYABLE	0.00	3,500,000.00
630	DUE TO OTHER FUNDS	.0.00	112.64
6301	DUE TO SCHOOL LUNCH FUND	0.00	568,101.79
6302	DUE TO CAPITAL FUND	0.00	259,319.06
6303	DUE TO FEDERAL FUND	0.00	37,544.00
6305	DUE TO DEBT SERVICE	0.00	18,342.96
6306	DUE TO SCHOLARSHIP FUND	0.00	402.75
632	DUE TO STATE TEACHERS! RETIREMENT	0.00	3,811,154.46
637	DUE EMPLOYEES' RETIREMENT	0.00	280,237.81
720	MEDICAL INSURANCE	0.00	297.43
723	INCOME EXECUTIONS	0.00	31.22
738A	SCHOOL ACTIVITES FJC	0.00	6,827.11
738B	SCHOOL ACTIVITES JAE	0.00	2,274.99
738C	SCHOOL ACTIVITES MS	0.00	4,871.27
738D	TESTING HS	0.00	8,027.75
755	ADMIN KEN EDWARDS SCHOLARSHIP	0.00	70.00
761	VISION	0.00	939.71
762	ERS	0:00	8,527.38
763	ERS LOANS	0.00	7,135.08
764	ERSAR and ERSAR414 ERS ARREARS	0.00	1,297.00
771	OTHER-TEA. RETIRE.	0.00	21.40
777	MUSIC DEPT HIGH SCHOOL	0.00	1,172.88
778	MARK TWAIN DINNER	0.00	3,198.00
779	AP TEST DEPOSITS	0,00	17,848.88
780	NYSSMA	0.00	167.00
0/05/2023 11:16	2.008		Page

## Trial Balance Report From 7/1/2023 - 9/30/2023

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Account	Description	Debits	Credits
A 785	DENTAL	0.00	266.08
A 787	LONG TERM DISABILITY	828.20	0.00
A 789	OTHER VOTE COPE	0.00	564.00
A 790	AFLAC -CPP	0.00	1,890.12
A 791	AFLAC - STD	0.00	667.41
A 792	AFLAC - ACC	0.00	586.06
A 793	AFLAC - HSP	0.00	414.1Ó
A 797 ,	SCHOOL ACTIVITES HS	0.00	13,687.39
<b>4</b> 801	YEARBOOK JAE	0.00	11.00
A 806	NONSPENDABLE FUND BALANCE	0,00	60,000.00
A 814	WORKER'S COMPENSATION RESERVE	0.00	1,931,458:12
A 815	UNEMPLOYMENT INSURANCE RESERVE	0.00	449,254.53
A 821	RESERVE FOR ENCUMBRANCES	0.00	64,760,875.05
\ 825	ERS RESERVE	0.00	4,054,504.06
A 826	TRS SUB FUND RESERVE	0.00	3,305,347.91
N 861	PROPERTY LOSS RESERVE	0.00	29,896.91
A 862	LIABILITY LOSS RESERVE	0.00	43,531.12
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	3,924,693.85
A 878	CAPITAL RESERVE	0.00	3,482,490.61
A 878.1	CAPITAL RESERVE 2023	0.00	708,303:00
909	FUND BALANCE	0.00	4,618,440.20
N 910	APPROPRIATED FUND BALANCE	0.00	2,031,198.00
N 960	APPROPRIATIONS	0.00	94,849,576.68
N 980	REVENUES	0.00	4,938,287.88
	A Fund Totals:	197,914,946.30	197,914,946.30
	Grand Totals:	197,914,946.30	197,914,946.30

#### **ROCKY POINT UFSD**

#### Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAX	50,842,314.00	0.00	50,842,314.00	.0.00	50,842,314.00
<u>A 1081</u>	PILOT	31,971.00	0.00	31,971.00	0.00	31,971.00
<u>A 1085</u>	STAR REIMBURSEMENT	4,500,000.00	0.00	4,500,000.00	.0.00	4,500,000.00
A 1315	CONTINUING ED-SUMMER	4,000.00	0.00	4,000.00	0.00	4,000.00
<u>A 1315. A</u>	CONTINUING ED-FALL	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>A 1315B</u>	CONTINUING ED-SPRING	5,000.00	0.00	5,000.00	0.00	5,000.00
<u>A 1316</u>	DRIVER EDUCATION-SUMMER	20,000.00	0.00	20,000.00	0.00	20,000.00
<u>A 1316A</u>	DRIVERS ED-FALL	17,500.00	0:00	17,500.00	36,140.00	-18,640.00
<u>A 1316B</u>	DRIVERS ED-SPRING	17,500.00	0.00	17,500.00	0.00	17,500.00
<u>A 1489</u>	OTHER CHARGES-PROM, YEARBOOK	70,000.00	0.00	70,000.00	0.00	70,000.00
<u>A 2401</u>	INTEREST AND EARNINGS	90,000.00	0.00	90,000.00	209,276.03	-119,276.03
<u>A 2690</u>	FINES - LOST BOOKS	0.00	0.00	0.00	-10.99	10:99
<u>A 2703</u>	PRIOR YEAR REFUNDS-OTHER (NOT TRANS)	350,000.00	0.00	350,000.00	677.25	349,322.75
<u>A 2705</u>	GIFTS AND DONATIONS	0.00	4,367.67	4,367.67	1,663.77	2,703.90
<u>A 2710</u>	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	7,735.00	-7,735.00
<u>A 2770</u>	OTHER UNCLASSIFIED	0.00	0.00	0.00	2,654.00	-2,654.00
<u>A 2772</u>	E-RATE REVUENE	0.00	0.00	0.00	22,715.47	-22,715.47
<u>A 2801</u>	INTERFUND REVENUE	23,000.00	0.00	23,000.00	131,560.94	-108,560.94
<u>A 3101</u>	GROSS STATE AID - BASIC	22,937,228.00	0.00	22,937,228.00	10,026.00	22,927,202.00
<u>A 3101.E</u>	STATE AID EXCESS COST	4,500,000.00	0.00	4,500,000.00	0.00	4,500,000.00
A 3102	STATE AID LOTTERY	6,000,000.00	0.00	6,000,000.00	4,450,641.02	1,549,358.98
<u>A 3103</u>	STATE AID BOCES	1,482,691.00	0.00	1,482,691.00	0.00	1,482,691.00
A 3260	STATE AID TEXTBOOKS	165,000.00	0.00	165,000.00	41,295.00	123,705.00
A 3262	STATE AID COMPUTER SOFTWARE	84,000.00	0.00	84,000.00	0.00	84,000.00
A 3263	STATE AID LIBRARY LOAN PROGRAM	17,325.00	0.00	17,325.00	0.00	17,325.00
A 3285	STATE AID MEDICAID	100,000.00	0.00	100,000.00	0.00	100,000.00
<u>A 4285</u>	MEDICAID MANAGEMENT REIMBURSEMENT	0.00	0.00	0.00	23,914.39	-23,914.39
	A Totals:	91,262,529.00	4,367.67	91,266,896.67	4,938,287.88	86,328,608.79
	Grand Totals:	91,262,529.00	4,367.67	91,266,896.67	4,938,287.88	86,328,608.79

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Appropriation Status Summary Report By Function From 7/1/2023 To 9/30/2023



count	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION	*	12,150.00	0.00	12,150.00	7,664.00	1,000.00	3,486.0
1040	DISTRICT CLERK	*	18,976.00	0.00	18,976.00	4,379.10	14,596.90	0.00
1060	DISTRICT MEETING	*	10,900.00	.0.00	10,900.00	0.00	0.00	10,900.00
1240	CHIEF SCHOOL ADMINISTRATOR	*	374,576.00	3,149.70	377,725.70	96,578.28	287,694.63	-6,547.2
1310	BUSINESS ADMINISTRATION	*	824,241.00	-546.64	823,694.36	177,485.38	559,850.79	86,358.19
1320	AUDITING	*	75,532.00	8,450.00	83,982.00	24,341.66	55,508.34	4,132.00
1325	TREASURER	*	10,710.00	0.00	10,710.00	0.00	0.00	10,710.00
1345	PURCHASING	*	47,024.00	79.00	47,103.00	13,591.28	33,511.72	0.00
1380	FISCAL AGENT FEE	*	11,730.00	0.00	11,730.00	0.00	9,000.00	2,730.00
1420	LEGAL	*	55,000.00	0.00	55,000.00	13,406.80	41,593.20	0.00
1430	PERSONNEL	*	548,588.00	0.00	548,588.00	106,913.40	387,350.27	54,324.33
1480	PUBLIC INFORMATION AND SERVICES	*	40,976.00	0.00	40,976.00	0.00	40,976.00	0.00
1620	OPERATION OF PLANT	*	5,222,148.00	54,182.46	5,276,330.46	950,566.37	3,496,836.39	828,927.70
1621	MAINTENANCE OF PLANT	*	1,335,700.00	726,081.41	2,061,781.41	518,538.63	1,033,994.69	509,248.09
1670	CENTRAL PRINTING AND MAILING	*	- 73,000.00	390.00	73,390.00	42,004.08	28,918.36	2,467.50
1680	CENTRAL DATA PROCESSING	*	1,265,164.00	-19,800.00	1,245,364.00	30,886.14	1,202,413.86	12,064.0
1910	UNALLOCATED INSURANCE	*	631,800.00	0.00	631,800.00	554,598.33	20,850.00	56,351.67
1981	ADMINISTRATIVE CHARGE-BOCES	*	356,229.00	0.00	356,229.00	59,371.50	296,857.50	0.00
2010	CURRICULUM DEVELOPMENT AND SUPERVISION	* .	379,826.00	0.00	379,826.00	62,545.10	316,013.30	1,267.60
2020	SUPERVISION - ADMINISTRATION	*	2,224,080.00	19.52	2,224,099.52	450,483.77	1,560,351.30	213,264.4
2060	RESEARCH, PLANNING AND EVALUATION	*	94,000.00	0.00	94,000.00	33,525.00	0.00	60,475.0
2070	INSERVICE TRAINING - INSTRUCTION	*	28,300.00	0.00	28,300.00	2,166.30	18,300.00	7,833.7
2110	TEACHING - REGULAR SCHOOL	*	25,902,362.00	37,374.97	25,939,736.97	1,503,641.19	19,958,136.25	4,477,959.5
2138	MUSIC & FINE ARTS	*	71,324.00	8,987.43	80,311.43	14,908.36	34,424.99	30,978.0
2250	PROGRAMS FOR HANDICAPPED CHILDREN	<b>*</b> .	16,041,519.00	0.00	16,041,519.00	682,510.09	13,806,161.21	1,552,847.7
2280	OCCUPATIONAL EDUCATION	<b>.</b> *	1,193,034.00	0.00	1,193,034.00	2,310.95	1,187,819.84	2,903.2
2330	COMMUNITY EDUCATION	*	141,500.00	0.00	141,500.00	2,307.72	7,692.28	131,500.0
2610	SCHOOL LIBRARY AND AUDIOVISUAL	*	556,135.00	64.47	556,199.47	39,106.53	459,659.19	57,433.7
2620	EDUCATIONAL TELEVISION	*	18,967.00	0.00	18,967.00	0.00	18,967.00	0.0
2630	COMPUTER ASSISTED INSTRUCTION	*	495,229.00	32,798.10	528,027.10	199,437.56	65,130.95	263,458.5
2805	ATTENDANCE - REGULAR SCHOOL	1#	79,386.00	0.00	79,386.00	11,138.83	35,970.00	32,277.1
2810 <sup>-</sup>	GUIDANCE - REGULAR SCHOOL	*	1,388,473.00	239.72	1,388,712.72	204,785.32	1,266,160.40	-82,233.0





count	Description	_	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2815	HEALTH SERVICES - REGULAR SCHOOL	*	543,046.00	703.02	543,749.02	37,303.92	437,972.39	68,472.71
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL	*	359,684.00	0.00	359,684.00	19,358.54	340,157.46	168.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL	*	369,109.00	0.00	369,109.00	20,790.96	365,327.04	-17,009.00
2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL	*	442 <u>,</u> 620.00	-7,738.28	434,881.72	8,464.17	10,332.66	416,084.89
2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL	*	925,930.00	19,314.80	945,244.80	229,404.78	214,129.55	501,710.47
5510	DISTRICT TRANSPORTATION SERVICES	*	44,078.00	100.00	44,178.00	10,133.62	34,045.38	-1.00
5540	CONTRACT TRANSPORTATION	*	6,193,069.00	0.00	6,193,069.00	0.00	6,193,069.00	0.00
9010	NYS EMPLOYEES RETIREMENT	*	1,135,038.00	0.00	1,135,038.00	0.00	0.00	1,135,038.00
9020	NYS TEACHERS RETIREMENT	*	3,648,084.00	0.00	3,648,084.00	0.00	0.00	3,648,084.00
9030	SOCIAL SECURITY	*	3,390,480.00	0.00	3,390,480.00	312,274.47	0.00	3,078,205.53
9040	WORKERS' COMPENSATION	*	400,000.00	0.00	400,000.00	32,731.83	339,858.17	27,410.00
9045	LIFE INSURANCE	*	50,000.00	0.00	50,000.00	10,147.10	38,550.92	1,301.98
9050	UNEMPLOYMENT INSURANCE	*	50,000.00	0.00	50,000.00	2,150.00	47,150.00	700.00
9060	HEALTH INSURANCE	**	14,028,208.00	0.00	14,028,208.00	3,393,450.18	10,494,020.17	140,737.6
9760	TAX ANTICIPATION NOTES	•	120,000.00	0.00	120,000.00	00,0	0.00	120,000.00
9785	Installment Purchase Debt- State Aided Computer	*	313,241.00	0.00	313,241.00	0.00	0.00	313,241.0(
9901	TRANSFER TO SPECIAL AID	*	2,053,681.00	0.00	2,053,681.00	0.00	0.00	2,053,681.00
9950	CAPITAL IMPROVEMENTS	*	390,880.00	0.00	390,880.00	390,880.00	0.00	0.00
	Fund ATotals:		93,985,727.00	863,849.68	94,849,576.68	10,276,281.24	64,760,352.10	19,812,943.34
	Grand Totals:		93,985,727.00	863,849.68	94,849,576.68	10,276,281.24	64,760,352.10	19,812,943.3

## ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

### **CAFETERIA FUND**

### Trial Balance Report From 7/1/2023 - 9/30/2023



Account	Description	Debits	Credits
207	CAPITAL ONE CHECKING	214,303.13	0.00
208	CHASE ACH REVENÜE	14,967.62	0.00
380	ACCOUNTS RECEIVABLE	92.00	0.00
391	DUE FROM GENERAL FUND	568,101.79	0.00
410	STATE & FEDERAL AID RECEIVABLE	3,956.00	0.00
445	SUPPLY INVENTORY	11,411.81	0.00
446	GOVT FOOD INVENTORY	6,555.02	0.00
447	PURCHASED FOOD INVENTORY	18,404.04	0.00
510	ESTIMATED REVENUES	1,304,000.00	0:00
521	ENCUMBRANCES	922,057.93	0.00
522	EXPENDITURES	109,175.41	0.00
599	APPRORIATED FUND BALANCE	85,142.22	0.00
630	DUE TO GENERAL FUND	0.00	160,528.10
630A	DUE TO GENERAL FUND PAYROLL	0.00	64,600.97
631	DUE TO OTHER GOVT.	0.00	34.60
691	DEFERRED REVENUE	0.00	74,606.81
821	RESERVE FOR ENCUMBRANCES	0.00	922,057.93
845	FUND BALANCE RESERVE FOR INVENTORY	0.00	36,370.87
909	FUND BALANCE	0.00	587,670.94
960	APPROPRIATIONS	0.00	1,389,142.22
980	REVENUES	0.00	23,154.53
	C Fund Totals:	3,258,166.97	3,258,166.97
	Grand Totals:	3,258,166.97	3,258,166.97

### Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 1440	SALE OF TYPE A LUNCHES		298,900.00	0.00	298,900.00	14,539.12	284,360.81
<u>C 1441</u>	ADULT ALA CARTE		1,200.00	0.00	1,200.00	2,477.05	-1,277.0!
<u>C 1445</u>	OTHER CAFETERIA SALES		373,900.00	0.00	373,900.00	2,060.01	371,839.99
<u>C 2401</u>	INTEREST AND EARNINGS		0:00	0.00	0.00	4,078.35	-4,078,3!
<u>C 2770</u>	MISCELLANEOUS REVENUES		10,000.00	0.00	10,000.00	0.00	10,000.00
C 3190	GOVERNMENT REIMB-STATE		20,000.00	0.00	20,000.00	0.00	20,000.00
<u>C 4191</u>	GOVERNMENT REIMB-FEDERAL		600,000.00	0.00	600,000.00	0.00	600,000:00
	(	C Totals:	1,304,000.00	0.00	1,304,000.00	23,154.53	1,280,845.47
	Grand	d Totals:	1,304,000.00	0.00	1,304,000.00	23,154.53	1,280,845.47





Account	Descripti	on		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2860			*	1,304,000.00	85,142.22	1,389,142.22	104,696.07	922,057.93	362,388.22
9030			*	0.00	0.00	0.00	4,479.34	0.00	-4,479.34
		Fund CTotals:		1,304,000.00	85,142.22	1,389,142.22	109,175.41	922,057.93	357,908.88
	Grand Totals:	•		1,304,000.00	85,142.22	1,389,142.22	109,175.41	922,057.93	357,908.88

# ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

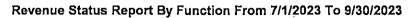
## FEDERAL FUND

### KUUKT PUINT UPSŲ

### Trial Balance Report From 7/1/2023 - 9/30/2023



Account	Description	· · · · · · · · · · · · · · · · · · ·	Debits	Credits
F 205	CAPITAL ONE CHECKING		285,373.61	0.00
F 391	DUE FROM GENERAL FUND		37,544.00	0.00
F 410	STATE AND FEDERAL AID REC		1,189,020.35	0.00
F 510	ESTIMATED REVENUES		2,997,000.20	0.00
F 521	ENCUMBRANCES		3,363,000,51	0.00
F 522	EXPENDITURES		975,951.98	0.00
F 599	APPROPRIATED FUND BALANCE		0.00	0.09
F 630	DUE TO GENERAL FUND		0.00	723,283.60
= 630A	DUE TO GENERAL FUND PAYROLL		0.00	1,735,956.49
F 691	DEFERRED REVENUES		0.00	1,875.10
F 821	RESERVE FOR ENCUMBRANCES		0.00	3,363,000.51
960	<b>APPROPRIATIONS</b>		0.00	2,997,000.11
F 980	REVENUES		0.00	26,774.75
	FFi	und Totals:	8,847,890.65	8,847,890.65
	Gra	nd Totals:	8,847,890.65	8,847,890.65





Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
F 3289.HCW.B	HEALTHCARE WORKER BONUS REVENUE 2022 2023	1,000.00	0.00	1,000.00	8,073.75	-7,073.7!
F 3289.STO.P2.3	STOP ARM REVENUE 2022 2023	19,576.00	0.00	19,576.00	18,701.00	875.00
F 3289.UPK.24	UPK REVENUE 2023 2024	410,490.00	0.00	410,490.00	0.00	410,490.00
F 3289.UPK.24.A	UPK REVENUE 2023 2024 FULL DAY	380,983.00	0.00	380,983.00	0.00	380,983.00
F 4126.TL1.23	REVENUE TITLE I	1,755.00	0.00	1,755.00	0.00	1,755.00
F 4256.PRE.22.A	REVENUE PRE	0.00	6,216.00	6,216.00	0.00	6,216.00
<u>F 4256 PTB:22.A</u>	REVENUE PTB	165.71	0.00	165.71	0.00	165.7°
F 4286,ARP.A	ARP PLAN ARPA	637,236.83	0.00	637,236.83	0.00	637,236.8
F 4286.ARP.S	ARP SED ARPS	1,017,235.63	0.00	1,017,235.63	0.00	1,017,235.60
F 4286.ESS.ER	CRRSA ESSER 2	334,715.87	0.00	334,715.87	0.00	334,715.87
F 4286.GEE.R2	CRRSA GEER 2	176,290.16	0.00	176,290.16	0.00	176,290.16
F 4289.ELL,23	REVENUE ELL	3,925.00	0.00	3,925.00	0.00	3,925.00
F 4289.SAE.23	REVENUE SSAE	100.00	0.00	100.00	0.00	100.00
F 4289,TII.23	REVENUE TITLE IIA	7,311.00	0.00	7,311.00	0.00	7,311.00
	F Totals:	2,990,784.20	6,216.00	2,997,000.20	26,774.75	2,970,225.4
	Grand Totals:	2,990,784.20	6,216.00	2,997,000.20	26,774.75	2,970,225.45

### Appropriation Status Summary Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1620			12,143.85	324,242.10	336,385.95	334,815.11	3,356.74	-1,785.90
1621		*	18,701.00	0.00	18,701.00	5,475.18	4,776.99	8,448.83
2110			2,152,097.29	159,034.30	2,311,131.59	337,648.24	2,088,813.09	-115,329.74
2250		•	66,613.71	6,216.00	72,829.71	105,127.59	712,354.35	-744,652.23
2630		•	2,972.36	173,321.40	176,293.76	176,237.36	0.00	56.40
2810		*	11,837.11	0.00	11,837.11	13,648.50	0.00	-1,811.39
2815		*	0.00	0.00	0.00	3,000.00	0.00	-3,000.00
2825		*	0.99	0.00	0.99	0.00	0.00	0.99
9020		*	20,979.00	0.00	20,979.00	0.00	0.00	20,979.00
9030		•	16,376.00	0.00	16,376.00	0.00	0.00	16,376.00
9060		*	32,465.00	0.00	32,465.00	0.00	0.00	32,465.00
	Fund	FTotals:	2,334,186.31	662,813.80	2,997,000.11	975,951.98	2,809,301.17	-788,253,04
	Grand Totals:		2,334,186.31	662,813.80	2,997,000.11	975,951.98	2,809,301.17	-788,253.04

## ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

### **CAPITAL FUND**

### Trial Balance Report From 7/1/2023 - 9/30/2023

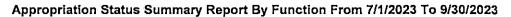


Account	Description		Debits	Credits
H 205	CAPITAL ONE CHECKING	· · · · · · · · · · · · · · · · · · ·	312,890.73	0.00
H <b>39</b> 1	DUE FROM GENERAL FUND		259,319.06	0.00
H-410	DUE FROM STATE AND FEDERAL		302,814.31	0.00
<del>1</del> 510	ESTIMATED REVENUES		390;880:00	0.00
1 521	ENCUMBRANCES		665,268.86	0.00
1 522	EXPENDITURES		2,099,045.85	0.00
I 5 <b>9</b> 9	APPROPRIATED FUND BALANCE		3,160,397.57	0:00
691	DEFERRED REVENUE		0.00	302,814.31
821	RESERVE FOR ENCUMBRANCES		0.00	665,268.86
909	FUND BALANCE		0.00	2,280,375.64
960	APPROPRIATIONS		0.00	3,551,277.57
1 980	REVENUES		0.00	390,880.00
	H Fu	nd Totals:	7,190,616.38	7,190,616.38
	Gran	nd Totals:	7,190,616.38	7,190,616.38

### Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
H 5031	TRANFERS GENERAL FUND	0.00	390,880.00	390,880.00	390,880.00	0.00
	H Totals:	0.00	390,880.00	390,880.00	390,880.00	0.00
	Grand Totals:	0.00	390,880.00	390,880.00	390,880.00	0.00





Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1620		*	63,390.45	2,428,939.42	2,492,329.87	1,888,246.07	553,473.97	50,609.83
1625		*	884,957.45	42,428.95	927,386.40	79,238.84	111,794.89	736,352.67
9950		*	0.36	131,560.94	131,561.30	131,560.94	0.00	0.3€
	Fund HTotals:	<del></del>	948,348.26	2,602,929.31	3,551,277.57	2,099,045.85	665,268.86	786,962.8€
	Grand Totals:	<u>.</u>	948,348.26	2,602,929.31	3,551,277.57	2,099,045.85	665,268.86	786,962.86

## ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

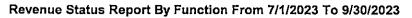
### **SCHOLARSHIP FUND**

## Trial Balance Report From 7/1/2023 - 9/30/2023

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Account	Description	Debits	Credits
CM 200	Scholarship Cash	48,353.05	0.00
CM 200.1	DUE FROM GENERAL	402.75	0.00
CM 2001	RITA SULLIVAN SCHOLARSHIP	0.00	538.27
CM 2003	K EDWARDS ADMIN SCHOLARSHIP	0.00	1,956.64
CM 2008	FRANCIS RYAN SCHOLARSHIP	0.00	262,48
CM 2009	GENERAL SCHOLARSHIP	0.00	64.87
M 2010	AL MAIN SCHOLARSHIP	0.00	3,479.35
M 2011	JOSEPH FALLICA SCHOLARSHIP	0.00	866.19
M 2012	FJC RUTH SPIEGEL MEMORIAL	0.00	101.46
M 2016	SOUND BEACH MUSIC SCHOLARSHIP	0.00	0.96
M 2018	LIVE LIKE SUSIE SCHOLARSHIP	0.00	28,587.02
M 2020	INTERDIST COUNCIL OF SUP. SR SCHOLARSHIP	0.00	264.95
M 2021	PETER MADDALENA MEMORIAL SCHOLARSHIP	0.00	
M 2022	JOHN HAGGERTY MEMORIAL SCHOLARSHIP	0.00	8,656.64
M 2023	TEAM SCHOLARSHIP	0.00	3,601.02
M 980	Revenues	0.00	46.68
	CM Fund Totals:		329.27
		48,755.80	48,755.80
	Grand Totals:	48,755.80	48,755.80





Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
CM 2401.000	INTEREST		0.00	0.00	0.00	<b>3</b> 29.27	-329.2
	_	CM Totals:	0.00	0.00	0.00	329.27	-329.2
	_	Grand Totals:	0.00	0.00	0,00	329.27	-329.27

## ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

### **DEBT SERVICE FUND**



Account	Description	Debits	Credits
V 200	CASH	129,153.05	0.00
V 3911	DUE FROM GENERAL	18,342.96	0.00
√ 510	ESTIMATED REVENUE	1,992,682.00	0.00
√ 599	APPROPRIATED FUND BALANCE	0.00	40,00 <u>0</u> .00
<b>/</b> 630	DUE TO OTHER FUNDS	0.00	23,000.00
909	FUND BALANCE, UNRESERVED	0.00	,
/ 960	APPROPRIATIONS	0.00	1,952,682.00
<b>/</b> 980	REVENUES	0.00	14,262.12
	V Fund Totals:	2,140,178.01	2,140,178.01
	Grand Totals:	2,140,178.01	2,140,178.01

### Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	INTEREST EARNINGS		40,000.00	0.00	40,000.00	14,262.12	25,737.88
<u>V 5031</u>	INTERFUND TRANSFERS		1,952,682.00	0.00	1,952,682.00	0.00	1,952,682.00
		V Totals:	1,992,682.00	0.00	1,992,682.00	14,262.12	1,978,419.88
		Grand Totals:	1,992,682.00	0.00	1,992,682.00	14,262.12	1,978,419.88





Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9711		*	1,952,682.00	0.00	1,952,682.00	0.00	0.00	1,952,682.00
	Fund VTotals:		1,952,682.00	0.00	1,952,682.00	0.00	0.00	1,952,682.00
	Grand Totals:	<del></del>	1,952,682.00	0.00	1,952,682.00	0.00	0.00	1,952,682.00

# ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2023

## EXTRA CLASS FUND

## Trial Balance Report From 7/1/2023 - 9/30/2023



Account	Description	Debits	Credits
CM3 200	Extraciass Checking	52,219.94	0.00
CM3 291	Due From Other Funds	112.64	0.00
CM3 301	LEADERS CLUB	0.00	23.17
CM3 302	MATH HONOR SOCIETY	0.00	58.14
CM3 303	VARSITY CLUB	0.00	385.59
CM3 304	SCIENCE CLUB	0.00	332.63
CM3 305	SPACE CLUB	0.00	343.16
CM3 306	STUDENT COUNCIL MS	0.00	5,223.88
M3 307	YEARBOOK MS	0.00	15,116.76
M3 308	BUSINESS CLUB	0.00	165.97
CM3 309	MS ROBOTICS CLUB	0,00	155.90
M3 310	BE A NICER NEIGHBOR CLUB	0.00	2,171.85
M3 311	INTERACT COMMUNITY SERVICE CLUB	0.00	3,066.95
M3 312	SKILLS USA HS COSMOTOLOGY	0.00	893.56
M3 313	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
M3 314	HUMAN RIGHTS CLUB	0.00	181.08
M3 315	S.A.D.D	0.00	1,304.87
M3 316	THESPIAN TROUPE #696	0.00	1,982.91
M3 317	YEARBOOK HS	0.00	10,325.48
M3 318	STUDENT COUNCIL	0.00	15,182.24
M3 319	ART CLUB	0.00	1,439.58
M3 321	JAE STUDENT COUNCIL	0.00	1,130.65
M3 322	ROBOTICS CLUB HS	0.00	514.61
M3 323	HISTORY HONOR SOCIETY	0.00	107.82
M3 324	MATH TEAM	0.00	748.54
M3 325	NATIONAL ENGLISH HONOR SOCIETY	0.00	0.21
M3 326	TECHNOLOGY/MAKER SPACE CLUB	0.00	31.88
M3 327	SOUND CHOICE CLUB	0.00	482.58
M3 522	Expenditures	9,430.91	0.00
M3 980	Revenues	0.00	393.47
	CM3 Fund Totals:	61,763.49	61,763.49
	Grand Totals:	61,763.49	61,763.49

## Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenu
CM3 1000,106	STUDENT COUNCIL MS		9,000.00	0.00	9,000.00	0.00	9,000.0
CM3 1000.107	YEARBOOK MS		9,000.00	0.00	9,000.00	0.00	9,000.0
CM3 1000.118	STUDENT COUNCIL		11,000.00	0.00	11,000.00	0.00	11,000.00
CM3 2401.000	INTEREST		0.00	0.00	0.00	393.47	-393.47
	-	CM3 Totals:	29,000.00	0.00	29,000.00	393.47	28,606.5
		Grand Totals:	29,000.00	0.00	29,000.00	393.47	28,606.53

### Appropriation Status Summary Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
3000		*	29,000.00	0.00	29,000.00	9,430.91	0.00	19,569.0!
•	Fund CM3Totals:		29,000.00	0.00	29,000.00	9,430.91	0.00	19,569.0
	Grand Totals:		29,000.00	0.00	29,000.00	9,430.91	0.00	19,569.0!

