

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

I Meeting called to Order:

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

Absent:

II Executive Session

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

Motion _____ 2nd _____ Vote _____

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

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

The items listed below are presented as part of the Consent Agenda which can be adopted by the Board of Education under a single motion followed by a second and then a formal vote. 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 April 20, 2021
- IV Budget Transfer Summary** – April 2021
- V: Treasurer’s Reports** – April 2021
- VI: Extra-Classroom Activity Account Treasurer’s Report** – April 2021
- VII: Financial Reports** – April 2021
- VIII: Internal Claims Audit Report** – April 2021
- IX: Committees on Special Education Schedules 5-18-21-A and 5-18-21-B**, as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion _____ 2nd _____ Vote _____

X Donation of Toaster

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of a Hamilton Beach Brushed Stainless Steel Toaster #22911 from District employee, Dorothy Tis, valued at approximately \$25.00.

Motion _____ 2nd _____ Vote _____

XI Donation of Cuisinart Coffeemaker

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of a Cuisinart Coffee Plus Programmable Coffeemaker and Hot Water System, Model #CHW-12 from Middle School employee, Jean Murray, valued at approximately \$100.00.

Motion _____ 2nd _____ Vote _____

XII Donation of Outdoor Classroom

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the items below to configure and setup an outdoor classroom space as donated by the High School and Middle School Parent Teacher Associations.

Concrete Patio	\$11,850.00
Benches	\$ 3,354.32
Whiteboard (1)	\$ 450.65
<u>Landscaping</u>	<u>\$ 1,929.50</u>
Total Value of Donation	\$17,584.47

Motion _____ 2nd _____ Vote _____

XIII Donation from Ohiopyle Prints

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donation from Ohiopyle Prints, Inc.

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 \$51.23 as a result of the donation from Ohiopyle Prints, Inc..

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

A211 05 00 03 0000 \$51.23

Motion _____ 2nd _____ Vote _____

XIV Board of Education Review and Re-Adoption of Policy Numbers 5670, 6120, 6121, 7551, 7554, 8120 and the Adoption of New Policy Numbers 3421 and 6190 (Second Reading)

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

- 3421 Title IX and Sex Discrimination (New policy)
- 5670 Records Management
- 6120 Equal Employment Opportunity
- 6121 Sexual Harassment in the Workplace
- 6190 Employee Use of Social Media (New policy)
- 7551 Sexual Harassment of Students
- 7554 Dignity for All Students
- 8120 Equal Educational Opportunities

Motion _____ 2nd _____ Vote _____

XV Reaffirm Reserve Accounts & Transfer

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education reaffirms the District’s existing Reserve Funds and approves the potential transfer of fund balance into the Workers’ Compensation, Capital, Employee Benefit Accrued Liability, Property Loss Insurance, Unemployment and Retirement Reserve Funds (ERS & TRS) in accordance with the District’s Reserve Plan.

Motion _____ 2nd _____ Vote _____

XVI 2020-21 Reserve Fund Transfers-Out (Re-stated)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the transfer of funds from the District's restricted reserve funds to the 2020-2021 school budget as reflected in the District's Adopted Budget.

Motion _____ 2nd _____ Vote _____

XVII Bid #19-01 Asphalt/Concrete Paving & Repair Contract Extension for 2021-2022

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Park Line Asphalt Maintenance for Asphalt/Concrete Paving and Repair for the 2021-2022 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XVIII Bid #19-02 Plumbing Services Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Maccarone Plumbing Inc. for Plumbing Services for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XIX Bid #19-03 Irrigation System Maintenance and Repair Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Watercraft Irrigation for Irrigation System Maintenance & Repair for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XX Bid #19-04 HVAC Maintenance and Repair

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Blue Diamond Air Systems (formerly Diam-N-Blu Mechanical) for HVAC Maintenance & Repair for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXI Bid #19-05 Integrated Pest Management Services Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Bug Fighters Etc., Inc. for Integrated Pest Management Services for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXII Bid #19-07 Uniforms – Custodial & Security Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Woods Mens & Boys Clothing for Uniforms – Custodial & Security for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXIII Bid #19-09 Standby Services for Snow Removal Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Gallino & Sons Trucking for Snow Removal for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXIV Bid #20-01 District-Wide Printing Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education renew the agreement with Sav-On Printing for District-wide Printing Services for the 2021-2022 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXV Bid #21-02 Lexmark OEM Toner Cartridges and Supplies Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education renew the agreement with The Official Pal for Lexmark OEM Toner Cartridges and Supplies for the 2021-2022 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXVI Bid #21-04 Phone System Maintenance Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with TMT-Excel Communications LLC for Phone System Maintenance for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXVII Bid #21-05 NEC Telephone Adds, Moves & Changes Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with TMT-Excel Communications LLC for NEC Telephone Adds, Moves and Changes for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXVIII Bid #21-07 Signage-Manufacture and Install Contract Extension for 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renews the agreement with Alley Cat Signs Design Co. for Signage-Manufacture & Install for the 2021-22 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XXIX Bid Award #22-01 – HS / MS Chiller System Full Maintenance Agreement

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education award Bid #22-01 HS/MS Chiller System Full Maintenance Agreement to Carrier Corporation, the overall lowest responsible bidder meeting bid specifications, as per the attached.

Motion _____ 2nd _____ Vote _____

XXX Bid Award #22-02 – Repair of District Vehicles

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education awards Bid #22-02 Repair of District Vehicles to CD Automotive Enterprises, Inc., the overall lowest responsible bidder meeting bid specifications, as per the attached.

Motion _____ 2nd _____ Vote _____

XXXI RFP #R22-03 External Audit Services Award

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and appoints R.S. Abrams for External Auditor services in accordance with the scope of services submitted in response to the District’s requests for proposal #R22-03 for the 2021-2022 school year.

Motion _____ 2nd _____ Vote _____

XXXII Educational Data NY/Long Island Cooperative Bid Services 2021-22

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the Assistant Superintendent for Business to enter into an agreement with Educational Data Services, Inc. for participation in cooperative bids for the purchase of supplies, materials, and equipment for the 2021-2022 fiscal year.

Motion _____ 2nd _____ Vote _____

XXXIII St. Charles Hospital Consultant Contract Extension for 2021-2022

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 renew the contract with St. Charles Hospital for sports medicine Physician/Physician Assistant, at a fee of \$175 per game for JV Home Games and No Fee for Varsity Home Games as per the attached.

Motion _____ 2nd _____ Vote _____

XXXIV DDI Special Education Contract 2021-22

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 Developmental Disabilities Institute, Inc. for special education students’ services for Summer 2021 and the 2021-22 school year, under applicable Individual Educational Programs, applicable law and/or District policy.

Motion _____ 2nd _____ Vote _____

XXXV 2020-2021 Health Service Contracts – Hauppauge Public Schools and Three Village Central School District

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education and the Superintendent of Schools to enter into an agreement for health services for the 2020-21 school year with the following districts:

Hauppauge Public Schools
Three Village Central School District

Motion _____ 2nd _____ Vote _____

XXXVI Transportation Contract Extension / Montauk Bus Company

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board hereby approves a 31-day transportation contract extension with Montauk Bus Company (“Contractor”) located at 209 Wading River Road, Moriches, NY 11934 to provide sports charters on an as needed basis.

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

Motion _____ 2nd _____ Vote _____

XXXVII Independent Audit Reports; Corrective Action Plans (Revised)

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the following audit reports as completed by the Internal Auditing firm, Nawrocki Smith, LLC.,

- *Annual Risk Assessment Updated Pertaining to the Internal Controls of District Operations; December 2020*
- *Report on the Internal Controls of Pupil Personnel Services Cycle; January 2021*

Motion _____ 2nd _____ Vote _____

XXXVIII Appointment of Poll Clerks and Tellers for the Annual Budget Vote and Election to be held on May 18, 2021

BE IT RESOLVED that the District Clerk is authorized to canvass individuals to serve as Poll Clerks/Tellers and Substitute Poll Clerks/Tellers for the Annual Budget Vote and Board of Education Election to be held on Tuesday, May 18, 2021, during the hours of 7:00 a.m. and 9:00 p.m. and is authorized to fill any vacancies in these positions which may occur before such date.

Motion _____ 2nd _____ Vote _____

XXXIX Personnel

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

Motion _____ 2nd _____ Vote _____

XL Recess

I move that the Board of Education recess this meeting at _____ PM in order to accept the results of the budget vote and the election of two (2) Board of Education trustees.

Motion _____ 2nd _____ Vote _____

Meeting reconvened at _____ PM.

XLI Resolution to Accept the Results of the Budget Vote/Election of Trustees

BE IT RESOLVED, that the Board of Education accepts the results of the Budget Vote and Election of Trustee.

Motion _____ 2nd _____ Vote _____

XLII Executive Session (if necessary)

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

Motion _____ 2nd _____ Vote _____

XLIII Adjournment

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

Motion _____ 2nd _____ Vote _____

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

Mrs. Sullivan called the meeting to order at 5:57 p.m. in the auditorium of Rocky Point High School.

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

Absent:

EXECUTIVE SESSION

At 5:57 p.m. a motion was made by Jessica Ward, and seconded by Sean Callahan, to adjourn to Executive Session to discuss legal, contractual and personnel matters.

All in favor – Motion carried 5-0

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

PLEDGE OF ALLEGIANCE

SUPERINTENDENT'S REPORT

Dr. O'Brien invited Mrs. Wilson to the podium to begin her presentation.

SMART FUNDING AMENDMENT PRESENTATION

Mrs. Wilson began with the Smart Schools Bond Act presentation. She noted that the costs of Phase I's wifi installation came in below budget. Mrs. Wilson explained that the next expenditure would be used to install cooling systems in (7) of our (19) network closets. She added that there would be a (30) day comment period for the community. Mrs. Wilson closed by advising that the presentation is accessible on the school website.

Mrs. Wilson opened the floor to questions/comments.

There were no questions/comments.

BUDGET PRESENTATION

Mr. Van Cott provided the final 2021-2022 budget presentation. He reviewed the proposed expenditure summary and estimated revenues. Mr. Van Cott also provided some important upcoming dates such as the Public Hearing on May 4, Special Voter Registration on May 11 and the budget vote and election on May 18. He also added that the presentation is available for review on the school website.

Mr. Van Cott opened the floor to questions/comments.

There were no questions/comments.

Mrs. Sullivan 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. 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.

II-VIII CONSENT AGENDA ITEMS

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

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

- II: Minutes** – Regular Meeting March 15, 2021; Special Meeting April 15, 2021
- III: Budget Transfer Summary** – March 2021
- IV: Treasurer's Reports** – March 2021
- V: Extra-Classroom Activity Account Treasurer's Report** – March 2021
- VI: Financial Reports** – March 2021
- VII: Internal Claims Audit Report** – March 2021
- VIII: Committees on Special Education Schedules 4-20-2021-A and 4-20-2021-B**, as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 5-0

IX INTERDISTRICT COUNCIL OF SUPERINTENDENTS-DONATION SCHOLARSHIP

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the \$500 donation from the Interdistrict Council of Superintendents, to be deposited to the Scholarship Fund-U9020.

All in favor – Motion carried 5-0

Mrs. Sullivan thanked the Interdistrict Council of Superintendents for their donation.

X LIVE LIKE SUSIE DONATION

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

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

Kenneth Sapanski \$100

All in favor – Motion carried 5-0

Mrs. Sullivan thanked Mr. Sapanski for his donation.

XI KENNETH J. EDWARDS MEMORIAL SCHOLARSHIP DONATION

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donation on behalf of the Kenneth J. Edwards Memorial Scholarship from William Edwards Jr and Sherri Edwards in the amount of \$125.00, to be deposited into Scholarship Fund U9003.

All in favor – Motion carried 5-0

Mrs. Sullivan thanked the Edwards family for their donation.

XII RITA E. SULLIVAN SCHOLARSHIP

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the \$1,000 scholarship donation from Roger and Susan Sullivan, to be deposited to the Scholarship Fund U9001.

All in favor – Motion carried 5-0

The Board of Education thanked Mr. and Mrs. Sullivan for their donation.

XIII SURPLUS EQUIPMENT

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

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

All in favor – Motion carried 5-0

XIV SURPLUS BOOKS

Upon a motion made by Ed Casswell, and seconded by Gregory Amendola, 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 books on the following attached list.

All in favor – Motion carried 5-0

XV BOARD OF EDUCATION REVIEW AND RE-ADOPTION OF POLICY NUMBERS 5670, 6120, 6121, 7551, 7554, 8120 AND THE ADOPTION OF NEW POLICY NUMBERS 3421 AND 6190 (FIRST READING)

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

BE IT RESOLVED, that the Board of Education reviews and adopts the following policies (first reading):

- 3421 Title IX and Sex Discrimination (New policy)
- 5670 Records Management
- 6120 Equal Employment Opportunity
- 6121 Sexual Harassment in the Workplace
- 6190 Employee Use of Social Media (New policy)
- 7551 Sexual Harassment of Students
- 7554 Dignity for All Students
- 8120 Equal Educational Opportunities

All in favor – Motion carried 5-0

XVI TAN BORROWING FOR THE 2021-22 FISCAL YEAR

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approve the following resolution:

Tax Anticipation Note Resolution of the Rocky Point Union Free School District, New York, dated April 20, 2021, authorizing the issuance of not to exceed \$10,000,000 Tax Anticipation Notes in anticipation of the receipt of taxes to be levied for the fiscal year ending June 30, 2022.

All in favor – Motion carried 5-0

**XVII SENECA CONSULTING GROUP – AFFORDABLE CARE ACT
CONTRACT FOR 2021-2022**

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education agrees to enter into a 2021-22 contract with Seneca Consulting Group, Inc. for Patient Protection and Affordable Care Act administration at an annual cost of \$10,500 plus additional fees to print and mail required IRS 1095 forms. Pricing and terms for this service will be in accordance with a Request for Proposal process administered by Eastern Suffolk BOCES.

All in favor – Motion carried 5-0

XVIII MUNICIPAL ADVISOR SERVICES AGREEMENT - MUNISTAT

Upon a motion made by Ed Casswell, and seconded by Gregory Amendola, 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 execute the Municipal Advisor Services Agreement with Munistat for fiscal agent services during the 2021-2022 school year.