October 6, 2023

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, 2023 through September 30, 2023

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2023 through September 30, 2023. The services I performed, as outlined within my proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

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

#### Internal Claims Audit Services

#### Exhibits

#### INTERNAL CLAIMS AUDIT SERVICES

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

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

Board of Education Rocky Point School District October 6, 2023

Page 2

Re: Internal Claims Audit Report for the time period of September 1, 2023 through September 30, 2023

- 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, 2023 through September 30, 2023 I have audited 305 claims against the District in the amount of \$4.455.320.29. (See attached Exhibit I) I made inquiries and/or observations into 56 claims in the amount of \$127.823.91. 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, 2023 through September 30, 2023. 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.
Certified Public Accountant

# Rocky Point School District Internal Claims Audit By Fund Exhibit I

9/30/2023 9/8/2023 27 A 20 \$332,672.82 - \$0.00 - 13602.13603,5 5117057 9/13/2023 9/13/2023 28 A 1 \$347.54 - \$0.00 - 13606.121 9/13/2023 9/13/2023 29 A 62 \$1,398,266.78 12 \$23,651.73 12 - 120966.121 9/20/2023 9/20/2023 30 A 80 \$521,472.93 22 \$52,311.76 22 - 121027.121 9/30/2023 9/20/2023 32 A 25 \$640,954.97 - \$0.00 - 13605.13611,5 511707.5	Warrant Date	Audit Date	Warrant#	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	9/6/2023	9/8/2023	25	A	22	\$47,373.94	6	\$11,310.20	6	•	120945-120965
\$\frac{5117057}{9/13/2023} \frac{9}{13} \frac{2023}{2023} \frac{9}{13} \frac{2023}{2023} \frac{9}{13/2023} \frac{22}{29} \frac{1}{2066-121} \frac{3}{2066-78} \frac{12}{2} \$	9/30/2023	9/8/2023	27	A	20	\$332,672.82	•	\$0.00	_	-	13602-13603, 5117040-
9/13/2023 9/13/2023 29 A 62 \$1,398,266.78 12 \$23,651.73 12 - 120966-121 9/20/2023 9/20/2023 30 A 80 \$521,472.93 22 \$52,311.76 22 - 121027-121 9/30/2023 9/20/2023 32 A 25 \$640,954.97 - \$0.00 - 13605-13611,5 5117073 9/27/2023 9/27/2023 33 A 4 7 \$179,123.32 11 \$28,563.12 11 - 121106-121 9/27/2023 9/27/2023 34 A 2 \$6,421.28 - \$0.00 - 13612 9/13/2023 9/20/2023 5 C 9 \$20,392.78 1 \$2,453.00 1 - 13084-130 9/20/2023 9/20/2023 6 C 14 \$11,669.01 2 \$547.65 2 - 13093-131 9/27/2023 9/27/2023 7 C 8 \$10,072.02 - \$0.00 - 13107-131 9/30/2023 9/20/2023 2 CM3 1 \$7,666.45 1 \$7,666.45 1 - 11497 9/30/2023 9/27/2023 3 CM3 1 \$410.00 - \$0.00 - 11498 9/6/2023 9/8/2023 6 F 2 \$9,736.14 - \$0.00 - 14998-2489 9/13/2023 9/13/2023 7 F 2 \$206,035.97 - \$0.00 - 4892-489 9/13/2023 9/20/2023 8 F 2 \$5,008.71 1 \$1,320.00 1 - 4896-489 9/27/2023 9/27/2023 9 9/27/2023 9 F 1 \$12,630.72 - \$0.00 - 1183 9/27/2023 9/27/2023 9/27/2023 5 H 1 \$12,630.72 - \$0.00 4898-489 9/27/2023 9/27/2023 5 H 1 \$12,782.88 - \$0.00 1183 9/13/2023 9/13/2023 5 H 1 \$12,782.88 - \$0.00 1184.118 9/13/2023 9/13/2023 6 H 3 \$665,864.53 - \$0.00 1184.118	Į.										5117057
9/20/2023       9/20/2023       30       A       80       \$521,472.93       22       \$52,311.76       22       -       121027-121         9/30/2023       9/20/2023       32       A       25       \$640,954.97       -       \$0.00       -       -       13605-13611,5       5117075         9/27/2023       9/27/2023       33       A       47       \$179,123.32       11       \$28,563.12       11       -       121106-121         9/27/2023       9/27/2023       34       A       2       \$6,421.28       -       \$0.00       -       -       13612         9/13/2023       9/27/2023       5       C       9       \$20,392.78       1       \$2,453.00       1       -       13084-130         9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       13093-131         9/27/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       13107-131         9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       -       11498         9/6/2023	9/13/2023	9/13/2023	28	A	1	\$347.54	-	\$0.00	-	-	13604
9/30/2023 9/20/2023 32 A 25 \$640,954.97 - \$0.00 - 13605-13611,5 5117075 9/27/2023 9/27/2023 33 A 47 \$179,123.32 11 \$28,563.12 · 11 - 121106-121 9/27/2023 9/27/2023 34 A 2 2 \$6,421.28 - \$0.00 - 13612 9/13/2023 9/13/2023 5 C 9 \$20,392.78 1 \$2,453.00 1 - 13084-130 9/20/2023 9/20/2023 6 C 14 \$11,669.01 2 \$547.65 2 - 13093-131 9/27/2023 9/27/2023 7 C 8 \$10,072.02 - \$0.00 - 13107-131 9/30/2023 9/20/2023 2 CM3 1 \$7,666.45 1 \$7,666.45 1 - 11497 9/30/2023 9/27/2023 3 CM3 1 \$410.00 - \$0.00 - 11498 9/6/2023 9/8/2023 6 F 2 \$9,736.14 - \$0.00 - 4892-489 9/13/2023 9/13/2023 7 F 2 \$206,035.97 - \$0.00 - 4892-489 9/13/2023 9/20/2023 8 F 2 \$5,008.71 1 \$1,320.00 1 - 4896-489 9/27/2023 9/27/2023 9 F 1 \$12,630.72 - \$0.00 - 14898 9/6/2023 9/8/2023 5 H 1 \$12,782.88 - \$0.00 - 1183 9/13/2023 9/13/2023 6 H 3 \$665,864.53 - \$0.00 - 1184-118	9/13/2023	9/13/2023	29	A	62	\$1,398,266.78	12	\$23,651.73	12	•	120966-121026
5117075         9/27/2023       9/27/2023       33       A       47       \$179,123.32       11       \$28,563.12       11       -       121106-121         9/27/2023       9/27/2023       34       A       2       \$6,421.28       -       \$0.00       -       -       13612         9/13/2023       9/13/2023       5       C       9       \$20,392.78       1       \$2,453.00       1       -       13084-130         9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       13093-131         9/27/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       13107-131         9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       \$7,666.45       1       -       11497         9/30/2023       9/27/2023       3       CM3       1       \$410.00       -       \$0.00       -       -       11498         9/6/2023       9/8/2023       6       F       2       \$9,736.14       -       \$0.00       -       -       4892.489	9/20/2023	9/20/2023	30	A	80	\$521,472.93	22	\$52,311.76	22	-	121027-121105
5117073         9/27/2023       9/27/2023       33       A       47       \$179,123.32       11       \$28,563.12       11       -       121106-121         9/27/2023       9/27/2023       34       A       2       \$6,421.28       -       \$0.00       -       -       13612         9/13/2023       9/13/2023       5       C       9       \$20,392.78       1       \$2,453.00       1       -       13084-130         9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       13093-131         9/27/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       13107-131         9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       -       11497         9/30/2023       9/27/2023       3       CM3       1       \$410.00       -       \$0.00       -       -       11498         9/6/2023       9/8/2023       6       F       2       \$9,736.14       -       \$0.00       -       -       4892-489         9/13/2023 <t< td=""><td>9/30/2023</td><td>9/20/2023</td><td>32</td><td>Λ</td><td>25</td><td>\$640,954.97</td><td>-</td><td>\$0.00</td><td>-</td><td>•</td><td>13605-13611, 5117058-</td></t<>	9/30/2023	9/20/2023	32	Λ	25	\$640,954.97	-	\$0.00	-	•	13605-13611, 5117058-
9/27/2023       9/27/2023       34       A       2       \$6,421.28       -       \$0.00       -       -       13612         9/13/2023       9/13/2023       5       C       9       \$20,392.78       1       \$2,453.00       1       -       13084-130         9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       13093-131         9/27/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       13107-131         9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       -       11497         9/30/2023       9/27/2023       3       CM3       1       \$410.00       -       \$0.00       -       -       11498         9/6/2023       9/8/2023       6       F       2       \$9,736.14       -       \$0.00       -       -       4892.489         9/13/2023       9/13/2023       7       F       2       \$206,035.97       -       \$0.00       -       -       4894.489         9/27/2023       9/27/2023       9       F											5117075
9/13/2023       9/13/2023       5       C       9       \$20,392.78       1       \$2,453.00       1       -       13084-130       9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       13093-131       9/20/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       13107-131       9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       -       11497       9/30/2023       9/27/2023       3       CM3       1       \$410.00       -       \$0.00       -       -       11498       -       9/6/2023       9/8/2023       6       F       2       \$9,736.14       -       \$0.00       -       -       4892-489       -       9/13/2023       9/13/2023       7       F       2       \$206,035.97       -       \$0.00       -       -       4894-489       -       9/20/2023       9/20/2023       8       F       2       \$5,008.71       1       \$1,320.00       1       -       4896-489       -       9/27/2023       9/27/2023       9       F       1       \$12,630.72       -       \$0.00	9/27/2023	9/27/2023	33	A	47	\$179,123.32	11	\$28,563.12	. 11	-	121106-121152
9/20/2023       9/20/2023       6       C       14       \$11,669.01       2       \$547.65       2       -       \$13093-131         9/27/2023       9/27/2023       7       C       8       \$10,072.02       -       \$0.00       -       -       \$13107-131         9/30/2023       9/20/2023       2       CM3       1       \$7,666.45       1       \$7,666.45       1       -       \$1497         9/30/2023       9/27/2023       3       CM3       1       \$410.00       -       \$0.00       -       -       \$1498         9/6/2023       9/8/2023       6       F       2       \$9,736.14       -       \$0.00       -       -       4892-489         9/13/2023       9/13/2023       7       F       2       \$206,035.97       -       \$0.00       -       -       4894-489         9/20/2023       9/20/2023       8       F       2       \$5,008.71       1       \$1,320.00       1       -       4896-489         9/27/2023       9/27/2023       9       F       1       \$12,630.72       -       \$0.00       -       -       -       4898         9/6/2023       9/8/2023       5	9/27/2023	9/27/2023	34	A	2	\$6,421.28	-	\$0.00	-	•	13612
9/27/2023 9/27/2023 7 C 8 \$10,072.02 - \$0.00 - 13107-131 9/30/2023 9/20/2023 2 CM3 1 \$7,666.45 1 \$7,666.45 1 - 11497 9/30/2023 9/27/2023 3 CM3 1 \$410.00 - \$0.00 - 11498 9/6/2023 9/8/2023 6 F 2 \$9,736.14 - \$0.00 - 4892-489 9/13/2023 9/13/2023 7 F 2 \$206,035.97 - \$0.00 - 4894-489 9/20/2023 9/20/2023 8 F 2 \$5,008.71 1 \$1,320.00 1 - 4896-489 9/27/2023 9/27/2023 9 F 1 \$12,630.72 - \$0.00 - 4898 9/6/2023 9/8/2023 5 H 1 \$12,782.88 - \$0.00 - 1183 9/13/2023 9/13/2023 6 H 3 \$665,864.53 - \$0.00 - 1184-118	9/13/2023	9/13/2023	5	С	9	\$20,392.78	1	\$2,453.00	1	-	13084-13092
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9/13/2023 9/13/2023 6 H 3 \$665,864.53 - \$0.00 1184-118	9/6/2023	9/8/2023	5	H	1	\$12,782.88	•	\$0.00	-	_	1183
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Legend:

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

John F. Dennehy, Jr. Certified Public Accountant, PC Roats, Phin Stheol Drittici
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#### Rocky Point School District Internal Claims Audit Notable Exceptions Exhibit III

#### Void Checks - September 2023

					Warrant		
Fund	Ck#	Amount \$	Vendor	Warrant #	Date	Reason For Inquiry	Resolution
A	121051	362.99 -	Delea & Sons	30	9/20/2023	Paid sales tax	Void and reissue
Total	1 Void	362.99					

### Other Notable Exceptions - September 2023

					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 2023

Fund	Ck#	Amount \$	Employee	Payroll Date	Exceptions	
PR	332433	1,705.62	Modine, Kathi	9/8/2023	None	<del></del>
PR	332128	1,402.68	Vogel, Kristyn	9/8/2023	None	
PR	332144	1,460.73	Olszewski, Adam	9/8/2023	None	
PR	332320	822.85	Foley, Lauren	9/8/2023	None	
PR	332493	331.34	Derosa, Chelsea T.	9/8/2023	None	
		5,723.22				

<sup>\*</sup>Please note all checks have been selected at random using a random number generator.

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

## Interoffice Memorandum

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

FROM: Kristen White, Executive Director of Pupil Personnel

**DATE:** October 16, 2023

RE: Board Action Sheets

Below please find the schedule to be approved at the October 16, 2023 Board of Education meeting:

SCHEDULE- A 10/16/23								
Year	Date	Location						
2023-2024	September 5, 2023 – September 29, 2023	CSE & SCSE meetings conducted for students attending in-district and out of district placements						
2023-2024	September 5, 2023 – September 29, 2023	CSE & SCSE meetings conducted for students attending in-district and out of district placements						

-																		
CMA BOE Date	CR Doc Committee Responsible		Decision/Statu	<u>s CMA Date</u>	<u>CR</u> Expected Grade	CR Next Recommended School (>2010-11 SY)	<u>Program</u> !	Program Start	Program End	Program Ratio	Program Program Frequency Period	Program Program Duration Location	Related Service	RS Start	RS End	RS Ratio	RS RS Frequency Period L	<u>RS</u> Duration
10/16/202	3 CSE	Amendment - Agreement No Meeting	Classified	06/26/2023	3 01	511	Integrated Co- teaching Services	09/06/202	3 06/21/2024	1	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	3 06/12/202	4 Small Group	2 Weekly	30
		Amendment - Agreement No Meeting	Classified		01		Integrated Co- teaching Services	09/06/202	3 06/21/2024	1	5 Weekly	40 Classroom	Physical Therapy	09/13/202	3 06/12/202	4 Individua	al 3 Weekly	30
		Amendment - Agreement No Meeting	Classified		01		Integrated Co- teaching Services	09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	3 06/12/202	4 Individua	ai 1 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	1	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	3 06/12/202	4 Small Group	2 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	1	5 Weekly	40 Classroom	Physical Therapy	09/13/202	3 06/12/202	14 Individua	al 3 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	3 06/12/202	24 Individua	al 1 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	23 06/12/202	4 Small Group	2 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Physical Therapy	09/13/202	23 06/12/202	24 Individua	al 3 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	1	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	23 06/12/202	24 Individua	al 1 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	23 06/12/202	24 Small Group	2 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Physical Therapy	09/13/202	23 06/12/202	24 Individua	al 3 Weekly	30
		Amendment - Agreement No Meeting	Classified		01			09/06/202	3 06/21/2024	4	5 Weekly	40 Classroom	Occupational Therapy	09/13/202	23 06/12/20	24 Individua	al 1 Weekly	30
		Initial Eligibility Determination Meeting	Classified	09/12/202	3 Kdg.		Special Class	09/20/202	3 06/26/2024	4 8:1:1	5 Weekly	330 Separate	Occupational Therapy	09/20/202	23 06/26/202	24 Individua	al 2 Weekly	30
		Amendment - Agreement No Meeting	Classified	09/14/202	3 12		Integrated Co- teaching Services	09/06/202	3 06/13/2024	4	5 Weekly	40 Social Studies Class						
		Amendment - Agreement No Meeting	Classified		12			09/06/202	3 06/13/2024	4	5 Weekly	40 English / Language Arts Class						
		Parent Request	Classified	09/15/202			Special Class - Math		3 06/21/2024		5 Weekly	40 Math Class						
		Parent Request	Classified		11		Special Class - English		3 06/21/202		5 Weekly	40 English Class						
		Parent Request	Classified		11		Special Class - Social Studies	09/06/202	3 06/21/2024	4 15:1	5 Weekly	40 Social Studies Class						
		Parent Request	Classified		11		Special Class - Science	09/06/202	23 <b>0</b> 6/21/2024	4 15:1	5 Daily	40 Science Class						
		Transfer Student -	Classified		07		Special Class -	09/18/202	3 06/21/202	4 15:1	5 Weekly	40 Math Class	Physical Therapy	09/18/202	23 06/12/20	24 Individu	al 1 Weekly	30

Agreement No Meeting			Math							
Transfer Student - Agreement No Meeting	Classified	07	Special Class - Math	09/18/2023 06/21/2024 15:1	5 Weekly	40 Math Class	Counseling-Socia Skills	l 09/18/2023 06/12/2024 Small Group	2 Monthly	30
Transfer Student - Agreement	Classified	07	Special Class - English	09/18/2023 06/21/2024 15:1	5 Weekly	40 English / Language Arts Class	Physical Therapy	09/18/2023 06/12/2024 Individual	1 Weekly	30
No Meeting Transfer Student - Agreement	Classified	07	Special Class - English	09/18/2023 06/21/2024 15:1	5 Weekly	40 English / Language Arts Class	Counseling-Social Skills	l 09/18/2023 06/12/2024 Small Group	2 Monthly	30
No Meeting Transfer Student - Agreement	Classified	07	Special Class - Reading	09/18/2023 06/21/2024 15:1	5 Weekly	40 English / Language Arts Class	Physical Therapy	09/18/2023 06/12/2024 Individual	1 Weekly	30
No Meeting Transfer Student - Agreement	Classified	07	Special Class - Reading	09/18/2023 06/21/2024 15:1	5 Weekly	40 English / Language Arts Class	Counseling-Social Skills	l 09/18/2023 06/12/2024 Small Group	2 Monthly	30
No Meeting Transfer Student - Agreement No Meeting	Classified	07	Special Class - Science	09/18/2023 06/21/2024 15:1	5 Weekly	40 Science Class	Physical Therapy	09/18/2023 06/12/2024 Individual	1 Weekly	30
Transfer Student - Agreement	Classified	07	Special Class - Science	09/18/2023 06/21/2024 15:1	5 Weekly	40 Science Class	Counseling-Social Skills	l 09/18/2023 06/12/2024 Small Group	2 Monthly	30
No Meeting Transfer Student - Agreement	Classified	07	Special Class - Social Studies	09/18/2023 06/21/2024 15:1	5 Weekly	40 Social Studies Class	Physical Therapy	09/18/2023 06/12/2024 Individual	1 Weekly	30
No Meeting Transfer Student - Agreement No Meeting	Classified	07	Special Class - Social Studies	09/18/2023 06/21/2024 15:1	5 Weekly	40 Social Studies Class	Counseling-Socia Skills	l 09/18/2023 06/12/2024 Small Group	2 Monthly	30
Transfer Student - Agreement No Meeting	Classified	09/18/2023 08	Special Class	09/18/2023 06/21/2024 1:1	1 Daily	60 Home/Community	/ Counseling	09/18/2023 06/12/2024 Individual	1 Monthly	30
Manifestation Determination		06	Special Class - Math	09/06/2023 06/21/2024 15:1	5 Weekly	40 Math Class	Speech/Language Therapy	e 09/13/2023 06/12/2024 Small Group	2 Weekly	30
Manifestation Determination		06		d 09/06/2023 06/21/2024	25 Bi- weekly	40 Humanities Class	Speech/Language Therapy	e 09/13/2023 06/12/2024 Small Group	2 Weekly	30
Manifestation Determination		06		d 09/06/2023 06/21/2024	5 Weekly	40 Science Class	Speech/Language Therapy	e 09/13/2023 06/12/2024 Small Group	2 Weekly	30
Amendment - Agreement No Meeting	Classified	09/20/2023 05					Occupational Therapy	09/13/2023 06/12/2024 Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	05					Physical Therapy	09/13/2023 06/12/2024 Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	05					Speech/Language Therapy	e 09/13/2023 06/12/2024 Small Group	1 Weekly	30
Amendment - Agreement No Meeting	Classified	05					Speech/Language Therapy	e 09/13/2023 06/12/2024 Individual	5 Weekly	5
Amendment - Agreement No Meeting	Classified	05					Behavior Intervention Services	09/13/2023 06/12/2024 Individual	2 Monthly	30
Amendment - Agreement No Meeting	Classified	09/21/2023 04					Speech/Language Therapy	e 09/06/2023 06/26/2024 Small Group	2 Weekly	30
Amendment - Agreement No Meeting	Classified	05	Special Class	09/06/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Occupational Therapy	09/21/2023 06/12/2024 Small Group	1 Weekly	30
Amendment - Agreement No Meeting		05	Special Class	09/06/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Therapy	e 09/13/2023 06/12/2024 Individual	3 Weekly	30
Amendment - Agreement No Meeting		05	Special Class	09/06/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Therapy	e 09/13/2023 06/12/2024 Small Group	1 Weekly	30
Amendment - Agreement No Meeting	- Classified	05	Special Class	09/06/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Physical Therapy	09/13/2023 06/12/2024 Individual	2 Weekly	30

Amendment - Agreement No Meeting	Liassified	US	Special 09/06/ Class	/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Occupational Therapy	U9/13/2023 U6/12/2024 Individu	al 2 Wee	KIY 3U	1
Amendment - Agreement No Meeting	Classified	05	Special 09/06/ Class	/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Parent Counseling and Training	09/13/2023 06/12/2024 Small Group	4 Yearl	y 60	)
Amendment - Agreement No Meeting	Classified	05	Special 09/06/ Class	/2023 06/21/2024 12:1+1	6 Daily	40 Separate	Behavior Intervention Services	09/13/2023 06/12/2024 Individu	al 1 Weel	kly 30	)
Amendment - Agreement No Meeting	Classified	02	Integrated 09/06/ Co- teaching	/2023 06/21/2024	5 Weekly	40 Classroom	Occupational Therapy	09/13/2023 06/12/2024 Small Group	2 Weel	kly 30	)
			Services		··						_
Amendment - Agreement No Meeting	Classified	02	Integrated 09/06/ Co- teaching Services	72023 06/21/2024	5 Weekly		Speech/Language Therapy	09/13/2023 06/12/2024 Individu	ial 2 Weel	kly 30	,
Amendment -	Classified	02	Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Speech/Language	09/21/2023 06/12/2024 Individu	ial 5 Daily	5	;
Agreement No Meeting			Co- teaching Services				Therapy				
Amendment -	Classified	02	Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Occupational	09/13/2023 06/12/2024 Small	2 Weel	kly 30	)
Agreement No Meeting			Co- teaching				Therapy	Group			
	OI:0-4		Services	(2022 05 (24 (2024	5 Maralda	40.61	<b>6</b>	00/10/10000 05/10/1000/ 1- 45/1/			_
Amendment - Agreement No Meeting	Classified	02	Integrated 09/06/ Co- teaching Services	/2U23 U6/21/2U24	5 Weekly	40 Classroom	Therapy	09/13/2023 06/12/2024 Individu	ial 2 Weel	kly 30	,
Amendment -	Classified	02	Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Speech/Language	09/21/2023 06/12/2024 Individu	ıal 5 Daily	. 5	5
Agreement No Meeting			Co- teaching Services				Therapy				
Amendment -	Classified	02	Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Occupational	09/13/2023 06/12/2024 Small	2 Weel	kly 30	)
Agreement No Meeting			Co- teaching Services				Therapy	Group			
Amendment - Agreement	Classified	02	Integrated 09/06/ Co-	/2023 06/21/2024	5 Weekly	40 Classroom	Speech/Language Therapy	09/13/2023 06/12/2024 Individu	ıal 2 Weel	kly 30	)
No Meeting			teaching								
Amendment -	Classified	02	Services Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Sneech/Language	09/21/2023 06/12/2024 Individu	ual 5 Daily	. 5	5
Agreement	Classified	UZ.	Co-	2023 00/21/2024	J Weekly	40 Classi 00III	Therapy	03/21/2023 00/12/2024 Maivide	iai 5 Daily	-	,
No Meeting			teaching Services								
Amendment -	Classified	02	Integrated 09/06/	/2023 06/21/2024	5 Weekly	40 Classroom	Occupational	09/13/2023 06/12/2024 Small	2 Weel	kly 30	o
Agreement No Meeting			Co- teaching Services		·		Therapy	Group			
Amendment -	Classified	02	Integrated 09/06,	/2023 06/21/2024	5 Weekly	40 Classroom		09/13/2023 06/12/2024 Individu	ıal 2 Weel	kly 30	)
Agreement No Meeting			Co- teaching Services				Therapy			_	_
Amendment - Agreement	Classified	02	Integrated 09/06, Co-	/2023 06/21/2024	5 Weekly	40 Classroom	Speech/Language Therapy	09/21/2023 06/12/2024 Individu	ial 5 Daily	, 5	5
No Meeting			teaching								
Amendment -	Classified	09/22/2023 12	Services Special 09/22	/2023 06/26/2024 12:1+1	5 Weekly	150 Separate	Psychological	09/06/2023 06/26/2024 Individu	ıal 2 Weel	kly 30	D
Agreement No Meeting			Class		·	•	Counseling Services			·	
Amendment - Agreement No Meeting		12	Class	/2023 06/26/2024 12:1+1	5 Weekly	150 Separate	Psychological Counseling Services	09/06/2023 06/26/2024 Small Group	1 Wee	•	
Amendment - Agreement No Meeting	Classified	12	Special 09/22, Class	/2023 06/26/2024 12:1+1	5 Weekly	150 Separate	Psychological Counseling Services	09/06/2023 06/26/2024 Individu	ual 2 Weel	kly 30	)
Amendment - Agreement No Meeting	Classified	12	Special 09/22 Class	/2023 06/26/2024 12:1+1	5 Weekly	150 Separate	Psychological Counseling Services	09/06/2023 06/26/2024 Small Group	1 Wee	kly 30	)
Amendment -	Classified	09/26/2023 06	Integrated 09/06	/2023 06/21/2024	25 Every 2	40 Humanities Class		: 09/13/2023 06/12/2024 Individu	ual 3 Wee	kly 30	ð
Agreement No Meeting			Co- teaching Services		weeks		Therapy				
Amendment - Agreement No Meeting	Classified	06	Integrated 09/06, Co- teaching Services	/2023 06/21/2024	25 Every 2 weeks	40 Humanities Class	Counseling-Social Skills	09/13/2023 06/12/2024 Small Group	1 Wee	kly 30	3
Amendment -	Classified	06	Integrated 09/06	/2023 06/21/2024	25 Every 2	40 Humanities Class	Parent	09/13/2023 06/12/2024 Small	4 Year	ly 60	0
Agreement No Meeting			Co- teaching Services		weeks		Counseling and Training	Group			
Amendment -	Classified	06	Integrated 09/06	/2023 06/21/2024	25 Every 2	40 Humanities Class	Counseling	09/13/2023 06/12/2024 Individu	ual 1 Wee	kly 30	0
Agreement			Co-		weeks		•				
											_

No Meeting		teaching					
Amendment - Classified Agreement	06	Services Integrated 09/06/2023 06/21/2024 Co-	5 Weekly	40 Math Class	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	3 Weekly	30
No Meeting		teaching Services					
Amendment - Classified Agreement No Meeting	06	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Math Class	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classified Agreement	06	Integrated 09/06/2023 06/21/2024 Co-	5 Weekly	40 Math Class	Parent 09/13/2023 06/12/2024 Small Counseling and Group Training	4 Yearly	60
No Meeting		teaching Services			-		
Amendment - Classified Agreement No Meeting	06	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Math Class	Counseling 09/13/2023 06/12/2024 Individual	1 Weekly	30
Amendment - Classified Agreement No Meeting	06	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Science Class	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	3 Weekly	30
Amendment - Classified Agreement No Meeting	06	Integrated 09/06/2023 06/21/2024 Co- teaching	5 Weekly	40 Science Class	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classified	06	Services Integrated 09/06/2023 06/21/2024	5 Weekly	40 Science Class	Parent 09/13/2023 06/12/2024 Small	4 Yearly	60
Agreement No Meeting		Co- teaching Services			Counseling and Group Training	·	
Amendment - Classified Agreement No Meeting	06	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Science Class	Counseling 09/13/2023 06/12/2024 Individual	1 Weekly	30
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Behavior 09/26/2023 06/21/2024 Individual Intervention Services	1 Weekly	30
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Physical Therapy 09/06/2023 06/21/2024 Individual	2 Weekly	30
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Parent 09/06/2023 06/21/2024 Small Counseling and Group Training	4 Yearly	60
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Occupational 09/06/2023 06/21/2024 Small Therapy Group	2 Weekly	30
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Speech/Language 09/06/2023 06/21/2024 Small Therapy Group	2 Weekly	30
Amendment - Classified Agreement No Meeting	03	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Counseling-Social 09/06/2023 06/21/2024 Small Skills Group	1 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Occupational 09/06/2023 06/26/2024 Individual Therapy	1 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Physical Therapy 09/06/2023 06/26/2024 Individual	2 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Speech/Language 09/06/2023 06/26/2024 Individual Therapy	3 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Parent 09/06/2023 06/26/2024 Small Counseling and Group Training	4 Yearly	60
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Counseling-Social 09/06/2023 06/26/2024 Small Skills Group	1 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Applied 09/06/2023 06/26/2024 Individual Behavioral Analysis Services	4 Weekly	60
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Speech/Language 09/06/2023 06/26/2024 Small Therapy Group	2 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Occupational 09/06/2023 06/26/2024 Individual Therapy	1 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Physical Therapy 09/06/2023 06/26/2024 Individual	2 Weekly	30
Amendment - Classified Agreement No Meeting	10	Consultant 09/26/2023 06/26/2024 Teacher Services	1 Weekly	40 Separate	Speech/Language 09/06/2023 06/26/2024 Individual Therapy	3 Weekly	30

Part													
	-	Agreement	Classified	10	Teacher	U9/26/2U23 U6/26/2U24	1 Weekly	40 Separate	Counseling and			4 Yearly	60
Companies of Companies   Com	,	Amendment - Agreement	Classified	10	Consultant Teacher	09/26/2023 06/26/2024	1 Weekly	40 Separate				1 Weekly	30
Amendment   Classified   10   Consultant book   20   Special   Consultant book   20   Special   Consultant book   20   Special   Consultant   20   Consult	,	Amendment - Agreement	Classified	10	Consultant Teacher	09/26/2023 06/26/2024	1 Weekly	40 Separate	Behavioral	09/06/2023 06/26/2024 Ir	ndividua!	4 Weekly	60
Special   Spec	,	Amendment - Agreement	Classified	10	Consultant Teacher	09/26/2023 06/26/2024	1 Weekly	40 Separate	Speech/Language			2 Weekly	30
Amendment   Classified   10   Special   Classified   Special	,	Amendment - Agreement	Classified	10	Special Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class		09/06/2023 06/26/2024 In	ndividual	1 Weekly	30
Amendment	,	Amendment - Agreement	Classified	10	Special Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class	Physical Therapy	09/06/2023 06/26/2024 In	ndividual	2 Weekly	30
Americanic   Casarlied   Cas	,	Amendment - Agreement	Classified	10	Special Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class		09/06/2023 06/26/2024 In	lsubivibn	3 Weekly	30
Amendment   Classified   1	1	Amendment - Agreement	Classified	10	Special Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class	Counseling and			4 Yearly	60
Americant   Classified   1	,	Amendment - Agreement	Classified	10	Special Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class				1 Weekly	30
Class   Clas		Amendment - Agreement	Classified	10	Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class	Behavioral	09/06/2023 06/26/2024 In	ndividual	4 Weekly	60
Agreement No Meeting 10 Adapted Physical Education No Meeting Amendment - Classified 10 Adapted Physical Education No Meeting Amendment - Classified 10 Adapted Physical Education No Meeting Amendment - Classified 10 Adapted Physical Education No Meeting Amendment - Classified 10 Adapted Physical Education No Meeting Amendment - Classified 10 Adapted Physical Ph	,	Amendment - Agreement	Classified	10	Class -	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 English Class				2 Weekly	30
Agreement No Meeting		Agreement	Classified	10	Physical	09/06/2023 06/26/2024		40 Gym		09/06/2023 06/26/2024 In	ndividual	1 Weekly	30
Physical Education   Physical Physical Education   Physical P		Agreement	Classified	10	Physical	09/06/2023 06/26/2024	weeks	•	Physical Therapy	09/06/2023 06/26/2024 In	ndividual	2 Weekly	30
Agreement No Meeting Amendment - Classified Agreement No Meeting No Meeting Agreement No Meeting N		Agreement	Classified		Physical Education		weeks	·	Therapy			3 Weekly	30
Agreement No Meeting		Agreement	Classified		Physical Education		weeks	·	Counseling and Training	G	roup	4 Yearly	
Agreement No Meeting Amendment - Classified No Meeting No		Agreement	Classified		Physical Education		weeks	•	Skills	G	roup	1 Weekly	
Agreement No Meeting Amendment - Classified Agreement No Meeting Agreement No Meeting Agreement No Meeting Amendment - Classified Agreement No Meeting Amendment - Clas		Agreement No Meeting			Physical Education		weeks	·	Behavioral Analysis Services			·	
Agreement No Meeting		Agreement No Meeting			Physical Education		weeks	•	Therapy	Gi	roup	•	
Agreement No Meeting		Agreement No Meeting			Class - Math		·		Therapy			•	
Agreement No Meeting   10   Special No Meeting   10   Special Agreement No Meeting   10   Special Agreement No Meeting   10   Special No Meeting   10   Special Agreement No Meeting   10   Special Class - Math No Meeting   10   Special Class - M		Agreement No Meeting			Class - Math		·					·	
Agreement No Meeting Amendment - Classified Agreement No Meeting Agreement No Meeting Amendment - Classified Agreement No Meeting Agreement No Meeting Amendment - Classified Agreement No Meeting Agreement No Meeti		Agreement No Meeting			Class - Math		·		Therapy			•	
Agreement No Meeting  Amendment - Classified Agreement No Meeting  Amendment - Classified Agreement Classified Agreement No Meeting  Amendment - Classified Agreement No Meeting  Amendment - Classified Agreement Classified Agreement No Meeting  Amendment - Classified Agreement No Meeting  Amendment - Classified Agreement No Meeting  Amendment - Classified Agreement Classified Agreement No Meeting  Amendment - Classified Agreement Classified Agreement No Meeting  Amendment - Classified Agreement No Meeting  Agreement No Meeting  Amendment - Classified Agreement No Meeting  Agreement		Agreement No Meeting			Class - Math		·		Counseling and Training	G	roup	•	
Agreement No Meeting		Agreement No Meeting			Class - Math		·		Skills	Gi	Lonb	•	
Agreement Class - Therapy Group  No Meeting 10 Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Occupational 09/06/2023 06/26/2024 Individual 1 Weekly 30  Agreement Classified 10 Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Occupational 09/06/2023 06/26/2024 Individual 1 Weekly 30  No Meeting Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Classified 10 Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30  Agreement Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30		Agreement No Meeting			Class - Math		·		Behavioral Analysis Services			·	
Agreement Class - weeks Therapy No Meeting Science Amendment - Classified 10 Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Physical Therapy 09/06/2023 06/26/2024 Individual 2 Weekly 30 Agreement Class - weeks No Meeting Science		Agreement No Meeting			Class - Math		·		Therapy	Gi	roup		
Agreement Class - weeks No Meeting Science		Agreement No Meeting			Class - Science		weeks		Therapy			·	
Amendment - Classified 10 Special 09/06/2023 06/26/2024 12:1+2 5 Every 2 40 Science Class Speech/Language 09/06/2023 06/26/2024 Individual 3 Weekly 30		Agreement No Meeting			Class - Science		weeks						
		Amenament -	· Classified	10	Special	U3/U0/2U23 U0/20/2U24 12:1+2	3 EVERY Z	40 Science Class	Speecn/Language	U3/U0/2U23 U0/20/2U24 IN	inividnsi	э wеекіү	30

Agreement No Meeting			Class - Science		weeks		Inerapy				
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	5 Every 2 weeks	40 Science Class	Parent Counseling and Training	09/06/2023 06/26/2024 5	Small Group	4 Yearly	60
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	S Every 2 weeks	40 Science Class	-	09/06/2023 06/26/2024 5	Small Group	1 Weekly	30
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	S Every 2 weeks	40 Science Class	Applied Behavioral Analysis Services	09/06/2023 06/26/2024 I	ndividual	4 Weekly	60
Amendment - Agreement No Meeting	Classified	10	Special Class - Science	09/06/2023 06/26/2024 12:1+2	5 Every 2 weeks	40 Science Class	•	09/06/2023 06/26/2024 5	Small Group	2 Weekly	30
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Occupational Therapy	09/06/2023 06/26/2024 1	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Physical Therapy	09/06/2023 06/26/2024 1	leubivibnl	2 Weekly	30
Amendment - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Speech/Language Therapy	09/06/2023 06/26/2024 1	Individual	3 Weekly	30
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Parent Counseling and Training	09/06/2023 06/26/2024 5	Small Group	4 Yearly	60
Amendment - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Counseling-Social Skills	09/06/2023 06/26/2024 5	Small Group	1 Weekly	30
Amendment - Agreement No Meeting	Classified	10		09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Applied Behavioral Analysis Services	09/06/2023 06/26/2024 1	Individual	4 Weekly	60
Amendment - Agreement No Meeting	Classified	10	Special Class - Social Studies	09/06/2023 06/26/2024 12:1+2	5 Weekly	40 Social Studies Class	Speech/Language Therapy	09/06/2023 06/26/2024 9	Small Group	2 Weekly	30
Amendment - Agreement No Meeting	Classified	10	Consultant Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Occupational Therapy	09/06/2023 06/26/2024 !	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	10	Consultant Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Physical Therapy	09/06/2023 06/26/2024 1	Individual	2 Weekly	30
Amendment - Agreement No Meeting		10	Consultant Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Speech/Language Therapy	09/06/2023 06/26/2024 1	Individual	3 Weekly	30
Amendment - Agreement No Meeting		10	Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Parent Counseling and Training		Group	4 Yearly	60
Amendment - Agreement No Meeting		10	Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Skills		Group	1 Weekly	30
Amendment - Agreement No Meeting		10	Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Applied Behavioral Analysis Services	09/06/2023 06/26/2024 1		4 Weekly	60
Amendment - Agreement No Meeting		10	Teacher Services	09/06/2023 06/26/2024	15 Weekly	40 Separate	Therapy		Group	2 Weekly	30
Amendment - Agreement No Meeting		10	Class	09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate	Occupational Therapy	09/06/2023 06/26/2024		1 Weekly	30
Amendment - Agreement No Meeting		10	Class	09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate		09/06/2023 06/26/2024		2 Weekly	30
Amendment - Agreement No Meeting		10	Class	09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate	Therapy	09/06/2023 06/26/2024		3 Weekly	30
Amendment - Agreement No Meeting Amendment -		10	Class	09/26/2023 06/26/2024 12:1+2 09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate	Parent Counseling and Training Counseling-Social		Group	4 Yearly	60
Agreement No Meeting		10	Class		1 Weekly	40 Separate	Skills		Group	1 Weekly	30
Amendment - Agreement No Meeting		10	Class	09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate	Applied Behavioral Analysis Services	09/06/2023 06/26/2024		4 Weekly	60
Amendment -	Classified	10	Special	09/26/2023 06/26/2024 12:1+2	1 Weekly	40 Separate	>peecn/Language	99/06/2023 06/26/2024	Smail	2 Weekly	30

Agreement		Class			Inerapy Group		
No Meeting  Amendment - Classific  Agreement  No Meeting	d 09/27/2023 Ungraded	Speciał 09/11/2023 06/13/2024 12:1+1 Class - Math	5 Weekly	40 Math Class	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classific Agreement No Meeting	d Ungraded	Special 09/06/2023 06/13/2024 12:1+1 Class	4 Daily	40 Separate	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classific Agreement No Meeting	ed 02	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Small Therapy Group	2 Weekly	30
Amendment - Classific Agreement No Meeting	ed 02	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Speech/Language 09/27/2023 06/12/2024 Individual Therapy	5 Daily	5
Amendment - Classific Agreement No Meeting	ed 02	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Classroom	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classific Agreement No Meeting	ed Kdg.	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Separate	Speech/Language 09/27/2023 06/21/2024 Individual Therapy	5 Daily	5
Amendment - Classific Agreement No Meeting	ed Kdg.	Special 09/06/2023 06/21/2024 15:1+1 Class	6 Daily	40 Separate	Speech/Language 09/13/2023 06/21/2024 Small Therapy Group	2 Weekly	30
Transfer Classifi Student - Agreement No Meeting	ed 09/29/2023 02	Special 10/02/2023 06/26/2024 8:1+1 Class	5 Weekly	330 Separate	Speech/Language 10/02/2023 06/26/2024 Individual Therapy	2 Weekly	30
Transfer Classifi Student - Agreement	ed 02	Special 10/02/2023 06/26/2024 8:1+1 Class	5 Weekly	330 Separate	Occupational 10/02/2023 06/26/2024 Individual Therapy	1 Weekly	30
No Meeting Transfer Classifi Student - Agreement No Meeting	ed 02	Special 10/02/2023 06/26/2024 8:1+1 Class	5 Weekly	330 Separate	Psychological 10/02/2023 06/26/2024 Small Counseling Group Services	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 07	Resource 09/06/2023 06/21/2024 5:1 Room Program	5 Weekly	40 Separate			
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Small Therapy Group	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	5 Weekly	5
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Parent 09/13/2023 06/12/2024 Small Counseling and Group Training	4 Yearly	60
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Small Therapy Group	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 01	Services Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	1 Weekly	30
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Individual Therapy	5 Weekly	5
Amendment - Classifi Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	1 Weekly	30
Amendment - Classif Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Parent 09/13/2023 06/12/2024 Small Counseling and Group Training	4 Yearly	60
Amendment - Classif Agreement No Meeting	ed 01	Integrated 09/06/2023 06/21/2024 Co- teaching	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Small Therapy Group	1 Weekly	30
Amendment - Classif	ed 01	Services Integrated 09/06/2023 06/21/2024	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Individual	1 Weekly	30

Agreement No Meeting		Co- teaching Services			Inerapy	
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Indivi Therapy	idual 5 Weekly 5
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Parent 09/13/2023 06/12/2024 Small Counseling and Group Training	
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Small Therapy Group	
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Indivi Therapy	idua! 1 Weekly 30
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Speech/Language 09/13/2023 06/12/2024 Indivi Therapy	idual 5 Weekly 5
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Counseling-Social 09/13/2023 06/12/2024 Small Skills Group	
Amendment - Classified Agreement No Meeting	01	Integrated 09/06/2023 06/21/2024 Co- teaching Services	5 Weekly	40 Classroom	Parent 09/13/2023 06/12/2024 Small Counseling and Training Group	
Amendment - Classified Agreement No Meeting	10/02/2023 11	Integrated 09/06/2023 06/13/2024 Co- teaching Services	5 Weekly	40 English / Language Arts Class		
Amendment - Classified Agreement No Meeting	11	Integrated 09/06/2023 06/13/2024 Co- teaching Services	5 Weakly	40 Social Studies Class		

CR Doc Committee Responsible Sub Total: 176

Total Records: 176
Total Students: 22

## Interoffice Memorandum

TO:

Dr. Scott T. O'Brien, Superintendent

FROM: Kristen White, Executive Director of Pupil Personnel Services

DATE:

10/16/2023

RE:

**Board Action Sheets** 

Below please find the schedule to be approved at the 10/16/2023 Board of Education meeting:

SCHE	SCHEDULE- B 10/16/2023							
Date	Location							
9/7/2023	CPSE Amendment							
9/8/2023	CPSE Amendment							
9/15/2023	CPSE Amendment							
9/19/2023	CPSE Amendment							
9/19/2023	CPSE Committee							

CMA BOE Date	CR Doc Committee Responsible		Decision/Status	s CMA Date	CR Expected Grade	CR Next Recommender School (>2010-11 SY)	<u>Program</u>	Program Start	Program End	Program Ratio	Program Program Frequency Period	n Program Program Duration Location	Related Service	RS Start	RS End	RS Ratio	RS RS Frequency Period [	RS Duration
10/16/202	3 CPSE	Amendment	Classified Preschool	09/07/202	3 Preschoo		Special Education Itinerant Services	09/06/202	3 06/21/2024	1:1	2 Weekly	60 Preschool	Physical Therapy	09/07/20	23 06/21/20	24 Individua	l 1 Weekly	30
		Amendment	Classified Preschool		Preschoo	ı	Special Education Itinerant Services	09/06/202:	3 06/21/2024	1:1	2 Weekly	60 Preschool	Parent Counseling and Training	09/06/20	23 06/21/20	24 Individua	l 1 Monthly	60
		Amendment	Classified Preschool		Preschoo	I	Special Education Itinerant Services	09/06/202:	3 06/21/2024	1:1	2 Weekly	60 Preschool	Occupational Therapy	09/06/20	23 06/21/20	24 Individua	l 1 Weekly	30
		Amendment	Classified Preschool		Preschoo	I	Special Education Itinerant Services	09/06/202	3 06/21/2024	1:1	2 Weekly	60 Preschool	Occupational Therapy	09/06/20	23 06/21/20	24 Individua	l 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	I	Special Class in an Integrated		3 06/21/2024	12:1:3	5 Weekly	300 Classroon	n Speech/Language Therapy	9/06/20	23 06/21/20	24 Individua	l 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	I	Setting Special Class in an Integrated	09/06/202	3 06/21/2024	<b>4 12</b> :1:3	S Weekiy	300 Classroon	n Speech/Language Therapy	9/06/20	23 06/21/20	24 Small Group	1 Weekly	30
		Amendment	Classified Preschool	09/08/202	3 Preschoo	I	Setting Special Class in an Integrated		3 06/21/2024	4 12:1:3	5 Weekly	300 Classroon	n Physical Therapy	09/06/20	23 06/21/20:	24 Individua	l 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	I	Setting Special Class in an Integrated Setting		3 06/21/2024	4 12:1:3	5 Weekly	300 Classroon	n Speech/Language Therapy	: 09/06/20	23 06/21/20	24 Individua	1 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	·I	Special Class in an Integrated Setting		3 06/21/2024	4 12:1:3	S Weekly	300 Classroon	n Occupational Therapy	09/06/20	23 06/21/20	24 Individua	l 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	ı	Special Class in an Integrated		3 06/21/2024	4 12:1:3	5 Weekly	300 Classroon	n Speech/Language Therapy	9/06/20	23 06/21/20	24 Small Group	1 Weekiy	30
		Amendment	Classified Preschool	09/15/202	23 Preschoo	1	Setting Special Education Itinerant Services	09/06/202	3 06/21/202	4 1:1	5 Weekly	60 Home	Speech/Language Therapy	99/15/20	23 06/21/20	24 Individua	1 2 Weekly	30
		Amendment	Classified Preschool		Preschoo	1	Special Education Itinerant Services	09/06/202	3 06/21/202	4 1:1	5 Weekly	60 Home	Speech/Language Therapy	99/15/20	23 06/21/20	24 Small Group	1 Weekly	30
		Amendment	Classified Preschool	09/19/202	3 Preschoo								Speech/Language Therapy			Group	1 Weekly	30
		Amendment	Classified Preschool		Preschoo								Speech/Language Therapy	09/19/20	23 06/21/20	24 Individua	l 2 Weekly	30
	CR Doc Con	Initial Eligibility Determinatio Meeting nmittee Respo	Ineligible in onsible Sub Total	: 15	Preschoo	ıl												

Total Records: 15 Total Students: 6

## ROCKY POINT PUBLIC SCHOOLS



## SURPLUS EQUIPMENT DISPOSAL

School: JAL	Model#/Serial#	Property Tag #	Quantity	Name: In Rufa  Reason for Disposal
Description	Wiodel#/Serial#	1 ag #	0	
Blue and while theer mals			7	old, and no longer Sale
				dd, chol no longer Sale for cheer use / purchases
				growmato ku use
Panel mats			7	End of life, notinger was
PAYEL MAT CAVE			1	Fad of life Bent + Broke
Requestor Signature	1664			Date: 16/4/23
Assistant Superintendent Signature	De la company de			Date: 16/4/23

## ROCKY POINT PUBLIC SCHOOLS



### SURPLUS EQUIPMENT DISPOSAL

School: DO North Department: SP-ED Name: Sue Artura

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Sensasoft Musical Touch Wall	Sensory Room	007424	1	Broken *
	(ore)			
				- 4
	1			

Requestor Signature

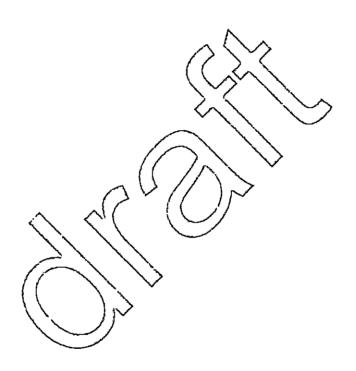
Assistant Superintendent Signature

Date: 10/2/23

Date: (0/3/23

\* Replacement item received by District. Company did not want broken unit back. CVC

### ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION WITH INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2023



### ROCKY POINT UNION FREE SCHOOL DISTRICT

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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Education Rocky Point Union Free School District

#### Report on the Audit of the Financial Statements

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District") as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension asset/(liability), schedule of the District's contributions, and schedule of changes in District's total other post-employment benefits liability and related ratios on pages 1 through 15 and 56 through 60 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion

or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 16, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant-agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

R. S. abrana + Co. XXP

R.S. Abrams & Co., LLP Islandia, New York October 16, 2023

The following is a discussion and analysis of the Rocky Point Union Free School District's (the "District") financial performance for the fiscal year ended June 30, 2023. This section is a summary of the District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the District-Wide and Fund Financial Statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

### 1. FINANCIAL HIGHLIGHTS

- The District's total net deficit, as reflected in the District-Wide Financial Statements, increased by \$6,698,376 based on the accrual basis of accounting, primarily due to increases in pension and other post employment benefits (OPEB) related expenses based on the current year actuarial valuations.
- The District's fund balance in the general fund, as reflected in the Fund Financial Statements, increased by \$1,423,075 based on the modified accrual basis of accounting.
- State and federal source revenues in the general fund increased by \$2,466,851 to \$31,931,043 in fiscal year 2023 from \$29,464,192 in fiscal year 2022.
- The District's allowable tax levy-limit for/2023-2024 was computed to be 3.23% using the prescribed formula; and the District appropriated \$2,031,198 of fund balance, allocated \$715,000 from existing reserve funds, and received additional foundation aid, thereby reducing the burden on District taxpayers.
- The District's 2023-2024 budget includes funding for student programs and services, including extracurricular and occupational education programs, building renovations, and an investment in capital assets. On May 16, 2023, the proposed 2023-2024 budget was approved by 76% of the District's voters, demonstrating continued support from the community.

#### 2. OVERVIEW OF THE FINANCIAL STATEMENTS

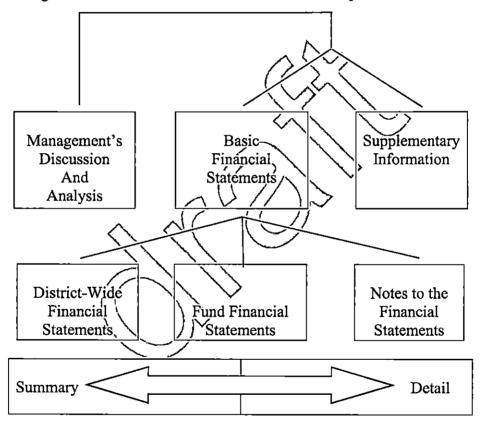
This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *District-Wide Financial Statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *Fund Financial Statements* that focus on *individual parts* of the District, reporting the operations in *more detail* than the District-Wide Financial Statements.

• The Governmental Fund Statements tell how basic services such as instruction and support functions were financed in the short term as well as what remains for future spending.

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

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



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

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

	District-Wide Financial	
	Statements	Fund Financial Statements
		Governmental
Scope	Entire entity (except fiduciary funds)	The day-to-day operating activities of the District, such as special education and instruction
Required financial statements	<ul> <li>Statement of Net Position</li> <li>Statement of Activities</li> </ul>	<ul> <li>Balance Sheet</li> <li>Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources measurement focus	Modified accrual and current financial resources measurement focus
Type of asset/deferred outflows of resources/liability/ deferred inflows of resources information	outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term/	Current assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due or available during the year or soon thereafter; no capital assets, intangible lease assets, or long-term liabilities included
Type of inflow and outflow information	All revenues and expenses during the year; regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable

### A) District-Wide Financial Statements:

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

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

• Over time, increases and decreases in net position are an indicator of whether the financial position is improving or deteriorating, respectively.

• For assessment of the overall health of the District, additional non-financial factors such as changes in the District's property tax base and the condition of buildings and other facilities should be considered.

Net position of the governmental activities differ from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets and intangible lease assets are reported as expenditures when financial resources (money) are expended to purchase or build said assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered expenditures when paid. Depreciation is not calculated as it does not provide or reduce current financial resources. Finally, capital assets, intangible lease assets, and long-term debt are both accounted for in account groups and do not affect the fund balances.

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

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

#### B) Fund Financial Statements:

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

The District's governmental funds generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the Governmental Fund Financial Statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the programs of the District. Because this information does not encompass the additional long-term focus of the District-Wide Financial Statements, additional information in a separate reconciliation schedule explains the relationship (or differences) between them. In summary, the Governmental Fund Financial Statements focus primarily on the sources, uses, and balances of

current financial resources and often has a budgetary orientation. Included are the general fund, special aid fund, school food service fund, miscellaneous special revenue fund, debt service fund, and capital projects fund. Required statements are the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances.

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

#### A. Net Position

The District's total net deficit increased by \$6,698,376 in the fiscal year ended June 30, 2023 as detailed below:

Condensed Statement of Net Position-	-Gov	ernmental A	ctiv.	ities			
		$\langle \rangle$	>	~<			Total
		Fiscal Year 🔍	⅍	Fisçal Year		Increase/	Percentage
		2023	<u> </u>	2022	<b>,</b>	(Decrease)	Change
Current assets	\$	35,323,533	<b>`\</b> \$`	34,505,763	\$	817,770	2.37%
Non-current assets		59,863,074	•	60,247,647		(384,573)	-0.64%
Net pension asset, proportionate share		<u> </u>	/	35,235,909		(35,235,909)	100.00%
Total Assets	$\overline{\wedge}$	\$5,186;607	1	>129,989,319		(34,802,712)	-26.77%
Deferred outflows of resources		76,105,809	_	75,567,056		538,753	0.71%
Total Assets and Deferred	$\sqrt{\ }$						
Outflows of Resources	7	171,292,416		205,556,375		(34,263,959)	-16.67%
	$\overline{}$	$\overline{\vee}$				_	
Current liabilities	$\langle . \rangle$	7,270,058		7,339,186		(69,128)	-0.94%
Long-term liabilities	<u>)~</u>	205,753,038		191,577,776		14,175,262	7.40%
Total Liabilities		213,023,096		198,916,962		14,106,134	7.09%
Deferred inflows of resources		68,939,547		110,611,264		(41,671,717)	-37.67%
Total liabilities and Deferred							
Inflows of Resources		281,962,643		309,528,226		(27,565,583)	-8.91%
Net Position (Deficit)							
Net investment in capital assets		48,478,306		47,380,522		1,097,784	2.32%
Restricted		20,161,898		20,010,398		151,500	0.76%
Unrestricted (Deficit)		(179,310,431)		(171,362,771)		(7,947,660)	4.64%
Total Net Position (Deficit)	\$	(110,670,227)	\$	(103,971,851)	\$	(6,698,376)	6.44%

Current assets increased by \$817,770, or 2.37%, as compared to the prior year primarily as a result of an increase in receivables offset by a decrease in cash and cash equivalents.

Non-current assets (capital assets net of accumulated depreciation and intangible lease assets net of accumulated amortization) decreased by \$384,573, primarily due to the current year depreciation and amortization expense exceeding current year additions.

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

Current liabilities decreased by \$69,128, or 0.94%, primarily due to a decreases in accounts payable and accrued liabilities, offset by increases in due to teachers retirement system, due to employees retirement system and due to other governments. Long-term liabilities increased by \$14,175,262 or 7.40%, primarily due to increases in lease liability, net pension liabilities and total OPEB obligation, offset by decreases in bonds payable, compensated absences payable and workers' compensation claims payable.

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

The net investment in capital assets relates to the investment in capital assets (at cost) and intangible lease assets (at the present value of future lease payments remaining on the lease term) such as land, construction in progress, buildings and improvements, improvements other than buildings, and furniture, equipment, and vehicles, net of accumulated depreciation and accumulated amortization, related debt (net of any unspent proceeds), and any unamortized items (discounts, premiums, or deferred amounts on refunding).

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

The unrestricted net deficit in the amount of \$179,310,431 relates to the balance of the District's net deficit. This number does not include the District's reserves, which are classified as restricted net position. Additionally, in accordance with state guidelines, the District is only permitted to fund other postemployment benefits (OPEB) on a "pay as you go" basis, and is not permitted to accumulate funds for the total OPEB obligation. This deficit increased by \$7,947,660, or 4.64%, from the prior year.

The overall net deficit increased by \$6,698,376.

### B. Changes in Net Position

The results of operations as a whole are reported in the Statement of Activities. A summary of this statement for the years ended June 30, 2023 and 2022 is as follows:

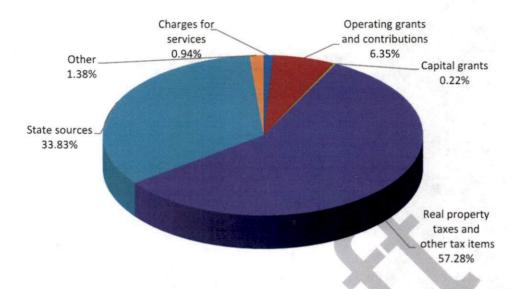
Change in Net Position from Operating Results

				Total
	Fiscal Year	Fiscal Year	Increase	Percentage
<u></u>	2023	2022	(Decrease)	Change
Revenues				
Program revenues	^			
Charges for services	\$ 878,951	<b>\\$</b> ^ 457,480	\$ 421,471	92.13%
Operating grants and contributions	5,941;867	>	1,223,551	25.93%
Capital grants	204,092	98,722	105,370	106.73%
General revenues	> <	$\sim / \sim$		
Real property taxes and other tax items	53 <u>,6</u> 39,101\	52,509,427	1,129,674	2.15%
State sources	/31,679;569	29,209,542	2,470,027	8.46%
Other	1,299,976	1,201,606	98,370	8.19%
Total Revenues	\ \ \ \ \ 93,643,556	> 88,195,093	5,448,463	6.18%
Expenses	<del>-                                    </del>			
General support	1'0,894,540	11,810,684	(916,144)	-7.76%
Instruction	81,969,212	70,508,701	11,460,511	16.25%
Pupil transportation	5,733,399	5,045,266	688,133	13.64%
Debt service-interest	478,923	456,614	22,309	4.89%
Food service program	> 1,265,858	1,170,009	95,849	8.19%
Total Expenses	100,341,932	88,991,274	11,350,658	12.75%
(Increase) decrease in net deficit	\$ (6,698,376)	\$ (796,181)	\$ (5,902,195)	741.31%

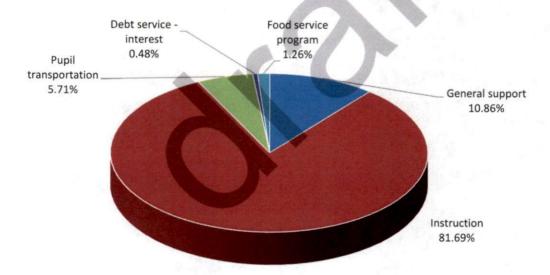
The District's fiscal year 2023 revenues totaled \$93,643,556. Real property taxes and other tax items and state sources accounted for most of the District's revenue by contributing 57.28% and 33.83%, respectively, of total revenue. The remainder came from charges for services, operating grants and contributions, capital grants, and other miscellaneous sources.

The total cost of all programs and services totaled \$100,341,932 for fiscal year 2023. These expenses are predominantly related to general support and instruction, which account for 10.86% and 81.69% of total costs, respectively. Total expenses increased by \$11,350,658, or 12.75%, primarily due to increases in instruction due to increases in pension and OPEB related expenses based on the current year actuarial valuations.

### Revenues for Fiscal Year 2023

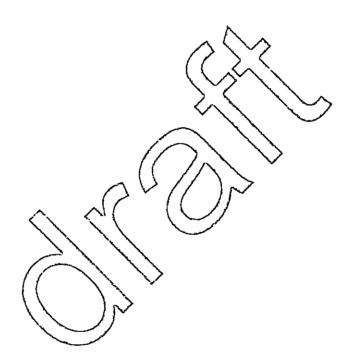


### Expenses for Fiscal Year 2023



### 4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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



As of June 30, 2023, the District's combined governmental funds reported a total fund balance of \$27,764,106. See the following Table for more information.

							Total
	Fiscal	Year	F	iscal Year	lı	ncrease	Percentage
	20:	23		2022	(D	ecrease)	Change
General Fund							
Nonspendable: Prepaid expenditures	\$	60,000	\$	60,000	\$	-	0.00%
Restricted:							
Workers' compensation	1,9	931,458		1,905,036		26,422	1.39%
Unemployment insurance	4	149,255		460,515		(11,260)	-2.45%
Retirement contribution:							
Teachers' retirement system	3,3	305,348		2,592,107		713,241	27.52%
Employees' retirement system	4,0	054,504		4,492,200		(437,696)	-9.74%
Property loss	·	29,897		29,488		409	1.39%
Liability		43,531	$\setminus$	> 42,936		595	1.39%
Employee benefit accrued liability	3,9	24,694	> <	4,068,269		(143,575)	-3.53%
Capital		190;861)	$\sim$	3,434,852		756,009	22.01%
Assigned:	,	$\mathcal{F}$	•	///		•	
Appropriated fund balance	2.0	031,198		2,050,473		(19,275)	-0.94%
Unappropriated fund balance		359,483	//	559,970		299,513	53.49%
Unassigned fund balance	_	759,429	1,	3,520,737		238,692	6,78%
Total fund balance - general fund	<del></del>	539,658	<del></del>	23,216,583		1,423,075	6.13%
		/ \	$\overline{}$	25,210,505		1, 123,073	0.1570
School Food Service Fund	$\vee$ //	11	<b>-</b>				
Nonspendable - inventory	((	.36,371		45,255		(8,884)	-19.63%
Assigned		587;670		421,365		166,305	39.47%
Total fund balance - school food service fund		524,041		466,620		157,421	33.74%
	<u>`</u>	<i>72</i> 1,0 F1		400,020		157,421	55.7470
Miscellaneous Special Revenue Fund	$\langle \rangle$						
Restricted for scholarships and donations	•	48,427		48,663		(236)	-0.48%
Assigned		61,370		50,401		10,969	21.76%
Total fund balance - miscellaneous special revenue fund		109,797		99,064		10,733	10.83%
Total fund balance - haseenancous special tevenue fund		103,131		99,004		10,733	10.65%
Debt Service Fund							
Restricted for debt service	,	110,234		94,655		15 570	16.46%
Total fund balance - debt service fund		10,234		94,655		15,579 15,579	16.46%
Total falla balance - deot service fand		10,234		74,033		13,379	10.40%
Capital Projects Fund							
Restricted for capital projects	20	73,689		2,841,677		(767,988)	-27.03%
Restricted unspent bond proceeds		350,180		350,315		(135)	-27.03%
Assigned	•	-		14,578		(14,578)	100.00%
Unassigned	(1	43,493)		- T-T,J 10		(143,493)	N/A
Total fund balance - capital projects fund		280,376		3,206,570		(926,194)	-28.88%
				3,200,370		(720,174)	-20,00/0
Total Fund Balance - All funds	\$ 27,7	64,106	\$	27,083,492		680,614	2.51%
Walter - Marie - All Andrew	Ψ 21,1	O 7, 100	<b>—</b>	21,003,772		300,014	2،5170

#### A. General Fund

The fund balance in the general fund increased by \$1,423,075 due to revenues and other financing sources exceeding expenditures and other financing uses in the current year.

#### B. School Food Service Fund

The fund balance in the school food service fund increased by \$157,421 due to an increase in sales revenue, partially offset by a decrease in state and federal aid reimbursements as a result of the discontinuation of the free lunch to all students program that was being offered in the previous year by the Federal government as a response to the coronavirus pandemic.

### C. Miscellaneous Special Revenue Fund

The fund balance in the miscellaneous special revenue fund increased by \$10,733 due to revenues exceeding expenditures for extraclassroom activities, partially offset by scholarship awards exceeding donations for scholarships in the current year.

#### D. Debt Service Fund

The fund balance in the debt service fund increased by \$15,579 due to increased interest income and a transfer from the general fund.

### E. Capital Projects Fund

The fund balance in the capital projects fund decreased by \$926,194 due to the current year's capital outlay and other financing uses exceeding revenue and other financing sources.

### GENERAL FUND BUDGETARY-HIGHLIGHTS

#### A. <u>2022-2023</u> BUDGET

The District's general fund original budget for the year ended June 30, 2023 was \$88,019,717. This amount was increased by encumbrances carried forward from the prior year in the amount of \$559,970 and a budget revision of \$19,231 for donations, which resulted in a final budget of \$88,598,918. The majority of the funding came from real property taxes and other tax items, including STAR revenue, of \$53,634,100.

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

The general fund's unassigned fund balance is a component to total fund balance that is the residual of prior years' excess revenues over expenditures, net of transfers to reserves and designations to fund subsequent years' budgets. It is this balance that is commonly referred to as "fund balance". The

change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget are as follows:

\$ 3,520,737
1,629,772
2,287,263
(25,353)
(236,132)
(1,385,660)
 (2,031,198)
\$ 3,759,429
\$

The \$3,520,737 represents the portion of the District's June 30, 2022 fund balance that was retained as unassigned fund balance.

The revenues and other financing sources over budget of \$1,629,772 were primarily the result of higher than anticipated revenue collections during the year, primarily from state, federal and miscellaneous sources. (See Supplemental Schedule #1 for detail).

The expenditures, other financing uses, and encumbrances under budget of \$2,287,263 were primarily the result of general support, instruction, pupil transportation and employee benefits coming in under budget. (See Supplemental Schedule #1 for detail).

In the 2022-23 budget, \$7,43,000 of reserves were appropriated to reduce the tax levy. Due to lower than anticipated expenditures, \$25,353 of this funding was not needed and was returned to the reserves for future use.

Interest in the amount of \$236,132 was allocated to the reserves as follows: \$26,422 to the workers' compensation reserve, \$6,387 to the unemployment insurance reserve, \$35,951 to the retirement contribution reserve – teachers' retirement system, \$62,304 to the retirement contribution reserve – employees' retirement system, \$409 to the property loss reserve, \$595 to the liability loss reserve, \$56,425 to the employee benefit accrued liability reserve, and \$47,639 to the capital reserve.

Funding of reserves in the amount of \$1,385,660 were as follows: \$677,290 to the retirement contribution reserve for the teachers' retirement system, and \$708,370 to the capital reserve.

The assigned, appropriated fund balance of \$2,031,198 is the amount the District has chosen to use to partially fund its operating budget for 2023-2024.

The closing, unassigned fund balance represents the fund balance retained by the District that is not restricted or assigned for the subsequent year's budget. This amount is limited to 4% of the 2023-2024 budget. At June 30, 2023, the District's unassigned fund balance is within the statutory limit. (See Supplemental Schedule #5 for detail).

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

#### A. Capital Assets and Intangible Lease Assets:

At June 30, 2023, the District had invested in a broad range of capital assets and intangible lease assets, including land, buildings and improvements, site improvements, machinery and equipment, and vehicles. The net decrease in capital assets is due to depreciation expense exceeding capital additions recorded for the fiscal year ended June 30, 2023. The net increase in intangible lease assets is due to current year additions exceeding amortization expense. A summary of the District's capital assets, net of accumulated depreciation, and intangible lease assets, net of accumulated amortization, at June 30, 2023 and 2022, is as follows:

	Fiscal Yèar	Fiscal Year		Increase
Category	/2023	2022	(]	Decrease)
Land	\$ \ 737,304	\$ 737,304	\$	_
Construction in progress	12,694,179	12,240,697		453,482
Buildings and improvements	44,436,960	45,478,279		(1,041,319)
Improvements other than buildings	20,774	42,451		(21,677)
Furniture, equipment, and vehicles	1,674,290	<u>&gt; 1,506,445</u>		167,845_
Total capital assets, net	\$ 59,563,507	\$ 60,005,176	\$	(441,669)
Intangible lease assets, net	\$ 299,567	\$ 242,471	\$	57,096
			_	

Depreciation expense was \$1,852,693 and amortization expense was \$224,373 for fiscal year ended June 30, 2023. See Note 8 to the financial statements for additional detail.

#### B. Long-Term Debt:

At June 30, 2023, the District had total debt payable, including bonds payable and lease liability of \$11,734,948. The decrease in long-term debt represents principal payments, offset by a new lease in the current year. More detailed information about the District's long-term debt is presented in Note 11 to the financial statements.

A summary of outstanding debt at June 30, 2023 and 2022 is as follows:

		Increase
2023	2022	(Decrease)
\$ 11,455,000	\$ 13,030,000	\$ (1,575,000)
279,948	187,440	92,508
\$ 11,734,948	\$ 13,217,440	\$ (1,482,492)
	\$ 11,455,000 279,948	\$ 11,455,000 \$ 13,030,000 279,948 187,440

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

#### A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on May 16, 2023 for the year ending June 30, 2024, is \$93,985,727. This represents an increase of \$5,966,010, or 6.78%, from the previous year's budget.

#### **B.** Future Budgets

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

### C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's 2023-2024 property tax increase did not require an override vote.

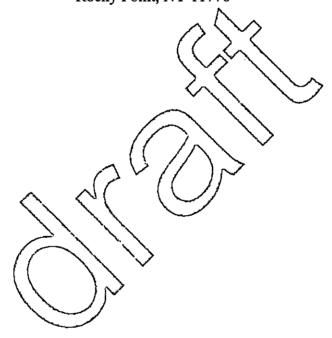
### **D.** Subsequent Events

On September 19, 2023, the District issued a tax anticipation note in the amount of \$3,500,000, which is due June 26, 2024, and bears an interest rate of 4.25%, and a premium of \$7,735.