All in favor – Motion carried 5-0

**XIX 2020-2021 HEALTH SERVICE CONTRACT - CENTER MORICHES
UNION FREE SCHOOL DISTRICT**

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education and the Superintendent of Schools to enter into an agreement for health services for the 2020-2021 school year with the following district:

Center Moriches Union Free School District.

All in favor – Motion carried 5-0

**XX CONTRACT BETWEEN THE ROCKY POINT UFSD BOARD OF
EDUCATION AND HOUGHTON MIFFLIN HARCOURT**

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the purchase of literacy instructional Houghton Mifflin Harcourt Education resources and services, as set forth within the attached.

All in favor – Motion carried 5-0

XXI SPECIAL EDUCATION 2021-2022 CONTRACT – CAREER & EMPLOYMENT OPTIONS, INC.

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Career & Employment Options, Inc. for specialized career assessment for the 2021-2022 school year, under applicable Individual Educational Programs, applicable law, and/or District Policy, as attached.

All in favor – Motion carried 5-0

XXII 2021-2022 BOCES COOPERATIVE BIDDING SERVICES PURCHASING CONTRACT

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the Resolution to participate in the BOCES Cooperative Bidding Purchasing Program for the 2021-2022 Fiscal Year on an “as needed” basis as per the attached Joint Municipal Cooperative Bidding Program Resolution (A).

All in favor – Motion carried 5-0

XXIII BID AWARD #22-04 IN-CAR DRIVERS EDUCATION

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education awards Bid #22-04 In-Car Drivers Education to Suffolk Auto Driving School, the overall lowest responsible bidder meeting bid specifications, at a rate of \$395.00 per student, as per the attached.

All in favor – Motion carried 5-0

XXIV TRANSPORTATION CONTRACT / MONTAUK BUS COMPANY

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

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves a 31-day transportation contract with Montauk Bus Company (“Contractor”) located at 209 Wading River Road, Moriches NY 11934 to provide sports charters on an as needed basis.

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

All in favor – Motion carried 5-0

XXV INDEPENDENT AUDIT REPORTS AND CORRECTIVE ACTION PLANS

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the following audit reports as completed by the Internal Auditing firm, Nawrocki Smith, LLC.

- *Annual Risk Assessment Update Pertaining to the Internal Controls of District Operations; December 2020*
- *Report on the Internal Controls of Pupil Personnel Services Cycle; January 2021*

BE IT FURTHER RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the attached Corrective Action Plans as prepared by the Business Office in response to the audit reports listed above. As required under Section 170.12 of the Regulations of the Commissioner of Education, said audit reports and related Corrective Action Plans will be submitted to the New York State Education Department, Office of Audit Services.

All in favor – Motion carried 5-0

XXVI AUTHORIZATION TO EXPEND CAPITAL RESERVE FUNDS ON CAPITAL PROJECTS

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

WHEREAS, the Board of Education of the Rocky Point Union Free School District ("Board") has determined that there is a need to undertake certain capital improvements, renovations and/or alterations to commence during the 2021-2022 school year ("Project"); and

WHEREAS, the Board desires that a proposition be presented to the voters of the School District authorizing the expenditure of available funds from the District's Capital Reserve Fund for that purpose;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby authorizes and directs that the following proposition be placed before the voters of the Rocky Point Union Free School District at the Annual District Meeting to be conducted on May 18, 2021, and that the District Clerk be hereby authorized and directed to give notice of such proposition to be voted at said Annual District Meeting by publishing a notice thereat: the requisite number of times.

PROPOSITION NO. 2 (Capital Reserve Project Proposition):

RESOLVED:

That the Board of Education of the Rocky Point Union Free School District ("District"), is hereby authorized to appropriate and expend from the Capital Reserve Fund, approved by the voters and established on May 16, 2006, and amended on May 21, 2013, an amount not to exceed \$450,000 for the purpose of undertaking an improvement project ("Project") to commence during the 2021-2022 school year and to consist of the installation of a new district-wide phone system and other work required in connection therewith, including preliminary costs and costs incidental thereto; and to transfer such sum into the District's Capital Fund as needed to be expended and applied toward the costs of said Project.

All in favor – Motion carried 5-0

XXVII RESOLUTION TO ADOPT THE 2021-2022 PROPERTY TAX REPORT CARD

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education adopts the 2021-2022 Rocky Point Union Free School District Property Tax Report Card as attached.

All in favor – Motion carried 5-0

XXVIII RESOLUTION TO APPROVE THE UPDATED 2021-2022 PROPERTY TAX CAP FORM

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education approves the updated 2021-2022 Property Tax Cap Form, as attached.

All in favor – Motion carried 5-0

XXIX VOTE TO APPROVE/DISAPPROVE THE BOCES ADMINISTRATIVE BUDGET FOR 2021-2022

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

BE IT RESOLVED, that the Board of Education approves/disapproves the BOCES Administrative Budget for 2021-2022 in the amount of \$47,495,266.

Roll Call:

Mrs. Sullivan	Approved
Mr. Callahan	Approved
Mr. Amendola	Approved
Mr. Casswell	Approved
Ms. Ward	Approved

All in favor – Motion carried 5-0

XXX VOTING FOR TRUSTEES TO SERVE ON THE BOARD OF COOPERATIVE EDUCATION SERVICES OF THE FIRST SUPERVISORY DISTRICT OF THE COUNTY OF SUFFOLK

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

BE IT RESOLVED, that the Board of Education elects the following candidate(s) to serve for the term commencing on July 1, 2021 and ending on June 30, 2024. (*Choose up to five*):

Arlene Barresi

Roll Call:

Mrs. Sullivan	Yea
Mr. Callahan	Yea
Mr. Amendola	Yea
Mr. Casswell	Yea
Ms. Ward	Yea

Joseph LoSchiavo

Roll Call:

Mrs. Sullivan	Yea
Mr. Callahan	Yea
Mr. Amendola	Yea
Mr. Casswell	Yea
Ms. Ward	Yea

James F. McKenna

Roll Call:

Mrs. Sullivan	Yea
Mr. Callahan	Yea
Mr. Amendola	Yea
Mr. Casswell	Yea
Ms. Ward	Yea

Brian O. Mealy

Roll Call:

Mrs. Sullivan	Yea
Mr. Callahan	Yea
Mr. Amendola	Yea
Mr. Casswell	Yea
Ms. Ward	Yea

Robert P. Sweeney

Roll Call:

Mrs. Sullivan	Yea
Mr. Callahan	Yea
Mr. Amendola	Yea
Mr. Casswell	Yea
Ms. Ward	Yea

All in favor – Motion carried 5-0

XXXI RESOLUTION TO ADOPT THE 2021-2022 SCHOOL DISTRICT BUDGET

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education adopts the Rocky Point Union Free School District Budget for the 2021-2022 fiscal year pursuant to the Education Law Section 1716 in the amount of \$85,692,726.

All in favor – Motion carried 5-0

XXXII APPOINTMENT OF POLL CLERKS AND TELLERS FOR THE ANNUAL BUDGET VOTE AND ELECTION TO BE HELD ON MAY 18, 2021

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

BE IT RESOLVED, that the Board of Education appoints the Poll Clerks; Tellers and Substitute Poll Clerks and Tellers at an hourly rate of \$14.00 as per the attached list.

All in favor – Motion carried 5-0

XXXIII AGREEMENT BETWEEN THE BOARD OF EDUCATION AND SUSAN WILSON

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute an Agreement between the District and Susan Wilson in accordance with existing provisions of her employment agreement, Paragraph 9 (b), effective July 1, 2010, as per the attached.

All in favor – Motion carried 5-0

XXXIV MEMORANDUM OF AGREEMENT / SCHOOL-RELATED PROFESSIONALS' ASSOCIATION

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby ratifies the Memorandum of Agreement with the Rocky Point School-Related Professionals' Association for the period of July 1, 2020 through June 30, 2025. Terms and conditions of the collective bargaining agreement between the District and the Rocky Point School-Related Professional Association will be updated accordingly.

All in favor – Motion carried 5-0

XXXV PERSONNEL

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

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

All in favor – Motion carried 5-0

XXXVI NEW BUSINESS

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

There was no new business.

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

- Ms. Nixdorf inquired if there was an update to how the Regents scores would be handled now that there has been a decision as to what tests would be administered. Dr. O'Brien advised that a letter would be sent home to the community addressing the updates.

There were no further questions/comments.

XXXVII ADJOURNMENT

At 7:38 p.m. a motion was made by Ed Casswell, and seconded by Gregory Amendola, to adjourn the meeting.

All in favor – Motion carried 5-0

**Budget Transfer Summary Report
April 2021**

<u>From Account</u>		<u>To Account</u>			<u>Reason</u>	
<u>From Account #</u>	<u>Description</u>	<u>Amount</u>	<u>To Account #</u>	<u>Description</u>	<u>Amount</u>	
C2860410041000	Food	\$ 40,000.00	C2860500041000	Supplies	\$ 39,500.00	Covid Supplies & Warehouse
			C2860412041000	Warehouse Charges	\$ 500.00	
A2110400063090	Contractual	\$ 727.29	A2110500063090	Supplies	\$ 727.29	MS Refrigerators
A1621400040000	Contractual	\$ 40,000.00	A1620521040000	Custodial Supplies	\$ 40,000.00	Custodial Supplies
A2855530040000	Supplies	\$ 5,995.00	A2855207040000	Equipment	\$ 5,995.00	Athletic Equipment
A2850400030000	Contractual	\$ 105.00	A2110441033060	Dues & Membership	\$ 105.00	National Honor Society
A2110500010000	Supplies	\$ 558.00	A2020440010000	Conference & Travel Exp.	\$ 558.00	Virtual Training
A1240400040000	Contractual	\$ 2,289.96	A1240500040000	Supplies	\$ 2,289.96	Supplies

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCE REPORTS
FOR THE MONTH ENDED APRIL 2021**

BOARD MEETING BOOK

TREASURER'S REPORT
EXTRA-CLASSROOM ACTIVITY TREASURER'S REPORT

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT
CASH FLOW REPORT

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

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

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

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

TRUST AND AGENCY FUND
TRIAL BALANCE

SCHOLARSHIP FUND
TRIAL BALANCE

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

STUDENT ACTIVITY
TRIAL BALANCE

**Rocky Point Union Free School District
Treasurer's Report
For the Month Ended: April 30, 2021**

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

Reconciled Balance as of: 3/31/2021 27,247,765.73

Receipts:

Tax Revenue	534,974.14	
Title I A&D Revenue 2020-2021	49,042.00	
SAE Revenue 2020-2021	3,805.00	
Title IIA Teach Revenue 2020-2021	12,775.00	
Summer Food Service Program 2020-2021	56,417.00	
Interest Revenue	<u>653.65</u>	
		657,666.79

Disbursements:

Funding Transfer: Interfund Transfer		
Funding Transfer: AP Warrants	4,120,464.01	
Funding Transfer: Net Payroll	2,106,678.09	
Funding Transfer: Payroll Deductions	<u>1,470,238.25</u>	
		<u>(7,697,380.35)</u>

Total available balance per General Ledger as of: 4/30/2021 20,208,052.17

Bank Balance as of: 4/30/2021 20,208,052.17

Prepared by:
Date:

Linda Belaski
5/4/2021

Reviewed by:
Date:

Virginia Holly
5/4/2021

A2008

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

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

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

Govt Banking Blended Chking

Previous Balance 03/31/21	\$27,247,765.73
6 Deposits/Credits	\$657,666.79
Interest Paid	\$0.00
9 Checks/Debits	(\$7,697,380.35)
Service Charges	\$0.00
Ending Balance 04/30/21	\$20,208,052.17

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$20,208,052.17
Average Collected Balance	\$24,943,908.32
Interest Earned During this Cycle	\$0.00
Interest Paid Year-To-Date	\$6,031.75

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

Govt Banking Blended Chking

ROCKY POINT UFSD

<u>Date</u>	<u>Description</u>	<u>Deposits/Credits</u>	<u>Withdrawals/Debits</u>	<u>Resulting Balance</u>
04/02	ACH deposit BROOKHAVEN CASH DISB 040221 ROCKY POINT SCH DIST	\$251,752.54		\$27,499,518.27
04/07	Book transfer debit TO ...9596		\$1,054,352.42	\$26,445,165.85
04/14	Book transfer debit TO ...3946		\$700,313.09	\$25,744,852.76
04/14	Book transfer debit TO ...3946		\$284,098.58	\$25,460,754.18
04/14	Book transfer debit TO ...3954		\$702,119.50	\$24,758,634.68
04/14	Book transfer debit TO ...9596		\$700,313.09	\$24,058,321.59
04/15	ACH deposit NYS OSC ACH 041521 ROCKY POINT SCHOOL DIS AP00057007078	\$52,847.00		\$24,111,168.59
04/16	Blended Checking Interest XSECR BAL INT	\$653.65		\$24,111,822.24
04/19	ACH deposit BROOKHAVEN CASH DISB 041921 ROCKY POINT SCH DIST	\$283,221.60		\$24,395,043.84
04/20	ACH deposit NYS OSC ACH 042021 ROCKY POINT SCHOOL DIS AP00057014828	\$56,417.00		\$24,451,460.84
04/22	Book transfer debit TO ...9596		\$457,331.22	\$23,994,129.62

Thank you for banking with us.

ROCKY POINT UFSD

Cash Account Transactions Report From 4/1/2021 To 6/30/2021



Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
A 2008	CAPITAL ONE INVESTMENT							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	27,247,765.73
04/02/2021	1028428			Tax Revenue #10	CR-10	251,752.54	0.00	27,499,518.27
04/07/2021	1028447			Funding Warrant #53	CR-10	0.00	1,054,352.42	26,445,165.85
04/14/2021	1028455			Funding Warrant #54	CR-10	0.00	700,313.09	25,744,852.76
04/14/2021	1028456			Trust & Agency Deductions 4/16/21	CR-10	0.00	702,119.50	25,042,733.26
04/14/2021	1028457			Funding Net Payroll 4/16/21	CR-10	0.00	984,411.67	24,058,321.59
04/15/2021	1028459			Title I A&D Revenue 2020-2021	CR-10	49,042.00	0.00	24,107,363.59
04/15/2021	1028460			SAE Revenue 2020-2021	CR-10	3,805.00	0.00	24,111,168.59
04/16/2021	1028481			Interest Revenue	CR-10	653.65	0.00	24,111,822.24
04/19/2021	1028461			Tax Revenue #11	CR-10	283,221.60	0.00	24,395,043.84
04/20/2021	1028471			Summer Food Service Program	CR-10	56,417.00	0.00	24,451,460.84
04/22/2021	1028463			Funding Warrant #56	CR-10	0.00	457,331.22	23,994,129.62
04/27/2021	1028484			Title IIA Teach Revenue	CR-10	12,775.00	0.00	24,006,904.62
04/28/2021	1028485			Funding Warrant #57	CR-10	0.00	1,908,467.28	22,098,437.34
04/28/2021	1028487			Trust & Agency Deductions 4/30/21	CR-10	0.00	768,118.75	21,330,318.59
04/28/2021	1028488			Funding Net Payroll 4/30/21	CR-10	0.00	1,122,266.42	20,208,052.17
Grand Totals:						657,666.79	7,697,380.35	20,208,052.17

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

Reconciled Balance as of:	3/31/2021		1,150,887.10
Receipts:			
	Health, Dental, Life	7,761.26	
	NYS DOH ACH	70,142.13	
	Chromebook Fees	575.00	
	Metal Recycling	19.20	
	Share Ad	393.32	
	Donation	2,500.00	
	Refund	2,247.50	
	Funding Transfer	<u>4,120,464.01</u>	
			4,204,102.42
Disbursements:			
	Cash Disbursements	<u>4,120,464.01</u>	<u>(4,120,464.01)</u>
Total available balance per General Ledger as of:		4/30/2021	<u><u>1,234,525.51</u></u>
Bank Balance as of:	4/30/2021		3,200,109.68
Add:	Deposits in Transit		779.54
Less:	Outstanding Checks		<u>(1,966,363.71)</u>
Adjusted Bank Balance as of:	4/30/2021		<u><u>1,234,525.51</u></u>

Prepared by: Linda Beliski
Date: 5/3/2021

Reviewed by: _____
Date: 5/3/2021

Virginia A.
5/3/2021

A2010

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

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

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

Govt Banking Blended Chking (ROCKY POINT UFSD	
Previous Balance 03/31/21	\$1,209,630.50	Number of Days in Cycle	30
18 Deposits/Credits	\$4,203,322.88	Minimum Balance This Cycle	\$1,152,467.58
152 Checks/Debits	(\$2,212,843.70)	Average Collected Balance	\$1,790,394.01
Service Charges	\$0.00		
Ending Balance 04/30/21	\$3,200,109.68		

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

Govt Banking Blended Chking (ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/01	Check 115380		\$4,187.70	\$1,205,442.80
04/01	Check 115410		\$2,084.00	\$1,203,358.80
04/01	Check 115418		\$408.42	\$1,202,950.38
04/01	Check 115427		\$300.00	\$1,202,650.38
04/02	Check 115413		\$19,784.89	\$1,182,865.49
04/02	Check 115389		\$18,634.21	\$1,164,231.28
04/02	Check 115421		\$2,291.20	\$1,161,940.08
04/02	Check 115394		\$20.00	\$1,161,920.08
04/05	Check 115406		\$1,007.50	\$1,160,912.58
04/06	Check 115375		\$8,370.00	\$1,152,542.58
04/06	Check 115313		\$75.00	\$1,152,467.58
04/07	Book transfer credit FROM ...5277	\$1,054,352.42		\$2,206,820.00
04/08	ACH deposit NYS DOH	\$33,251.69		\$2,240,071.69
	HCCLAIMPMT 040821 ROCKY POINT UFSD 01382021			
04/12	ACH deposit HRTLAND PMT SYS TXNS/FEES 041221 ROCKY POINT UFSD-STORE 650000XXXXX8421	\$350.00		\$2,240,421.69
04/12	Check 115449		\$901,265.52	\$1,339,156.17
04/12	Check 115447		\$25,000.00	\$1,314,156.17

Thank you for banking with us.

**ROCKY POINT UFSD
OUTSTANDING CHECK LIST
AS OF APRIL 30, 2021**

<u>CHECK#</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
115201	02/23/2021	86.88
115497	04/13/2021	155.62
115500	04/13/2021	155.62
115509	04/13/2021	2,700.00
115513	04/13/2021	160.00
115515	04/13/2021	900.00
115534	04/20/2021	4,342.65
115536	04/20/2021	34,886.04
115546	04/20/2021	105.78
115549	04/20/2021	720.00
115554	04/20/2021	335.64
115558	04/20/2021	338.00
115559	04/20/2021	5,090.20
115570	04/20/2021	7,020.00
115575	04/20/2021	900.00
115585	04/27/2021	1,215.00
115586	04/27/2021	1,330.61
115587	04/27/2021	3,180.00
115588	04/27/2021	47.47
115589	04/27/2021	25.91
115590	04/27/2021	16.80
115591	04/27/2021	3,042.64
115592	04/27/2021	32.94
115593	04/27/2021	4,494.99
115594	04/27/2021	96.15
115595	04/27/2021	209.50
115596	04/27/2021	235.13
115597	04/27/2021	32,597.86
115598	04/27/2021	5,250.03
115599	04/27/2021	1,535.56
115600	04/27/2021	10,113.55
115601	04/27/2021	85.00
115602	04/27/2021	1,508.23
115603	04/27/2021	317.66
115604	04/27/2021	620,670.74
115605	04/27/2021	680,688.01
115606	04/27/2021	302.45
115607	04/27/2021	284.13
115608	04/27/2021	30.98
115609	04/27/2021	1,442.72
115610	04/27/2021	86.99
115611	04/27/2021	2,084.00
115612	04/27/2021	445,627.94
115613	04/27/2021	76.75
115614	04/27/2021	2,480.00
115615	04/27/2021	129.55
115616	04/27/2021	3,180.00
115617	04/27/2021	8,177.20
115618	04/27/2021	5,250.00

115619	04/27/2021	49,810.75	
115620	04/27/2021	434.97	
115621	04/27/2021	551.62	
115622	04/27/2021	387.80	
115623	04/27/2021	380.47	
115624	04/27/2021	60.39	
115625	04/27/2021	980.00	
115626	04/27/2021	39.54	
115627	04/27/2021	4,398.00	
115628	04/27/2021	313.47	
115629	04/27/2021	21.77	
115630	04/27/2021	1,200.00	
115631	04/27/2021	2,498.90	
115632	04/27/2021	7,061.47	
115633	04/27/2021	4,481.64	
		<u>1,966,363.71</u>	

ROCKY POINT UFSD

Cash Account Transactions Report From 4/1/2021 To 4/30/2021



Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 2010	CAPITAL ONE AP CHECKING							
			BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	1,150,887.10	
04/07/2021			See Cash Disbursement Schedule 53	CD-53	0.00	1,054,352.42	96,534.68	
04/07/2021	1028447		Funding Warrant #53	CR-10	1,054,352.42	0.00	1,150,887.10	
04/08/2021	1028448		NYS DOH ACH	CR-10	33,251.69	0.00	1,184,138.79	
04/12/2021	1028449		Citizen's Campaign Fund	CR-10	2,500.00	0.00	1,186,638.79	
04/12/2021	1028450		Health	CR-10	1,573.20	0.00	1,188,211.99	
04/12/2021	1028451		Health	CR-10	2,452.24	0.00	1,190,664.23	
04/12/2021	1028452		Health, Life	CR-10	1,750.43	0.00	1,192,414.66	
04/12/2021	1028453		Share Ad	CR-10	196.66	0.00	1,192,611.32	
04/12/2021	1028454		Share Ad	CR-10	196.66	0.00	1,192,807.98	
04/12/2021	1028497		Chromebook	CR-10	350.00	0.00	1,193,157.98	
04/14/2021			See Cash Disbursement Schedule 54	CD-54	0.00	700,313.09	492,844.89	
04/14/2021	1028455		Funding Warrant #54	CR-10	700,313.09	0.00	1,193,157.98	
04/16/2021	1028498		Chromebook	CR-10	150.00	0.00	1,193,307.98	
04/21/2021			See Cash Disbursement Schedule 56	CD-56	0.00	457,331.22	735,976.76	
04/22/2021	1028462		NYS DOH ACH	CR-10	29,877.57	0.00	765,854.33	
04/22/2021	1028463		Funding Warrant #56	CR-10	457,331.22	0.00	1,223,185.55	
04/23/2021	1028464		Health	CR-10	1,205.85	0.00	1,224,391.40	
04/23/2021	1028465		Metal Recycling	CR-10	19.20	0.00	1,224,410.60	
04/28/2021			See Cash Disbursement Schedule 57	CD-57	0.00	1,908,467.28	-684,056.68	
04/28/2021	1028482		FY 19 Refund 7/18-8/18	CR-10	465.00	0.00	-683,591.68	
04/28/2021	1028483		FY 19 Refund 9/18-6/19	CR-10	1,782.50	0.00	-681,809.18	
04/28/2021	1028485		Funding Warrant #57	CR-10	1,908,467.28	0.00	1,226,658.10	
04/28/2021	1028499		Chromebook	CR-10	75.00	0.00	1,226,733.10	
04/29/2021	1028486		NYS DOH ACH	CR-10	7,012.87	0.00	1,233,745.97	
04/30/2021	1028490		Health	CR-10	779.54	0.00	1,234,525.51	
Grand Totals:					4,204,102.42	4,120,464.01	1,234,525.51	

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

Reconciled Balance as of:	3/31/2021		2,117,210.15
Receipts:			
	Interest Revenue	<u>17.15</u>	17.15
Disbursements:			<u>0.00</u>
Total available balance per General Ledger as of:	4/30/2021		<u><u>2,117,227.30</u></u>
Bank Balance as of:	4/30/2021		<u><u>2,117,227.30</u></u> 0.00

Prepared by: Linda Belski
Date: 5/3/2021

Reviewed by: Virginia Kelly
Date: 5/3/2021



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

April 01, 2021 through April 30, 2021
 Account Number

Customer Service Information

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

00057991 WBS 802 211 12121 NNNNNNNNNN 1 000000000 C2 0000
 ROCKY POINT UFSD
 GENERAL FUND MONEY MARKET A/C
 90 ROCKY POINT YAPHANK RD
 ROCKY POINT NY 11778

Commercial Checking With Interest Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$2,117,210.15	
Deposits and Credits	1	\$17.15	
Withdrawals and Debits	0	\$0.00	
Checks Paid	0	\$0.00	
Ending Ledger Balance		\$2,117,227.30	
Average Ledger Balance	\$2,117,210	Annual Percentage Yield Earned*	0.01%
Interest Credited This Period	\$17.15	Interest Credited Year-to-Date	\$63.42
Rate(s): 04/01 to 04/30 at 0.01%			

Deposits and Credits

Ledger Date	Description	Amount
04/30	Interest Payment	\$17.15
Total		\$17.15

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
04/30	\$2,117,227.30		

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

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

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Date	Account Name	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2011		CHASE GENERAL FUND MM							
					BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	2,117,210.15
	04/30/2021		1028500		Interest Revenue	CR-10	17.15	0.00	2,117,227.30
Grand Totals:							17.15	0.00	2,117,227.30

Rocky Point Union Free School District
Treasurer's Report
Cafeteria Checking - C207
As of April 30, 2021

Reconciled Balance as of:	3/31/2021		261,052.03
Receipts:			
	Sales Tax Reimbursement	<u>720.76</u>	720.76
Disbursements:			
	Cash Disbursements	<u>39,395.73</u>	<u>(39,395.73)</u>
Total available balance per General Ledger as of:	4/30/2021		<u>222,377.06</u>
Bank Balance as of:	4/30/2021		236,560.87
Add:	Deposit in Transit		720.76
Less:	Outstanding Checks		<u>(14,904.57)</u>
Adjusted Bank Balance as of:	4/30/2021		<u>222,377.06</u>

Prepared by: Linda Bilski
Date: 5/3/2021

Reviewed by:
Date: 5/3/2021

Virginia Holloway

C207

ROCKY POINT UFSD
CAFETERIA CHECKING
90 ROCKY POINT YAPHANK RD
ROCKY POINT NY 11778-8423

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

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

Govt Banking Blended Chking

Previous Balance 03/31/21	\$263,605.27
0 Deposits/Credits	\$0.00
29 Checks/Debits	(\$27,044.40)
Service Charges	\$0.00
Ending Balance 04/30/21	\$236,560.87

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$236,560.87
Average Collected Balance	\$253,790.99

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

Govt Banking Blended Chking

ROCKY POINT UFSD

<u>Date</u>	<u>Description</u>	<u>Deposits/Credits</u>	<u>Withdrawals/Debits</u>	<u>Resulting Balance</u>
04/01	Check 12147			
04/02	Check 12136		\$267.50	\$263,337.77
04/05	Check 12152		\$828.89	\$262,508.88
04/06	Check 12145		\$788.00	\$261,720.88
04/16	Check 12162		\$338.55	\$261,382.33
04/19	Check 12168		\$797.87	\$260,584.46
04/19	Check 12156		\$2,201.22	\$258,383.24
04/19	Check 12169		\$1,612.75	\$256,770.49
04/19	Check 12171		\$1,386.13	\$255,384.36
04/19	Check 12159		\$1,234.88	\$254,149.48
04/19	Check 12165		\$767.27	\$253,382.21
04/19	Check 12163		\$354.48	\$253,027.73
04/19	Check 12160		\$167.00	\$252,860.73
04/19	Check 12170		\$100.47	\$252,760.26
04/19	Check 12172		\$62.50	\$252,697.76
04/20	Check 12161		\$43.86	\$252,653.90
04/20	Check 12166		\$5,236.55	\$247,417.35
04/20	Check 12164		\$1,164.29	\$246,253.06
04/20	Check 12173		\$1,014.84	\$245,238.22
			\$410.34	\$244,827.88