### 7. CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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



#### ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2023

·	
ASSETS	
Current assets	
Cash and cash equivalents	
Unrestricted	\$ 9,525,647
Restricted	20,512,078
Receivables	
Accounts receivable	6,870
Due from state and federal	3,503,378
Due from other governments	1,679,189
Inventory	36,371
Prepaid items	60,000
Non-current assets	
Capital assets	12 421 402
Not being depreciated	13,431,483
Being depreciated, net of accumulated depreciation  Intangible lease asset, net of accumulated amortization	46,132,024
TOTAL ASSETS	299,567 95,186,607
TOTAL ASSETS	93,180,007
DEFEDRED OFFICIONS OF DESCRIBES	
DEFERRED OUTFLOWS OF RESOURCES Pensions	22 924 145
	22,834,145
Other post-employment benefits TOTAL DEFERRED OUTFLOWS OF RESOURCES	53,271,664 76,105,809
TOTAL DEFERRED OUTFLOWS OF RESOURCES	70,103,809
LIABILITIES	
Payables	
Accounts payable	1,145,509
Accrued liabilities	45,811
Accrued interest payable	13,445
Due to other governments	1,839,219
Due to teachers' retirement system	3,794,758
Due to employees' retirement system	280,238
Compensated absences payable	60,903
Other liabilities	64,165
Unearned credits	•
Collections in advance	26,010
Long-term liabilities	ŕ
Due and payable within one year	
Bonds payable	1,630,000
(Lease liability	185,136
Compensated absences payable	266,624
Due and payable after one year	
Bonds payable,	9,825,000
Lease liability	94,812
Compensated absences payable	5,205,000
Termination benefits payable	516,200
Workers' compensation claims payable	307,926
Net pension liability - proportionate share - teachers' retirement system	3,668,154
Net pension liability proportionate share - employees' retirement system	4,699,811
Total other post-employment benefits obligation	179,354,375
	613 633 607
TOTAL LIABILITIES	213,023,096
DEFERRED INFLOWS OF RESOURCES	
Pensions '	1,911,709
Other post-employment benefits	67,027,838
TOTAL DEFERRED INFLOWS OF RESOURCES	68,939,547
N== = 0.67==0.1	
NET POSITION	10 150 200
Net investment in capital assets	48,478,306
Restricted	
Workers' compensation	1,931,458
Unemployment insurance	449,255
Retirement contribution - TRS	3,305,348
Retirement contribution - ERS Property loss	4,054,504 29,897
Liability	43,531
Employee benefit accrued liability	3,924,694
Capital	6,264,550
Debt service	110,234
Scholarships and donations	<u>48,427</u> 20,161,898
	20,101,070
Unrestricted (deficit)	(179,310,431)
Unrestricted (deficit) TOTAL NET POSITION (DEFICIT)	\$ (179,310,431) \$ (110,670,227)

#### ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Expenses	Charges for Services	Program Revenue Operating Grants and Contributions	Capital	Net (Expense) Revenue and Changes in Net Position
FUNCTIONS / PROGRAMS	Expenses	<u> </u>	and Contributions	Grants	Net Position
General support	\$ (10,894,540)	\$ -	\$ -	\$ -	\$ (10,894,540)
Instruction	(81,969,212)	210,471	5,167,008	204,092	(76,387,641)
Pupil transportation	(5,733,399)				(5,733,399)
Debt service - interest	(478,923)				(478,923)
Food service program	(1,265,858)	668,480	774,859		177,481
TOTAL FUNCTIONS AND PROGRAMS	\$ (100,341,932)	\$ 878,951	\$ 5,941,867	\$ 204,092	(93,317,022)
GENERAL REVENUES					
Real property taxes					49,172,587
Other tax items - including STAR reimbursement					4,466,514
Use of money and property					364,212
Sale of property and compensation for loss					38,342
Miscellaneous		,			645,948
State sources		اہ	\ \		31,679,569
Medicaid reimbursement		<i>/</i> / `	\ <b>`</b> /		251,474
TOTAL GENERAL REVENUES		((,	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		86,618,646
CHANGES IN NET POSITION		$\sum$		,	(6,698,376)
TOTAL NET POSITION (DEFICIT) - BEGINNING O	F YEAR		$\langle \cdot \rangle$		(103,971,851)
TOTAL NET BOOKEON (DEPLOYS) BAID OF VEAL					6 (110 (70 027)
TOTAL NET POSITION (DEFICIT) - END OF YEAR	· /	$\langle \ \rangle \setminus$			\$ (110,670,227)
	( (	//\_`	\		
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#### ROCKY POINT UNION FREE SCHOOL DISTRICT BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2023

		General	Special Aid			School Food Service	Miscellaneous Special Revenue		Debt Service		Capital Projects		Total Governmental Funds	
ASSETS														
Cash and cash equivalents														
Unrestricted	\$	8,538,039	\$	207,211	\$	726,421	\$	53,976	S	-	\$		s	9,525,647
Restricted		18,026,790						48,427		129,153		2,307,708		20,512,078
Receivables														
Accounts receivable		4,202				2,668								6,870
Due from other funds		1,855,957		18,843				7,394		4,081				1,886,275
Due from state and federal		1,529,403		1,626,857		44,304						302,814		3,503,378
Due from other governments		1,679,189												1,679,189
Inventory		(0.000				36,371								36,371
Prepaid items TOTAL ASSETS	-	60,000	•	1 053 011	_	900.764	-	100 707	\$	122.024	_	2 (10 620	_	60,000
TOTAL ASSETS		31,693,580	\$	1,852,911	\$	809,764	<u> </u>	109,797	<u> </u>	133,234	\$	2,610.522	2	37,209,808
LIABILITIES, DEFERRED INFLOWS OF														
RESOURCES, AND FUND BALANCES		ı												
Payables		•												
Accounts payable	\$	1,098,771	S	17,379	\$	2,027	\$	_	S	-	\$	27,332	S	1,145,509
Accrued liabilities	•	45,321	•	490	•	-,	-		-		-		•	45,811
Due to other funds		30,317		1,672,429		160,529				23,000				1,886,275
Due to other governments		1,678,449		160,738		32				·				1,839,219
Due to teachers' retirement system		3,794,758												3,794,758
Due to employees' retirement system		280,238												280,238
Compensated absences		60,903					Λ.							60,903
Other liabilities		64,165				•	$( \setminus )$	^						64,165
Unearned revenues							1	/ /						
Collections in advance		1,000		1,875		23,135	<u> \</u>	· (		<u>.</u>				26,010
TOTAL LIABILITIES	_	7,053,922		1,852,911		1 185,723	<u>^ کی م</u>	<u> </u>		23,000		27,332		9,142,888
DEFERRED INFLOWS OF RESOURCES						$\vee$	<b>'</b> >'	//						
DEFERRED INFLOWS OF RESOURCES						` <b>`</b>			<b>X</b>	_				
Unavailable revenues						<b>₹</b> ∧	1	1	$\sim$	<b>`</b> >		302,814		302,814
TOTAL DEFERRED INFLOWS OF						<del></del> ,	$\overline{}$			<del>,</del>				
RESOURCES		-		_		<u> </u>		<b>`</b>		-		302,814		302,814
	_				$\overline{/}$	$\overline{}$	_	$\overline{}$						
FUND BALANCES				/		1		1 1						
Non-spendable:					/	/ _ ``		$\sim$						
Inventory				<i>f</i> 1		36,371	•	•						36,371
Prepaid expenditures		60,000		' ا م	\ .	// \	_	>						60,000
Restricted				$\wedge$	_ /	'/ 1								
Workers' compensation		1,931,458	- (		- (	1 1	1							1,931,458
Unemployment insurance		^ <sup>449,255</sup>	$\wedge$	\ (	- (		1							449,255
Retirement contribution - teachers' retirement system	4	3,305,348	/	1	\	$\sim$ $/$				,				3,305,348.
Retirement contribution - employees' retirement system		4,054,504	1	. \										4,054,504
Property loss		29,897		//										29,897
Liability		43,531	\	1 1										43,531
Employee benefit accrued liability		3,924,694	1	\ \								2,073,689		3,924,694 6,264,550
Capital	- /	4,190,861	<b>'</b> '	, /	>					110,234		2,073,009		110,234
Debt service	- [	1	1	1	•					110,234		350,180		350,180
Unspent bond proceeds Scholarships and donations	١,	1	1	` `\				48,427				330,100		48,427
Assigned	_ \			11/2				10,42,						40,427
Assigned Appropriated fund balance	,	2,031,198		1.1										2,031,198
Unappropriated fund balance		859,483~	_	,		587,670		61,370						1,508,523
Unassigned		3,759,429		ř		501,070		0.10.0				(143,493)		3,615,936
TOTAL FUND BALANCES	_	24,639,658			_	624,041		109,797		110,234	_	2,280,376		27,764,106
	_	,402.400									_			
TOTAL LIABILITIES, DEFERRED INFLOWS OF														
RESOURCES, AND FUND BALANCES	S	31,693,580	\$	1,852,911	\$	809,764	\$	109,797	<u>s</u>	133,234	<u>.s</u>	2,610,522	٠\$	37,209,808
										-				

#### ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION JUNE 30, 2023

Total Governmental Fund Balances ¢ 27,764,106 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 \$ 104,747,506 Accumulated depreciation (45,183,999) 59,563,507 The present value cost of leasing intangible assets financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the Statement of Net Position includes those intangible leased assets among the assets of the District as a whole, and their original present value costs are amortized annually over the shorter of their useful lives or the length of the lease agreements. Original present value cost of leased assets \$ 739,097 Accumulated amortization (439,530) 299,567 Deferred outflows of resources - the Statement of Net Position recognizes expenditures incurred under the full accrual method. Governmental funds recognize expenditures under the modified accrual method. Deferred outflows related to pensions and other post-employment benefits that will be recognized as expenditures in future periods amounted to: Deferred outflows related to pensions 53:271.664 Deferred outflows related to total OPEB liability 22,834,145 76,105,809 Deferred inflows of resources - The Statement of Net Position recognizes revenues and expenditures under the full accrual method. Governmental funds recognize revenues and expenditures under the modified accrual method. These amounts will be amortized in future years. (67,027,838) Deferred inflows related to pensions Deferred inflows related to total OPEB liability (68,939,547) (1,911,709)Deferred inflows -Certain revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the governmental funds, but are recognized on the Statement of Net Position. 302,814 Payables that are associated with long-termiliabilities that are not payable in the current period are not reported as liabilities in the funds. Additional payables relating to long-term liabilities at year end consisted of: Accrued interest payable (13,445)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 \$ (11,455,000) (279,948)Lease liability Compensated absences payable (5,471,624)Termination benefits payable (516,200)

**Total Net Position** 

Workers' compensation claims payable

Total other post-employment benefits obligation

Net pension liability - proportionate share - teachers' retirement system

Net pension liability - proportionate share - employees' retirement system

(205,753,038)

(110,670,227)

(307,926)

(179,354,375)

(3.668.154)

(4,699,811)

#### ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

		General		Special Aid		School Food Service		scellaneous ial Revenue	Debt Service		Capital Projects		Go	Total vernmental Funds
REVENUES												110,000	_	
Real property taxes	S	49,172,587	S	-	S	_	S	-	S	-	\$	_	S	49,172,587
Other tax items		4,466,514							•		•		-	4,466,514
Charges for services		168,672						41,799						210,471
Use of money and property		318,426				6,516		691		38,579				364,212
Sale of property and compensation for loss		38,342								•				38,342
Miscellaneous		618,495				3,123		5,210						626,828
State sources		31,679,569		1,012,409		19,372						-		32,711,350
Federal sources		251,474		4,149,389		644,535								5,045,398
Surplus food						110,952								110,952
Sales - food service						668,480								668,480
TOTAL REVENUES		86,714,079		5,161,798		1,452,978		47,700		38,579		<u>-</u>		93,415,134
EXPENDITURES														
General support		9,993,532												9,993,532
Instruction		47,117,715		4,857,927				36,430						52,012,072
Pupil transportation		5,537,904		165,549				50,155						5,703,453
Employee benefits		20,288,738		242,314		44,728								20,575,780
Debt service principal		181,191				.,,				1,575,000				1,756,191
Debt service interest		105,834								375,281				481,115
Food service program		-				1,261,313								1,261,313
Capital Outlay							A					1,249,093		1,249,093
				_				$\overline{\Lambda}$						
TOTAL EXPENDITURES	_	83,224,914		5,265,790		1,306,041,		36,430		1,950,281		1,249,093		93,032,549
EXCESS (DEFICIENCY)						( (	∢.	^ \						
OF REVENUES OVER EXPENDITURES		3,489,165		(103,992)		146.937~	$\wedge$	11,270		(1,911,702)		(1,249,093)		382,585
OF REVEROES OVER EXPENDITURES	_	3,469,103		(103,992)		140,9375	<del></del>	11,270		(1,711,702)		(1,249,093)		302,303
OTHER FINANCING SOURCES AND (USES)						<i>!</i> ^ ^	3	1	`\	$^{\sim}$				
Premium on obligations		24,330				~ '	1 N	` '	٠. j	/				24,330
Operating transfers in		136,838		103,992		10,484	1	1	_	1,950,281		162,500		2,364,095
Operating transfers (out)		(2,227,258)		-			`	(537)		(23,000)		(113,300)		(2,364,095)
Leases		<b>(-,,</b>			F)			1		(== (== ;		273,699		273,699
					7	$\sqrt{\Lambda}$	<b>`</b>	~						
TOTAL OTHER FINANCING SOURCES		(2,066,090)		103,992	1	10,484		(537)		1,927,281		322,899		298,029
AND (USES)				$\sim$	,,,,,,		$\sim$	<i>~</i>						
				' حمر )		(	"							
NET CHANGE IN FUND BALANCES		1,423,075	₹	V ( -	1	157,421	/	10,733		15,579		(926,194)		680,614
FUND BALANCES - BEGINNING OF YEAR		23,216,583	_	<u> </u>		466,620		99,064		94,655	_	3,206,570	_	27,083,492
FUND BALANCES - END OF YEAR	\$	24,639,658	\ <u>s</u>	1.1	\$	624,041	\$	109,797	s	110,234	\$	2,280,376	\$	27,764,106
			_		>									

### ROCKY POINT UNION FREE SCHOOL DISTRICT NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### NOTE 1 – SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES:

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

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

### A) Reporting Entity:

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

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

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

#### B) Joint Venture:

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

BOCES is organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New

### ROCKY POINT UNION FREE SCHOOL DISTRICT NOTES TO FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

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

### C) Basis of Presentation:

#### **District-Wide Financial Statements:**

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

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

#### Fund Financial Statements:

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

The District reports the following major governmental funds:

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

**Special Aid Fund:** This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes.

These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

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

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

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

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

#### D) Measurement Focus and Basis of Accounting:

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

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

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on bonds payable and lease liabilities, compensated absences, termination benefits, claims and judgments, other post-employment benefits, and net pension costs, if applicable, which are recognized as expenditures to the extent they have matured. Capital asset and intangible lease asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions of leases with terms greater than one year are reported as other financing sources.

### E) Real Property Taxes:

#### Calendar

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

#### Enforcement

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

## F) Restricted Resources:

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

## G) <u>Interfund Transactions:</u>

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

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

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

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

#### H) 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. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of useful lives of capital assets and intangible lease assets, lease liability, compensated absences payable, termination benefits payable, workers' compensation claims payable, net pension assets/liabilities, other post-employment benefits obligation, and potential contingent liabilities.

#### I) <u>Cash and Cash Equivalents:</u>

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

## J) Receivables:

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

## K) <u>Inventory and Prepaid Items:</u>

Inventory of food in the school lunch fund is 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 stated value, which approximates market value. Inventory is accounted for on the consumption method. Under the consumption method, a current asset for inventory is recorded as the time of receipt and/or purchase and expenditures is reported in the year the goods are consumed.

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

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

A portion of fund balance has been classified as nonspendable to indicate that inventory and prepaid items do not constitute available spendable resources.

#### L) Capital Assets:

Capital assets are reflected in the District-Wide Financial Statements. Capital assets are reported at actual cost for acquisitions subsequent to 20 years. For assets acquired prior to 20 years, estimated historical costs, based on appraisals conducted by independent third-

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

All capital assets, except land and construction in progress, are depreciated on a straightline basis over their estimated useful lives. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-Wide Financial Statements are as follows:

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

The District evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. The District's policy is to record an impairment loss in the period when the District determines that the carrying amount of the asset will not be recoverable. At June 30, 2023, the District has not recorded any such impairment losses.

## M) <u>Intangible Lease Assets:</u>

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

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

## N) <u>Deferred Outflows and Inflows of Resources:</u>

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be

recognized as an inflow of resources (revenue) until that time. The District reported deferred inflows of resources related to pensions and other post-employment benefits reported in the District-Wide Statement of Net Position, and are detailed further in Notes 12 and 14, respectively.

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

Included in the governmental fund financial statements as deferred inflows of resources at June 30, 2023 is the amount due from New York State for improvements to educational technology and infrastructure to improve learning and opportunities for students throughout the state (Smart Schools Bond Act). Unavailable revenues in the capital projects fund at June 30, 2023 total \$302,814.

## O) Short-Term Debt:

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

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, seven years if originally issued during calendar year 2015 through, and including, 2021. The notes, or renewal thereof, may not extend more than two years beyond the original date of issue, unless a portion is redeemed within two years and within each twelve-month period thereafter.

The District has issued and redeemed TANs totaling \$3,000,000 in the fiscal year ended June 30, 2023. See Note 10 for further detail.

#### P) <u>Collections in Advance:</u>

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

## Q) Employee Benefits - Compensated Absences and Termination Benefits:

#### Compensated Absences

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

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

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

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

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

#### Termination Benefits

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

#### R) Other Benefits:

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

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

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits for retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during

the year. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payments). In the District-Wide Financial Statements, the cost of post-employment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

## S) Long Term Debt:

The District borrows money in order to acquire land or equipment, construct buildings, or make improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities are full faith and credit debt of the local government. The repayment of principal and interest will be in the debt service fund.

In the fund financial statements, governmental funds recognize bond premiums during the current period, with the face amount of debt issued reported as other financing sources. Premiums received on long-term debt issuances are reported as other financing sources. Further, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources. The District does not have any bond premiums for the fiscal-year, ending June 30, 2023.

## T) Equity Classifications:

District-Wide Financial Statements

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

Net investment in capital assets consists of net capital assets (cost less accumulated depreciation) and intangible lease assets (present value of future lease payments remaining on the lease term less accumulated amortization) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets, net of any unexpended proceeds, and including any unamortized items (discounts, premiums, deferred amounts).

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

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

#### Fund Financial Statements:

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

Non-spendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. At June 30, 2023, the non-spendable fund balance includes inventory recorded in the school food service fund of \$36,371 and the prepaid expenditures recorded in the general fund of \$60,000.

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

The District has established the following as restricted:

#### Workers' Compensation Reserve

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

## Unemployment Insurance Reserve

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

#### Retirement Contribution Reserve

Retirement Contribution Reserve (GML§6-r) must be used for financing retirement contributions to the New York State and Local Employees' Retirement System. In addition, a subfund of this reserve may also be created to allow for financing retirement contributions to the New York State Teachers' Retirement System. The reserve must be

accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the fund must be provided to the Board. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. The Teachers' Retirement System subfund is subject to contribution limits. During the fiscal year, the Board may authorize payment into the sub-fund of up to 2% of the total covered salaries paid during the preceding fiscal year, with the total amount funded not to exceed 10% of the total covered salaries during the preceding fiscal year. The sub-fund is separately administered, but must comply with all the existing provisions of General Municipal Law §6-r. This reserve is accounted for in the general fund.

## Property Loss Reserve and Liability Reserve

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

## Employee Benefit Accrued Liability Reserve

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

## Capital Reserve

According to Education Law §365], must be used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve, the ultimate amount, its probable term, and the source of the funds. Expenditures may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. This reserve is accounted for in the general fund and capital projects fund.

#### Restricted for Debt Service

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

### **Unspent Bond Proceeds**

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

#### Restricted for Scholarships and Donations

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

Committed fund balance – Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (i.e., the Board). The District has no committed fund balances as of June 30, 2023.

Assigned fund balance - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District management through Board policies.

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

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

Unassigned fund balance includes \$3,759,429 in the general fund.

New York State Real Property Tax Law 1318 limits the amount of unexpended surplus funds a District can retain to no more than 4% of the 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 included in assigned fund balance are also excluded from the 4% limitation. The District's unassigned fund balance in the general fund at June 30, 2023 is within the legal limits.

The capital projects fund has a deficit unassigned balance of \$143,493. The deficit is the result of the District not yet obtaining permanent financing on capital improvement projects. The deficit unassigned balance should be eliminated once permanent financing is obtained by the District.

#### Order of Use of Fund Balance:

In circumstances where an expenditure is incurred for a purpose for which amounts are available in multiple fund balance classifications (restricted, assigned or unassigned), the

Board will assess the current financial condition of the District and then determine the order of application of expenditures to which fund balance classification will be charged.

# NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN FUND STATEMENTS AND DISTRICT-WIDE STATEMENTS:

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

## A) Total Fund Balances of Governmental Funds ws. Net Position of Governmental Activities:

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

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

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

## Long-term revenue and expense differences:

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

## Capital related differences:

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

#### Long-term debt differences:

Long-term debt differences occur because both interest and principal payments are recorded as expenditures in the Fund Financial Statements, whereas interest payments are

recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

#### NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

#### A) Budgets:

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

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

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances), which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved by the Board as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur, subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. Supplemental appropriations are listed on Supplemental Schedule 5 - Schedule of Change from Adopted Budget to Final Budget – General Fund.

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

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

## B) <u>Encumbrances:</u>

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

#### NOTE 4 – DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS:

#### A) Cash and Cash Equivalents:

New York State law governs the District's investment policies. Resources must be deposited in Federal Deposit Insurance Company (FDIC) insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

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

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

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

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

## Restricted cash and cash equivalents

Restricted cash and equivalents represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash and cash equivalents at June 30, 2023 included \$20,512,078 within the governmental funds for general reserves, scholarships and donations, debt service and capital projects purposes.

## B) <u>Investments:</u>

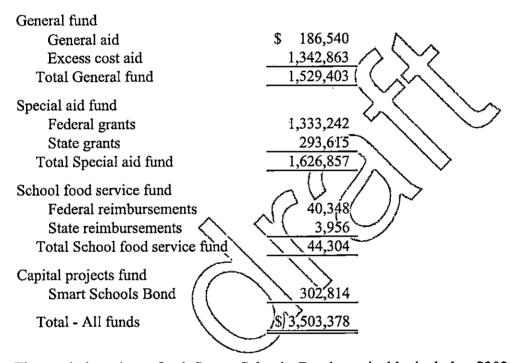
The District does not typically purchase investments for long enough duration to cause it to believe that it is exposed to any material interest rate risk. The District also does not typically purchase investments denominated in a foreign currency, and is not exposed to foreign currency risk.

#### **NOTE 5 – PARTICIPATION IN BOCES:**

During the fiscal year ended June 30, 2023, the District was billed \$8,932,568 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,601,089. Financial statements for the BOCES are available from the BOCES administrative office at Eastern Suffolk Board of Cooperative Educational Services James Hines Administration Center 201 Sunrise Highway Patchogue, NY 11772.

#### NOTE 6 - STATE AND FEDERAL AID RECEIVABLES:

State and federal aid receivables at June 30, 2023 consisted of:



The capital projects fund Smart Schools Bond receivable includes \$302,814 of unavailable revenues, which is included in deferred inflows of resources on the balance sheet.

District management has deemed these amounts to be fully collectible.

#### NOTE 7 – DUE FROM OTHER GOVERNMENTS:

Due from other governments in the general fund at June 30, 2023 consisted of amounts due for BOCES aid in the amount of \$1,601,089, Connect Kids Grant in the amount of \$21,192 and other government agencies in the amount of \$56,908.

District management has deemed these amounts to be fully collectible.

## NOTE 8 - CAPITAL ASSETS AND INTANGIBLE LEASE ASSETS:

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## A) Capital Assets

Capital asset balances and activity for the year ended June 30, 2023 were as follows:

		Beginning Balance		Additions		rements/		Ending Balance
Governmental activities:								
Capital assets that are not depreciated:	\$	737,304	\$		\$	_	\$	737,304
Land	Ф	<del>-</del>	Þ	452 400	Φ	_	Φ	-
Construction in progress		12,240,697		453,482				12,694,179
Total capital assets not being depreciated		12,978,001		453,482				13,431,483
Capital assets that are depreciated: Buildings and improvements	-	84,024,298	> (	521,912		-		84,546,210
Improvements other than buildings		1,219,243	$\langle \rangle \rangle$	V/ /		-		1,219,243
Furniture, equipment, and vehicles		5,135,614	> ` ہ	435,630	\ <del>- \-</del>	(20,674)		5,550,570
Total capital assets being depreciated		90,379,155<	<u>∕</u> `	957,542		(20,674)		91,316,023
Less accumulated depreciation: Buildings and improvements Improvements other than buildings		38,546,019) (1,176,792)		1,563,231 21,677		-		40,109,250 1,198,469
Furniture, equipment, and vehicles	1	\3,629,169	1.	267,785		(20,674)		3,876,280
Total accumulated depreciation	(Z	43,351,980	71	1,852,693		(20,674)		45,183,999
Total capital assets being depreciated, net	1	47,027,175	_	(895,151)		<del>-</del>		46,132,024
Total capital assets, net	1 2	60,005,176	\$	(441,669)	\$			59,563,507
Depreciation expense was charged to the	gover	nmental funct	ions as	s follows:				
General support		\$23	31,018	3				
Instruction		1.61	7,130	)				
Food service program			4,545					
Total depreciation expense		\$1,85	2,693	3				

## B) Intangible Lease Assets

The following schedule summarizes the District's intangible lease asset activity for the fiscal year ended June 30, 2023:

	Beginning Balance	A	Additions	 rements/		Ending Balance
Governmental activities:			•			
Intangible lease assets						
Furniture & equipment	\$ 457,628	\$	281,469	\$ (9,701)	\$	729,396
Total intangible lease assets being amortized	457,628		281,469	 (9,701)		729,396
Less accumulated amortization:						
Furniture & equipment	215,157		224,373	(9,701)		429,829
Total accumulated amortization	215,157		224,373	 (9,701)		429,829
Total intangible lease assets, net	\$ 242,471	\$	57,096	\$ <u>.</u>	_\$	299,567

Amortization expense of \$224,373 was charged to the governmental functions as instruction.

## NOTE 9 - INTERFUND TRANSACTIONS - GOVERNMENTAL FUNDS:

	Inter	fund	Inter	fund
	Receivable	Z_Payable \	Revenues	Expenditures
General fund	\$ 1,855,957	\$ \30,317	\$ 136,838	\$ 2,227,258
Special aid fund	18,843	1,672,429	103,992	-
School food service fund	//-	160,529	10,484	-
Miscellaneous special revenue fund	7,394/	/ \\> -	-	537
Debt service fund	4,081 (	// 23,000	1,950,281	23,000
Capital projects fund	$\frac{\langle a   \bar{i} \rangle}{\langle a   \bar{i} \rangle}$	<u> </u>	162,500	113,300
Total governmental activities	\$ 1,886,275	\$ 1,886,275	\$ 2,364,095	\$ 2,364,095

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

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

The transfer from the miscellaneous special revenue fund to the general fund was for amounts released from restriction per Board approval.

The transfer from the debt service fund to the general fund was for a budgeted use of the debt service fund to offset debt service expenditures in the general fund.

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

## **NOTE 10 - SHORT-TERM DEBT:**

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

		Effective Interest	E	Beginning				Ending
	Maturity	Rate		Balance	 Issued	]	Redeemed	 Balance
TAN	6/28/2023	4.0000%	\$	-	\$ 3,000,000	\$	3,000,000	\$ <b>-</b>
Tota	al		\$		\$ 3,000,000	\$	3,000,000	\$ _

The tax anticipation note was issued for interim financing of the general fund operations in anticipation of revenues from real property taxes. Interest on short-term debt for the year was \$92,667 with a premium of \$24,330.

**NOTE 11 – LONG-TERM LIABILITIES:** 

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

	Beginning Balance	Issued	Redeemed	Ending Balance	Due Within One Year
Long-term debt:					
Bonds payable	\$ 13,030,000	<u>\$/ /-\</u>	\$ (1,575,000)	\$ 11,455,000	\$ 1,630,000
Total Long term debt	13,030,000~	1/-1	>(1,575,000)	11,455,000	1,630,000
Other Long-term liabilities:	$\sim$	$\mathcal{L}$	/~		
Lease liability	187,440	273,699	(181,191)	279,948	185,136
Compensated absences payable	5,837,639	$\overline{}$	(366,015)	5,471,624	266,624
Termination benefits payable	549,650		(33,450)	516,200	
Workers' compensation claims payable	437,746	(8,728)	(121,092)	307,926	
Net pension liability - proportionate share		•	• • •		
Teachers' retirement system	// ;/>	3,668,154	-	3,668,154	
Employees' retirement system		4,699,811	=	4,699,811	
Other post-employment benefits obligation	1.7.1,535;301	25,501,321	(17,682,247)	179,354,375	
	178,547,776	34,134,257	(18,383,995)	194,298,038	451,760
Total long-term liabilities	\$ 191,577,776	\$ 34,134,257	\$ (19,958,995)	\$ 205,753,038	\$ 2,081,760

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

#### A) Bonds Payable:

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate		utstanding me 30, 2023
Serial Bonds	6/27/2017	6/15/2032	2.00% - 3.00%	\$	6,045,000
Serial Bonds	7/26/2018	6/15/2033	3.00%		4,810,000
Serial Bonds - Refunding	12/12/2019	6/15/2024	5.00%		600,000
			Total	\$_	11,455,000

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

Ficcol	Voor	Ended	
riscai	y ear	Ended	

June 30,	 Principal	Interest	_	Total
2024	\$ 1,630,000	\$ 322,681	\$	1,952,681
2025	1,055,000	267;931		1,322,931
2026	1,080,000	242,582		1,322,582
2027	1,110,000	216,581		1,326,581
2028	1,135,000	189,013	//	1,324,013
2029-2033	 5,445,000	<u>451,850</u>	_	5,896,850
	\$ 11,455,000	<del>\$\1,690,638\</del>	\$	13,145,638

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

#### Unissued Debt

On May 17, 2016, the voters approved a bond issue not to exceed \$16,439,513 for district wide capital improvements. As of June-30,-2023, debt in the amount of \$16,215,000 has been issued, leaving \$224,513 in authorized, but unissued, debt.

#### B) Lease Liability:

The District recognized a lease liability obligation and an intangible lease asset for agreements whereby the District obtains the right to the present service capacity of an underlying asset and the right to determine the nature and manner of an underlying asset's use for a period of one year or greater. The District has entered into such lease agreements for various other equipment with interest rates of 0% to 4.77%.

Principal and interest expense paid on the District's lease liability amounted to \$181,191 and \$13,167, respectively, for the fiscal year ended June 30, 2023.

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

June 30,	F	Principal	I	nterest	Total
2024	\$	185,136	\$	9,252	\$ 194,388
2025		94,812		3,405	98,217
	\$	279,948	\$	12,657	\$ 292,605

## C) Interest Expense:

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

Interest paid	\$388,448
Less interest accrued in the prior year	(15,637)
Plus interest accrued in the current year	13,445
Total expense	\$386,256

## **NOTE 12 – PENSION PLANS:**

## A) Plan Description and Benefits Provided:

## i) Teachers' Retirement System

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

## ii) Employees' Retirement System

The District participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple –employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all new assets and record changes in plan net position allocated to the System. The Comptroller of the State of

New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (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. ERS issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany NY 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at <a href="https://www.osc.state.ny.us/retire">www.osc.state.ny.us/retire</a>.

## B) Funding policies:

The Systems are noncontributory, except as follows:

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

For ERS, the Comptroller annually certifies the rates expressed as proportions of members' payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund, for the ERS' fiscal year ended March 31st. The District's contribution rates for ERS' fiscal year ended March 31, 2023 for covered payroll was 13.1% for Tiers 3 and 4, 11.2% for Tier 5, and 8.3% for Tier 6.

Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for TRS. The District's contribution rate for the TRS' fiscal year ended June 30, 2023 was 9.80% of covered payroll.

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

	<u>NYSTRS</u>	NYSERS
2023	\$3,591,031	\$834,932
2022	\$3,318,724	\$999,514
2021	\$3,121,910	\$1,065,561

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

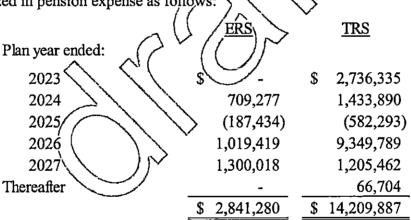
At June 30, 2023, the District reported the following liability for its proportionate share of the net pension asset/(liability) for each of the Systems. The net pension asset/(liability) was measured as of March 31, 2023 for ERS and June 30, 2022 for TRS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation, with update procedures used to roll forward the total pension asset/(liability). The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS and TRS Systems in reports provided to the District.

	<u>TRS</u>		<u>ERS</u>
Measurement date	June 30, 2022	Ma	arch 31, 2023
Net pension asset/(liability).	\$ (3,668,154)	\$	(4,699,811)
District's portion of the Plan's total			
net pension asset/(liability)	0.191160%		2.191660%
Change in proportion since prior			
measurement date	-0.001923%		0.0001846%

For the fiscal year ended June 30, 2023 the District recognized pension expense of \$4,664,815 for TRS and \$1,752,853 for ERS. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>D</u>	eferred Outflo	ws of	Resources TRS	<u>De</u>	ferred Inflov ERS	vs_of	Resources TRS
Differences between expected and actual experience	\$	500,567	\$	3,843,762	\$	131,988	\$	73,503
Changes of assumptions		2,282,531		7,115,599		25,226		1,477,636
Net difference between projected and actual earnings on pension plan investments		-		4,739,603		27,611		-
Changes in proportion and differences between the District's contributions and proportionate share of contributions		303,818		176,996		60,811		114,934
District's contributions subsequent to the measurement date		280,238	<u> </u>	3,591,031		_		
•	\$	3,367,154	<u>) \$\</u> .<	19,466,991		245,636	<u>\$</u>	1,666,073

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset/(liability) in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:



## **Actuarial Assumptions**

The total pension asset/(liability) as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension asset/(liability) to the measurement date.

The actuarial valuations used the following actuarial assumptions:

	ERS	TRS
Measurement date	March 31, 2023	June 30, 2022
Actuarial valuation date	April 1, 2022	June 30, 2021
Investment rate of return (net of		
pension plan investment expense, including inflation)	5.90%	6.95%
Salary increases	4.40%	1.95% - 5.18%
Cost of Living Adjustments	1.5% annually	1.3% annually
Decrements	April 1, 2015 -	July 1, 2015 -
	March 31, 2020	June 30, 2020
	System's Experience	System's Experience
Inflation	2.90%	2.40%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020, System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021, applied on a generational basis. Active member mortality rates are based on plan member experience.