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 207		CAPITAL ONE CHECKING								
						BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	261,052.03
	04/14/2021					See Cash Disbursement Schedule 26	CD-26	0.00	17,259.61	243,792.42
	04/21/2021					See Cash Disbursement Schedule 27	CD-27	0.00	8,166.41	235,626.01
	04/28/2021					See Cash Disbursement Schedule 28	CD-28	0.00	13,969.71	221,656.30
	04/30/2021		1028489			Sales Tax Reimbursement	CR-8	720.76	0.00	222,377.06
Grand Totals:								720.76	39,395.73	222,377.06

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

Reconciled Balance as of:	3/31/2021		252,857.76
Receipts:			
	Café ACH Deposits	12,641.70	
	Café Deposits	8,148.49	
	Interest	<u>2.11</u>	
			20,792.30
Disbursements:			<u>0.00</u>
Total available balance per General Ledger as of:	4/30/2021		<u>273,650.06</u>
Bank Balance as of:	4/30/2021		272,272.65
Add: Deposits in Transit			<u>1,377.41</u>
Adjusted Bank Balance as of:	4/30/2021		<u>273,650.06</u> 0.00

Prepared by: Linda Bilski
 Date: 5/4/2021

Reviewed by: Virginia Holloway
 Date: 5/4/2021



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

C208

April 01, 2021 through April 30, 2021
 Account Number: 1

CUSTOMER SERVICE INFORMATION

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

00046373 DDA 802 212 12121 NNNNNNNNNN 1 000000000 C1 0000

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

CHECKING SUMMARY

Commercial Checking With Interest

	INSTANCES	AMOUNT
Beginning Balance		\$252,575.91
Deposits and Additions	191	19,696.74
Ending Balance	191	\$272,272.65
Annual Percentage Yield Earned This Period		0.01%
Interest Paid This Period		\$2.11
Interest Paid Year-to-Date		\$7.39

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
04/01	Orig CO Name:Heartland Entry Descr:ACH Funds Sec:CCD ID:4327905 Orig ID:1223755714 Desc Date:033121 CO Trace#:091000013101825 Eed:210401 Ind Ind Name:Rocky Point Ufsd Trn: 0903101825Tc	\$145.00
04/02	Orig CO Name:Heartland Entry Descr:ACH Funds Sec:CCD ID:4330235 Orig ID:1223755714 Desc Date:040121 CO Trace#:091000019592687 Eed:210402 Ind Ind Name:Rocky Point Ufsd Trn: 0919592687Tc	241.25
04/05	Orig CO Name:Heartland Entry Descr:ACH Funds Sec:CCD ID:4331813 Orig ID:1223755714 Desc Date:040421 CO Trace#:091000018842151 Eed:210405 Ind Ind Name:Rocky Point Ufsd Trn: 0958842151Tc	170.00
04/05	Orig CO Name:Heartland Entry Descr:ACH Funds Sec:CCD ID:4334713 Orig ID:1223755714 Desc Date:040421 CO Trace#:091000018842152 Eed:210405 Ind Ind Name:Rocky Point Ufsd Trn: 0958842152Tc	30.00
04/05	Orig CO Name:Hrtland Pmt Sys Entry Descr:Txns/Fees Sec:CCD ID:650000007830113 Orig ID:Wfbehps001 Desc Date: CO Trace#:091000018842154 Eed:210405 Ind Ind Name:Rocky Point Ufsd Trn: 0958842154Tc	15.00
04/06	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO	50.00

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 208	CHASE ACH REVENUE							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	252,857.76
04/06/2021	1028472			CAF'T RECEIPTS	CR-8	542.09	0.00	253,399.85
04/07/2021	1028473			CAF'T RECEIPTS	CR-8	302.91	0.00	253,702.76
04/08/2021	1028474			CAF'T RECEIPTS	CR-8	314.74	0.00	254,017.50
04/09/2021	1028475			CAF'T RECEIPTS	CR-8	466.90	0.00	254,484.40
04/12/2021	1028476			CAF'T RECEIPTS	CR-8	507.93	0.00	254,992.33
04/13/2021	1028477			CAF'T RECEIPTS	CR-8	500.41	0.00	255,492.74
04/14/2021	1028478			CAF'T RECEIPTS	CR-8	419.95	0.00	255,912.69
04/15/2021	1028479			CAF'T RECEIPTS	CR-8	577.85	0.00	256,490.54
04/16/2021	1028480			CAF'T RECEIPTS	CR-8	330.05	0.00	256,820.59
04/19/2021	1028491			CAF'T RECEIPTS	CR-8	393.35	0.00	257,213.94
04/20/2021	1028492			CAF'T RECEIPTS	CR-8	352.25	0.00	257,566.19
04/21/2021	1028493			CAF'T RECEIPTS	CR-8	512.59	0.00	258,078.78
04/22/2021	1028494			CAF'T RECEIPTS	CR-8	569.40	0.00	258,648.18
04/23/2021	1028495			CAF'T RECEIPTS	CR-8	417.95	0.00	259,066.13
04/26/2021	1028508			CAF'T RECEIPTS	CR-8	367.61	0.00	259,433.74
04/27/2021	1028509			CAF'T RECEIPTS	CR-8	396.50	0.00	259,830.24
04/28/2021	1028510			CAF'T RECEIPTS	CR-8	302.80	0.00	260,133.04
04/29/2021	1028511			CAF'T RECEIPTS	CR-8	465.31	0.00	260,598.35
04/30/2021	191			Cafeteria Revenue	JE-22	0.75	0.00	260,599.10
04/30/2021	1028503			FJC ACH	CR-8	1,855.00	0.00	262,454.10
04/30/2021	1028504			JAE ACH	CR-8	2,266.00	0.00	264,720.10
04/30/2021	1028505			RPHS ACH	CR-8	4,878.75	0.00	269,598.85
04/30/2021	1028506			RPMS ACH	CR-8	3,641.95	0.00	273,240.80
04/30/2021	1028507			Interest Revenue	CR-8	2.11	0.00	273,242.91
04/30/2021	1028512			CAF'T RECEIPTS	CR-8	407.15	0.00	273,650.06
Grand Totals:						20,792.30	0.00	273,650.06

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

Reconciled Balance as of:	3/31/2021		339,231.24
Receipts:			0.00
Disbursements:			
	Cash Disbursements	<u>21,609.50</u>	<u>(21,609.50)</u>
Total available balance per General Ledger as of:	4/30/2021		<u><u>317,621.74</u></u>
Bank Balance as of:	4/30/2021		<u><u>317,621.74</u></u>

Prepared by: Linda Bilski
Date: 5/3/2021

Reviewed by: Virginia Holloway
Date: 5/3/2021

F205

ROCKY POINT UFSD
FEDERAL CHECKING
90 ROCKY POINT YAPHANK RD
ROCKY POINT NY 11778-8423

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

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

Govt Banking Blended Chking

Previous Balance 03/31/21	\$339,231.24
0 Deposits/Credits	\$0.00
3 Checks/Debits	(\$21,609.50)
Service Charges	\$0.00
Ending Balance 04/30/21	\$317,621.74

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$317,621.74
Average Collected Balance	\$333,593.97

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

Govt Banking Blended Chking 0

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/19	Check 4592			
04/26	Check 4593		\$9,010.00	\$330,221.24
04/27	Check 4591		\$10,600.00	\$319,621.24
			\$1,999.50	\$317,621.74
Total		\$0.00	\$21,609.50	

Govt Banking Blended Chking

Checks * designates gap in check sequence

Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
4591	04/27	\$1,999.50	4592	04/19	\$9,010.00	4593	04/26	\$10,600.00

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
F 205	CAPITAL ONE CHECKING							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	339,231.24
04/07/2021				See Cash Disbursement Schedule 15	CD-15	0.00	1,999.50	337,231.74
04/14/2021				See Cash Disbursement Schedule 16	CD-16	0.00	19,610.00	317,621.74
Grand Totals:						0.00	21,609.50	317,621.74

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

Reconciled Balance as of:	3/31/2021	938,858.22
Receipts:		0.00
Disbursements:		<u>570,321.96</u>
		<u>(570,321.96)</u>
Total available balance per General Ledger as of:	4/30/2021	<u>368,536.26</u>
Bank Balance as of:	4/30/2021	372,690.11
Less:	Outstanding Checks	<u>(4,153.85)</u>
Adjusted Bank Balance as of:	4/30/2021	<u>368,536.26</u>

Prepared by: Linda Bilski
Date: 5/3/2021

Reviewed by: Virginia Holway
Date: 5/3/2021

H205

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

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

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

Govt Banking Blended Chking

Previous Balance 03/31/21	\$938,858.22
0 Deposits/Credits	\$0.00
3 Checks/Debits	(\$566,168.11)
Service Charges	\$0.00
Ending Balance 04/30/21	\$372,690.11

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$372,690.11
Average Collected Balance	\$716,261.23

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

Govt Banking Blended Chking

ROCKY POINT UFSD

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/13	Check 1118			
04/19	Check 1119		\$47,715.00	\$891,143.22
04/26	Check 1120		\$460,967.73	\$430,175.49
Total		\$0.00	\$566,168.11	\$372,690.11

Govt Banking Blended Chking

ROCKY POINT UFSD

Checks * designates gap in check sequence

Check No.	Date	Amount	Check No.	Date	Amount	Check No.	Date	Amount
1118	04/13	\$47,715.00	1119	04/19	\$460,967.73	1120	04/26	\$57,485.38

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 4/30/2021



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

Ending Bank Balance:		372,690.11
Outstanding Checks (See listing below):	-	4,153.85
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 368,536.26

Cash Account Balance: 368,536.26

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
04/27/2021	1121	JOHN A GRILLO ARCHITECT, PC	4,153.85
Outstanding Check Total:			4,153.85

Prepared By _____

Approved By _____

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
H 205	CAPITAL ONE CHECKING							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	938,858.22
04/07/2021				See Cash Disbursement Schedule 9	CD-9	0.00	47,715.00	891,143.22
04/14/2021				See Cash Disbursement Schedule 10	CD-10	0.00	460,967.73	430,175.49
04/21/2021				See Cash Disbursement Schedule 11	CD-11	0.00	57,485.38	372,690.11
04/28/2021				See Cash Disbursement Schedule 12	CD-12	0.00	4,153.85	368,536.26
Grand Totals:						0.00	570,321.96	368,536.26

Rocky Point Union Free School District
Treasurer's Report
Trust and Agency Checking - T204
As of April 30, 2021

Reconciled Balance as of:	3/31/2021		1,938,066.75
Receipts:			
	Payroll Deductions	<u>4,585,073.10</u>	4,585,073.10
Disbursements:			
	ERS	10,876.49	
	IRS Audit 2018	181.60	
	Cash Disbursements	<u>5,031,479.84</u>	<u>(5,042,537.93)</u>
Total available balance per General Ledger as of:	4/30/2021		<u>1,480,601.92</u>
Bank Balance as of:	4/30/2021		1,541,975.08
Less:	Outstanding Checks		<u>(61,373.16)</u>
Adjusted Bank Balance as of :	4/30/2021		<u>1,480,601.92</u>

Prepared by:
Date:

Linda Bilski
5/4/2021

Reviewed by:
Date:

Virginia Hallway
5/4/2021

T204

ROCKY POINT UFSD
TRUST AND AGENCY ACCOUNT
90 ROCKY POINT YAPHANK RD
ROCKY POINT NY 11778-8423

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

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

Govt Banking Blended Chking

Previous Balance 03/31/21	\$1,953,678.94
2 Deposits/Credits	\$1,470,238.25
35 Checks/Debits	(\$1,881,942.11)
Service Charges	\$0.00
Ending Balance 04/30/21	\$1,541,975.08

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$1,338,730.79
Average Collected Balance	\$1,515,463.55

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

Govt Banking Blended Chking

		ROCKY POINT UFSD		
<u>Date</u>	<u>Description</u>	<u>Deposits/Credits</u>	<u>Withdrawals/Debits</u>	<u>Resulting Balance</u>
04/01	Check 13091			
04/02	Wire transfer withdrawal The OMNI Group 040221 USD0007945907		\$8,839.94	\$1,944,839.00
04/02	ACH Withdrawal IRS USATAXPYMT 040221 ROCKY POINT SCHOOL DIS 270149XXXXX1508		\$97,136.31	\$1,847,702.69
04/02	ACH Withdrawal NYS DTF PROMPT WT Tax Paymnt 040221 ROCKY POINT UFSD 000000XXXXX3047		\$409,567.36	\$1,438,135.33
04/06	Check 13094		\$71,608.41	\$1,366,526.92
04/07	Check 13099		\$3,694.00	\$1,362,832.92
04/07	Check 13090		\$15,753.00	\$1,347,079.92
04/09	Check 13095		\$216.25	\$1,346,863.67
04/12	Check 13098		\$2,146.24	\$1,344,717.43
04/13	Check 13096		\$4,573.38	\$1,340,144.05
04/13	Check 13101		\$1,197.01	\$1,338,947.04
04/14	Book transfer credit FROM ...5277	\$702,119.50	\$216.25	\$1,338,730.79
04/14	Check 13102		\$237.19	\$2,040,850.29
04/14	Check 13100		\$217.63	\$2,040,613.10
				\$2,040,395.47

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 4/30/2021



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

Ending Bank Balance:		1,541,975.08
Outstanding Checks (See listing below):	-	61,373.16
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		1,480,601.92
Cash Account Balance:		1,480,601.92

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
11/23/2020	12985	Donna Haskamp	46.00
11/23/2020	12986	Erin Fitzsimmons	46.00
11/23/2020	12995	PATRICIA KREPIL	24.00
11/23/2020	13007	Wendy Mulzoff	46.00
11/23/2020	13009	JENNIFER YOUNG	8.00
03/16/2021	13086	ROCKY POINT ADMIN ASSOCIATION	1,110.00
04/01/2021	13097	ROCKY POINT ADMIN ASSOCIATION	555.00
04/15/2021	13106	ROCKY POINT ADMIN ASSOCIATION	555.00
04/27/2021	13114	RENAISSANCE LIFE & HEALTH INSURANCE CO OF AMERICA	237.19
04/29/2021	13115	N.Y.S.TEACHERS RETIRE.SYS	33,675.00
04/29/2021	13116	NYS CHILD SUPPORT PROCESSING	2,146.24
04/29/2021	13117	NYSUT MEMBER BENEFITS TRUST	1,309.93
04/29/2021	13118	ROCKY POINT ADMIN ASSOCIATION	555.00
04/29/2021	13119	ROCKY POINT SCH REL PERS	4,523.19
04/29/2021	13120	ROCKY PT.TEACH.ASSOC.	16,151.52
04/29/2021	13121	SHERIFF OF SUFFOLK COUNTY	168.84
04/29/2021	13122	VOTE COPE	216.25
Outstanding Check Total:			61,373.16