For ERS, the actuarial assumptions used in the April 1, 2022, valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020. For TRS, the actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

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

For TRS, the long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of the measurement date are summarized below:

		<u>ERS</u>		TRS			
Measurement Date	Marcl	h 31, 2023	June 30, 2022				
		Long-term		Long-term			
	<u>Target</u>	expected real	<u>Target</u>	expected real			
Asset type	<u>Allocation</u>	rate of return	<u>Allocation</u>	rate of return			
Domestic equity	32%	4.30%	33%	6.5%			
International equity	15%	6.85%	16%	7.2%			
Global equity			4%	6.9%			
Private equity	10%	7.50%	8%	9.9%			
Real estate	9%	4.60%	11%	6.2%			
Opportunistic/ absolute							
return strategy	3%	5.38%					
Real assets	3%	5,84%					
Credit	4%	<u>√</u> 5,43%√					
Cash	1%	0.00%					
Fixed income	23%	1.50%	16%	1.1%			
Global bonds		) ( / )	2%	0.6%			
High-yield bonds		$\langle \langle \langle \rangle \rangle / \langle \rangle \rangle$	<u></u>	3.3%			
Private debt		1//	2%	5.3%			
Real estate debt		)/ //	6%	2.4%			
Cash equivalents	[(	//\\	1%	-0.3%			
_	/100%	/	100%				

The expected real rate of return is net of the long-term inflation assumptions of 2.50% for ERS, and 2.40% for TRS.

#### Discount Rate

The discount rate used to calculate the total pension asset/(liability) was 5.90% for ERS and 6.95% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset/(liability).

## Sensitivity of the Proportionate Share of the Net Pension Asset/(Liability) to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.90% for ERS and 6.95% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (4.90% for ERS and 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current rate:

	1% Decrease	Current Assumption	1% Increase				
ERS	(4.90%)	(5.90%)	(6.90%)				
District's proportionate share		<u></u>					
of the net pension asset/(liability)	(\$11,357,426)	(\$4,699,811)	\$863,402				
			<u> </u>				
	1%	Current	1%				
	Decrease	Assumption	Increase				
TRS	(5.95%)	(6.95%)	(7.95%)				
District's proportionate share							
of the net pension asset/(liability)	(\$33,822,104)	(\$3,668,154)	\$21,691,119				
Pension Plan Fiduciary Net Position  The components of the current-year net pension asset/(liability) of the employers as of the respective measurement dates, were as follows:							
		ollars in Thousands	`				
,	ERS	. /	RS				
Measurement date	March 31,		0, 2022				
Employers' total pension asset/(liability)			3,883,474)				
Plan fiduciary net position	1 \ / / '	•	1,964,582				
Employers' net pension asset/(liability)	\$ (21,4	44,036) \$ (	(1,918,892)				
Ratio of plan fiduciary net position to th Employers' total pension liability  Payables to the Pension Plan	90.789	% 98.	57%				

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31<sup>st</sup>. Accrued retirement contributions as of June 30, 2023 represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023 amounted to \$280,238.

For TRS, employer and employee contributions for the fiscal year ended June 30, 2023 are paid to the System in September, October, and November 2023 through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2023 represent employee and employer contributions for the fiscal year ended June 30, 2023 based on paid TRS covered wages multiplied by the employer's contribution rate, and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2023 amounted to \$3,794,758.

#### **NOTE 13 – PENSION PLANS - OTHER:**

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

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain compensated absence payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2023, totaled \$376,244 and \$2,084,533, respectively.

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

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for some employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2023 totaled \$95,818.

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

## A) General Information about the OPEB Plan

## Plan Description:

The District's OPEB Plan (the "OPEB Plan"), defined as a single employer defined benefit plan, primarily provides post-employment health-insurance coverage to retired employees and their eligible dependents in accordance with the provisions of various employment contracts. Benefits are provided through the New York State Health Insurance Program (NYSHIP), and a small number of retirees also receive dental insurance benefits. Article 37 of the Statutes of the State assigns the authority to establish and amend benefit provisions to the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

#### Benefits Provided

The OPEB Plan provides medical and Medicare Part B benefits for retired employees and their eligible dependents. Benefit terms provide for the District to contribute 85% and 100% of premiums for retirees, between 85% and 100% of the excess premiums for family coverage, and 0% of the premiums for surviving spouses. The District recognizes the cost of the OPEB Plan annually as expenditures in the fund financial statements as payments are accrued. For fiscal year 2023, the District contributed an estimated \$3,929,480 to the Plan, including \$3,929,480 for current premiums and \$0 to prefund benefits. Currently, there is no provision in the law to permit the District to fund the OPEB Plan by any other means than the "pay as you go" method.

#### Employees Covered by Benefit Terms

At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	235
Active employees	451
	686

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

The District's total OPEB liability of \$179,354,375 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022. Update procedures were used to roll forward the total OPEB liability to the measurement date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation 2.70%

Salary increases Varied by years of service and retirement system

Discount rate

Healthcare cost trend rates Known premium rate increases for 2023, followed by 6.50% for 2024, decreasing gradually to an ultimate rate of 4.14% by 2076. Medicare Part B trend rates have been updated to -3.06% in 2022 followed by projected Part B premium increase shown in the 2022 Medicare Trustees report, and decreasing to an ultimate rate of 4.14% by 2076.

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

Mortality rates were based on Pub-2010 Headcount-Weighted table (teachers for TRS group and general employees for ERS group) projected fully generationally using MP-2021.

## C) Changes in the Total OPEB Liability:

Balance at June 30, 2022	\$ 171,535,301
Changes for the fiscal year:	
Service cost	6,584,518
Interest	6,236,495
Changes of benefit terms	(9,960)
Differences between expected and actual experience	12,680,308
Changes in assumptions or other inputs	(13,742,807)
Benefit payments	(3,929,480)
Net changes	7,819,074
Balance at June 30, 2023	\$ 179,354,375

There were no significant plan changes since the last valuation.

Changes of assumptions or other inputs includes an increase in the discount rate from 3.54% at the June 30, 2022 measurement date to 4.13% at the June 30, 2023 measurement date.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

<b>3.200 W.200 2 W.300</b>	1,%	Discount	1%
	Decrease	Rate	Increase
	(3.13%)	(4.13%)	(5.13%)
Total OPEB liability	\$ 211,969,025	\$ 179,354,375	\$ 153,348,740

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-higher than the current healthcare cost trend rates:

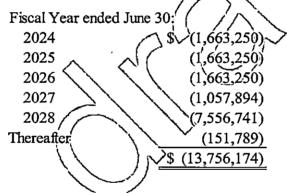
		Healthcare	
	1% Decrease	Cost Trend	1% Increase
			-
Total OPEB liability	\$ 148,652,656	\$ 179,354,375	\$219,265,614

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

For the fiscal year ended June 30, 2023 the District recognized OPEB expense of \$11,147,803. At June 30, 2023 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	 Resources
Differences between expected and actual experience	\$ 18,909,547	\$ (18,790,198)
Changes of assumptions or other inputs	34,362,117	(48,237,640)
^	\$ 53,271,664	\$ (67,027,838)

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



## NOTE 15 - RESTRICTED FUND-BALANCE - APPROPRIATED RESERVES

The District expects to appropriate the following amounts from reserves, which are reported in the June 30, 2023 restricted fund balances, to fund the budget and reduce taxes for the year ending June 30, 2024:

Employee Benefit Accrued Liability	\$ 200,000
Retirement Contribution-Employees' retirement system	272,000
Unemployment Insurance	20,000
Workers Compensation	200,000
Debt Service	23,000
	\$ 715,000

## NOTE 16 - ASSIGNED: APPROPRIATED FUND BALANCE

The amount of \$2,031,198 has been appropriated to reduce taxes for the year ending June 30, 2024.

## NOTE 17 - RESTRICTED FOR CAPITAL RESERVE

The following is a summary of the District's restricted capital reserve activity since inception:

	Capita	l Reserve 2009	Cap	ital Reserve 2013	Capit			
Date Created		2009		2013		2023		
Number of Years to Fund*		10		10		10	Į	
Maxium Funding	\$	5,000,000_	\$	10,000,000	\$	10,000,000	_	
General Fund								Total
Funding Provided	\$	4,989,158	\$	9,999,998	\$	708,370	\$	15,697,526
Interest Earnings		15,032		83,520		-		98,552
Use of Reserve		(4,983,000)		<u>~ (6,622,217)</u>				(11,605,217)
Total General Fund		21,190		/ / 3,461,301		708,370		4,190,861
Capital Fund						^		
Funding Provided		4,983,000		<b>&lt;</b> ,6,622,217	$\setminus \sim$	<b>7</b> -		11,605,217
Use of Reserve		(4,983,000)	_	(4,548,528)		<u>-</u>		(9,531,528)
Total Capital Projects Fund	l	-	1.					2,073,689
Balance as of June 30, 2023	\$	21,190 /	//\$	5;534,990	\$	708,370		6,264,550

## **NOTE 18 – RISK MANAGEMENT:**

## A) General:

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

## B) Risk Retention:

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

	2023	2022
Unpaid claims, beginning of year	\$437,746	\$568,786
Incurred claims and claim adjustment expenses	(8,728)	393,604
Claim payments	(121,092)	(524,644)
Unpaid claims, end of year	\$307,926	\$437,746

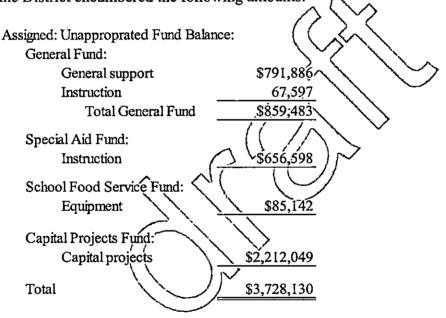
## C) Public Entity Risk Pool:

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

#### NOTE 19- COMMITMENTS AND CONTINGENCIES:

#### A) Encumbrances:

All encumbrances are classified as restricted or assigned fund balance. At June 30, 2023 the District encumbered the following amounts:



#### B) Grants:

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

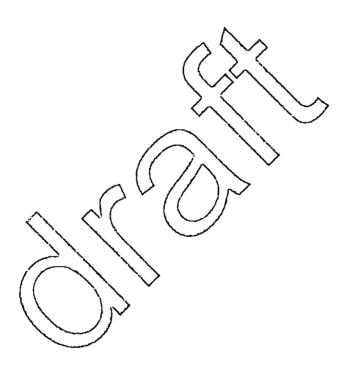
#### C) Litigation:

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

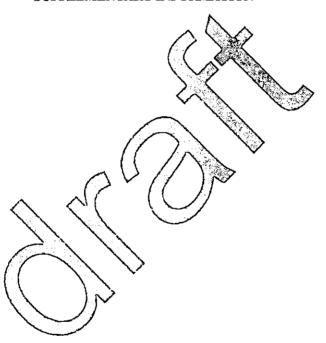
#### **NOTE 20 – SUBSEQUENT EVENTS:**

Management of the District evaluated events through October 16, 2023, which is the date the financial statements were available to be issued, and noted the following:

On September 19, 2023, the District issued a tax anticipation note in the amount of \$3,500,000, which is due June 26, 2024, and bears an interest rate of 4.25%, and a premium of \$7,735.



## SUPPLEMENTARY INFORMATION



# ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCESBUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual (Budgetary Basis)	Final Budget Variance with Budgetary Actual
REVENUES				
Local Sources Real property taxes Other real property tax items Charges for services Use of money and property Sale of property and compensation for loss Miscellaneous	\$ 53,608,209 25,891 169,100 90,000	\$ 53,608,209 25,891 169,100 90,000 - 369,231	\$ 49,172,587 4,466,514 168,672 318,426 38,342 618,495	\$ (4,435,622) 4,440,623 (428) 228,426 38,342 249,264
State Sources Basic formula Excess cost aid Lottery aid BOCES aid Textbook aid Computer software aid Library A/V loan program aid Chapter tuition aid Other state aid	18,629,918 6,078,379 4,500,000 1,402,601 165,000 92,146 15,000	18,629,918 6,078,379 4,500,000 1,402,601 165,000 92,146 15,000	17,206,451 6,767,560 5,510,009 1,601,089 163,858 83,452 17,325 42,440 287,385	(1,423,467) 689,181 1,010,009 198,488 (1,142) (8,694) 2,325 42,440 287,385
Federal sources	100,000	100,000	251,474	151,474
TOTAL REVENUES	85,226,244	85,245,475	86,714,079	1,468,604
Other Financing Sources Premiums on obligations Transfers from other funds	<u>:</u>		24,330 136,838	24,330 136,838
TOTAL REVENUES AND OTHER FINANCING SOURCES	> 85,226,244	85,245,475	\$ 86,875,247	\$ 1,629,772
Appropriated fund balance Prior year's encumbrances Appropriated reserves	2,050,473 559,970 743,000	2,050,473 559,970 743,000		
TOTAL REVENUES, OTHER FINANCING SOURCES, APPROPRIATED FUND BALANCE & RESERVES	\$ 88,579,687	\$ 88,598,918		

#### Note to Required Supplementary Information

#### **Budget Basis of Accounting**

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

# ROCKY POINT UNION FREE SCHOOL DISTRICT REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCESBUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Origi	inal Budget	Fin:	al Budget	(Bud	Actual Igetary Basis)		ear-End imbrances	Var Budge	al Budget iance with etary Actual icumbrances
EXPENDITURES										
General support										
Board of education	S	41,753	\$	42,043	\$	39,342	\$	-	\$	2,701
Central administration		350,148		363,889		357,675		3,150		3,064
Finance		935,098		943,612		910,899		8,472		24,241
Staff		636,818		682,125		629,712		-		52,413
Central services		7,482,931		8,282,544		7,183,242		780,264		319,038
Special items		895,129		916,282		872,662		-		43,620
Total general support		10,341,877		11,230,495		9,993,532		791,886		445,077
Instruction				$\wedge$		<b>/</b> >				
Instruction, adm. & imp.		2,613,461		2,620,534	>	<b>\</b> 2,414,897		20		205,617
Teaching - regular school		24,572,242	2	3,338,334		<b>\22</b> ;913,154		44,646		380,534
Programs for children with handicapping conditions	;	15,201,670	1	5,751,869		15,478,960		-		272,909
Occupational education		1,236,274		1,132,972	. \	1,132,102	>	-		870
Teaching special schools		137,700		193,902	/ /	81,752	r	-		112,150
Instructional media		966,974	,	1;029,268		907,725		14,263		107,280
Pupil services		4,202,938		4;434;916		4,189,125		8,668		237,123
Total instruction		48,931,259	11	18,501;795	$\overline{}$	47,117,715		67,597		1,316,483
Pupil transportation		6,052,492	V	5,79,1,009	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	5,537,904		_		253,105
Employee benefits		20,765,172	2	0,557;622		20,288,738		-		268,884
Debt service principal	$\overline{\overline{Z}}$	184,749.		184,749		181,191				3,558
Debt service interest		80,222	$\overline{\wedge}$	105,834		105,834			_	
TOTAL EXPENDITURES		86,355,77,1	· .	86,371,504		83,224,914		859,483		2,287,107
Other Financing Uses		2,223,916		2,227,414		2,227,258				156
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$	88,579,687	\$ 8	88,598,918		85,452,172	\$	859,483	<u> </u>	2,287,263
Net change in fund balances						1,423,075		•		
Fund balances - beginning of year						23,216,583				
Fund balances - end of year					_\$	24,639,658				

#### Note to Required Supplementary Information

#### **Budget Basis of Accounting**

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

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

			NYS	STRS Pension Pla	n						
		2023	2022	2021	<u>2020</u>	<u> 2019</u>	<u>2018</u>	<u> 2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension asset/(liability)		0.191160%	0.193083%	0.190470%	0.192654%	0.191574%	0.191295%	0.190739%	0.192087%	0.192192%	0.184650%
District's proportionate share of the net pension asset/(liability)	\$	(3,668,154)	\$ 33,459,396	\$ (5,263,199)	\$ 5,005,152	\$ 3,464,167	\$ 1,454,033	\$ (2,042,891)	S 19,951,689	\$ 21,408,959	\$ 1,215,462
District's covered payroll	\$	33,786,817	\$ 32,792,697	\$ 32,579,948	\$ 32,162,806	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	S 29,330,293	\$ 28,863,547	\$ 27,413,149
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll		10.86%	102.03%	16.15%	15/56%	> 11.10%	4.79%	6.85%	68.02%	74.17%	4.43%
Plan fiduciary net position as a percentage of the total pension liability		98.60%	113.25%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
NYSERS Pension Plan											
-		2023	2022	<u> 2021</u>	<u>2020</u>	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset/(liability)		0.021917%	0.021732%	0.021007%	0.022356%	0.022007%	0.022161%	0.020526%	0.020962%	0.021338%	0.021338%
District's proportionate share of the net pension asset/(liability)	\$	(4,699,811)	\$ 1,776,513	\$ (20,918)	\$ (5,919,962)	\$ (1,559,277)	\$ (715,248)	\$ (1,928,662)	\$ (3,364,507)	S (720,832)	\$ (964,210)
District's covered payroll	\$	7,963,348	\$ 7,257,100	s 6,934,959	\$ 7,134,821	\$ 7,000,614	\$ 6,754,339	\$ 5,798,809	\$ 6,004,599	S 5,967,941	\$ 5,876,902
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll		59.02%	24.48%	0.30%	82.97%	22.27%	10.59%	33.26%	56.03%	12.08%	16.41%
Plan fiduciary net position as a percentage of the total pension liability		90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90:70%	97.90%	97.90%
Note to Required Supplementary Information											
The amounts presented for each fiscal year were determined as of the measurement of the m	rement da	tes of the plans		`							
Teachers' Retirement System			1~	7							

The discounted rate remained at 6.95% as reflected in 2022 and 2023 above

Employees' Retirement System
The discounted rate remained at 5.90% as reflected in 2022 and 2023 above

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

		~						NYSTR	S Per	sion Plan										
		<u>2023</u>		2022		<u>2021</u>		2020		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u> 2016</u>		<u>2015</u>		<u>2014</u>
Contractually required contribution	\$	3,591,031	s	3,318,724	S	3,121,910	\$	2,886,583	\$	3,415,690	\$	3,058,118	s	3,553,573	\$	3,902,802	\$	5,058,112	s	4,613,327
Contributions in relation to the contractually required contribution	_	3,591,031	_	3,318,724	_	3,121,910		2,886,583		3,415,690		3,058,118		3,553,573		3,902,802		5,058,112		4,613,327
Contribution deficiency (excess)	\$		_\$_	<u>.</u>	<u>\$</u>		S		<u></u>	<del></del>	<u>s</u>	-	\$		_\$	<u> </u>	<u>\$</u>		s	
District's covered payroll	s	34,957,231	s	33,786,817	\$	32,792,697	\$	32,579,948	s	32,162,806	/ <sup>\$</sup> >	31,205,286	\$	30,361,397	\$	29,837,597	\$	29,330,293	s	28,863,547
Contributions as a percentage of covered payroll		10.27%		9.82%		9.52%		8.86%		(10.62%)	1	9.80%		11.70%		13.08%		17.25%		15.98%
								NYSER	S Pen	sion Plan		$\sim$	>							_
		<u>2023</u>		2022		<u>2021</u>		2020		2019		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>
Contractually required contribution	S	.834,932	8	999,514	\$	1,065,561	\$	1,003,375	s	985,327	3	954,307	\$	891,815	\$	1,056,812	\$	1,086,747	S	1,103,423
Contributions in relation to the contractually required contribution		834,932		999,514		1,065,561	$\bigcirc$	1,003,375	<u>/</u>	985,327	, 	954,307	_	891,815	_	1,056,812	_	1,086,747	_	1,103,423
Contribution deficiency (excess)	<u>\$</u>	-	\$		^ <u>s</u>	<u> </u>	s		<u>(s</u>	<u> </u>	S		s		\$		\$		s	_
District's covered payroll	S	7,761,206	s	7,344,872	\ <sub>\$</sub>	7,013,002	's/	7,074,357	~s~	6,488,826	\$	6,393,775	\$	5,798,809	s	6,170,976	s	6,060,580	\$	5,896,138
Contributions as a percentage of covered payroll		10.76%		13.61%		15.19%	\ \ /	14.18%		15.18%		14.93%		15.38%		17.13%		17.93%		18.71%

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

Total OPEB Liability		2023		2022		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>
Service cost	s	6,584,518	s	9,427,672	s	9,920,123	\$	7,547,157	\$	5,925,172	\$	4,242,571
Interest		6,236,495		4,644,003		4,654,603		6,341,887		5,073,753		4,504,219
Changes of benefit terms		(9,960)		-		-		-		-		-
Differences between expected and actual experience		12,680,308		1,644,030		(10,110,642)		(24,942,090)		15,449,404		-
Changes of assumptions or other inputs		(13,742,807)		(47,987,640)		3,835,127		41,914,385		24,767,935		(6,361,045)
Benefit payments		(3,929,480)		(3,511,698)		(3,333,132)		(3,255,671)		(3,266,251)		(2,809,462)
Net change in total OPEB liability		7,819,074		(35,783,633)		4,966,079		27,605,668		47,950,013		(423,717)
Total OPEB liability - beginning	_	171,535,301	_	207,318,934	_	202;352,855		174,747,187	_	126,797,174		127,220,891
Total OPEB liability - ending	<u>s</u>	179,354,375	<u>\$</u>	171,535,301	<u> </u>		s	202,352,855	\$	174,747,187	\$	126,797,174
Covered-employee payroll	\$	40,867,468	\$	40,406,204	(s'	,32,526,760\	·s_	39,962,602	\$	36,133,095	s	34,807,204
Total OPEB liability as a percentage of covered-employee payroll		438.87%		424.53%	<b>&gt;</b>	637,38%	\	506.36%		483.62%		364.28%
Notes to Schedule:					\							
Trust Assets There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No.75 to pay related benefits.												
Changes of Assumptions The discount rate was 4.13% as of June 30, 2023. The discount rate was 3.54% as of June 30, 2022.			,	~((	^	1						

The discount rate was 2.16% as of June 30, 20218

The discount rate was 2.21% as of June 30, 2020. The discount rate was 3.51% as of June 30, 2019.

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

The rate of inflation used for the June 30, 2022 valuation was 2.70%

Mortality rates were updated to reflect Pub-2010 Headcount Weighted table (Teachers for Teachers' Retirement System and General Employees for Employees, Retirement System group) projected fully using MP-2021.

Medical trends were updated based on actual rate increases from 2022 to 2023, followed by 6.50% in 2024, decreasing gradually to an ultimate rate of 4.14% by 2076. Part B trends were updated by -3.06% from 2022 to 2023, followed by projected Part B premium increases shown in the 2022 Medicare Trusties report, decreasing gradually to an ultimate rate of 4.14% by 2076.

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

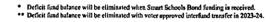
# ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET AND THE REAL PROPERTY TAX LIMIT FOR THE FISCAL YEAR ENDED JUNE 30, 2023

#### CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

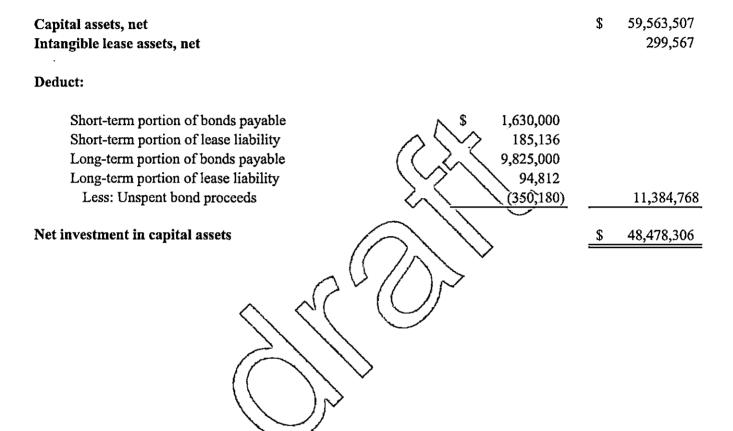
Adopted Budget	\$	88,019,717
Add: Prior year's encumbrances		559,970
Original Budget		88,579,687
Budget revision:		
Donations		19,231
Final Budget		88,598,918
SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION		
2023-24 voter approved expenditure budget	\$	93,985,727
Maximum allowed (4% of the 2023-2024 budget)		3,759,429
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:		
Unrestricted fund balance:  Assigned fund balance  Unassigned fund balance  Total unrestricted fund balance  3,759,4		6,650,110
Less: Appropriated fund balance \$ 2,031,1	100	
Encumbrances included in assigned fund balance 859,4		
Total adjustments		2,890,681
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	\$	3,759,429
Actual percentage		4.00%

#### ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

				Expenditures					Methods of Financing						Fund
		Original	Revised					Unexpended	Proceeds	State	Local	Capital	Other Financing		Balance
Project Title	Project #	Appropriation	Appropriation	Prior Year's	Corrent Year	Transfers	Total	Balance	of Obligations	Afd	Sources	Reserve	Sources - Leases	Tetal	June 30, 2023_
FJC Security cams & Door swipes - Local Sources	01-6024	S -	S -	2 -	\$ 195	s -	\$ 195	\$ (195)	\$ -	5 - 5	•	\$ -	· •	\$ -	\$ (195) **
JAE Security cams & Door swipes - Local Sources	02-1020	-		-	275	-	275	(275)	-	-	•	-	•	•	(275) **
HS Doors, MS Caté VCT & Library Carpet, HSMS															
Security cams & Door swipes - Local Sources	05-5043	•.	-		2,843	-	2,843	(2.843)	-	-	-	•	•	•	(2,843) **
FJC Sink Bases-Local Sources	06-2222	66,000	66,000	44,868	•	21,132	66,000		-	-	66,000	-	•	66,000	-
District Wide Lighting-Local Sources	07-3333	55,000	55,000	42,284	-	12,716	55,000			•	55,000			55,000	•
DO Carpet-Local Sources	05-4444	44,000	44,000	41,579	•	2,421	44,000			-	44,000	-	•	44,000	-
MS Alarm Doors-Local Sources	05-0037	3,100	236,500	163,033	-	73,467	236,500	-	•		236,500		•	236,500	-
Electrical Work-Local Sources	04-2122	49,275	49,275	49,236	-	39	49,275			-	49,275	-	•	49,275	•
MSHS Doors VCT-Local Sources	05-0039	146,023	146,023	143,215	•	2,808	146,023		•	-	146,023	-		146,023	•
FJC Doors-Local Sources	06-0021	38,414	38,414	37,697	•	717	38,414				38,414	-		38,414	•
JAE boiler, bathrooms, lights, FA-Bond	01-0014	4,000,450	3,821,326	3.821,326	•	-	3,821,326		3,821,326	-	-	-	-	3,821,326	-
JAE Library-Bond	01-0015	236,000	155,137	9,425	-	-	9,425	145,712,	155,138				-	155,138	145,713
MSHS Tennis ets. Health Office, skylights-Bond	05-0031	729,800	677,553	637,781		•	637,781	39,772	677,553		-	-		677,553	39,772
MSHS Aud. A/C, cafe A/C, bathrooms, FA-Bond	05-0032	2,581,525	3,947,850	3,947,850			3,947,850	~ (	3,947,850		-	-		3,947,850	-
MSHS lockerrooms, ceilings & lighting-Bond	05-0034	3,925.318	3,449,913	3,399,808			3,399,608	50,105	3,449,913					3,449,913	50,105
FJC Sink bases-Bond	06-0017	133,000	133,000	87,813			87,813	45.187	133,000		•		•	133,000	45,187
FJC ceilings, lights, cafe a/c, lighting-Bond	06-0018	1.247.564	531,209	461,806			461,806	69,403	531,209		-			531,209	69,403
FJC bathroom, ceilings, lights & FA-Bond	06-0019	1,296,448	1,886,631	1,886,631		-	1,886,631	1 1 1	1.886.631					1,886,631	
FJC Playgrounds & Burg Alarm - Local & Cap Res	99-6023	621,150	669,300		67,873		67,873	601,427	1. 6 1		48,150	621,150	•	669,300	601,427
JAE Playgrounds & Burg Alarm - Local & Cap Res	09-1019	357,750	386,640		39,875		39,875	346.765	<b>*</b>	<b>^</b>	28,890	357,750		386,640	346,765
HSMS Lights, lower turf senting, HS Burg alarm, MS								>		· 🔨					
VCT - Local & Cap Res	99-5042	1,521,100	1,606,695	-	450,124	-	450,124	1,156,571	• '	$\langle \cdot \rangle$	85,595	1,521.100	•	1,606,695	1,156,571
District Wide Phone-Cap Res	04-9007	5,720	450,000	108,323	210,116		318,439	131,361	<b>\</b> .			450,000		450,000	131,561
Smart Schools	SSBA	2,450,155	2,450,155	1,995,163	204,093		2,199,256	250,899	. A .	1,896,441	-	-		1,896,441	(302.815) *
21-22 Lease agreements		278,623	278,623	278,623	•		278,623		<b>S</b>		-		278,623	278,623	
22- 23 Lease agreements		281,469	281,469		281,469		281,469	<b>\</b>	<b>\</b>			-	281,469	281,469	
•							11/		TV.					_	
TOTAL		\$ 20,067,884	\$ 21,360,713	\$ 17,156,461	s 1,256,863	\$ 113,300	\$ / 18,526,624	\$ 2,834,089	\$ 14,602,620	\$ 1,896,441 \$	797,847	\$ 2,950.000	\$ 560,092	\$ 20,807,000	\$ 2,280,376



#### ROCKY POINT UNION FREE SCHOOL DISTRICT SUPPLEMENTARY INFORMATION NET INVESTMENT IN CAPITAL ASSETS JUNE 30, 2023



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

To the Board of Education Rocky Point Union Free School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District"), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 16, 2023.

#### Report on Internal Control over Financial Reporting

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

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

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

#### Report on Compliance and Other Matters

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

#### **Purpose of This Report**

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

R.S. abrana + Co. XXP

R.S. Abrams & Co., LLP Islandia, New York October 16, 2023 To the Board of Education and Mr. Christopher Van Cott, Assistant Superintendent for Business Rocky Point Union Free School District 90 Rocky Point — Yaphank Road Rocky Point, NY 11778

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Rocky Point Union Free School District (the "District") as of and for the fiscal year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

During our current year audit, we have not identified any new areas in which the District's internal controls can be improved. The status of the prior year finding and recommendation has been included.

#### STATUS OF PRIOR YEAR FINDING AND RECOMMENDATION

#### SCHOOL FOOD SERVICE FUND

#### Fund Balance

FINDING: During our prior year audit, we noted that the fund balance in the school food

service fund exceeded the three-month average expenditure level allowable by federal regulations 7CFR Part 210.14(b) by \$41,306. We recommended the District continue evaluating the food service operations to reduce the fund balance

to an allowable level.

STATUS: In process. The District's fund balance is currently over the allowable level by

\$195,858. In 2022-23 the District invested in a new freezer, slicers and stock

pots, and plans on spending additional funds on future capital improvements.

\* \* \* \* \* \* \* \* \* \* \* \* \* \* \* \* \* \*

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

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

Very truly yours,

R. S. abrama + Co. XXP

R.S. Abrams & Co., LLP Islandia, New York October 16, 2023

# ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2023



#### 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, 2023	1
Note to Financial Statement	2

#### INDEPENDENT AUDITOR'S REPORT

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

#### **Opinion**

We have audited the accompanying cash basis financial statement of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2023, and the related note to the financial statement.

In our opinion, the financial statement referred to above present fairly, in all material respects, the statement of cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2023 in accordance with the cash basis of accounting described in Note 1B.

#### **Basis for Opinion**

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

#### Emphasis of Matter—Basis of Accounting

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

#### Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1B, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rocky Point Union Free School District's Extraclassroom Activity Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rocky Point Union Free School District's Extraclassroom Activity Funds' ability to continue as a going concern for a reasonable period of time.

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

R.d. abrana + Co, XXP

R.S. Abrams & Co., LLP Islandia, New York October 16, 2023

# ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Extraclassroom Account		alance y 1, 2022		Receipts	Disl	oursements		salance e 30, 2023
Art Club	\$	1,417	\$	22	\$	-	\$	1,439
Business Club		163		3		-		166
Community Service		3,401		50		385		3,066
History Honor Society		304		3		200		107
Human Rights Club		203		63		85		181
JAE Student Council		1,921		258		1,048		1,131
Leaders Club		26		147		150		23
Math Honor Society		57		1		-		58
Math Team		737		12		-		749
National English Honor Society		27		78		104		1
Nicer Neighbor Club		1,942		.2,133	• 📡	1,903		2,172
Robotics - HS		507		/ / 8	•	-		515
Robotics - MS		153		27	`	-		155
SADD		1,284		20	•	-		1,304
Science Club		327		· 5.		1 July 1980		332
Skills USA		641		4,025		3,772		894
Sound Choice Club		475		8	·•",	-		483
Space Club		248		, √, `595	-	500		343
Student Council - HS		13,540	· ·	5,392		3,750		15,182
Student Council -MS		3,127		4,165		5,734		1,558
Technology-Maker Space		, '31	1	1		-		32
Thespian Troupe		947		3,424		2,388		1,983
Varsity Club		348		1,406		1,368		386
Varsity Select Choir	,	`` <u>-</u> `	• '	42		42		-
Yearbook - MS	,	6,711		7,551		110		14,152
Yearbook Club HS	`	11,864		6,494		9,290	,	9,068
Total	\$	50,401	_\$_	35,908	\$	30,829	\$	55,480

#### ROCKY POINT UNION SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS NOTE TO FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2023

#### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Financial Reporting Entity

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

#### B. Basis of Accounting

The accounts of the extra classroom activity funds are maintained on a cash basis in accordance with New York State Education Department requirements, 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. As a result, the accompanying financial statement and related note may not be suitable for another purpose other-than as noted above.

#### MOUNT SINAI UNION FREE SCHOOL DISTRICT

North Country Road, Mount Sinai, New York 11766 (631) 870-2830 (631) 473-2674 (FAX)

#### Office of Pupil Personnel Services

September 18, 2023

Rocky Point UFSD Ms. Kristen White 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Dear Ms. White:

Enclosed please find the signed contract between Rocky Point UFSD and the Mount Sinai School District for the 2023-2024 school year.

Once signed by you, please send us an original copy.

Should you have any questions in this matter, please feel free to contact our office.