Prepared By _____

Approved By _____

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 6/30/2021

Account	Account Name	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number Invoice #						
T 204	CAPITAL ONE TRUST & AGENCY						
			BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	1,938,066.75
04/02/2021	164		FICA, MED, & T&A DEDUCTIONS	JE-22	1,008,156.76	0.00	2,946,223.51
04/07/2021			See Cash Disbursement Schedule 42	CD-42	0.00	3,931.19	2,942,292.32
04/12/2021	178		ERS March 2021	JE-22	0.00	10,876.49	2,931,415.83
04/14/2021	1028456		Trust & Agency Deductions 4/16/21	CR-10	702,119.50	0.00	3,633,535.33
04/16/2021	175		FICA & MED & T&A DEDUCTIONS	JE-22	984,411.67	0.00	4,617,947.00
04/21/2021			See Cash Disbursement Schedule 43	CD-43	0.00	14,067.08	4,603,879.92
04/22/2021	179		IRS Audit Balance 2018	JE-22	0.00	181.60	4,603,698.32
04/28/2021			See Cash Disbursement Schedule 45	CD-45	0.00	237.19	4,603,461.13
04/28/2021	1028487		Trust & Agency Deductions 4/30/21	CR-10	768,118.75	0.00	5,371,579.88
04/30/2021			See Cash Disbursement Schedule 41	CD-41	0.00	1,611,127.35	3,760,452.53
04/30/2021			See Cash Disbursement Schedule 44	CD-44	0.00	1,582,307.35	2,178,145.18
04/30/2021			See Cash Disbursement Schedule 46	CD-46	0.00	1,819,809.68	358,335.50
04/30/2021	184		FICA, MED, & T&A Deductions	JE-22	1,122,266.42	0.00	1,480,601.92
Grand Totals:					4,585,073.10	5,042,537.93	1,480,601.92

Rocky Point Union Free School District
Treasurer's Report
Net Payroll Checking - T205
As of April 30, 2021

Reconciled Balance as of:	3/31/2021		1,058,479.30
Receipts:			
	Funding Transfer	<u>2,106,678.09</u>	2,106,678.09
Disbursements:			
	Disburse Net Payroll	<u>3,114,834.85</u>	<u>(3,114,834.85)</u>
Total available balance per General Ledger as of:	4/30/2021		<u>50,322.54</u>
Bank Balance as of:	4/30/2021		165,991.78
Less:	Outstanding Checks		<u>(115,669.24)</u>
Adjusted Bank Balance as of:	4/30/2021		<u>50,322.54</u> <u>(0.00)</u>

Prepared by: Linda Bilski
Date: 5/3/2021

Reviewed by:
Date: 5/3/2021

Virginia Holloway

T205

ROCKY POINT UFSD
PAYROLL ACCOUNT
90 ROCKY POINT YAPHANK RD
ROCKY POINT NY 11778-8423

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

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

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 03/31/21	\$1,086,460.04	Number of Days in Cycle	30
3 Deposits/Credits	\$2,106,678.09	Minimum Balance This Cycle	\$59,762.79
15 Checks/Debits	(\$3,027,146.35)	Average Collected Balance	\$247,798.64
Service Charges	\$0.00		
Ending Balance 04/30/21	\$165,991.78		

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

Govt Banking Blended Chking (ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/01	Check 99679		\$265.96	\$1,086,194.08
04/02	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 040221 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$1,008,156.76	\$78,037.32
04/02	Check 99657		\$251.84	\$77,785.48
04/08	Check 99677		\$196.69	\$77,588.79
04/14	Book transfer credit FROM ...5277	\$700,313.09		\$777,901.88
04/14	Book transfer credit FROM ...5277	\$284,098.58		\$1,062,000.46
04/14	Check 99673		\$5,285.82	\$1,056,714.64
04/16	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 041621 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$984,411.67	\$72,302.97
04/16	Check 99670		\$3,392.38	\$68,910.59
04/22	Check 99668		\$4,991.96	\$63,918.63
04/22	Check 99662		\$4,155.84	\$59,762.79
04/28	Book transfer credit FROM ...5277	\$1,122,266.42		\$1,182,029.21
04/30	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 043021 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$999,085.18	\$182,944.03
04/30	Check 99717		\$3,911.90	\$179,032.13

Thank you for banking with us.

ROCKY POINT UFSD
 OUTSTANDING CHECK LIST
 AS OF APRIL 30, 2021

<u>Check #</u>	<u>Check Date</u>	<u>Check Amt.</u>
99663	03/05/2021	5,120.72
99671	03/05/2021	4,319.53
99682	04/30/2021	22.12
99684	04/30/2021	85.36
99686	04/30/2021	4,660.39
99687	04/30/2021	4,849.25
99688	04/30/2021	2,864.93
99689	04/30/2021	4,744.07
99690	04/30/2021	3,056.16
99691	04/30/2021	3,097.31
99692	04/30/2021	5,090.24
99693	04/30/2021	4,043.15
99694	04/30/2021	4,443.10
99695	04/30/2021	4,836.39
99696	04/30/2021	3,483.45
99697	04/30/2021	3,768.02
99698	04/30/2021	3,728.10
99699	04/30/2021	3,018.89
99700	04/30/2021	2,844.43
99702	04/30/2021	4,874.65
99703	04/30/2021	2,937.95
99704	04/30/2021	4,152.65
99705	04/30/2021	2,765.97
99706	04/30/2021	4,754.64
99707	04/30/2021	2,779.17
99708	04/30/2021	3,090.93
99709	04/30/2021	3,682.06
99711	04/30/2021	3,305.81
99712	04/30/2021	3,712.65
99713	04/30/2021	3,647.28
99715	04/30/2021	4,939.10
99716	04/30/2021	2,950.77
		<u>115,669.24</u>

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 6/30/2021

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
T 205	CAPITAL ONE NET PAYROLL							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	1,058,479.30
04/02/2021		164		FICA, MED,& T&A DEDUCTIONS	JE-22	0.00	1,008,156.76	50,322.54
04/14/2021	1028457			Funding Net Payroll 4/16/21	CR-10	984,411.67	0.00	1,034,734.21
04/16/2021		175		FICA & MED & T&A DEDUCTIONS	JE-22	0.00	984,411.67	50,322.54
04/28/2021	1028488			Funding Net Payroll 4/30/21	CR-10	1,122,266.42	0.00	1,172,588.96
04/30/2021		184		FICA, MED, & T&A Deductions	JE-22	0.00	1,122,266.42	50,322.54
Grand Totals:						2,106,678.09	3,114,834.85	50,322.54

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

Reconciled Balance as of:	3/31/2021	117,046.89
Receipts:		0.00
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	4/30/2021	<u><u>117,046.89</u></u>
Bank Balance as of:	4/30/2021	<u><u>117,046.89</u></u>

Prepared by: Linda Bilski
Date: 5/4/2021

Reviewed by: Virginia Holly
Date: 5/4/2021

V200

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

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

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

<u>Govt Banking Blended Chking (</u>		<u>ROCKY POINT UFSD</u>	
Previous Balance 03/31/21	\$117,046.89	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$117,046.89
0 Checks/Debits	\$0.00	Average Collected Balance	\$117,046.89
Service Charges	\$0.00		
Ending Balance 04/30/21	\$117,046.89		

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

<u>Govt Banking Blended Chking 0</u>		<u>ROCKY POINT UFSD</u>		
<u>Date</u>	<u>Description</u>	<u>Deposits/Credits</u>	<u>Withdrawals/Debits</u>	<u>Resulting Balance</u>
04/01				\$117,046.89
No Account Activity this Statement Period				
04/30				\$117,046.89
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
V 200		CASH				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	117,046.89
Grand Totals:								0.00	0.00	117,046.89

Rocky Point Union Free School District
Treasurer's Report
Scholarship Fund Checking - U200
As of April 30, 2021

Reconciled Balance as of: 3/31/2021 50,092.68

Receipts:

Interdistrict Council of Supts. Scholarship	500.00	
Rita E. Sullivan Scholarship	1,000.00	
Kenneth Edwards Admin. Scholarship	125.00	
Live Like Susie Mem'l. Scholarship	<u>100.00</u>	
		1,725.00

Disbursements:

Closed Account NSF Check	<u>125.00</u>	<u>(125.00)</u>
--------------------------	---------------	-----------------

Total available balance per General Ledger as of: 4/30/2021 51,692.68

Bank Balance as of: 4/30/2021 51,692.68

Prepared by: Linda Bilski
Date: 5/4/2021

Reviewed by: Virginia Helby
Date: 5/4/2021

U200

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 APRIL 01, 2021 - APRIL 30, 2021

Govt Banking Blended Chking

Previous Balance 03/31/21	\$50,092.68
1 Deposits/Credits	\$1,725.00
1 Checks/Debits	(\$125.00)
Service Charges	\$0.00
Ending Balance 04/30/21	\$51,692.68

ROCKY POINT UFSD

Number of Days in Cycle	30
Minimum Balance This Cycle	\$50,092.68
Average Collected Balance	\$50,326.84

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

Govt Banking Blended Chking

ROCKY POINT UFSD

Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/26	Customer Deposit	\$1,725.00		\$51,817.68
04/28	Chargeback Closed Account 042621		\$125.00	\$51,692.68
Total		\$1,725.00	\$125.00	

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Account Name	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
U 200	CASH IN CHECKING							
				BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	50,092.68
04/23/2021		1028466		Rita E. Sullivan Scholarship	CR-10	1,000.00	0.00	51,092.68
04/23/2021		1028467		Kenneth J. Edwards Admin. Scholarship	CR-10	125.00	0.00	51,217.68
04/23/2021		1028468		Live Like Susie Memorial Scholarship	CR-10	100.00	0.00	51,317.68
04/23/2021		1028469		Interdistrict Council of Superintendents Scholarship	CR-10	500.00	0.00	51,817.68
04/28/2021		187		Closed Account Check	JE-22	0.00	125.00	51,692.68
Grand Totals:						1,725.00	125.00	51,692.68

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STUDENT ACTIVITY ACCOUNTS
FOR THE MONTH ENDED APRIL 2021**

STUDENT ACTIVITY ACCOUNTS

April-21

FROM: 4/1/2021
4/30/2021

ACCOUNT	NAME	4/1/2021 BEG. BAL.	RECEIPTS	DISB	JE OR TRANSFERS	4/30/2021 END BAL.
630-7	LEADERS CLUB	\$62.73				\$62.73
630-8	MATH HONOR SOCIETY	\$57.16				\$57.16
630-9	VARSITY CLUB	\$5,313.84	\$145.00	\$362.25		\$5,096.59
6310	SCIENCE CLUB	\$327.06				\$327.06
6311	SPACE CLUB	\$747.66				\$747.66
6315	INTERACT CLUB	\$0.00		\$73.94	\$73.94	\$0.00
6351	STUDENT COUNCIL-MS	\$3,639.71	\$180.00	\$357.61		\$3,462.10
635-3	MS/YEARBOOK	\$12,001.67				\$12,001.67
640-3	BUSINESS CLUB	\$14.11				\$14.11
640-4	MS ROBOTICS	153.29				\$153.29
645-2	NICER NEIGHBOR CLUB	\$3,466.59				\$3,466.59
645-4	COMMUNITY SERVICE	\$4,224.92				\$4,224.92
645-7	SKILLS USA	\$1,089.37			(\$73.94)	\$1,015.43
6460	GAY/STRAIGHT ALLIANCE	\$0.01		(\$114.00)		(\$113.99)
6461	HUMAN RIGHTS CLUB	\$161.52				\$161.52
65010	SADD	\$1,283.02				\$1,283.02
650-115	THESPIAN TROUPE	\$210.51				\$210.51
650-12	HS YEARBOOK CLUB	\$20,381.99		\$363.15		\$20,018.84
650-16	HS STUDENT COUNCIL	\$6,814.40	\$3,872.47			\$10,686.87
650-17	ART CLUB	\$1,399.48				\$1,399.48
65018	BUSINESS HONOR	\$808.87				\$808.87
650-25	JAE STUDENT COUNCIL	\$2,054.25				\$2,054.25
6533	ROBOTICS HS	\$505.99				\$505.99
6540	HISTORY HONOR SOCIETY	\$175.06				\$175.06
6542	MATH TEAM	\$202.34	\$400.00			\$602.34
	Sub Total	\$65,095.55	\$4,597.47	\$1,042.95	\$0.00	\$68,650.07
700	INTEREST	\$51.33			\$1.28	\$52.61
	TOTALS	\$65,146.88				\$68,702.68

	4/1/2021 BEG. BAL.	RECEIPTS	DISB.	CASH MOVE	4/30/2021 END BAL.
201 - CHECKING ACCT - CAP ONE	\$64,997.76	\$4,597.47	\$1,042.95	\$0.00	\$68,552.28
391- DUE FROM GENERAL	\$149.12			\$1.28	\$150.40
	\$65,146.88				\$68,702.68

I certify that this financial report is correct, that all cash receipts have been recorded and deposited intact, that all disbursements were supported by the proper authorities and documentary evidence with state laws, regulations and school board regulations.

Prepared by: *Linda Bilski* Reviewed by: *Virginia Haly*

X201

ROCKY POINT UFSD
EXTRA CLASS CHECKING
90 ROCKY POINT YAPHANK RD
ROCKY POINT NY 11778-8423

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

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

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 03/31/21	\$65,111.76	Number of Days in Cycle	30
4 Deposits/Credits	\$4,597.47	Minimum Balance This Cycle	\$65,111.76
0 Checks/Debits	\$0.00	Average Collected Balance	\$65,665.27
Service Charges	\$0.00		
Ending Balance 04/30/21	\$69,709.23		

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

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
04/14	V Vault Customer Deposit	\$400.00		\$65,511.76
04/21	Customer Deposit	\$180.00		\$65,691.76
04/28	Customer Deposit	\$3,872.47		\$69,564.23
04/29	V Vault Customer Deposit	\$145.00		\$69,709.23
Total		\$4,597.47	\$0.00	

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2021 To 4/30/2021

Account	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
X 201	CAPITAL ONE CHECKING								
					BALANCE 07/01/2020 - 03/31/2021		0.00	0.00	64,997.76
04/14/2021	1028458				Math Team Pi Day Fundraiser	CR-10	400.00	0.00	65,397.76
04/21/2021	1028470				MS Sweatshirts	CR-10	180.00	0.00	65,577.76
04/28/2021	1028501				Donation	CR-10	3,872.47	0.00	69,450.23
04/29/2021	1028502				JAE Kids For Peace FR	CR-10	145.00	0.00	69,595.23
04/30/2021					See Cash Disbursement Schedule 12	CD-12	0.00	31.00	69,564.23
04/30/2021					See Cash Disbursement Schedule 13	CD-13	0.00	1,011.95	68,552.28
Grand Totals:							4,597.47	1,042.95	68,552.28

ROCKY POINT UFSD

Bank Reconciliation for period ending on 4/30/2021



Account: Capital One Extra Class Checking
Cash Account(s): X 201

Ending Bank Balance:		69,709.23
Outstanding Checks (See listing below):	-	1,156.95
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 68,552.28

Cash Account Balance: 68,552.28

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
04/20/2021	11355	KIDS FOR PEACE, INC.	145.00
04/27/2021	11356	FORTE'S WADING RIVER FLORIST LTD	217.25
04/27/2021	11357	ROCKY POINT CHILD NUTRITION	69.38
04/27/2021	11358	ROCKY POINT CHILD NUTRITION	293.77
04/27/2021	11359	ROCKY POINT CHILD NUTRITION	73.94
04/27/2021	11360	ROCKY POINT CHILD NUTRITION	357.61
Outstanding Check Total:			1,156.95

Prepared By _____

Approved By _____

**CASH REPORT
FOR THE MONTH ENDED
April 30, 2021**

GENERAL FUND

A210	Petty Cash	\$	600.00
A2008	Capital One Investment	\$	20,208,052.17
A2010	Capital One AP Checking	\$	1,234,525.51
A2011	JP Morgan Chase-Money Market	\$	2,117,227.30

Total General Fund: \$ 23,560,404.98

SCHOOL LUNCH FUND

C207	Capital One Lunch Fund Checking	\$	222,377.06
C208	JP Morgan Chase-Lunch ACH	\$	273,650.06

Total School Lunch Fund: \$ 496,027.12

SPECIAL AID FUND

F205	Capital One Federal Checking	\$	317,621.74
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Total Special Aid Fund: \$ 317,621.74

CAPITAL FUND

H205	Capital One - Checking	\$	368,536.26
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Total Capital Fund: \$ 368,536.26

TRUST & AGENCY FUND

T204	Capital One - Checking	\$	1,480,601.92
T205	Capital One - Net Payroll Checking	\$	50,322.54

Total Trust & Agency Fund: \$ 1,530,924.46

SCHOLARSHIP FUND

U200	Capital One - Checking	\$	51,692.68
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Total Scholarship Fund \$ 51,692.68

DEBT SERVICE FUND

V200	Capital One - Money Market	\$	117,046.89
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Total Debt Service Fund \$ 117,046.89

EXTRA CLASS FUND

X201	Capital One - Checking	\$	68,552.28
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Total Extra Class Fund \$ 68,552.28

Total All Funds: \$ 26,510,806.41

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

GENERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
A 2008	CAPITAL ONE INVESTMENT	20,208,052.17	0.00
A 2010	CAPITAL ONE AP CHECKING	1,234,525.51	0.00
A 2011	CHASE GENERAL FUND MM	2,117,227.30	0.00
A 210	PETTY CASH	600.00	0.00
A 380	ACCOUNTS RECEIVABLE	57,310.79	0.00
A 391	DUE FROM FEDERAL FUND	866,542.69	0.00
A 3911	DUE FROM TRUST AND AGENCY	1,442,499.14	0.00
A 3912	DUE FROM SCHOOL LUNCH	740,169.13	0.00
A 3913	DUE FROM SCHLOARSHIP FUND	71.87	0.00
A 4805	PREPAID INSURANCE	60,000.00	0.00
A 510	ESTIMATED REVENUES	82,320,592.46	0.00
A 521	ENCUMBRANCES	18,219,516.42	0.00
A 522	EXPENDITURES	54,244,569.51	0.00
A 599	APPROPRIATED FUND BALANCE	3,650,377.02	0.00
A 600	ACCOUNTS PAYABLE	0.00	39,803.21
A 620	TAX ANTICIP NOTES PAYABLE	0.00	5,000,000.00
A 630	DUE TO OTHER FUNDS	0.00	150.40
A 6301	DUE TO SCHOOL LUNCH FUND	0.00	56,422.18
A 6302	DUE TO CAPITAL FUND	0.00	500.00
A 6305	DUE TO DEBT SERVICE	0.00	406.48
A 6306	DUE TO SCHOLARSHIP FUND	0.00	733.07
A 632	DUE TO STATE TEACHERS' RETIREMENT	0.00	130,130.14
A 691	DEFERRED REVENUES	0.00	500,293.98
A 806	NONSPENDABLE FUND BALANCE	0.00	60,000.00
A 814	WORKER'S COMPENSATION RESERVE	0.00	1,130,044.23
A 815	UNEMPLOYMENT INSURANCE RESERVE	0.00	465,530.97
A 821	RESERVE FOR ENCUMBRANCES	0.00	18,219,516.42
A 825	ERS RESERVE	0.00	2,804,270.06
A 826	TRS SUB FUND RESERVE	0.00	1,258,684.96
A 861	PROPERTY LOSS RESERVE	0.00	54,296.00
A 862	LIABILITY LOSS RESERVE	0.00	54,296.00
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	4,160,665.02
A 878	CAPITAL RESERVE	0.00	2,115,889.21
A 909	FUND BALANCE	0.00	1,684,384.96
A 910	APPROPRIATED FUND BALANCE	0.00	2,577,971.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	4,109,884.73
A 960	APPROPRIATIONS	0.00	85,970,969.48
A 980	REVENUES	0.00	54,767,211.51
A Fund Totals:		185,162,054.01	185,162,054.01
Grand Totals:		185,162,054.01	185,162,054.01

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAX	47,591,298.12	0.00	47,591,298.12	29,140,356.17	18,450,941.95
A 1085	STAR REIMBURSEMENT	4,891,760.88	0.00	4,891,760.88	4,891,760.88	0.00
A 1315	CONTINUING ED-SUMMER	20,000.00	0.00	20,000.00	0.00	20,000.00
A 1315.A	CONTINUING ED-FALL	2,500.00	0.00	2,500.00	0.00	2,500.00
A 1315.B	CONTINUING ED-SPRING	2,500.00	0.00	2,500.00	0.00	2,500.00
A 1316	DRIVER EDUCATION-SUMMER	25,000.00	0.00	25,000.00	0.00	25,000.00
A 1316.A	DRIVERS ED-FALL	25,000.00	0.00	25,000.00	0.00	25,000.00
A 1316.B	DRIVERS ED-SPRING	25,000.00	0.00	25,000.00	22,263.32	2,736.68
A 1489	OTHER CHARGES-PROM, YEARBOOK	69,000.00	0.00	69,000.00	0.00	69,000.00
A 2230	DAY SCHOOL TUITION FROM OTHER DISTRICTS	0.00	0.00	0.00	14,186.16	-14,186.16
A 2401	INTEREST AND EARNINGS	90,000.00	0.00	90,000.00	21,056.37	68,943.63
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	76,607.88	-76,607.88
A 2690	FINES - LOST BOOKS	0.00	0.00	0.00	59.99	-59.99
A 2703	PRIOR YEAR REFUNDS-OTHER (NOT TRANS)	350,000.00	0.00	350,000.00	510,777.80	-160,777.80
A 2705	GIFTS AND DONATIONS	0.00	2,268.66	2,268.66	1,968.66	300.00
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	42,652.00	-42,652.00
A 2770	OTHER UNCLASSIFIED	0.00	113.01	113.01	80,077.44	-79,964.43
A 2772	E-RATE REVUENE	1,000.00	0.00	1,000.00	0.00	1,000.00
A 2773	CHROME BOOK REPAIR	0.00	0.00	0.00	500.00	-500.00
A 2801	INTERFUND REVENUE	0.00	0.00	0.00	23,000.00	-23,000.00
A 3101	GROSS STATE AID - BASIC	15,696,217.00	0.00	15,696,217.00	10,546,344.70	5,149,872.30
A 3101.E	STATE AID EXCESS COST	6,000,000.00	0.00	6,000,000.00	4,372,316.20	1,627,683.80
A 3102	STATE AID LOTTERY	4,500,000.00	0.00	4,500,000.00	4,511,514.77	-11,514.77
A 3103	STATE AID BOCES	1,989,039.00	0.00	1,989,039.00	0.00	1,989,039.00
A 3260	STATE AID TEXTBOOKS	180,000.00	0.00	180,000.00	129,231.00	50,769.00
A 3262	STATE AID COMPUTER SOFTWARE	85,000.00	0.00	85,000.00	89,740.00	-4,740.00
A 3263	STATE AID LIBRARY LOAN PROGRAM	17,314.00	0.00	17,314.00	18,393.00	-1,079.00
A 3289	OTHER STATE AID	0.00	0.00	0.00	114,099.97	-114,099.97
A 4285	MEDICAID MANAGEMENT REIMBURSEMENT	75,000.00	0.00	75,000.00	106,617.20	-31,617.20
A 4286	CARES ACT	0.00	0.00	0.00	53,688.00	-53,688.00
A 5999	FUND BALANCE APPLIED	0.00	682,581.79	682,581.79	0.00	682,581.79
A Totals:		81,635,629.00	684,963.46	82,320,592.46	54,767,211.51	27,553,380.95

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION	*	12,050.00	103.39	12,153.39	7,596.14	829.38	3,727.87
1040	DISTRICT CLERK	*	16,861.00	504.00	17,365.00	14,559.78	2,805.22	0.00
1060	DISTRICT MEETING	*	10,900.00	0.00	10,900.00	0.00	0.00	10,900.00
1240	CHIEF SCHOOL ADMINISTRATOR	*	320,095.00	-2,575.00	317,520.00	260,135.69	52,222.67	5,161.64
1310	BUSINESS ADMINISTRATION	*	758,178.00	-5,990.00	752,188.00	584,660.57	107,912.15	59,615.28
1320	AUDITING	*	83,000.00	0.00	83,000.00	53,199.94	16,200.06	13,600.00
1325	TREASURER	*	8,000.00	0.00	8,000.00	6,225.00	0.00	1,775.00
1345	PURCHASING	*	43,925.00	0.00	43,925.00	38,226.73	5,316.27	382.00
1380	FISCAL AGENT FEE	*	9,000.00	0.00	9,000.00	9,000.00	0.00	0.00
1420	LEGAL	*	75,000.00	-25,000.00	50,000.00	46,243.35	2,106.65	1,650.00
1430	PERSONNEL	*	462,883.00	7,242.27	470,125.27	383,638.20	85,193.88	1,293.19
1480	PUBLIC INFORMATION AND SERVICES	*	38,535.00	0.00	38,535.00	30,806.40	7,728.60	0.00
1620	OPERATION OF PLANT	*	4,365,770.00	170,374.47	4,536,144.47	3,600,807.22	803,539.74	131,797.51
1621	MAINTENANCE OF PLANT	*	850,850.00	979,404.96	1,830,254.96	1,149,639.51	568,969.42	111,646.03
1670	CENTRAL PRINTING AND MAILING	*	71,000.00	0.00	71,000.00	47,746.60	20,729.80	2,523.60
1680	CENTRAL DATA PROCESSING	*	911,003.00	-90,000.00	821,003.00	638,861.14	182,141.86	0.00
1910	UNALLOCATED INSURANCE	*	526,441.00	0.00	526,441.00	473,084.89	2,659.96	50,696.15
1981	ADMINISTRATIVE CHARGE-BOCES	*	333,540.00	0.00	333,540.00	274,978.34	58,561.66	0.00
2010	CURRICULUM DEVELOPMENT AND SUPERVISION	*	402,789.00	-2,304.00	400,485.00	279,200.11	106,057.62	15,227.27
2020	SUPERVISION - ADMINISTRATION	*	2,013,540.00	-6,468.81	2,007,071.19	1,620,692.75	310,749.86	75,628.58
2060	RESEARCH, PLANNING AND EVALUATION	*	25,000.00	30,000.00	55,000.00	9,065.00	0.00	45,935.00
2070	INSERVICE TRAINING - INSTRUCTION	*	22,300.00	0.00	22,300.00	2,924.65	9,000.00	10,375.35
2110	TEACHING - REGULAR SCHOOL	*	23,877,401.00	-253,258.10	23,624,142.90	16,045,092.14	6,354,552.74	1,224,498.02
2138	MUSIC & FINE ARTS	*	68,608.00	-6,936.14	61,671.86	41,648.37	6,105.82	13,917.67
2250	PROGRAMS FOR HANDICAPPED CHILDREN	*	14,156,393.00	3,918.00	14,160,311.00	8,939,936.79	4,062,968.60	1,157,405.61
2280	OCCUPATIONAL EDUCATION	*	1,311,499.00	-725.18	1,310,773.82	877,920.04	420,918.97	11,934.81
2330	COMMUNITY EDUCATION	*	907,540.00	-625.00	906,915.00	98,124.05	687,110.26	121,680.69
2610	SCHOOL LIBRARY AND AUDIOVISUAL	*	598,998.00	-6,666.39	592,331.61	425,854.60	146,518.74	19,958.27
2620	EDUCATIONAL TELEVISION	*	918.00	17,018.00	17,936.00	17,775.12	0.00	160.88
2630	COMPUTER ASSISTED INSTRUCTION	*	368,035.00	-12,105.68	355,929.32	251,830.81	29,493.00	74,605.51
2805	ATTENDANCE - REGULAR SCHOOL	*	48,624.00	0.00	48,624.00	38,591.26	5,816.74	4,216.00
2810	GUIDANCE - REGULAR SCHOOL	*	1,383,486.00	141.80	1,383,627.80	1,038,333.88	337,125.96	8,167.96