Sincerely,

Deborah Corrigan

Pupil Personnel Services



## ROCKY POINT UNION FREE SCHOOL DISTRICT OFFICE OF THE EXECUTIVE DIRECTOR

90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Telephone: (631) 744-1600

Fax: (631) 849-7557

**Dr. Scott O'Brien**Superintendent of Schools

Kristen White

Executive Director of Pupil Personnel Services

#### 2023-2024 SPECIAL EDUCATION INSTRUCTIONAL SERVICES AGREEMENT

This Agreement is entered into this \_/\_\_\_ day of \_\_\_\_\_ 2023, by and between the Board of Education of the Rocky Point Union Free School District (hereinafter "RECEIVING DISTRICT"), HAVING ITS PRINCIPAL PLACE OF BUSINESS FOR THE PURPOSES OF THIS Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778 and the Board of Education of the MOUNT SINAI SCHOOL DISTRICT (hereinafter "SENDING DISTRICT"), having its principal place of business for the purpose of this Agreement at 118 North Country Road, Mount Sinai, NY 11766.

#### WITNESSETH

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

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

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

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

#### A. TERM

The term of this Agreement shall be from September 1, 2023 through June 23, 2024, inclusive, unless terminated early as provided for in this Agreement. It is understood that neither party is under any obligation to renew this Agreement upon its expiration.

#### B. CONDITIONS

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

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

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

#### C. SERVICES AND RESPONSIBILITIES

- 1. The RECEIVING DISTRICT shall provide the services äs set forth in each student's Individualized Education Program (IEP), excluding any and all transportation services, to those students specified in the attached Schedule A.
  - a. The SENDING DISTRICT shall obtain and provide to the RECEIVING DISTRICT such releases, prescriptions and/or other legal documents as necessary for the RECEIVING DISTRICT to provide such services and to fulfill its obligations under this Agreement.
  - b. The SENDING DISTRICT shall provide prompt written notice to the RECEIVING DISTRICT of any modifications of the student's IEP.
- 2. The SENDING DISTRICT is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the SENDING DISTRICT and paid by the SENDING DISTRICT directly to the contractor.
- 3. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, gender, gender identity or expression, national origin, religion, age, disability or sponsorship.
- 4. The SENDING DISTRICT shall give written notice to the RECEIVING DISTRICT if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given at least thirty days in advance or as soon as the SENDING DISTRICT becomes aware of the student terminating attendance in the RECEIVING DISTRICT's program. In the event that a student(s) is/are deleted during the term of this Agreement, the payment amount owed by the SENDING DISTRICT is to remain forthcoming for the balance of the semester during which the student is withdrawn.
- The RECEIVING DISTRICT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules and regulations as well as established policy guidance from the New York State Education Department including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
- The RECEIVING DISTRICT shall maintain records, logs, and/or reports in accordance with all applicable laws, regulations, and requirements of the New York State Education Department. The SENDING DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the RECEIVING DISTRICT in connection with this Agreement, and upon request shall be entitled to copies of the same.
- 7. The parties understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, as applicable.

- 8. The parties, and their respective employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and or/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for the applicable law, rule, or regulation including but not limited to the Family Educational Rights and Privacy Act (FERPA) and Education Law Section 2-d.
- 9. The RECEIVING DISTRICT agrees to report to the SENDING DISTRICT on the progress of the student as requested and as set forth in the student's IEP. The RECEIVING DISTRICT agrees to permit a representative or representatives of the Committee on Special Education of the SENDING DISTRICT to visit the program in which the student is enrolled upon reasonable prior written notice.
- 10. The SENDING DISTRICT shall obtain releases or other legal documents necessary for the RECEIVING DISTRICT to render full and complete reports concerning the education and progress of the student(s) covered by the terms of this Agreement. The RECEIVING DISTRICT will render such reports to the SENDING DISTRICT at the same time that such reports are made to the parent(s) of the student(s) covered by the terms of this Agreement.
- 11. The RECEIVING DISTRICT shall make qualified personnel available to participate in meetings of the SENDING DISTRICT's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the RECEIVING DISTRICT of such meetings.
- 12. The RECEIVING DISTRICT shall comply with the provision of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
- 13. In the event that the parent or person in parental relation to the student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the RECEIVING DISTRICT shall promptly give written notice of same to the SENDING DISTRICT.

#### D. COMPENSATION

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

 10-Month 2022-2023 Program
 Full Day K-6 SWD
 \$43,634

 10-Month 2022-2023 Program
 Full Day 7-12 SWD
 \$43,714

Rates are per student

- 2. Requests for payment by the RECEIVING DISTRICT shall be made by submission of a detailed written invoice to the SENDING DISTRICT which references the time period for which payment is being requested and a breakdown for the total amount due for the period specified.
- 3. The SENDING DISTRICT shall pay the RECEIVING DISTRICT within thirty (30) days of receipt of each invoice by the SENDING DISTRICT.

#### E. INSURANCE

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

#### F. TERMINATION

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

#### G. NOTICES

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

To the SENDING DISTRICT:

Mount Sinai School District 118 North Country Road

Mount Sinai, New York 11766 Attn: Director of Special Education

To the RECEIVING DISTRICT: Rocky Point Union Free School District

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

#### H. **MISCELLANEOUS**

- 1. Assignment: It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
- 2. No Waiver: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
- 3. Severability: Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable. such decision shall not affect the validity of the remaining provisions of this agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
- 4. Governing Law: This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
- 5. Venue: Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.
- 6. Entire Agreement: This Agreement, along with the attached "Schedule A," and Education Law 2-d rider is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understanding, representations, conditions, or covenants between the parties relating to the subject matter of the agreement.
- 7. Amendment: This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
- Execution: This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing 8. and signed by authorized representatives of both parties.

MQUNT SINAI SCHOOL DISTRICT	ROCKY POINT UFSD
By: President Board of Education	By:President Board of Education
Date: $\frac{9/14/23}{}$	Date:

#### **Confidential Schedule A**

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

Name of Student(s)	Date of Birth

#### **EDUCATION LAW 2-d RIDER**

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

Rocky Point UFSD (the "Contractor") is a covered third-party contractor.

In order to comply with the mandates of Education Law 2-d, and notwithstanding any provision of the Agreement between the **SCHOOL DISTRICT** and Contractor to the contrary, Contractor agrees as follows:

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

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

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

-AND-

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

Ed Law 2-d Rider Page 1 of 4

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

#### **Data Security and Privacy Plan**

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

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

#### Pursuant to the Plan Contractor will:

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

Ed Law 2-d Rider Page 2 of 4

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

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

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

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

NAM.	IE OF PROVIDER:Rocky Poin	t UFSD	
BY:		DATED:	
	BOE President		

Ed Law 2-d Rider Page 3 of 4

#### **DATA PRIVACY AND SECURITY PLAN**

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

Page 4 of 4

#### Miller Place Union Free School District Special Education Office

7 Memorial Drive, Miller Place, New York 11764-2036 Telephone: (631) 474-2700 x799 Fax: (631) 474-9890

Superintendent of Schools
Seth A. Lipshie
Assistant Superintendent
Susan G. Craddock
Executive Director for
Educational Services
Sandra A. Wojnowski
School Business Official
Colleen V. Card
Director of Human Resources
Christopher J. Herrschaft

Board of Education
Lisa Reitan, President
Bryan Makarius, Vice President
John Galligan, Trustee
Andrea Spaniolas, Trustee
Johanna Testa, Trustee

September 29, 2023

Rocky Point UFSD 90 Rocky Point-Yaphank Rd Rocky Point, NY 11778

To Whom It May Concern,

Enclosed please find three (3) original signed copies of the contract between the Miller Place School District and Rocky Point Union Free School District for the 23-24 school year program. Please have all three (3) copies signed and return two (2) original signed back to the Miller Place School District.

Sincerely,

Sandra Wojnowski

**Executive Director of Educational Services** 

Sandia Naprosh



## ROCKY POINT UNION FREE SCHOOL DISTRICT OFFICE OF THE EXECUTIVE DIRECTOR

90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Telephone: (631) 744-1600

Fax: (631) 849-7557

**Dr. Scott O'Brien**Superintendent of Schools

Kristen White Executive Director of Pupil Personnel Services

#### 2023-2024 SPECIAL EDUCATION INSTRUCTIONAL SERVICES AGREEMENT

This Agreement is entered into this 26 day of September 2023, by and between the Board of Education of the Rocky Point Union Free School District (hereinafter "RECEIVING DISTRICT"), HAVING ITS PRINCIPAL PLACE OF BUSINESS FOR THE PURPOSES OF THIS Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778 and the Board of Education of the MILLER PLACE UNION FREE SCHOOL DISTRICT (hereinafter "SENDING DISTRICT"), having its principal place of business for the purpose of this Agreement at 7 Memorial Drive, Miller Place, NY 11764.

#### WITNESSETH

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

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

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

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

#### A. TERM

The term of this Agreement shall be from September 1, 2023 through June 23, 2024, inclusive, unless terminated early as provided for in this Agreement. It is understood that neither party is under any obligation to renew this Agreement upon its expiration.

#### B. CONDITIONS

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

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

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

#### C. SERVICES AND RESPONSIBILITIES

- 1. The RECEIVING DISTRICT shall provide the services as set forth in each student's Individualized Education Program (IEP), excluding any and all transportation services, to those students specified in the attached Schedule
  - a. The SENDING DISTRICT shall obtain and provide to the RECEIVING DISTRICT such releases, prescriptions and/or other legal documents as necessary for the RECEIVING DISTRICT to provide such services and to fulfill its obligations under this Agreement.
  - b. The SENDING DISTRICT shall provide prompt written notice to the RECEIVING DISTRICT of any modifications of the student's IEP.
- 2. The SENDING DISTRICT is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the SENDING DISTRICT and paid by the SENDING DISTRICT directly to the contractor.
- 3. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, gender, gender identity or expression, national origin, religion, age, disability or sponsorship.
- 4. The SENDING DISTRICT shall give written notice to the RECEIVING DISTRICT if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given at least thirty days in advance or as soon as the SENDING DISTRICT becomes aware of the student terminating attendance in the RECEIVING DISTRICT's program. In the event that a student(s) is/are deleted during the term of this Agreement, the payment amount owed by the SENDING DISTRICT is to remain forthcoming for the balance of the semester during which the student is withdrawn.
- The RECEIVING DISTRICT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules and regulations as well as established policy guidance from the New York State Education Department including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
- The RECEIVING DISTRICT shall maintain records, logs, and/or reports in accordance with all applicable laws, regulations, and requirements of the New York State Education Department. The SENDING DISTRICT shall have the right to examine any or all records or accounts maintained and/or created by the RECEIVING DISTRICT in connection with this Agreement, and upon request shall be entitled to copies of the same.
- 7. The parties understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, as applicable.

- The parties, and their respective employees, and/or agents agree that all information obtained in connection with 8. the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and or/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for the applicable law, rule, or regulation including but not limited to the Family Educational Rights and Privacy Act (FERPA) and Education Law Section 2-d.
- The RECEIVING DISTRICT agrees to report to the SENDING DISTRICT on the progress of the student as 9. requested and as set forth in the student's IEP. The RECEIVING DISTRICT agrees to permit a representative or representatives of the Committee on Special Education of the SENDING DISTRICT to visit the program in which the student is enrolled upon reasonable prior written notice.
- The SENDING DISTRICT shall obtain releases or other legal documents necessary for the RECEIVING DISTRICT 10. to render full and complete reports concerning the education and progress of the student(s) covered by the terms of this Agreement. The RECEIVING DISTRICT will render such reports to the SENDING DISTRICT at the same time that such reports are made to the parent(s) of the student(s) covered by the terms of this Agreement.
- The RECEIVING DISTRICT shall make qualified personnel available to participate in meetings of the SENDING 11. DISTRICT's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the RECEIVING DISTRICT of such meetings.
- The RECEIVING DISTRICT shall comply with the provision of the Safe Schools Against Violence in Education 12. (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
- In the event that the parent or person in parental relation to the student(s) receiving services pursuant to this 13. Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the RECEIVING DISTRICT shall promptly give written notice of same to the SENDING DISTRICT.

#### D. **COMPENSATION**

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

a. Special Education Rates as per the most current NRT EST State Report:

10-Month 2022-2023 Program 10-Month 2022-2023 Program Rates are per student

Full Day K-6 SWD Full Day 7-12 SWD

\$43,634 \$43,714

- 2. Requests for payment by the RECEIVING DISTRICT shall be made by submission of a detailed written invoice to the SENDING DISTRICT which references the time period for which payment is being requested and a breakdown for the total amount due for the period specified.
- 3. The SENDING DISTRICT shall pay the RECEIVING DISTRICT within thirty (30) days of receipt of each invoice by the SENDING DISTRICT.

#### E. INSURANCE

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

#### F. TERMINATION

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

#### G. NOTICES

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

To the SENDING DISTRICT:

Miller Place Union Free School District

7 Memorial Drive

Miller Place, New York 11764

Attn: Executive Director for Educational Services

To the RECEIVING DISTRICT:

Rocky Point Union Free School District

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

#### H. MISCELLANEOUS

- Assignment: It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
- No Waiver: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
- 3. Severability: Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this agreement. Such remaining provisions eliminated.
- 4. Governing Law: This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
- 5. Venue: Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.
- 6. Entire Agreement: This Agreement, along with the attached "Schedule A," and Education Law 2-d rider is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or parties relating to the subject matter of the agreement.
- 7. Amendment: This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
- Execution: This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

-	WILLER PLACE UNION FREE SCHOOL DISTRICT	ROCKY POINT UFSD
F	President Board of Education	By: President Board of Education
D	ate: 9 27 23	Date:

#### Confidential Schedule A

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

Name of Student(s)	Date of Birth

#### **BID REJECTION #24-05 BOILER MAINTENANCE & REPAIR**

#### **GOVERNMENT ENTITY RELEASE OF ALL CLAIMS**

Rocky Point Union Free

School District, the undersigned Releasor (the "Releasor"), is a plaintiff in the Juul Labs Inc. ("JLI"), Marketing, Sales Practices, and Products Liability Litigation. Releasor has received the disclosure documents regarding the allocation of the Government Entity Settlement Payments including its own expected settlement offer amount and has chosen to participate in the Government Entity Settlement Program¹ set forth in the Government Entity Settlement Agreement dated as of July 26, 2023. Releasor understands that the terms of the Government Entity Settlement Agreement and this Release govern the resolution of Releasor's claim. Releasor understands and agrees that this Release shall become effective concurrent with Altria's payment of the Government Entity Settlement Amount described in the Settlement Agreement. Once effective, this Release shall release any and all Claims Releasor and the other Releasing Parties have, or may have in the future, against the Released Parties concerning and/or connected with JUUL Products and/or with any injury Releasor has ever claimed, or may at any time in the future claim, the Released Parties caused in whole or in part, directly or indirectly, concerning and/or connected with JUUL Products, and/or the Released Claims and Liabilities.

Accordingly, in consideration for the Released Parties' agreement to establish the Government Entity Settlement Program, the significant expenses being incurred by Altria in connection with the Government Entity Settlement Program, and the compensatory restitution or remediation amounts to be received for the Releasor's claim in connection with the Government Entity Settlement, Releasor hereby gives and makes the following Release. By signing this Release, Releasor understands and acknowledges that although Releasor has received the disclosure documents regarding the allocation of the Government Entity Settlement Amount, including its own expected settlement amount, there is no assurance as to the precise amount of the payment to be made to any claimant under the Government Entity Settlement, and this fact shall in no way affect the validity or effect of this Release.

<u>Definitions</u>: As used in this Release, and in addition to the definitions set forth in the Preamble above, capitalized terms shall have the following definitions and meanings or such definitions and meanings as are accorded to them elsewhere in this Release. Terms used in the singular shall be deemed to include the plural and vice versa.

- 1. "Altria" means Altria Group, Inc., Philip Morris USA, Inc., Altria Client Services LLC, Altria Enterprises, LLC, and Altria Group Distribution Company.
- 2. "Claims" means any and all rights, remedies, actions, proceeding under any Law, claims, demands, causes of action, suits at law or in equity, verdicts, enforcement actions, suits of judgments and/or Liens, past, present, and future (including each and every element, component, or enhancement of any of the foregoing), and any fraudulent transfer, conveyance, and related types of claims, of any kind whatsoever.

<sup>&</sup>lt;sup>1</sup> Capitalized terms are either (i) defined below, or (ii) in the Settlement Agreement. Capitalized terms that are used but not otherwise defined herein shall have the meanings given such terms in the Settlement Agreement.

- 3. "Individual Government Entity Settlement Payment" means any payment made to a Releasing Party.
- 4. "Law" means a law, statute, ordinance, rule, regulation, case, or other legal provision or authority.
- 5. "Liabilities" means any and all damages, civil fines, penalties, monetary impositions of any nature, expenses, injunctive relief, debts, liabilities, obligations, covenants, promises, contracts, agreements and/or obligations, of any kind whatsoever, past, present, and future (including each and every element, component, or enhancement of any of the foregoing).
- 6. "Lien" means any lien, pledge, charge, security interest, assignment, encumbrance, subrogation right, third-party interest, or other adverse claim of any nature whatsoever against Releasor's Individual Government Entity Settlement Payment.
- 7. "Non-Released Party" or "Non-Released Parties" means Juul Labs, Inc. and any past, present, and future parents, subsidiaries, and affiliates and any Person who is not Altria or a Released Party, including but not limited to other e-cigarette manufacturers, or any other vaping or e-cigarette company, or any of their respective past, present, or future parents, subsidiaries, and affiliates. Nothing in the Settlement Agreement or in any Release is intended to, or does, constitute a release of a Non-Released Party. For the avoidance of doubt, and by way of illustration only, if a Non-Released Party acquires a Released Party, then the Non-Released Party shall acquire the rights and obligations of that Released Party under this Release with respect to Released Conduct without enhancement or limitation.
- 8. "Release" means releases, waivers, acknowledgements, and agreements for the benefit of the Released Parties.
- 9. "Released Claims and Liabilities" means, collectively, (i) Claims that any Releasing Party may have ever had, may now have, or at any time hereafter may have against any Released Party based on, arising out of, or in any way related to the design, marketing. distribution, and sale of JUUL products, Altria's investment in JLI, Altria's interactions with JLI or any JLI Related Persons, and any and all of the conduct, events, and transactions relating to the design, marketing, distribution and sale of JUUL products actually alleged or which could have been alleged in the lawsuits against Altria and (ii) Liabilities that any Released Party may have ever had, may now have, or at any time hereafter may have to any Releasing Party based on, arising out of, or in any way related to the design, marketing, distribution, and sale of JUUL products, Altria's investment in JLI, Altria's interactions with JLI or any JLI Related Persons, and any and all of the conduct, events, and transactions relating to the design, marketing, distribution and sale of JUUL products actually alleged or which could have been alleged in the lawsuits against Altria, in the case of clause (i) and clause (ii), to any extent, or in any way, arising out of, relating to, resulting from and/or connected with any conduct a Released Party engaged in on or before the date on which this Release takes effect. For the

avoidance of doubt, Released Claims and Liabilities does not include claims against Non-Released Parties.

- 10. "Released Parties" means Altria; each and all of its predecessors, successors, and assigns; each and all of its past, present, and future direct or indirect subsidiaries, affiliates, joint ventures, partnerships, and related companies and each and all of their past, present and future principals, partners, officers, managers, directors, supervisors, employees, stockholders, advisors, agents, representatives, administrators, advertisers, distributors, attorneys, and members, and insurers.
- 11. "Releasing Parties" means (i) Releasor and (ii) any and all Persons and/or entities within the Releasor's authority to release Claims and/or Liabilities, whether their right to sue is independent, derivative, or otherwise.
- 12. "Settlement Agreement" means the Government Entity Settlement Agreement dated as of July 26, 2023.
- 13. "Settlement Program" means the Government Entity Settlement Program set forth in the Government Entity Settlement Agreement.

Releases: Except as set forth in the section "Pursuit of Certain Claims" below, on its own behalf and on behalf of each other Releasing Party, Releasor hereby knowingly and voluntarily releases, relinquishes, and forever discharges the Released Parties from the Released Claims and Liabilities. Further, on its own behalf and on behalf of each other Releasing Party, Releasor hereby releases Released Parties from responsibility or liability for any individual settlement amount allocation, or division, or payment of any individual settlement amount in the Government Entity Settlement Agreement or Government Entity Settlement Program. Provided that nothing in this release eliminates or impairs the obligations of the Released Parties to fund the Government Entity Settlement Program under the Government Entity Settlement Agreement.

Releasor acknowledges that it may in the future learn of additional and/or different facts as they relate to JUUL Products, the Released Parties' activities as they relate to JUUL Products, and/or any injury Releasor has ever claimed, or may at any time in the future claim, JUUL Products caused in whole or in part. Releasor understands and acknowledges the significance and consequences of releasing all of the Released Claims and Liabilities and hereby assumes full risk and responsibility for any and all such additional and/or different facts and any and all Released Claims and Liabilities that Releasor may hereinafter incur or discover. To the extent that any Law may at any time purport to preserve Releasor's and/or any other Releasing Party's right to hereinafter assert any such unknown and/or unanticipated Claims and/or Liabilities, Releasor hereby specifically and expressly waives (to the fullest extent permitted by applicable Law) each Releasing Party's rights under such Law. Releasor further acknowledges having had an opportunity to obtain advice of counsel of its choosing regarding this waiver, and having discussed it with such counsel to its satisfaction.

On its own behalf and on behalf of each other Releasing Party, Releasor acknowledges and agrees that the releases set forth in this Release are irrevocable and unconditional, inure to the benefit of each Released Party, and are intended to be as broad as can possibly be created.

WITHOUT LIMITATION OF THE FOREGOING, THIS RELEASE IS SPECIFICALLY INTENDED TO OPERATE AND BE APPLICABLE EVEN IF IT IS ALLEGED, CHARGED, OR PROVED THAT SOME OR ALL OF THE RELEASED CLAIMS AND LIABILITIES ARE CAUSED IN WHOLE OR IN PART BY THE NEGLIGENCE, NEGLIGENCE PER SE, GROSS NEGLIGENCE, BREACH OF WARRANTY, VIOLATION OF LAW, DEFECTIVE PRODUCT, MALICE, AND/OR CONDUCT OF ANY TYPE BY ALTRIA, ANY OF THE OTHER RELEASED PARTIES, ANY RELEASING PARTY AND/OR ANY OTHER PERSON. THIS RELEASE IS SPECIFICALLY INTENDED TO AND DOES INCLUDE, BUT IS NOT LIMITED TO, A RELEASE OF, AND COVENANT NOT TO SUE FOR, ANY LATENT, FUTURE, OR WRONGFUL DEATH CLAIM THAT MAY BE BROUGHT AT ANY TIME OR ON BEHALF OF ANY OF THE RELEASING PARTIES IN CONNECTION WITH ANY OF THE FACTS, EVENTS AND/OR INCIDENTS THAT GAVE RISE TO ANY OF THE RELEASED CLAIMS AND LIABILITIES.

Waiver of Civil Code Section 1542: Releasor, along with each of its personal representatives, officers, employees, attorneys, administrators and assigns, expressly waives and relinquishes, to the fullest extent permitted by law, the provisions, rights, and benefits of California Civil Code Section 1542, or any other similar provision under federal or state law, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

Releasor acknowledges that it may have sustained damages, losses, fees, costs or expenses that are presently unknown and unsuspected, and that such damages, losses, fees, costs or expenses might give rise to claims in the future. Nevertheless, Releasor acknowledges that this Release has been negotiated and agreed upon in light of such possible damages, losses, fees, costs or expenses, and it acknowledges and waives such claims.

Characterization of Settlement Payments: Releasor sought compensatory restitution and remediation amounts (within the meaning of 26 U.S.C. § 162(f)(2)(A)) as set forth in its complaint, Plaintiff Fact Sheet, and any subsequent pleadings, as alleged damages for past, present, and future financial, societal, and other alleged harms and related expenditures allegedly attributable to the design, manufacture, production, advertisement, marketing, distribution, sale, use, and performance of JUUL Products (the "Alleged Harms"), and the amounts to be paid to Releasor under the Settlement Agreement are for such compensatory restitution or remediation and are no greater than the Alleged Harms suffered by the Releasor. The amounts paid to Releasor are being paid as compensatory restitution to restore, in whole or in part, Releasor to the same condition or position it would have been in had it not suffered such Alleged Harms. No amount paid to Releasor represents reimbursement to Releasor for the costs of any investigation or litigation and no portion of any amount paid to Releasor under this Settlement Agreement is in lieu of any fine or penalty,

and no such amounts are properly characterized as disgorgement or the payment of statutory or other fines, penalties, punitive damages, other punitive assessments (including treble damages).

Attorneys' Fees; Division of Any Individual Government Entity Settlement Payment: Releasor understands that the Released Parties are not responsible for any attorneys' fees or costs Releasor has incurred or may at any time incur, including, but not limited to, entering into this Release and any other documents. Nothing in this Release shall be read to prohibit or impair the payment of Attorneys' Fees and Expenses by Releasor out of the settlement proceeds. Releasor understands that, with respect to Individual Government Entity Settlement Payment, any dispute regarding the division of such gross Individual Government Entity Settlement Payment between it and its counsel (if any) shall in no way affect the validity of this Release.

Pursuit of Certain Claims: Releasor agrees that it will never (i) take any legal or other action to initiate, pursue or maintain, or otherwise attempt to execute upon, collect or otherwise enforce, any of the Released Claims and Liabilities of or against any Released Party; (ii) institute or participate in any new legal action (excluding criminal prosecutions) against any Released Party to any extent, or in any way, arising out of, relating to, resulting from and/or connected to any of the Released Claims and Liabilities; (iii) attempt to execute or collect on, or otherwise enforce, any judgment that may be entered against any Released Party in any legal action described in clause (ii) or its pending legal action against Altria; or (iv) take any legal or other action against any Released Party concerning the administration, settlement allocation, individual settlement amount, or any other aspect of the Government Entity Settlement Program.

Liens and Other Third-Party Payor Claims: Releasor agrees that prior to the first time, if any, that a Settlement Payment is made to it, Releasor shall identify to the Government Entity Settlement Administrator for the Government Entity Settlement all Persons and entities known to it to hold or assert any Lien with respect to any Settlement Payment (and/or the right to receive such Settlement Payment) payable to it, through procedures and protocols to be established by the Government Entity Settlement Administrator for the Government Entity Settlement.

Releasor understands and acknowledges that satisfaction and discharge of any and all Liens with respect to any Settlement Payment (and/or the right to receive any Settlement Payment) is its sole responsibility, to be established to the satisfaction of the Government Entity Settlement Administrator before any Settlement Payment (if any) can be disbursed to Releasor.

Prior to the first time, if any, that an Individual Government Entity Settlement Payment is made to it, Releasor shall represent and warrant that any and all Liens with respect to any and all Settlement Payments (and/or the right to receive any and all Settlement Payments) have been satisfied and discharged. Furthermore, upon request to the Government Entity Settlement Administrator, Altria shall be entitled to proof of satisfaction and discharge of any or all such Liens. Documentation of a holdback amount determined by the Government Entity Settlement Administrator shall count as sufficient proof for the release of funds to the Government Entity.

No Released Party shall seek to recover for amounts paid under this Settlement Agreement based on indemnification, contribution, or any other theory from any other party. For the avoidance of doubt, nothing herein shall prohibit a Released Party from recovering amounts owed pursuant to insurance contracts.

Releasor, by accepting the settlement set forth in the Settlement Agreement, accepts that it is responsible for any tax consequences arising from, related to, or in any way connected with the relief afforded to it under this Settlement Agreement.

Claim-Over: Releasor agrees if (a) a Settling Government Entity Plaintiff asserts a Claim relating to the Released Claims and Liabilities against any Person that is not a Released Party and obtains a resulting judgment (a "Non-Released Party Judgment"); and (b) if such non-released party asserts a claim for contribution or indemnity or any similar theory other than contractual indemnification relating to such non-released party's joint liability with such Released Party (a "Claim-Over"), then the Settling Government Entity Plaintiff and the Released Party shall take the following steps:

- 1. Releasor shall jointly seek a bar order from the MDL Court or such other court as may have jurisdiction reflecting that this settlement is a good faith settlement and that relevant state laws governing such settlements should be enforced;
- 2. Releasor, with respect to any proceeding to which it is a party, shall consent to and join in, and with respect to all other proceedings shall consent to, any motion by JLI or any of the other Released Parties against any non-released party to dismiss any Claim-Over on the grounds that this Agreement and/or the Settlement moots or otherwise extinguishes any such Claim-Over;
- 3. Releasor, jointly with JLI, shall engage a mediator to determine whether some portion of any funds that have been paid as part of the Non-Released Party Judgment should be held in escrow pending resolution of legal issues related to the Claim-Over. In no event shall the escrow funds exceed the lesser of (i) the amount received by Releasor under the Settlement Agreement, or (ii) the amount of the Claim-Over Judgment.
- 4. In the event that the non-released party obtains a judgment against the Releasing Party for a Claim-Over related to a Non-Released Party Judgment, the settling Government Entity Plaintiff that won the Non-Released Party Judgment shall reduce the unsatisfied amount of the Non-Released Party Judgment by the lesser of (i) the amount received by Releasor under the Settlement Agreement, or (ii) the amount of the Claim-Over Judgment; provided that the amount of such reduction shall in no event be greater than the then-unsatisfied amount of the Non-Released Party Judgment.

Non-Party Settlement: To the extent that on or after the date of this Settlement Agreement Releasor settles any Claims it may have against any Non-Released Party relating to the Released Claims and Liabilities and provides a release to such non-party or non-parties (a "Non-Party Settlement"), Releasor shall (i) include in the Non-Party Settlement a release from such Non-Released Party in favor of the Released Parties (in a form equivalent to the releases contained herein) of any Claim-Over under which JLI or any other Released Party may be liable to pay any part of such Non-Party Settlement or may otherwise be liable to such Non-Released Party with respect thereto, and/or (ii) a provision substantively identical to Section 14.4 of the Government Entity Settlement Agreement prohibiting pursuit of a claim for contribution or indemnity or any

similar theory other than contractual indemnification relating to such Non-Released Party's joint liability with such Released Party.

ACKNOWLEDGEMENT OF COMPREHENSION: RELEASOR IS ENTERING INTO THIS RELEASE FREELY AND VOLUNTARILY, WITHOUT BEING INDUCED, PRESSURED OR INFLUENCED BY, AND WITHOUT RELYING ON ANY REPRESENTATION OR OTHER STATEMENT MADE BY OR ON BEHALF OF. ALTRIA OR ANY OTHER PERSON. **RELEASOR UNDERSTANDS** ACKNOWLEDGES THE NATURE, VALUE AND SUFFICIENCY OF CONSIDERATION DESCRIBED IN THE SECOND PARAGRAPH IN THIS RELEASE. RELEASOR ACKNOWLEDGES THAT IT HAS READ THIS RELEASE AND THE GOVERNMENT ENTITY SETTLEMENT AGREEMENT, AND RELEASOR HAS HAD AN OPPORTUNITY TO OBTAIN ADVICE FROM, AND ASK QUESTIONS OF, COUNSEL OF ITS CHOOSING REGARDING THE TERMS AND LEGAL EFFECT OF THESE DOCUMENTS AND ITS DECISION TO PARTICIPATE IN GOVERNMENT ENTITY SETTLEMENT PROGRAM. RELEASOR FURTHER ACKNOWLEDGES THAT IT HAS DISCUSSED ALL THESE MATTERS WITH THE COUNSEL TO IT EXECUTING A "CERTIFICATION OF COUNSEL" ATTACHED TO THIS RELEASE, AND SUCH COUNSEL HAS ANSWERED ALL ITS QUESTIONS TO SATISFACTION. RELEASOR FURTHER ACKNOWLEDGES UNDERSTANDS THIS RELEASE AND AGREEMENT AND THAT ALTHOUGH IT HAS RECEIVED DISCLOSURE DOCUMENTS REGARDING THE ALLOCATION OF THE GOVERNMENT ENTITY FUND AND ITS EXPECTED SETTLEMENT AMOUNT THERE IS NO GUARANTEE OF THE PRECISE AMOUNT OF THE SETTLEMENT PAYMENT THAT IT WILL RECEIVE THROUGH THE SETTLEMENT PROGRAM.

Waiver of Certain Provisions Regarding Timing of Any Payments. If Releasor has any civil action pending in any jurisdiction that has enacted, promulgated, or otherwise adopted any Law containing provisions that establish specific time periods within which settlement funds, if any, must be paid to it in connection with the settlement of such civil action and/or impose sanctions, penalties or other similar obligations against the paying party if the settlement funds are not paid within such time periods and/or invalidate or otherwise affect the terms of the settlement of such civil action, Releasor hereby (i) specifically and expressly waives (to the fullest extent permitted by applicable Law) its rights under any such provisions and (ii) agrees that payment of any Settlement Payment shall be made solely in accordance with the terms and conditions of the Government Entity Settlement Program.

No Admission of Fault: Releasor understands and agrees that Altria has entered into this Release and the Government Entity Settlement Agreement solely by way of compromise and settlement. These documents are not and shall not be construed at any time to be, an admission or concession by Altria or any other Released Party of any liability or wrongdoing, or of the truth of any of the Government Entity Plaintiffs' allegations.

Representations and Warranties: Releasor hereby represents and warrants that Releasor has full power, authority and capacity to enter into this Release, which is enforceable in accordance with its terms. Except as set forth in the section "Attorneys' Fees; Division of Any Individual

Government Entity Settlement Payment' above, Releasor affirms that it has the sole right to receive any and all Individual Government Entity Plaintiff Settlement Payments with respect to Releasor's claim under the Settlement Program. Neither Releasor nor any other Releasing Party has sold, assigned, transferred or otherwise disposed of, or pledged or otherwise encumbered, any of the Released Claims and Liabilities in whole or in part.

GOVERNING LAW: THIS RELEASE SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE SUBSTANTIVE LAW OF CALIFORNIA, WITHOUT REGARD TO ANY CHOICE-OF-LAW RULES THAT WOULD REQUIRE THE APPLICATION OF THE LAW OF ANOTHER JURISDICTION.