ROCKY POINT UFSD



Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2815	HEALTH SERVICES - REGULAR SCHOOL *	521,024.00	79,555.53	600,579.53	409,177.49	141,555.25	49,846.79
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL *	256,484.00	4,000.00	260,484.00	183,730.70	74,517.80	2,235.50
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL *	314,611.00	23,000.00	337,611.00	219,833.36	99,111.14	18,666.50
2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL *	421,500.00	-280.00	421,220.00	116,722.22	4,521.59	299,976.19
2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL *	922,006.00	3,714.74	925,720.74	563,903.35	99,091.67	262,725.72
5510	DISTRICT TRANSPORTATION SERVICES *	39,814.00	575.50	40,389.50	33,952.06	6,427.44	10.00
5540	CONTRACT TRANSPORTATION *	5,407,459.00	0.00	5,407,459.00	3,127,390.02	2,184,830.98	95,238.00
9010	NYS EMPLOYEES RETIREMENT *	995,923.00	0.00	995,923.00	700,483.75	0.00	295,439.25
9020	NYS TEACHERS RETIREMENT *	3,322,436.00	0.00	3,322,436.00	63.72	0.00	3,322,372.28
9030	SOCIAL SECURITY *	3,056,539.00	0.00	3,056,539.00	2,087,374.39	0.00	969,164.61
9040	WORKERS' COMPENSATION *	600,000.00	-100,000.00	500,000.00	174,734.10	219,378.06	105,887.84
9045	LIFE INSURANCE *	48,000.00	0.00	48,000.00	20,017.01	10,276.61	17,706.38
9050	UNEMPLOYMENT INSURANCE *	50,000.00	20,000.00	70,000.00	60,388.94	9,411.06	200.00
9060	HEALTH INSURANCE *	11,503,261.00	207,751.12	11,711,012.12	8,222,932.70	977,059.19	2,511,020.23
9760	TAX ANTICIPATION NOTES *	112,500.00	0.00	112,500.00	0.00	0.00	112,500.00
9901	TRANSFER TO SPECIAL AID *	2,531,381.00	0.00	2,531,381.00	265,966.63	0.00	2,265,414.37
9950	CAPITAL IMPROVEMENTS *	401,500.00	350,000.00	751,500.00	751,500.00	0.00	0.00
Fund ATotals:		84,586,600.00	1,384,369.48	85,970,969.48	54,244,569.51	18,219,516.42	13,506,883.55
Grand Totals:		84,586,600.00	1,384,369.48	85,970,969.48	54,244,569.51	18,219,516.42	13,506,883.55

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

CAFETERIA FUND

ROCKY POINT UFSD



Trial Balance Report From 7/1/2020 - 4/30/2021

Account	Description	Debits	Credits
C 207	CAPITAL ONE CHECKING	222,377.06	0.00
C 208	CHASE ACH REVENUE	273,650.06	0.00
C 380	ACCOUNTS RECEIVABLE	538.96	0.00
C 391	DUE FROM GENERAL FUND	56,422.18	0.00
C 445	SUPPLY INVENTORY	10,664.00	0.00
C 446	GOVT FOOD INVENTORY	27,271.61	0.00
C 447	PURCHASED FOOD INVENTORY	23,514.19	0.00
C 510	ESTIMATED REVENUES	1,138,400.00	0.00
C 521	ENCUMBRANCES	202,798.93	0.00
C 522	EXPENDITURES	753,666.42	0.00
C 599	APPROPRIATED FUND BALANCE	0.00	1,500.00
C 630	DUE TO GENERAL FUND	0.00	740,169.13
C 631	DUE TO OTHER GOVT.	0.00	9.94
C 691	DEFERRED REVENUE	0.00	47,736.25
C 821	RESERVE FOR ENCUMBRANCES	0.00	202,798.93
C 845	FUND BALANCE RESERVE FOR INVENTORY	0.00	61,633.50
C 909	FUND BALANCE	0.00	52,282.37
C 960	APPROPRIATIONS	0.00	1,136,900.00
C 980	REVENUES	0.00	466,273.29
C Fund Totals:		2,709,303.41	2,709,303.41
Grand Totals:		2,709,303.41	2,709,303.41

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>C 1440</u>	SALE OF TYPE A LUNCHES	250,000.00	0.00	250,000.00	12,616.31	237,383.69
<u>C 1441</u>	ADULT ALA CARTE	6,000.00	0.00	6,000.00	2,444.45	3,555.55
<u>C 1445</u>	OTHER CAFETERIA SALES	320,900.00	0.00	320,900.00	94,349.28	226,550.72
<u>C 2401</u>	INTEREST AND EARNINGS	1,000.00	0.00	1,000.00	154.61	845.39
<u>C 2770</u>	MISCELLANEOUS REVENUES	2,000.00	0.00	2,000.00	86.64	1,913.36
<u>C 2771</u>	REBATES	1,500.00	0.00	1,500.00	555.00	945.00
<u>C 3190</u>	GOVERNMENT REIMB-STATE	17,000.00	0.00	17,000.00	13,314.00	3,686.00
<u>C 4109</u>	SURPLUS FOOD	75,000.00	0.00	75,000.00	0.00	75,000.00
<u>C 4191</u>	GOVERNMENT REIMB-FEDERAL	410,000.00	0.00	410,000.00	342,753.00	67,247.00
<u>C 5031</u>	Interfund Revenue	55,000.00	0.00	55,000.00	0.00	55,000.00
C Totals:		1,138,400.00	0.00	1,138,400.00	466,273.29	672,126.71
Grand Totals:		1,138,400.00	0.00	1,138,400.00	466,273.29	672,126.71

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2110	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2860	*	1,080,900.00	0.00	1,080,900.00	717,335.16	202,798.93	160,765.91
9030	*	55,000.00	0.00	55,000.00	36,331.26	0.00	18,668.74
Fund CTotals:		1,136,900.00	0.00	1,136,900.00	753,666.42	202,798.93	180,434.65
Grand Totals:		1,136,900.00	0.00	1,136,900.00	753,666.42	202,798.93	180,434.65

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

FEDERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
F 205	CAPITAL ONE CHECKING	317,621.74	0.00
F 410	STATE AND FEDERAL AID REC	189,196.86	0.00
F 510	ESTIMATED REVENUES	1,414,151.59	0.00
F 521	ENCUMBRANCES	303,899.66	0.00
F 522	EXPENDITURES	1,020,077.05	0.00
F 630	DUE TO GENERAL FUND	0.00	866,542.69
F 821	RESERVE FOR ENCUMBRANCES	0.00	303,899.66
F 960	APPROPRIATIONS	0.00	1,414,151.59
F 980	REVENUES	0.00	660,352.96
F Fund Totals:		3,244,946.90	3,244,946.90
Grand Totals:		3,244,946.90	3,244,946.90

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 3289.DEA.F</u>	Schools for Blind & Deaf Students	74,697.84	0.00	74,697.84	74,697.87	-0.03
<u>F 3289.SSH.21</u>	REVENUE-SUMMER HCP 2020-2021	0.00	0.00	0.00	225,242.09	-225,242.09
<u>F 3289.UPK.21</u>	UPK REVENUE 2021	197,136.00	0.00	197,136.00	98,568.00	98,568.00
<u>F 4126.TLI.20</u>	REVENUE TITLE I	3,598.28	0.00	3,598.28	0.00	3,598.28
<u>F 4126.TLI.21</u>	REVENUE TITLE I	245,211.00	0.00	245,211.00	49,042.00	196,169.00
<u>F 4256.PRE.21</u>	REVENUE PRE	43,918.00	0.00	43,918.00	8,783.00	35,135.00
<u>F 4256.PTB.21</u>	REVENUE PTB	705,820.00	0.00	705,820.00	141,164.00	564,656.00
<u>F 4289.ELL.20</u>	REVENUE ELL	6,631.47	835.00	7,466.47	0.00	7,466.47
<u>F 4289.ELL.21</u>	REVENUE ELL	16,607.00	0.00	16,607.00	3,321.00	13,286.00
<u>F 4289.SAE.21</u>	REVENUE SAE 21	19,028.00	0.00	19,028.00	3,805.00	15,223.00
<u>F 4289.TII.20</u>	REVENUE TITLE IIA	36,153.00	0.00	36,153.00	25,179.00	10,974.00
<u>F 4289.TII.21</u>	REVENUE TITLE IIA	64,516.00	0.00	64,516.00	12,775.00	51,741.00
<u>F 5031</u>	INTERFUND TRANSFERS	0.00	0.00	0.00	17,776.00	-17,776.00
	F Totals:	1,413,316.59	835.00	1,414,151.59	660,352.96	753,798.63
	Grand Totals:	1,413,316.59	835.00	1,414,151.59	660,352.96	753,798.63

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2110	*	587,980.75	1,735.00	589,715.75	348,535.63	157,110.12	84,070.00
2250	*	824,435.84	0.00	824,435.84	671,541.42	146,789.54	6,104.88
Fund FTotals:		1,412,416.59	1,735.00	1,414,151.59	1,020,077.05	303,899.66	90,174.88
Grand Totals:		1,412,416.59	1,735.00	1,414,151.59	1,020,077.05	303,899.66	90,174.88

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

CAPITAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
H 205	CAPITAL ONE CHECKING	368,536.26	0.00
H 391	DUE FROM GENERAL FUND	500.00	0.00
H 410	DUE FROM STATE AND FEDERAL	1,017,425.95	0.00
H 510	ESTIMATED REVENUES	751,500.00	0.00
H 521	ENCUMBRANCES	1,107,171.05	0.00
H 522	EXPENDITURES	2,212,045.26	0.00
H 599	APPROPRIATED FUND BALANCE	3,882,896.65	0.00
H 691	DEFERRED REVENUE	0.00	1,017,425.95
H 821	RESERVE FOR ENCUMBRANCES	0.00	1,107,171.05
H 909	FUND BALANCE	0.00	950,566.82
H 960	APPROPRIATIONS	0.00	4,634,396.65
H 980	REVENUES	0.00	1,630,514.70
H Fund Totals:		9,340,075.17	9,340,075.17
Grand Totals:		9,340,075.17	9,340,075.17

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>H 3297</u>	SMART SCHOOLS	0.00	0.00	0.00	879,014.70	-879,014.70
<u>H 5031</u>	TRANFERS GENERAL FUND	0.00	751,500.00	751,500.00	751,500.00	0.00
H Totals:		0.00	751,500.00	751,500.00	1,630,514.70	-879,014.70
Grand Totals:		0.00	751,500.00	751,500.00	1,630,514.70	-879,014.70

ROCKY POINT UFSD



Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021

Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1625	*	1,272,511.94	3,361,884.71	4,634,396.65	2,212,045.26	1,107,171.05	1,315,180.34
	Fund HTotals:	1,272,511.94	3,361,884.71	4,634,396.65	2,212,045.26	1,107,171.05	1,315,180.34
	Grand Totals:	1,272,511.94	3,361,884.71	4,634,396.65	2,212,045.26	1,107,171.05	1,315,180.34

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

TRUST AND AGENCY FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
T 200EX	EXTRACLASSROOM	68,552.28	0.00
T 204	CAPITAL ONE TRUST & AGENCY	1,480,601.92	0.00
T 205	CAPITAL ONE NET PAYROLL	50,322.54	0.00
T 271	OTHER-TEA. RETIRE.	0.00	21.40
T 281N	FLEX PLAN HEALTH CARE - YR21	0.00	2,710.00
T 282N	FLEX PLAN DEPENDENT CARE-YR21	0.00	984.00
T 29	TAX SHELTER ANNUITY	0.00	1,660.00
T 290	AFLAC -CPP	0.00	7,652.56
T 291	AFLAC - STD	0.00	3,462.19
T 292	AFLAC - ACC	0.00	2,206.30
T 293	AFLAC - HSP	0.00	1,182.03
T 35	SCHOLARSHIP	0.00	1,275.00
T 38	EXTRACLASSROOM ACTIVITY	0.00	68,552.28
T 61	VISION	0.00	755.96
T 63001	DUE TO GENERAL FUND	0.00	1,442,499.14
T 84	OTHER-NYS EMPL RETIRE LOANS	0.00	5,798.75
T 85	OTHER-NYS EMPL RETIRE	0.00	12,895.49
T 89	OTHER VOTE COPE	0.00	564.00
T 91	LONG TERM DISABILITY	190.73	0.00
T 931	SCHOOL ACTIVITIES-FJC	0.00	1,431.64
T 932	SCHOOL ACTIVITIES-JAE	0.00	886.99
T 933	SCHOOL ACTIVITIES-M/S	0.00	674.76
T 9331	HIGH SCHOOL TESTING	0.00	8,954.22
T 9335	NYSSMA	0.00	201.00
T 9337	AP TEST DEPOSITS	0.00	18,156.61
T 9338	MARK TWAIN DINNER	0.00	3,198.00
T 935	SCHOOL ACTIVITIES-H/S	0.00	12,606.50
T 9351	MUSIC DEPT. HIGH SCHOOL	0.00	313.65
T 9352	SEAN JOHNS MEMORIAL-CHALLENGE DAY	0.00	925.00
T 936	FJC - KIDS IN NEED (RUTH SPIEGEL)	0.00	100.00
T Fund Totals:		1,599,667.47	1,599,667.47
Grand Totals:		1,599,667.47	1,599,667.47