Severability: Releasor agrees that if any provision of this Release is adjudicated to be invalid, illegal or unenforceable in any jurisdiction, the relevant provision shall be deemed modified to the extent necessary to make it enforceable in such jurisdiction and, if it cannot be so modified, this Release shall be deemed amended to delete herefrom the invalid or unenforceable provision, and this Release shall be in full force and effect as so modified. Any such modification or amendment in any event shall apply only with respect to the operation of this Release in the particular jurisdiction in which such adjudication was made and shall not affect such provision in any other jurisdiction. To the fullest extent permitted by applicable Law, Releasor hereby (on its own behalf and on behalf of each other Releasing Party) specifically and expressly waives any provision of Law that renders any provision of this Release invalid, illegal or unenforceable in any respect.

<u>Electronic Signatures:</u> This Release, and any exhibits thereto, to the extent signed and delivered electronically or by facsimile, shall be treated in all manner and respects as an original agreement, and shall be considered to have the same binding legal effect as if it were the original signed version thereof, delivered in person.

[The remainder of this page is intentionally left blank.]

Releasor has executed this Release on the date below, to be effective as of the date set forth in the first paragraph of this Release above:

Instructions: A person with authority to bind the Releasor to this Government Entity Release of All Claims must: (1) ensure that you entered the complete name of the Government Entity on page one of the Release; (2) type your electronic signature in the field labeled "By:"; (3) type the name of the person signing the Release on behalf of the Government Entity in the field labeled "Name"; (3) type the title of the person signing the Release on behalf of the Government Entity in the field labeled "Title"; (4) type the name of the Government Entity agreeing to this Release in the field labeled "Government Entity Name"; and (4) indicate the date of signature in the last line. Return the signed Release to your lawyer who will review it and provide it to the Government Entity Settlement Administrator.

#### **RELEASOR:**

Name: Jessica Ward

Title: Prosident, BOE

Government Entity Name: Rocky Point Union Free School District

Dated: (0/16/2023

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN

#### **Objectives**

Attendance is a critical factor in school success for students. Studies have shown that consistent school attendance, academic success, and school completion have a positive correlation. The educational process requires continuity of instruction and students need to experience classroom discussions, debate, and independent study in order to increase achievement. The purpose of Rocky Point School District's Attendance policy is to ensure the maintenance of an adequate record of verifying the attendance of all children during days of instruction and to establish a mechanism by which the patterns of pupil absence can be examined to develop effective intervention strategies. This procedure will permit each school to know the whereabouts of every student for safety and school management reasons and will help students succeed at meeting the New York State learning standards.

School attendance is both a right and responsibility in New York State. Children have the right to attend school between the ages of 5 and 21. Parents are expected to make sure that their children attend school on a regular basis. To implement a successful attendance policy, the District needs the cooperation of all members of the educational community, including parents, students, teachers, administrators, and support staff. Through the implementation of this policy the District expects to reduce the current level of unexcused absences, lateness, and early dismissals.

#### Strategies Employed to Accomplish Objectives

Rocky Point School District will employ the following strategies to ensure the effectiveness of this attendance policy.

#### Increase awareness of policy among students by:

- a) Including a copy in the student agenda book for 6th through 12th grade students.
- b) Request signatures from students in grades 6 through 12 indicating that they have read and understand the goals and consequences established for them in the District's Attendance Policy.
- c) Including a copy of policy on the district's Web site. (www.rockypointschools.org)

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

#### Increase awareness of policy among parents by:

- Including a summary of the policy with the mailing/ConnectEd inviting parents to Open School Night.
- b) Request a parent signature on policy indicating that they have read and understand what is expected of his/her child.
- c) Including a summary of attendance requirements in the school district's calendar.
- d) Reminding them of attendance requirements when daily phone calls are made to verify student absence.
- e) Including a copy of policy on the district's Web site. (www.rockypointschools.org)

#### General Procedures

Each absence, late, and early dismissal will be recorded as excused or unexcused along with a code noting specific reason for absence. Excused absences are defined as: an absence due to personal illness, illness or death in the family, religious observance, quarantine, required court appearances, approved college visits, approved cooperative work programs, or military obligations. All other absences, lateness, or early dismissals will be considered unexcused.

On the secondary level, grades 6 through 12, attendance will be taken during each class period and compiled in a central location within each school. A designated staff member responsible for attendance will cross reference class absence with daily absentee list. A mechanism for transferring classroom attendance data to the building level has been developed.

On the elementary level (grades K through 5), attendance will be taken on a subject by subject basis (ELA/Math/Social Studies/Science) during each assigned period.

On the elementary level (grades K through 5), attendance will be taken at least once a day.

Any absence, lateness, or early dismissal must be accounted for. It is the parents' responsibility to notify the school within 24 hours of the absence AND to provide a written excuse upon the student's return to school. The written note should include student's name, date of absence, reason for the absence, and parent's signature. This note should be brought to the main office when he/she returns to school. Each day a child is absent a phone call from the parent is requested; however, all absences will be recorded as unexcused until a written note is received. At the secondary level it is the student's responsibility to provide documentation for all in-school appointments that will prevent a student from attending class prior to dismissal from class.

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

Parents will be notified if their child is absent, late, or departs early from school. Students in grades 9 through 12, who enter school late with an unexcused reason, will be assigned after school detention. When a student is out of school for ten or more consecutive days or is hospitalized for any period of time, the parent or guardian must contact the health office prior to the student returning to school to set up a re-entry interview.

#### Minimum Attendance Requirements for 9th through 12th Grade Students

The high school attendance requirement states, in part, that to be granted academic credit for any course, a student must earn a passing grade in the course and attend each class a minimum of eighty five percent (85%) of the time.

Students will not receive course credit if absent more than:

Full-year course 28 days Full-year alternating day course 14 days Half-year course 14 days

In each course, when a student exceeds the maximum number of absences, this student's work will no longer be evaluated. A notation of "no grade" for all subsequent reporting periods and exams will be entered on the report card. Students who have failed to meet the attendance requirements will be denied academic credit but will be responsible to complete course assignments while they audit the course. If a student is eligible to take a Regents examination, pursuant to Commissioner's Regulations, the score will be noted on the student's permanent record.

#### **Applicability**

- a) This policy shall apply to students in grades 9 through 12 and for accelerated 8th grade students enrolled in courses where they earn high school credit.
- b) This policy shall apply to each course independently.
- c) This policy shall apply to students with a handicapping condition unless otherwise noted in their individualized educational program or 504 plan.
- d) Students attending classes at other facilities, such as a BOCES center, shall be subject to the attendance policies at those other facilities. In addition, this policy shall apply for the portion of the students' program for which they are enrolled at Rocky Point High School.
- e) New students to the high school, who enroll after the first semester, shall be entitled to half the number of allowable absences for each scheduled course.
- f) Students who transfer from one class to another during the school year will have their class attendance transfer to the new class.

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

#### Absences

- a) All absences from class will be covered by this policy. No distinction will be made between the classification of excused or unexcused when determining the total number of days absent from each course.
- b) Students shall not be considered absent when they are authorized by school officials to be somewhere other than in their regularly scheduled class. For example, if school personnel expect a student to report elsewhere during their regularly scheduled class time for such activities as meetings, conferences with school personnel, testing, physical exams, music lessons, or field trips, the student shall not be considered absent. It is the responsibility of the student and/or the designated staff member to provide the teacher with written documentation to attend these sessions before they are permitted to leave the class.
- c) Absences resulting from the student being assigned to the alternative learning program will not count as a class absence. Absences resulting from a student assigned to out-of-school suspension will not count as an absence.
- d) Students who, for any reason, are removed from the Regular Attendance Register and placed on Homebound Instruction shall not be considered absent from their regular classes during that time.

#### **Notification Sequence**

The following refers to the notification process pertaining to the number of absences in a single course. A student may be notified several different times if excessive absences exist in more than one class.

a) As soon as possible after the fourteenth, twenty-first, and twenty-eighth absence from a full year course, the high school administration shall send written notification to the student's parent(s) and guidance counselor. The letters shall notify the parent(s) as follows:

After the 14th absence: The student has been absent half the number of maximum

absences and may lose credit if absences continue.

After the 21st absence: The student has only seven absences remaining and will lose

credit if absences exceed the limit.

After the 28th absence: The student will not receive credit due to excessive absenteeism.

b) Similarly, as soon as possible after the sixth, tenth, and fourteenth absence from a half-year course, or a full-year alternating day course, the high school administration shall send written notification to the student's parent(s) and guidance counselor. The letters shall notify the parent(s) as follow:

2023 7110 5 of 7 Students

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

After the 6th absence: The student has been absent nearly half the number of maximum

absences and may lose credit if absences continue.

After the 10th absence: The student has only four absences remaining and will lose

credit if absences exceed the limit.

After the 14th absence: The student will not receive credit due to excessive absenteeism.

In every letter to a student's parent(s), a request will be made for the parent to meet with the child's counselor. A phone call from the child's guidance counselor will follow this request. The impact of excessive absences on the student's education, possible intervention strategies to eliminate the problem, and the consequences associated with the student's absenteeism will be discussed. If contact between the parent(s) and the school is not made, the school may contact outside agencies for additional support in addressing the attendance problem. The parent(s) will have an opportunity to confer with the school staff; however, a conference with the parent(s) is not a prerequisite to denying academic credit to a student who has failed to meet the attendance requirements. The prime responsibility for the student's attendance in class rests with the student.

#### **Appeals Process**

For extenuating circumstances only, a parent has the right to file a written appeal for review by the appeals committee. The appeals committee will consist of an administrator, one counselor, and one teacher. The written appeal, including all supporting documentation, must be received by the Building Principal within ten (10) days of the date of the loss of credit letter. The committee will then rule on whether the student will continue as a regular student in the class or be placed on audit. The final decision will rest with the Principal. Any further absence during the appeals process may result in dismissal of appeal and loss of credit.

#### Minimum Attendance Requirements for 6th-8th Grade Students

The Middle School attendance requirement is consistent with the District's Attendance Policy. All students must attend each class a minimum of eighty-five percent (85%) of the time. This shall apply to all students in grades 6 through 8, unless otherwise stated on a classified student's individual educational plan or 504 plan. Eighth grade students taking courses for high school credit must maintain the minimum attendance requirements for students in grades 9 through 12. The High School definition of absences applies for all Middle School students.

#### Notification Sequence and Consequences

After 5th absence: Main office notification letter home.

2023 7110 6 of 7 Students

## SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

After 10th absence: Letter and phone call requesting parental meeting with guidance

counselor and student.

After 15th absence: Letter and phone call requiring parental meeting with Assistant

Principal.

After 20th absence: Require meeting with Principal.

Require medical documentation.

PINS consideration and/or outside agency consideration.

After 25th absence: Require meeting with Principal.

PINS if no medical documentation is provided.

Outside agency contacted if no medical documentation provided.

After 28th absence: PINS and outside agency may be contacted.

Principal's decision on retention regardless of academic standing.

#### Minimum Attendance Requirement for Pre-K through 5th Grade Students

The Elementary Schools' attendance requirement is consistent with the District's Attendance Policy. All students must attend class a minimum of eighty-five percent (85%) of the time. This shall apply to all students in grades Pre-K through 5. The school staff will discuss the importance of school attendance and offer assistance to parents and guardians of students who are excessively absent.

#### Notification Sequence

- a) As soon as possible after the tenth day of absence and/or tardiness, the school administration shall send written notification of the number of absences to the student's parent(s) or guardian(s) reminding them of the importance of regular attendance.
- As soon as possible after the twentieth day of absence and/or tardiness, the school administration shall send written notification of the number of absences to the student's parent(s) or guardian(s) expressing concern about the impact of excessive absences on the student's education. (request a conference)
- c) As soon as possible after the twenty-fifth day of absence and/or tardiness, the school administration shall arrange for a conference with the parent(s) or guardian(s) and shall consider contacting outside agencies to protect the interest of the child.

7110

# SUBJECT: ROCKY POINT SCHOOL DISTRICT'S COMPREHENSIVE ATTENDANCE PLAN (Cont'd.)

Consequences of Excessive Absenteeism at the Elementary Level

- a) A doctor's note may be required.
- A child must demonstrate competence for promotion to next grade level by performance on district's standardized tests.
- c) Referrals will be made to outside agencies for additional support towards attendance problem.

#### **Incentives and Consequences for Attendance Patterns**

Each school, where administration deems appropriate, may use the following list of incentives to encourage good attendance.

- a) Community donated gifts are given or raffled to students who meet attendance standards.
- b) Students who meet the attendance standard can eat in a special area or with a special person in the school.
- c) Field trip arranged for students who meet the attendance standards.
- d) Participation in extra curricula activities for students who meet attendance standards.
- e) Recognition award for one hundred percent (100%) attendance each term.
- f) Students with perfect attendance selected to park in choice locations.
- g) Attendance record used when considering issuance of working papers.

Each school, where the administration deems appropriate, may use the following list of sanctions to discourage poor attendance.

- a) Loss of the right to play sports.
- b) Loss of the right to participate in extra-curricula activities.
- c) Loss of the right to attend school-related trips.
- d) Loss of parking privileges.
- e) Revocation of student's employment permit.
- f) Attendance at meeting with parents, administration and counselor to discuss impact of excessive absences.
- g) Repetition of course or grade level due to excessive absences.

Review Dates 8/25/14, 8/31/15, 8/29/16, 8/28/17, 8/27/18, 8/26/19, 8/24/20, 8/23/21, 8/29/22, 8/28/23



# ROCKY POINT UNION FREE SCHOOL DISTRICT OFFICE OF CURRICULUM AND INSTRUCTION

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

Telephone: (631) 744-1600 Fax: (631) 849-7558

**Dr. Scott O'Brien**Superintendent of Schools

Dr. Aaron Factor

Assistant Superintendent for Curriculum and Instruction

#### Rocky Point UFSD Universal Prekindergarten Program Plan

The Rocky Point Union Free School District (RPUFSD) will work collaboratively with administrators, teachers, parents, students, and community-based organization partners to provide comprehensive prekindergarten programs that best serve our students' needs. As part of its prekindergarten program plan, RPUFSD will continuously strive to ensure the following:

- The district will confirm availability and eligibility of partner community-based organizations to accommodate Rocky Point students and deliver meaningful, age-appropriate instruction to those students.
- The district will work with provider partners to ensure that they utilize an age and developmentally appropriate curriculum, develop and facilitate activities which are learner-centered, and utilize resources that best support intellectual, social, and emotional growth.
- The district will work with provider partners to encourage children to be self-assured and independent, to facilitate the integration of children identified as having special needs, and to facilitate the integration of children who are identified as English Language Learners. District administrative, special education, and ELL-related staff members will remain available to support program partners, and will communicate regularly to best serve students.
- The district will regularly communicate with partner organizations and families to ensure their involvement in the implementation of and participation in this plan. The district will provide staff/teacher development opportunities in all setting in which prekindergarten services are provided.
- The district, through ongoing conversations, collaboration, and data collection/analysis, will ensure continuity in the program with instruction in the early elementary grades.
- The district will work to serve as many eligible students as possible, and will continuously explore
  funding and site availability. The district will continue to work with existing partners to discuss creation
  of additional prekindergarten seats, and regularly review other organization sites that may be able to
  accommodate RPUFSD prekindergarten students. Expansion efforts will continue to depend upon
  funding, physical space availability, and availability of appropriately-certificated program partners.
- The district will work with partner providers to utilize staff who meet UPK instructor/staff qualifications set forth pursuant to the rules of the Board of Regents.
- The district will continue to utilize a lottery method to ensure that eligible students are randomly selected
  to receive prekindergarten program services, where there are more eligible children than can be served in
  a given school year.
- Through the annual kindergarten orientation, kindergarten social, other welcome events, and ongoing
  conversations with district staff, the district will insure transition to kindergarten opportunities for
  children and their families to meet school staff and participate in activities in school buildings before the
  first day of school.
- The district will regularly (and at least annually) review, and as necessary, revise this program plan, in alignment with the needs of RPUFSD prekindergarten students.

### APPROVAL OF 2023-2024 BUILDING - LEVEL SAFETY PLANS

#### PROFESSIONAL DEVELOPMENT PLAN

DISTRICT NAME:	Rocky Point Union Free School District
BEDS CODE:	<u>580209020000</u>

**SUPERINTENDENT:** Dr. Scott T. O'Brien, Superintendent

**ADDRESS:** 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778

**PHONE**: (631) 849-7080

**FAX:** (631) 849-7557

YEAR(S) PLAN IS IN EFFECT: July 1, 2021 through June 30, 2026

#### COMPOSITION OF PROFESSIONAL DEVELOPMENT TEAM

(A majority of team members must be teachers.)

#### **District Team**

# administrators/staff: \_\_\_3 \_\_\_ # higher ed: \_\_\_1 \_\_\_ # teachers: \_\_\_4 \_\_\_ # others: \_\_\_1

Number of School Buildings in District Four (4)

Number of Professional Development Teams: One (1)

#### PROFESSIONAL DEVELOPMENT PLANNING TEAM MEMBERS

Name	Position	Representing
Scott O'Brien	Superintendent	Higher Education
Aaron Factor	Assistant Superintendent for Curriculum and Instruction	Administration
Melinda Brooks	Director of Humanities	Administration/RPAA
Jachan Watkis	Director of MST	Administration/RPAA
Alana Lisa	PTA Secretary/Parent	Parent-Teacher Association
Stacy Iberger	Teacher/RPTA President	Teacher/RPTA
Katerina Kyriakakis	Teacher	Teacher/RPTA
Laurie Berretta	Teacher	Teacher/RPTA
Jason Rand	Teacher	Teacher/RPTA

#### MISSION STATEMENT

The Rocky Point Union Free School District fosters positive relationships in a nurturing and inclusive learning environment and provides meaningful opportunities for students to achieve their full potential. We develop skills in creativity, problem-solving, critical thinking, and empathetic leadership to serve our communities.

#### I. PROFESSIONAL DEVELOPMENT COMMITTEE

1. Scope of Professional Development Team Responsibility

	•	-	· ·
	<ul><li>goal setting</li><li>need analysis</li><li>forming objectives</li></ul>	<u>X</u>	evaluation/modifying plan plan implementation planning/developing activities
2.		may inclu	a teacher will be involved with professional de the planning, delivery, application and/or

The average number of hours that teachers will be involved with professional development is 60 hours.

#### II. NEEDS/DATA ANALYSIS FOR PROFESSIONAL DEVELOPMENT PLAN

1. Describe how the professional development plan is aligned with New York learning standards and assessments, students' needs and is articulated within and across grade levels.

Professional development in the RPUFSD is aligned with New York learning standards and assessments, students' needs and is articulated within and across grade levels as follows:

- Next Generation ELA & Math Standards and Assessments
- New York State Science Learning Standards (NYSSLS)
- New York State K-12 Social Studies Framework
- Integrated Social Studies and ELA Curriculum K-6
- HMH Teacher Corner & Live Consultant PD
- SAVVAS Live Consultant PD
- i-Ready Live Consultant Training/Implementation PD
- Personalized Learning Boot Camp (Ed. Elements)
- NYSED Computer Science/Digital Fluency (CS/DF) Standards
- My Math K-2 Program
- Go Math! 3-8 Program
- Nearpod PD
- Data Analysis
- College Board Advanced Placement Course Training and Assessment Training
- CTE Course Training
- New York State 3-8 ELA and Math Scoring Training
- NYSITELL and NYSESLAT Training
- NYSAA Training
- TestWiz Assessment Software Training

- Test Design Training
- Positive Behavior Intervention Strategies (PBIS)
- ESL Training
- Co-Teaching Coaching and Training
- Literacy Training
- Reading Recovery Training and Coaching
- RTIm Direct Training
- Google Apps for Education Training
- Internet Safety K-12
- Imagine Learning Training
- NoodleTools Software
- Annual Performance Review Plan (APPR)
- Charlotte Danielson Supervision and Evaluation Training
- New Teacher Training
- New Teacher Mentor/Mentee Training and Coaching
- DASA Training
- Social and Emotional Learning Professional Development
- Mindfulness Training
- Chromebook and Chromebook Applications Training
- Online Academic/Instructional Software Resource Training
- CRSE Framework Training

# 2. Describe how the Professional Development Plan is continuous, reflecting a multiyear approach to improve student performance

The Professional Development Plan is aligned with district-based initiatives for academic performance improvements. Teachers and administrators meet on a continuous basis individually, by grade level, by building, and by department to review student performance data and to identify pedagogical adjustments and strategies to address trends in data.

# 3. Identify how the data used supports the goals, objectives, strategies and activities in the professional development plan.

Student and teacher data is used to support district goals, objectives, strategies and activities.

#### **Needs Assessment Sources Used**

Indicate the sources you used and include any additional detail needed to identify the basis of your needs analysis.

X	School Report Card
	New York: The State of Learning (Chapter 655 Report)
X	_BEDS Data
	_The CAR Report
X	_Special designation schools, SURR, Title I
X	_Student attendance rates
X	_Graduation and drop-out rates
X	_Student performance results disaggregated by ethnicity, gender, SES, and
	other special needs
X	_State benchmarks for student performance
	_TIMSS report

X	_Student aspira	tions			
X	Other student surveys				
X X X	Longitudinal data				
X	Student/teacher ratios				
X	_Teacher turno	ver rate			
X	_Number of un	certified teachers			
	_Number of tea	chers teaching out of field			
X	_Teacher profic	ciency data			
X	_Teacher surve	ys			
X	_Teacher self-a	ssessment			
X	_Curriculum su	nrveys			
X	_Community e	mployment opportunities			
	Other (specify	r):			
		District Resources			
and oth	her human and	velopment funds, staff resources, external professional development providers, fiscal resources are available or may be developed in your community? Identify nal resources you will use to help you meet your goals (check all that apply):			
Fiscal	resources:  X X X	Title II Special Education Training and Resource Center (SETRC) Federal and state grant funds (including CRRSA, ARP ESSER)			
Staff re	esources:				
Starr re	<u>X</u> <u>X</u> <u>X</u> <u>X</u> <u>X</u>	Curriculum developers Content specialists Exemplary teachers			
Provid	ers:				
Tiovid	X X X X X	Institutions of Higher Education Teacher Resource Centers Eastern Suffolk BOCES Outside Vendors			
Comm					
	X	Major employers			
	$\frac{X}{X}$	Community-based organizations Parents			

#### **CURRENT Rocky Point UFSD Mentor Plan**

## Those having torches will pass them on to others.

Plato, The Republic

The origin of the term "mentor" dates to the time of Homer, specifically to *The Odyssey*. Homer describes his hero, Odysseus, preparing to set out on an epic voyage, though his son, Telemachus, must remain behind. Odysseus asks a trusted friend, Mentor, to guide and counsel Telemachus in his absence. From this ancient literary figure, mentor has come to mean one who helps guide a protégée through a developmental process, whether that process be the transition from childhood to adulthood or from student to professional. Because of the complexity of this task, mentors are considered to be teachers, counselors, friends, role models, and more.

The benefits derived from working closely with a mentor are great. "The condition of not knowing is common to beginning teachers. No matter how extensive the beginner's pre-service education, beginning teachers are faced by and accountable for or to – sometimes it is not clear which - unknown students, teaching colleagues, administrators, university supervisors, and parents. In the midst of so many strangers, it is difficult to know to whom to turn or where to begin. In addition, the school and community environments have norms and rituals that to most probably are new and strange. The large number of factual and procedural unknowns can send the beginning teacher into a state of shock wherein it becomes impossible to transfer previously mastered concepts and skills from the university to the public school classroom" (Corcoran 1981). The increased demands on teachers have only exasperated this situation for beginning teachers.

#### **Purpose**

The purpose of the Rocky Point Union Free School District's Mentor Plan is to provide structured guidance and on-going support for first-year teachers. In conjunction with the Professional Development Plan, the Mentor Plan will give support to new teachers in meeting the demands of higher instructional standards, guide them to implement best practices, provide for professional sharing, growth, observations, discussions, and model the belief that educators must be life-long learners. Congruent with the school district's goals, the Mentor Plan will also help to improve student achievement through more effective instruction, incorporate technology as a learning/instructional tool and provide tools to the new teacher for increased communication with all stakeholders.

#### Scope

Mentoring will be provided to all first-year teachers with an initial or transitional certificate.

#### **Intended Outcomes**

- Provide guidance and support to first-year teachers
- Assist new teachers transitions from preparation to practice
- Facilitate assimilate of new teachers into the culture of the school and district
- Familiarize the mentees with the district and building resources
- Improve instruction for students and insure that instruction is aligned with the New York State Standards
- Increase the rate of new teacher retention
- Create a professional learning culture

#### **Mentor Selection Criteria**

- Tenured teachers
- Evidence of superior teaching abilities, mastery of pedagogical and subject area skills as demonstrated by formal observations, performance reviews, participation in staff development projects, achievements and teacher leadership roles

- Effective interpersonal skills as evidenced through administrative, peer and community relationships
- Ability to allow the mentee to develop his/her own effective teaching style
- Willingness and time to serve as a mentor
- Active member of the Rocky Point school community
- Proficiency/knowledge in technology integration
- A model of life-long learning
- Certification areas will be a primary consideration

#### **Role of the Mentors**

Mentors will function as the partner, support system and guide to their mentees. The primary objective is to establish a nurturing and trusting relationship, which will allow the mentees to be open and reflective about his/her professional growth needs and for the mentors to present supportive ideas in a non-threatening atmosphere. The mentors will not evaluate the mentees and interactions between the mentees and mentors will not be used in any evaluative manner. All participants will respect the confidentiality of the mentor-mentee relationship.

Activities of the mentors may include but are not limited to:

- Assisting the mentee in setting goals
- Modeling effective instruction
- Assisting with effective lesson planning
- Assisting the mentee in assimilating into the culture of the building and district
- Guiding the mentee in the areas of classroom management, scheduling, planning and organization
- Providing guidance, methodology and teaching strategies such as cooperative learning, differentiating instruction, integration of technology, multiple intelligences, classroom management techniques, standards based instruction, inclusion groups, etc.
- Participating in training activities and collegial circles
- Participating in regular meetings with the mentee to provide support, guidance and coaching
- Maintaining an open door policy for the mentees to visit the mentors' classrooms
- Modeling effective teaching practices as outlined in Danielson's Enhancing Professional Practice: A Framework for Teachers
- Engaging in collaborative needs assessment of the mentees pedagogical knowledge and experience
- Assisting in the collaborative establishment of goals and activities for the mentoring experience
- When possible, attending with the mentee staff development conferences
- Providing collaborative consultation on the mentee's lesson and unit planning
- Providing opportunities for the mentee to become familiar with resources, building and organizational structure, and support systems available in the district
- Assisting the mentee with parent contact/conferences
- Assisting the mentee with fieldtrips

#### **Development of District Needs Assessment**

- Determine the scope and depth (topics to cover) of training (1-2 days)
- Assess the amount of training or skills already in place
- Identify the internal and external resources available
- Determine when training will be provided
- Include prospective mentors in the training

#### **Preparation of the Mentors**

Training may include but should not be limited to:

- Elements of a mentoring relationship
- Development of coaching skills
- Adult learning theory
- Teacher development theory
- Peer coaching
- Time management
- Strategies for engaging beginning teachers in critical reflection of their teaching practice

#### **Implementation Strategy**

- Activities may include peer coaching, classroom observation, co-teaching, team teaching, lesson planning
- Activities should be consistent with programs and goals of the district and include needs common to the group (district policies and procedures), individual needs, needs specific to a group (special education, speech, etc.)
- Activities should be researched based in the areas of instructional strategies and classroom management
- Log of activities and dates will be maintained by the mentors and mentees

#### Compensation

• In-service credit for the mentors, stipend, compensation for before or after school meetings

#### **Time to Perform Mentoring Activities**

- Before and/or after school, team meeting time, release time, Superintendent's Conference Days,
   Superintendent's Meetings, building, departmental and grade level meetings
- Release time may include duty, instructional and professional development time

#### **Record Keeping**

- Mentors and mentees will complete a weekly activity log with topics and times listed
- The mentors will complete an evaluative instrument each semester and submit it to a subcommittee of the PDP to review/ revise the program. This evaluation is for the sole purpose of assessing the program and not the participants.
- The district is required to maintain all mentor/mentee records for a period of 7 years

#### **Oversight**

• The mentoring program will be jointly reviewed by the teaching and administrative staff through the PDP

#### **Problem Resolution Mechanism**

Concerns will be brought to the attention of the president of the Rocky Point Teacher's
Association president who will ameliorate the situation and may present problems to the PDP
committee chairperson for resolution.

#### Resources

New Teacher Workshops (RPTA), MESTRACT, Eastern Suffolk BOCES, Scope, <u>Enhancing Professional Practice: Framework for Teaching</u> by Charlotte Danielson, <u>How to Be an Effective Teacher: The First Days of School</u> by Harry Wong, Technology Integration Teachers, Rocky Point School District Staff Development Workshops, Instructional Support Teams, District Office Personnel

## PROFESSIONAL DEVELOPMENT PLAN STATEMENT OF CERTIFICATION

School District: Rocky Point UFSD \_\_\_\_\_\_BEDS Code: <u>580209020000</u>

The superintendent certifies to the Commissioner that:

- (1) The planning, implementation and evaluation of the plan were conducted by a professional development team that included a majority of teachers and one or more administrator(s), curriculum specialist(s), parent(s), higher education representative(s), and others identified in the plan.
- (2) The requirements of CR 100.2(dd) to have a professional development plan for the succeeding school year have been meet.
- (3) The school district or BOCES has complied with the professional development plan applicable to the current school year.
- (4) The plan focuses on improving student performance and teacher practice as identified through data analysis;
- (5) The plan describes professional development that:
  - is aligned with state content and student performance standards;
  - is aligned with New York State Professional Development Standards (at http://www.highered.nysed.gov/tcert/resteachers/pd.htm );
  - is articulated within and across grade levels;
  - is continuous and sustained;
  - indicates how classroom instruction and teacher practice will be improved and assessed;
  - indicates how each teacher in the district will participate; and
  - reflects congruence between student and teacher needs and district goals and objectives.
- (6) The plan describes how the effectiveness of the professional development will be evaluated, and indicates how activities will be adjusted in response to that evaluation.
- (7) The plan complies with CR 100.2(dd) to:
  - describe and implement a mentoring program for new teachers;
  - provide teachers/administrators holding a professional certificate with opportunities for completing professional development hours every five years;
  - ensure that level III teaching assistants and long-term substitute teachers participate in professional development activities,
  - state the average number of hours each teacher is expected to participate in professional in the school year(s) covered by the plan;
  - describe how all teachers will be provided professional development opportunities directly
    related to student learning needs as identified by multiple sources of data, including but not
    limited to school report cards;
  - provide staff with training in school violence prevention and intervention; and
  - provide professional development to all professional and supplementary school staff who work with students with disabilities.
- (8) The plan has been reviewed and/or revised in accordance with the most current version of 100.2 (dd). (The latest version of CR 100.2(dd) can be found at: http://emsc.nysed.gov/part100/pages/1002.html#dd.)
- (9) The plan or the annual update to the plan was adopted at a public meeting by the Board of Education.

Dr. Scott T. O'Brien Print Name of Superintendent of Schools	Adopted by the Board of Education on Date:
Original Signature of Superintendent of Schools	
Date	

The signed Professional Development Plan Statement of Certification may be sent in hard copy to:

New York State Education Department Title I School & Community Services Room 365 EBA 89 Washington Avenue Albany, NY 12234

### **BOE UPDATED ANNUAL APPOINTMENTS FOR THE 2023-2024 SY**

# AGREEMENT Between the BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT

#### ROCKY POINT TEACHERS' ASSOCIATION

This Agreement shall constitute a modification to the Collective Bargaining Agreement, dated July 1, 2020, through June 30, 2026. Except as set forth below, all other provisions of the Collective Bargaining Agreement shall remain unchanged.

The parties hereby agree that Appendix B Group 5F of the Collective Bargaining Agreement shall be amended by **deleting** the following club:

1	JAE Clubs OUP F	2023-24	2024-25	2025-26
	Drama Club	1290	N/A	N/A

The parties hereby agree that Appendix B Group 5F of the Collective Bargaining Agreement shall be amended by adding the following new club as follows:

5: JAE Clubs GROUP F	2023-24	2024-25	2025-26
Director of Dramatics - JAE	2869	2905	2941

Dated: October 16, 2023
ROCKY POINT TEACHERS ASSOCIATION
By:Stacy Iberger, President

## SPECIAL EDUCATION SOLE SOURCE VENDOR – A

## SPECIAL EDUCATION SOLE SOURCE VENDOR - B

# MODIFICATION TO THE EMPLOYMENT AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND CHRISTOPHER VAN COTT

**AGREEMENT**, made as of the 16<sup>th</sup> day of October 2023, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Christopher Van Cott, Assistant Superintendent for Business, ("Assistant Superintendent")

WHEREAS, the Board and Mr. Van Cott entered into an employment agreement, dated August 26, 2019 and subsequently amended on December 14, 2020 and December 13, 2021, employing Christopher Van Cott, as Assistant Superintendent; 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:

- 1. Paragraph one (1) of the Agreement entitled "Term of Agreement" shall be amended to extend the term of this agreement until June 30, 2028.
- 2. Paragraph five (5) of the Agreement entitled "Longevity" shall be amended to read: "Three years of Rocky Point Administration Service = 4% of current year's base salary. The longevity base salary increase shall be added to the base salary for the start of the school year after which it is earned and calculated after the initial contractual salary increase and shall continue to be calculated in such manner each year thereafter."
- 3. Subparagraph c of Paragraph 6 entitled "Vacation Days" shall be amended to read: "The Assistant Superintendent may redeem on an annual basis up to ten (10) unused vacation days at one hundred (100%) percent of his normal per diem rate of 1/240 of his annual salary."
- 4. This agreement, as amended and extended, shall be effective as of July 1, 2023 and shall remain in full force and effect through June 30, 2028.

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

	FEDUCATION OF KY POINT UFSD  LESSICA WOULD	
	Jessica Ward, President	Christopher Van Cott, Ass't. Superintendent
Witness:		
	Kelly White, District Clerk	

EMPLOYMENT AGREEMENT, made as of the 16<sup>th</sup> day of October 2023, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Kelly Weiss, "confidential employee."

#### **WITNESSETH:**

WHEREAS, the Board desires to employ Kelly Weiss as a "confidential" Principal Account Clerk; and

WHEREAS, the parties have determined that a written agreement specifying the terms and conditions of employment will promote effective communication and memorialize the understandings between the parties; and

WHEREAS, the parties have mutually agreed upon the following terms and conditions relative to the Principal Account Clerk's employment by the Board.

NOW, THEREFORE, in consideration of the mutual agreements hereinafter set forth, together with other good and valuable consideration, receipt of which is hereby acknowledged, and intending to be legally bound thereby, the parties hereto agree as follows:

- 1. <u>Term of Agreement:</u> This Agreement shall be effective September 1, 2023 and shall remain in full force and effect through June 30, 2028, at which time this agreement shall be considered for extension by the Superintendent of Schools and the Board of Education, subject to applicable regulations, statutes, and New York State Civil Service rules.
- 2. <u>Compensation:</u> During the first year of this Agreement, the Principal Account Clerk's annual salary shall be \$107,417, prorated for the period of September 1, 2023 through June 30, 2024. Said compensation shall be increased on the first day of July of each year of this Agreement, commencing July 1, 2024, by three percent (3%).

- 3. <u>Termination:</u> In addition to as otherwise provided for herein, this Agreement shall terminate on the occurrence of any of the following:
  - i. The death of the Principal Account Clerk;
  - ii. Resignation of the Principal Account Clerk;
  - iii. Retirement of the Principal Account Clerk;
  - iv. The transfer of the Principal Account Clerk to a non-confidential position, which is otherwise covered under the collective bargaining agreement between the Board and the Rocky Point School Related Professionals Association;
  - v. Dismissal of the Principal Account Clerk in accordance with New York State Civil Service Law;
- 4. <u>Longevity:</u> The Principal Account Clerk shall be entitled to the same Longevity Benefit as that provided to full-time employees who are members of the Rocky Point School-Related Professional Association or any successor organization representing individuals with the title of Principal Account Clerk not otherwise designated as confidential employees. Such longevity benefits shall be paid no later than the last pay period in June of the fiscal year in which such longevity was earned including the first year of this Agreement, and shall include credit for all years of service provided to the District by the Principal Account Clerk. The longevity benefit paid in any year of this Agreement shall not be less than the amount paid in the first full year of this Agreement.

#### 5. Leaves:

a. Sick Leave: Twelve (12) days sick leave will be credited on the first day of July of each year of this Agreement. Such days, inclusive of those previously accrued and unused, are cumulative to two hundred fifty (250) days. It is understood that the Principal Account Clerk shall carry over all accumulated sick leave to which she was entitled as of the date of this Agreement. All sick days granted under the terms of this Agreement shall be earned

on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Account Clerk may use the full allotment of sick days to which she is entitled prior to said days being fully earned. However, to the extent any unearned sick days are used by the Principal Account Clerk when her full-time employment with the District terminates, the Principal Account Clerk shall immediately reimburse the District for the full value of any unearned sick days at the rate at which she was compensated for each expended but unearned day.

- b. Personal Leave: Three (3) personal leave days will be credited on the first day of July of each year of this agreement. Unused personal leave will be credited to accumulated sick leave. It is understood that the Principal Account Clerk shall carry over all personal leave days to which she was entitled but had not yet utilized as of the date of this Agreement. All personal days granted under the terms of this Agreement shall be earned on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Account Clerk may use the full allotment of personal days to which she is entitled prior to said days being fully earned. However, to the extent any unearned personal days are used by the Principal Account Clerk when her full-time employment with the District terminates, the Principal Account Clerk shall immediately reimburse the District for the full value of any unearned personal days at the rate at which the she was compensated for each expended but unearned day.
- c. Death in Family: Up to five (5) days will be granted for a death in the immediate family. The immediate family includes the Principal Account Clerk's spouse, son, daughter, sister, brother, father, mother, mother-in-law, father-in-law, son-in-law, or daughter-in-law. Two (2) days will be granted in the event of the death of a grandparent, spouse's grandparents, aunt, uncle, or spouse's brother or sister.

d. Jury Duty: Service on jury duty shall not be considered a charged absence. Wages shall be paid as required by law, net any amount paid by the court to the Principal Account Clerk for service. Any mileage fees paid to the Principal Account Clerk shall be retained by the Principal Account Clerk.

#### e. Child Care Leave:

- i. A leave of absence shall be granted without pay for a maximum of two years for child care. Such leave must be taken in one-year increments.
  - ii. Fringe benefits will not accrue during a childcare leave.
- iii. Sick leave may be utilized for pre-or post-partem disability related to the birth of a child.
- f. Other Extended Leaves of Absence: Other leaves of absence may be granted upon recommendation of the Superintendent of Schools and approval of the Board.
- g. <u>Vacation.</u> Thirteen (13) vacation days shall be credited on the first day of July of each year of this Agreement, to be taken upon the approval of the Superintendent of Schools. Said days may not be carried from year to year without the prior approval of the Superintendent. The aforementioned notwithstanding, all vacation time may be taken only during the months of July and August, except that no vacation time may be utilized during the last week of August. It is recognized that on rare occasions the use of vacation days during periods precluded by the provisions of this section may be necessary, such exceptions may be approved at the discretion of the Superintendent of Schools. All vacation days granted under the terms of this Agreement shall be earned on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Account Clerk may use the full allotment of vacation days to which she is entitled prior to said days being fully earned. However, to the extent any unearned vacation days are used by the Principal Account Clerk

when her full-time employment with the District terminates, the Principal Account Clerk shall immediately reimburse the District for the full value of any unearned vacation days at the rate at which the she was compensated for each expended but unearned day. If, during the year, the Principal Account Clerk does not use the maximum number of vacation days to which she is entitled the Principal Account Clerk shall be paid at the rate of 1/240<sup>th</sup> of the employee's annual salary per day for each such unused day to a maximum of ten (10) days. To receive payment, the employee must submit a written request, which must be approved by the Superintendent.

#### 6. Work Year.

- a. The Principal Account Clerk is a twelve (12) month employee working a seven and one-half (7½) hour day, including two fifteen (15) minute breaks and excluding a forty-five (45) minute lunch period. Daily work hours shall be 7:30 a.m. 3:45 p.m., subject to change at the discretion of the Superintendent of Schools. During July and August, the work day shall be 8:00 a.m. to 2:00 p.m., Monday through Thursday, with no lunch or breaks. Work in excess of the normal work hours shall be compensated by wages paid at the rate of time and one half or by compensatory time off. Compensatory time at the time and one-half rate must be taken within the fiscal year in which such compensatory time is earned or be scheduled by the Principal Account Clerk with the consent and approval of her immediate supervisor. The Principal Account Clerk shall not be required to work during school breaks or on holidays for which students and/or teachers are not required to be in attendance, other than summer recess. If required to work during one of the school breaks or on a holiday as defined herein, other than summer recess, a compensatory day for each day worked shall be granted.
- b. Snow/Emergency Days: When schools are closed for snow/emergency days the Principal Account Clerk is not required to work unless specifically requested to do so by the Superintendent of Schools or his designee.

#### 7. Insurance.

- a. The School District will pay eighty-five percent (85%) of the premium for health insurance in a plan chosen by the District, which will provide benefits to the Principal Account Clerk, her spouse and dependents. Should the Principal Account Clerk retire from the Rocky Point School District at age fifty-five (55) or older and be deemed eligible to collect a full pension without penalty through the Employees' Retirement System, eighty-five percent (85%) of the premiums will be paid by the School District for the remainder of the Principal Account Clerk's life. The Principal Account Clerk may elect to waive health insurance and receive fifty percent (50%) of the premium for the level of benefit to which she is otherwise entitled.
- b. Group Dental Plan. The Principal Account Clerk shall be allowed to participate in a group dental insurance plan. However, the District shall make no contribution to such plan.
- c. The District shall provide a \$10,000 base life insurance policy for the Principal Account Clerk. The Principal Account Clerk may purchase additional life insurance at their own expense.
- d. The Principal Account Clerk may elect to join, at her sole cost and expense, a disability income insurance plan, if one is instituted by the District.

#### 8. Retirement Benefit.

- a. If after attaining the age of fifty-five (55) or older, the Principal Account Clerk elects to retire during the fiscal year, she shall receive a per diem cash payment at 1/240<sup>th</sup> of her annual salary of one half (½) of accumulated sick leave, such leave capped at two hundred fifty (250) days plus three hundred dollars (\$300) for each year of active service in the district.
- b. The option to retire must be exercised in writing having provided a minimum of 120 days' prior notice to the district.

c. If permissible under the Internal Revenue Code and New York State and Federal law, the District and the Principal Account Clerk shall execute a separate Memorandum of Agreement providing for sick leave buyout and service payment upon retirement to be made in the form of an employer non-elective contribution into a designated IRC Section 403(b) tax sheltered annuity up to the statutory limit.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the day and year first set forth above.

BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT

By:	
Jessica Ward, President	Kelly Weiss, Principal Account Clerk

# MODIFICATION TO THE EMPLOYMENT AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND LORETTA SANCHEZ

AGREEMENT, made as of the 16th day of October 2023, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Loretta Sanchez, Principal Office Assistant.

WHEREAS, the Board and Mrs. Sanchez entered into an employment agreement, dated March 13, 2020 employing Loretta Sanchez, as a Principal Office Assistant; 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:

- 1. Paragraph 1 entitled "Term of Agreement" shall be amended to extend the term of this agreement until June 30, 2028.
- 2. Paragraph 2 entitled "Compensation", second sentence shall be amended to: Said compensation shall be increased by 4% effective 7/1/2024; 3% effective 7/1/2025; 3% effective 7/1/2026; 3% effective 7/1/2027.
- 3. Paragraph 4 entitled "Longevity" shall be amended to increase the amount of longevity earned after completing 20 years or more from \$1,600.00 to \$3,000.00 effective June 30, 2023.
- 4. Paragraph 7 entitled "Work Year" shall be amended to change the workday schedule during July and August from 8:30 a.m.-2:30 p.m. to 8:00 a.m.-2:00 p.m.
- 5. Paragraph 8.a. entitled "Insurance" shall be amended to change line 1 and 2 from "health insurance in a plan chosen by the district" to "NYSHIP Empire Plan health insurance or any other plan of equal or greater benefits as determined by the Board."

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 UFSD	
Ву:	
Jessica Ward, President	Loretta Sanchez, Principal Office Assistant

EMPLOYMENT AGREEMENT, made as of the 18<sup>th</sup> day of September 2023, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Lisa Lopez, "confidential employee."

#### WITNESSETH:

WHEREAS, the Board desires to employ Lisa Lopez as a "confidential" Principal Office Assistant; and

WHEREAS, the parties have determined that a written agreement specifying the terms and conditions of employment will promote effective communication and memorialize the understandings between the parties; and

WHEREAS, the parties have mutually agreed upon the following terms and conditions relative to the Principal Office Assistant's employment by the Board.

NOW, THEREFORE, in consideration of the mutual agreements hereinafter set forth, together with other good and valuable consideration, receipt of which is hereby acknowledged, and intending to be legally bound thereby, the parties hereto agree as follows:

- 1. <u>Term of Agreement:</u> This Agreement shall be effective September 1, 2023 and shall remain in full force and effect through June 30, 2026, at which time this agreement shall be considered for extension by the Superintendent of Schools and the Board of Education, subject to applicable regulations, statutes, and New York State Civil Service rules.
- 2. <u>Compensation:</u> During the first year of this Agreement, the Principal Office Assistant's annual salary shall be \$58,000, prorated for the period of September 1, 2023 through June 30, 2024. Said compensation shall be increased on the first day of July of each year of this Agreement, commencing July 1, 2024, by three percent (3%).
  - 3. Termination: In addition to as otherwise provided for herein, this

Agreement shall terminate on the occurrence of any of the following:

- i. The death of the Principal Office Assistant;
- ii. Resignation of the Principal Office Assistant;
- iii. Retirement of the Principal Office Assistant;
- iv. The transfer of the Principal Office Assistant to a non-confidential position, which is otherwise covered under the collective bargaining agreement between the Board and the Rocky Point School Related Professionals Association;
- v. Dismissal of the Principal Office Assistant in accordance with New York State Civil Service Law;
- 4. <u>Longevity</u>: The Principal Office Assistant shall be entitled to the same Longevity Benefit as that provided to full-time employees who are members of the Rocky Point School-Related Professional Association or any successor organization representing individuals with the title of Principal Office Assistant not otherwise designated as confidential employees. Such longevity benefits shall be paid no later than the last pay period in June of the fiscal year in which such longevity was earned including the first year of this Agreement, and shall include credit for all years of service provided to the District by the Principal Office Assistant. The longevity benefit paid in any year of this Agreement shall not be less than the amount paid in the first full year of this Agreement.

#### 5. Leaves:

a. Sick Leave: Twelve (12) days sick leave will be credited on the first day of July of each year of this Agreement. Such days, inclusive of those previously accrued and unused, are cumulative to two hundred fifty (250) days. It is understood that the Principal Office Assistant shall carry over all accumulated sick leave to which she was entitled as of the date of

this Agreement. All sick days granted under the terms of this Agreement shall be earned on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Office Assistant may use the full allotment of sick days to which she is entitled prior to said days being fully earned. However, to the extent any unearned sick days are used by the Principal Office Assistant when her full-time employment with the District terminates, the Principal Office Assistant shall immediately reimburse the District for the full value of any unearned sick days at the rate at which she was compensated for each expended but unearned day.

- b. Personal Leave: Three (3) personal leave days will be credited on the first day of July of each year of this agreement. Unused personal leave will be credited to accumulated sick leave. It is understood that the Principal Office Assistant shall carry over all personal leave days to which she was entitled but had not yet utilized as of the date of this Agreement. All personal days granted under the terms of this Agreement shall be earned on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Office Assistant may use the full allotment of personal days to which she is entitled prior to said days being fully earned. However, to the extent any unearned personal days are used by the Principal Office Assistant when her full-time employment with the District terminates, the Principal Office Assistant shall immediately reimburse the District for the full value of any unearned personal days at the rate at which the she was compensated for each expended but unearned day.
- c. Death in Family: Up to five (5) days will be granted for a death in the immediate family. The immediate family includes the Principal Office Assistant's spouse, son, daughter, sister, brother, father, mother, mother-in-law, father-in-law, son-in-law, or daughter-in-law. Two (2) days will be granted in the event of the death of a grandparent,

spouse's grandparents, aunt, uncle, or spouse's brother or sister.

d. Jury Duty: Service on jury duty shall not be considered a charged absence. Wages shall be paid as required by law, net any amount paid by the court to the Principal Office Assistant for service. Any mileage fees paid to the Principal Office Assistant shall be retained by the Principal Office Assistant.

#### e. Child Care Leave:

- i. A leave of absence shall be granted without pay for a maximum of two years for child care. Such leave must be taken in one-year increments.
  - ii. Fringe benefits will not accrue during a childcare leave.
- iii. Sick leave may be utilized for pre-or post-partem disability related to the birth of a child.
- f. Other Extended Leaves of Absence: Other leaves of absence may be granted upon recommendation of the Superintendent of Schools and approval of the Board.
- g. <u>Vacation.</u> Thirteen (13) vacation days shall be credited on the first day of July of each year of this Agreement, to be taken upon the approval of the Superintendent of Schools. Said days may not be carried from year to year without the prior approval of the Superintendent. The aforementioned notwithstanding, all vacation time may be taken only during the months of July and August, except that no vacation time may be utilized during the last week of August. It is recognized that on rare occasions the use of vacation days during periods precluded by the provisions of this section may be necessary, such exceptions may be approved at the discretion of the Superintendent of Schools. All vacation days granted under the terms of this Agreement shall be earned on a pro-rated basis during the year in which they are granted. The aforementioned notwithstanding, the Principal Office Assistant may use

the full allotment of vacation days to which she is entitled prior to said days being fully earned. However, to the extent any unearned vacation days are used by the Principal Office Assistant when her full-time employment with the District terminates, the Principal Office Assistant shall immediately reimburse the District for the full value of any unearned vacation days at the rate at which the she was compensated for each expended but unearned day. If, during the year, the Principal Office Assistant does not use the maximum number of vacation days to which she is entitled the Principal Office Assistant shall be paid at the rate of 1/240th of the employee's annual salary per day for each such unused day to a maximum of ten (10) days. To receive payment, the employee must submit a written request, which must be approved by the Superintendent.

#### 6. Work Year.

- a. The Principal Office Assistant is a twelve (12) month employee working a seven and one-half (7½) hour day, including two fifteen (15) minute breaks and excluding a forty-five (45) minute lunch period. Daily work hours shall be 7:45 a.m. 4:00 p.m., subject to change at the discretion of the Superintendent of Schools. During July and August, the work day shall be 8:00 a.m. to 2:00 p.m., Monday through Thursday, with no lunch or breaks. Work in excess of the normal work hours shall be compensated by wages paid at the rate of time and one half or by compensatory time off. Compensatory time at the time and one-half rate must be taken within the fiscal year in which such compensatory time is earned or be scheduled by the Principal Office Assistant with the consent and approval of her immediate supervisor. The Principal Office Assistant shall not be required to work during school breaks or on holidays for which students and/or teachers are not required to be in attendance, other than summer recess. If required to work during one of the school breaks or on a holiday as defined herein, other than summer recess, a compensatory day for each day worked shall be granted.
  - b. Snow/Emergency Days: When schools are closed for

snow/emergency days the Principal Office Assistant is not required to work unless specifically requested to do so by the Superintendent of Schools or his designee.

#### 7. Insurance.

- a. The School District will pay eighty-five percent (85%) of the premium for health insurance in a plan chosen by the District, which will provide benefits to the Principal Office Assistant, her spouse and dependents. Should the Principal Office Assistant retire from the Rocky Point School District at age fifty-five (55) or older and be deemed eligible to collect a full pension without penalty through the Employees' Retirement System, eighty-five percent (85%) of the premiums will be paid by the School District for the remainder of the Principal Office Assistant's life. The Principal Office Assistant may elect to waive health insurance and receive fifty percent (50%) of the premium for the level of benefit to which she is otherwise entitled.
- b. Group Dental Plan. The Principal Office Assistant shall be allowed to participate in a group dental insurance plan. However, the District shall make no contribution to such plan.
- c. The District shall provide a \$10,000 base life insurance policy for the Principal Office Assistant. The Principal Office Assistant may purchase additional life insurance at their own expense.
- d. The Principal Office Assistant may elect to join, at her sole cost and expense, a disability income insurance plan, if one is instituted by the District.

#### 8. Retirement Benefit.

a. If after attaining the age of fifty-five (55) or older, the Principal Office Assistant elects to retire during the fiscal year, she shall receive a per diem cash payment at 1/240<sup>th</sup> of her annual salary of one half (½) of accumulated sick leave, such leave capped at two hundred fifty (250) days plus three hundred dollars (\$300) for each year of active service in

the district.

b. The option to retire must be exercised in writing having provided a

minimum of 120 days' prior notice to the district.

c. If permissible under the Internal Revenue Code and New York

State and Federal law, the District and the Principal Office Assistant shall execute a separate

Memorandum of Agreement providing for sick leave buyout and service payment upon

retirement to be made in the form of an employer non-elective contribution into a designated

IRC Section 403(b) tax sheltered annuity up to the statutory limit.

IN WITNESS WHEREOF, the parties have caused this Agreement to be

executed on the day and year first set forth above.

BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT

By:	
Jessica Ward, President	Lisa Lopez, Principal Office Assistant

# MODIFICATION TO THE EMPLOYMENT AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND DEBRA HOFFMAN

AGREEMENT, made as of the 16th day of October 2023, by and between the Board of Education of the Rocky Point Union Free School District, Suffolk County, New York (hereinafter the "Board"), and Debra Hoffman, Senior Account Clerk Typist.

WHEREAS, the Board and Mrs. Hoffman entered into an employment agreement, dated March 16, 2020 employing Debra Hoffman, as a Senior Account Clerk Typist; 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:

- 1. Paragraph 1 entitled "Term of Agreement" shall be amended to extend the term of this agreement until June 30, 2028.
- 2. Paragraph 2 entitled "Compensation", second sentence shall be amended to: Said compensation shall be increased by 4% effective 7/1/2024; 3% effective 7/1/2025; 3% effective 7/1/2026; 3% effective 7/1/2027.
- 3. Paragraph 3 entitled "Longevity" shall be amended to increase the amount of longevity earned after completing 20 years or more from \$1,600.00 to \$3,000.00 effective June 30, 2023.
- 4. Paragraph 6 entitled "Work Year" shall be amended to change the workday schedule during July and August from 8:30 a.m.-2:30 p.m. to 8:00 a.m.-2:00 p.m.
- 5. Paragraph 7a. entitled "Insurance" shall be amended to change "health insurance in a plan chosen by the district" to "NYSHIP Empire Plan health insurance or any other plan of equal or greater benefits as determined by the Board."

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

BOARD	OF E	DUCAT	ION O	F
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Ву:	
Jessica Ward, President	Debra Hoffman, Senior Account Clerk Typist

#### 10/16/2023 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Lopez	Lisa	Principal Office Assistant	DO	Annual	10/16/2023	58,000.00	9/1/2023	Change in status from contractual School Related Professional Association employee to contractual confidential employee. This is a permanent appointment as per Civil Service rules and regulations. Salary pro-rated.
Weiss	Kelly	Principal Account Clerk	DO	Annual	10/16/2023	107,417.00	9/1/2023	Change in status from contractual School Related Professional Association employee to contractual confidential employee. This is a permanent appointment as per Civil Service rules and regulations. Salary pro-rated.
Puleo	Meghan	School Teacher Aide	JAE	Annual	10/16/2023	1,000.00	9/20/2023	Supplemental Student Assistance Stipend. 2023- 2024 school year. Pro-rated.
Eaton	John	Guard	DW	N/A	10/16/2023	N/A	9/26/2023	Amended start date
Mulé	Paula	School Lunch Monitor	FJC	N/A	10/16/2023	N/A	9/22/2023	Resignation for personal reasons
Firrello	Shannon	School Nurse	MS	N/A	10/16/2023	N/A	6/9/2023	Continuation of unpaid leave of absence for medical reasons from 6/9/2023 through 6/30/2023.
Dowd	Keri	School Hall Monitor	MS	N/A	10/16/023	N/A	10/2/2023	Amended start date
Shimkin	Warren	Food Service Worker	HS	N/A	10/16/2023	N/A	10/2/2023	Resignation for personal reasons
Spallone	Eric	Guard	DW	Annual-Step 0	10/16/2023	37,500.00	10/30/2023	Full-time, ten-month contractual appointment.  New position. Pro-rated.
Fitzgerald	Janet	School Lunch Monitor	JAE	N/A	10/16/2023	N/A	9/28/2023	Resignation for personal reasons
Molloy	Patricia	School Teacher Aide	JAE	Annual	10/16/2023	1,000.00	9/5/2023	Supplemental Student Assistance Stipend. 2023- 2024 school year.
Darmiento	Sheri	School Teacher Aide	JAE	Annual	10/16/2023	1,000.00	9/5/2023	Supplemental Student Assistance Stipend. 2023- 2024 school year.
Dentrone	Suzanne	School Teacher Aide	MS	Annual	10/16/2023	1,000.00	9/20/2023	Supplemental Student Assistance Stipend 2023- 2024 school year for 1/2 day (.5); Salary pro-rated.
Alvarado	Daniel	Food Service Worker	HS	N/A	10/16/2023	N/A	9/1/2023	Resignation for personal reasons
Wade	Karen	Senior Office Assistant	DO	Annual-Step 17	10/16/2023	39,923.00	11/1/2023	Full-Time, 12-Month probationary permanent apppointment as per Civil Service rules and regulations. Replaces N. Morcerf. Pro-rated. 10/16/23 Agenda

Droge	Katherine	School Lunch Monitor	JAE	Hourly-Step 0	10/16/2023	16.00	10/18/2023	Part-time (5 days per week, 3 hours per day) ten- month contractual appointment. Replaces J. Fitzgerald
Taylor	Casey	School Hall Monitor	HS	Hourly-Step 0	10/16/2023	16.00	10/23/2023	Part-time (5 days per week, 4 hours per day) ten- month contractual appointment. Replaces Madison Bowen.
Felicetti	Daniel	School Lunch Monitor	JAE	Hourly-Step 0	10/16/2023	16.00	10/23/2023	Part-time (5 days per week, 3 hours per day) ten- month contractual appointment. Replaces G. Fiore

#### 10/16/2023 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
DiLorenzo	Anthony	Physical Education Teacher	HS	Annual	10/16/2023	12,722.00	9/26/2023	Amended from .5 to full additional class from 9/26/2023 through 6/30/2024. Pro-rated.
Foley	Lauren	LOTE Teacher	HS	Annual	10/16/2023	9,821.00	10/10/2023	Additional class from 10/10/2023 through June 30, 2024. Pro-rated.
Rzhevsky	Natalia	LOTE Teacher	MS	Annual	10/16/2023	13,551.00	10/10/2023	Additional class from 10/10/2023 through June 30, 2024. Pro-rated.
Wolper	Bruce	LOTE Teacher	MS	Annual	10/16/2023	11,445.00	10/10/2023	Additional class from 10/10/2023 through June 30, 2024. Pro-rated.

#### 10/16/2023 Schedule-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Nelson	Ralph	Substitute Clerical	DW	Hourly	10/16/2023	16.00	9/22/2023	2023-2024 school year
Sullivan	Michelle	Substitute Teacher Aide/Monitor	DW	N/A	10/16/2023	N/A	11/9/2023	Resignation for 2023-2024 school year

10/16/2023 Schedule-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Pescitelli	Dale	Substitute Teacher/Teaching Asst.	DW	Daily	10/16/2023	130.00 non preferred; 160.00 preferred	10/18/2023	2023-2024 school year
Genao	Jerry	Substitute Teacher/Teaching Asst.	DW	Daily	10/16/2023	130.00 non preferred; 160.00 preferred	9/20/2023	Inactivation or 2023-2024 appointment
Gipp	Heather	Substitute Teacher/Teaching Asst.	DW	N/A	10/16/2023	130.00 non preferred; 160.00 preferred	9/26/2023	Inactivation or 2023-2024 appointment
Kistner	Angela	Substitute Teacher/Teaching Asst.	DW	Daily	10/16/2023	130.00 non preferred; 160.00 preferred	10/18/2023	2023-2024 school year
Goldberg	Chelsea	Substitute Teacher/Teaching Asst.	DW	Daily	10/16/2023	130.00 non preferred; 160.00 preferred	10/18/2023	2023-2024 school year

10/16/2023 Schedule-E Co-Curricular Positions 2023/2024

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Carbone	Madison	Volunteer- Cheer	DW	N/A	10/16/2023	N/A	7/1/2023	Coaching appointment 2023-2024 school year
Scanlon	Arianna	Volunteer- Cheer	DW	N/A	10/16/2023	N/A	7/1/2023	Coaching appointment 2023-2024 school year
Flinter	Emilyann	Volunteer - Cheer	DW	N/A	10/16/2023	N/A	7/1/2023	Coaching appointment 2023-2024 school year
DiPasquale	Theodore	Volunteer-Wrestling	DW	N/A	10/16/2023	N/A	7/1/2023	Coaching appointment 2023-2024 school year
Fitzpatrick	Kelly	Volunteer-Girls Basketball	DW	N/A	10/16/2023	N/A	7/1/2023	Coaching appointment 2023-2024 school year
McGuire	Megan	Elementary Chorus Assistant-Grade 2	FJC	Annual	10/16/2023	1,290.00	7/1/2023	2023-2024 school year
Jordan	James	Varsity Head Boys Basketball (Year 26)	DW	Annual	10/16/2023	8,323.00	11/13/2023	Coaching appointment 2023-2024 school year
Apicella	Ryan	JV Boys Basketball (Year 17)	DW	Annual	10/16/2023	6,027.00	11/13/2023	Coaching appointment 2023-2024 school year
DiLorenzo	Anthony	MS Boys Basketball (Year 17)	DW	Annual	10/16/2023	5,453.00	11/6/2023	Coaching appointment 2023-2024 school year
Bittner	Katie	Varsity Girls Basketball (Year 1)	DW	Annual	10/16/2023	6,598.00	11/13/2023	Coaching appointment 2023-2024 school year
Serpico	Gabriella	JV Girls Basketball (Year 1)	DW	Annual	10/16/2023	4,877.00	11/13/2023	Coaching appointment 2023-2024 school year
DiLorenzo	Anthony	MS Girls Basketball (Year 17)	DW	Annual	10/16/2023	5,453.00	1/16/2024	Coaching appointment 2023-2024 school year
Marchetta	Anthony	Varsity Bowling (Year 1)	DW	Annual	10/16/2023	4,016.00	11/13/2023	Coaching appointment 2023-2024 school year
Ferrara	Samantha	Varsity Head CheerleadingWinter (Year 2)	DW	Annual	10/16/2023	6,024.00	11/13/2023	Coaching appointment 2023-2024 school year
Fleischer	Jessica	Varsity Asst. CheerleadingWinter (Year 1)	DW	Annual	10/16/2023	4,877.00	11/13/2023	Coaching appointment 2023-2024 school year
Russo	Adrienne	JV Cheerleading - Winter (Year 6)	DW	Annual	10/16/2023	5,309.00	11/13/2023	Coaching appointment 2023-2024 school year
Tolisano	Gina	MS Cheerleading - Winter (Year 1)	DW	Annual	10/16/2023	4,016.00	11/6/2023	Coaching appointment 2023-2024 school year
Camarda	Joseph	Varsity Head Boys Indoor Track & Field (Year 16)	DW	Annual	10/16/2023	7,748.00	11/13/2023	Coaching appointment 2023-2024 school year
Dougherty	Sean	Varsity Asst Boys Indoor Track & Field (Year 2)	DW	Annual	10/16/2023	5,165.00	11/13/2023	Coaching appointment 2023-2024 school year
Mattia	John	Varsity Head Girls Indoor Track & Field (Year 17)	DW	Annual	10/16/2023	7,748.00	11/13/2023	Coaching appointment 2023-2024 school year
Perrotte	Jennifer	MS Girls Volleyball (Year 21)	DW	Annual	10/16/2023	5,741.00	11/6/2023	Coaching appointment 2023-2024 school year
Goldstein	Darren	Varsity Head Boys Wrestling (Year 22)	DW	Annual	10/16/2023	8,323.00	11/13/2023	Coaching appointment 2023-2024 school year

Morbillo	Anthony	Varsity Asst Boys Wrestling (Year 3)	DW	Annual	10/16/2023	5,165.00	11/13/2023	Coaching appointment 2023-2024 school year
Gold	Jack	JV Wrestling (Year 1)	DW	Annual	10/16/2023	4,877.00	11/13/2023	Coaching appointment 2023-2024 school year
Stern	Ryan	MS Wrestling (Year 3)	DW	Annual	10/16/2023	4,303.00	1/16/2024	Coaching appointment 2023-2024 school year
Gold	Jack	MS Wrestling (Year 1)	DW	Annual	10/16/2023	4,303.00	1/16/2024	Coaching appointment 2023-2024 school year
DeVito	Anthony	Varsity Head Girls Wrestling (Year 2)	DW	Annual	10/16/2023	6,598.00	11/13/2023	Coaching appointment 2023-2024 school year
Archer	Charles	Varsity Assistant Girls Wrestling (Year 1)	DW	Annual	10/16/2023	5,165.00	11/13/2023	Coaching appointment 2023-2024 school year
Murphy	Lauren	Varsity Asst.Girls Indoor Track & Field (Year 1)	DW	Annual	10/16/2023	5,165.00	11/13/2023	Coaching appointment 2023-2024 school year
Ventura	David	4th Grade Orchestra	JAE	Annual	10/16/2023	2,151.00	9/1/2023	2023-2024 school year
Zaffino	Jennifer	Social Worker	HS	Hourly	10/16/2023	50.00	8/2/2023	Additional Supervision 9th grade orientation
Knapp	Craig	Director of Dramatics-JAE	JAE	Annual	10/16/2023	2,869.00	9/1/2023	2023-2024 School year
Szymanski	Robert	PSAT Proctor	DW	Hourly	10/16/2023	49.00	10/14/2023	2023-2024 school year
May	Melissa	Crafty Cooks 1	JAE	Annual	10/16/2023	1,290.00	9/1/2023	2023-2024 school year
Kelly	Stacy	Crafty Cooks 2	JAE	Annual	10/16/2023	1,290.00	9/1/2023	2023-2024 school year
Berretta	Laurie	JAE Stem Science Club	JAE	Annual	10/16/2023	1,290.00	9/1/2023	2023-2024 school year
Hill-Timpanaro	Laura	Crafty Cooks 1	JAE	N/A	10/16/2023	N/A	9/1/2023	Resignation for personal reasons
Hill-Timpanaro	Laura	Crafty Cooks 2	JAE	N/A	10/16/2023	N/A	9/1/2023	Resignation for personal reasons
Flanagan	Laura	Curriculum Writing	HS	Hourly	10/16/2023	50.00	11/1/2023	ENL Beginner Class grades 6-12. Funded through the General Fund. Not to exceed forty (40) hours. Project completion by 4/19/2024.
Burke	Jennifer	Curriculum Writing	MS	Hourly	10/16/2023	50.00	11/1/2023	ENL Beginner Class grades 6-12. Funded through the General Fund. Not to exceed forty (40) hours. Project completion by 4/19/2024.

<sup>\*</sup>Up to two hours: \$58.00; in excess of two hours: \$86.00; Junior/Senior Prom: \$58.00 per hour 2023/2024 school year

#### 10/16/2023 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Buchner	Eugene	First Aid/CPR/AED	DW	Hourly	10/16/2023	50.00	11/8/2023	2023-2024 school year
Boyle	Natalie	Country Line Dancing	DW	Hourly	10/16/2023	50.00	10/16/2023	One hour and 15 minutes per week (1.25) from 10/16/2023 through 11/20/2023
LaMacchia	Joseph	Men's Basketball	DW	Hourly	10/16/2023	25.00	10/23/2023	Two (2) hours per week from 10/23/2023 through 1/29/2024