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

SCHOLARSHIP FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
U 200	CASH IN CHECKING	51,692.68	0.00
U 2401	INTEREST	0.00	43.87
U 3912	DUE FROM GENERAL	733.07	0.00
U 630	DUE TO OTHER FUNDS	0.00	71.87
U 9000	ALLISON FISCH VERADO SCHOLARSHIP	0.00	0.51
U 9001	RITA SULLIVAN SCHOLARSHIP	0.00	1,231.74
U 9002	RYAN CAUFIELD SCHOLARSDHIP	0.00	24.18
U 9003	K EDWARDS ADMIN SCHOLARSHIP	0.00	1,650.89
U 9004	K-MART	0.00	83.36
U 9005	TARGET SCH HS/JR	0.00	44.34
U 9006	TARGET SCHOLARSHIP JAE	0.00	272.62
U 9007	TARGET SCHOLARSHIP	0.00	110.54
U 9008	FRANCIS RYAN SCHOLARSHIP	0.00	258.46
U 9009	GENERAL SCHOLARSHIP	0.00	313.88
U 9010	AL MAIN SCHOLARSHIP	0.00	4,517.75
U 9011	JOSEPH FALLICA	0.00	852.91
U 9015	SASBO SCHOLARSHIP	0.00	0.95
U 9016	SOUND BEACH MUSIC	0.00	0.95
U 9018	LIVE LIKE SUSIE MEMORIAL SCHOLARSHIP	0.00	29,020.07
U 9020	INTERDIST.COUNCIL OF SUPTS.- SR. SCHOL	0.00	561.07
U 9021	PETER MADDALENA MEMORIAL	0.00	8,523.93
U 9022	HAGGERTY MEMORIAL SCHOLARSHIP	0.00	4,545.86
U 9023	TEAM SCHOLARSHIP	0.00	296.00
U Fund Totals:		52,425.75	52,425.75
Grand Totals:		52,425.75	52,425.75

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED APRIL 2021**

DEBT SERVICE FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
V 200	CASH	117,046.89	0.00
V 3911	DUE FROM GENERAL	406.48	0.00
V 510	ESTIMATED REVENUE	2,411,381.25	0.00
V 522	EXPENDITURES	271,190.63	0.00
V 599	APPROPRIATED FUND BALANCE	13,000.00	0.00
V 909	FUND BALANCE, UNRESERVED	0.00	139,448.74
V 960	APPROPRIATIONS	0.00	2,424,381.25
V 980	REVENUES	0.00	249,195.26
V Fund Totals:		2,813,025.25	2,813,025.25
Grand Totals:		2,813,025.25	2,813,025.25

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 4/30/2021



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9711	*	2,401,381.25	0.00	2,401,381.25	248,190.63	0.00	2,153,190.62
9901	*	23,000.00	0.00	23,000.00	23,000.00	0.00	0.00
	Fund VTotals:	2,424,381.25	0.00	2,424,381.25	271,190.63	0.00	2,153,190.62
Grand Totals:		2,424,381.25	0.00	2,424,381.25	271,190.63	0.00	2,153,190.62

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 4/30/2021



Account	Description	Debits	Credits
X 201	CAPITAL ONE CHECKING	68,552.28	0.00
X 391	DUE FROM OTHER FUNDS	150.40	0.00
X 6307	LEADERS CLUB	0.00	62.73
X 6308	MATH HONOR SOCIETY	0.00	57.16
X 6309	VARSITY CLUB	0.00	5,096.59
X 6310	SCIENCE CLUB	0.00	327.06
X 6311	SPACE CLUB	0.00	747.66
X 6351	STUDENT COUNCIL-MS	0.00	3,462.10
X 6353	YEARBOOK-MS	0.00	12,001.67
X 6403	BUSINESS CLUB	0.00	14.11
X 6404	MS ROBOTICS CLUB	0.00	153.29
X 6452	BE A NICER NEIGHBOR CLUB	0.00	3,466.59
X 6454	COMMUNITY SERVICE CLUB	0.00	4,150.98
X 6457	SKILLS USA - HS COSMOTOLOGY	0.00	1,203.37
X 6460	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
X 6461	HUMAN RIGHTS CLUB	0.00	161.52
X 65010	S.A.D.D.	0.00	1,283.02
X 650115	THESPIAN TROUPE #696	0.00	210.51
X 65012	HS YEARBOOK CLUB	0.00	20,018.84
X 65016	STUDENT COUNCIL	0.00	10,686.87
X 65017	ART CLUB	0.00	1,399.48
X 65018	BUSINESS HONOR SOCIETY	0.00	808.87
X 65025	JAE STUDENT COUNCIL	0.00	2,054.25
X 6533	ROBOTICS CLUB HS	0.00	505.99
X 6540	HISTORY HONOR SOCIETY	0.00	175.06
X 6542	MATH TEAM	0.00	602.34
X 700	SURPLUS FUNDS	0.00	52.61
X Fund Totals:		68,702.68	68,702.68
Grand Totals:		68,702.68	68,702.68



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

May 10, 2021

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

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

Board of Education:

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

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

Internal Claims Audit Services

Exhibits

INTERNAL CLAIMS AUDIT SERVICES

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

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

Board of Education
Rocky Point School District
May 10, 2021

Page 2

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

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

Over the time period of April 1, 2021 through April 30, 2021 I have audited 322 claims against the District in the amount of **\$7,965,267.12**. (See attached Exhibit I) I made inquiries and/ or observations into 33 claims in the amount of **\$871,909.47**. 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 April 1, 2021 through April 30, 2021. I have summarized all voided checks and notable exceptions in Exhibit III.

*****0*****

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

Very truly yours,

John F. Dennehy, Jr.
Certified Public Accountant

Internal Claims Audit By Fund

Rocky Point School District

Exhibit I

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
4/7/2021	4/7/2021	53	A	35	1,054,352.42	8	39,042.79	8	-	115433-115467
4/14/2021	4/14/2021	54	A	61	700,313.09	9	208,933.57	9	-	115468-115522
4/21/2021	4/21/2021	56	A	62	457,331.22	4	122,149.24	4	-	115523-115584
4/28/2021	4/28/2021	57	A	49	1,908,467.28	8	28,388.55	8	-	115585-115638
4/14/2021	4/14/2021	26	C	20	17,259.61	-	-	-	-	12156-12173
4/21/2021	4/21/2021	27	C	9	8,166.41	2	1,827.59	2	-	12174-12182
4/28/2021	4/28/2021	28	C	13	13,969.71	-	-	-	-	12183-12195
4/7/2021	4/7/2021	15	F	1	1,999.50	-	-	-	-	4591
4/14/2021	4/14/2021	16	F	2	19,610.00	1	10,600.00	1	-	4592-4593
4/7/2021	4/7/2021	9	H	1	47,715.00	-	-	-	-	1118
4/14/2021	4/14/2021	10	H	1	460,967.73	1	460,967.73	1	-	1119
4/21/2021	4/21/2021	11	H	1	57,485.38	-	-	-	-	1120
4/28/2021	4/28/2021	12	H	1	4,153.85	-	-	-	-	1121
4/2/2021	3/27/2021	41	T	26	1,611,127.35	-	-	-	-	13095-13101, 5115857-5115875
4/7/2021	4/7/2021	42	T	2	3,931.19	-	-	-	-	13102-13103
4/21/2021	4/21/2021	43	T	3	14,067.08	-	-	-	-	13111-13113
4/16/2021	4/15/2021	44	T	26	1,582,307.35	-	-	-	-	13104-13110, 5115876-5115894
4/20/2021	0421/21	12	X	4	31.00	-	-	-	-	11355
4/27/2021	4/28/2021	13	X	5	1,011.95	-	-	-	-	11356-11360
TOTAL				322	\$ 7,964,267.12	88	\$ 871,909.47	33	-	

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

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

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

2020 / 2021 YTD

Analysis by Number of Inquiries

Reason For Inquiry	Resolution	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	1 0.36%	- 0.00%	- 0.00%	- 0.00%	1 0.31%	- #DIV/0!
Check amount not equal to invoices	Difference C/S; Immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Check amount not equal to invoices	Overpaid recurring vendor by less than \$100; credit will be taken off on next payment to vendor	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Check amount not equal to invoices	Void & reissue	2 0.63%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Check issued prior to service	Void & reissue at time of service	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Credit not taken	Recurring vendor; credit memo pulled from packet to apply to next invoice	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	- 0.00%	1 0.53%	1 0.53%	- 0.00%	- 0.00%	- #DIV/0!
Duplicate payment	Check void by AP	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Incorrect vendor name	Void & reissue	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Insufficient supporting backup	Backup Provided	- 0.00%	- 0.00%	1 0.53%	- 0.00%	- 0.00%	- #DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Invoice date precedes PO date	Noted by Business Office	17 5.82%	6 3.21%	23 6.71%	11 3.62%	- 0.00%	- #DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	9 3.03%	8 4.26%	13 3.93%	9 2.82%	- 0.00%	- #DIV/0!
Invoices not listed separately on check	Void and reissue with all invoices itemized separately	- 0.00%	- 0.00%	1 0.53%	- 0.00%	- 0.00%	- #DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	1 0.36%	1 0.53%	1 0.53%	- 0.00%	- 0.00%	- #DIV/0!
Missing administrator approval endorsement	Received proper authorization	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
No Purchase Order encumbered	Void & reissue after P.O. encumbered	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Not an original invoice	Copy, fax or statement accepted	9 3.03%	5 2.67%	10 3.03%	7 2.17%	- 0.00%	- #DIV/0!
Paid sales tax	Void and reissue	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	9 3.03%	7 3.74%	9 3.74%	5 1.51%	- 0.00%	- #DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	3 1.01%	- 0.00%	1 0.53%	- 0.00%	- 0.00%	- #DIV/0!
Pre-dated Invoice	Hold until service date	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Prepaid Invoice - Improper Procedure	Vendor requires prepayment; advised in future to select a different vendor	- 0.00%	1 0.53%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!
Total Number (#) of Inquiries		51 17.47%	29 16.51%	59 17.59%	33 10.81%	- #DIV/0!	- #DIV/0!
Total Claims Audited		292 100.00%	187 100.00%	328 100.00%	323 100.00%	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 #DIV/0!	0 #DIV/0!

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

2020 / 2021 YTD

Analysis by Dollar Value

Reason For Inquiry	Resolution	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	715.36 0.01%	- 0.00%	- 0.00%	5,050.20 0.06%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Difference <\$; Immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Overpaid recurring vendor by less than \$100; credit will be taken off on next payment to vendor	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Void & reissue	1,450.83 0.02%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Check issued prior to service	Void & reissue at time of service	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Credit not taken	Recurring vendor; credit memo pulled from packet to apply to next invoice	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	- 0.00%	1,465.01 0.03%	4,591.90 0.06%	- 0.00%	- #DIV/0!	- #DIV/0!
Duplicate payment	Check void by AP	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Incorrect vendor name	Void & reissue	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Backup Provided	- 0.00%	- 0.00%	1,878.84 0.04%	- 0.00%	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Invoice date precedes PO date	Noted by Business Office	78,903.73 0.98%	8,196.30 0.08%	157,782.20 2.02%	99,411.33 1.25%	- #DIV/0!	- #DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	72,873.18 0.90%	6,436.64 0.11%	17,250.51 0.24%	616,657.27 7.74%	- #DIV/0!	- #DIV/0!
Invoices not listed separately on check	Void and reissue with all invoices itemized separately	- 0.00%	- 0.00%	222.85 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	717.68 0.01%	669,726.12 11.45%	1,110.00 0.02%	- 0.00%	- #DIV/0!	- #DIV/0!
Missing administrator approval endorsement	Received proper authorization	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
No Purchase Order encumbered	Void & reissue after P.O. encumbered	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Not an original invoice	Copy, fax or statement accepted	25,530.69 0.32%	16,949.67 0.25%	94,941.96 1.20%	135,348.33 1.70%	- #DIV/0!	- #DIV/0!
Paid sales tax	Void and reissue	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	450,447.22 5.59%	6,585.26 0.11%	12,033.71 0.15%	15,407.14 0.19%	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	39,291.88 0.49%	- 0.00%	5,288.39 0.10%	- 0.00%	- #DIV/0!	- #DIV/0!
Pre-dated Invoice	Hold until service date	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Separation of Duties	Some individual signed P.O. and authorized payment; additional admin approval provided	- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Prepaid Invoice - Improper Procedure	Vendor requires prepayment; advised in future to select a different vendor	- 0.00%	200.15 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!
Total Value (\$) of Inquiries		669,400.55 8.30%	704,579.05 12.08%	295,600.30 3.71%	871,909.47 10.65%		
Total Claims Audited		8,062,088.82 100.00%	5,834,935.97 100.00%	5,172,724.51 100.00%	7,964,267.12 100.00%		
Total Outstanding Inquiries		- 0.00%	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!

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

Voided Checks - April 2021

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

Other Notable Exceptions - April 2021

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

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

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

Audited Payroll Checks - April 2021

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions
PR	299861	2,578.20	Tara Black	4/2/2021	None
PR	299894	2,650.06	Michele W Maggio	4/2/2021	None
PR	299921	1,359.03	Craig Marrero	4/2/2021	None
PR	300050	624.10	Marylou Colon	4/2/2021	None
PR	300169	2,742.17	Cynthia A Nardiello	4/2/2021	None
PR	300400	2,541.13	Kelly Birnstein	4/16/2021	None
PR	300407	3,069.45	Lauren Czajkowski	4/16/2021	None
PR	300483	311.15	Jennifer L Smith	4/16/2021	None
PR	300525	2,682.19	Leah Larson	4/16/2021	None
PR	300526	2,926.67	Mara Lopez	4/16/2021	None
		21,484.15			

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

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

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

BOE ACTION Summary DATE? DECISION?

<u>CMA BOE Date</u>	<u>CR Doc Committee Responsible</u>	<u>CMA Reason</u>	<u>Decision/Status</u>	<u>CMA Date</u>	<u>CR Expected Grade</u>	<u>CR Next Recommended School (>2010-11 SY)</u>	<u>Program</u>	<u>Program Start</u>	<u>Program End</u>	<u>Program Ratio</u>	<u>Program Frequency</u>	<u>Program Period</u>	<u>Program Duration</u>	<u>Program Location</u>	<u>Related Service</u>	<u>RS Start</u>	<u>RS End</u>	<u>RS Ratio</u>	<u>RS Frequency</u>	<u>RS Period</u>	<u>RS Duration</u>
05/18/2021	CSE	Program Review	Classified	03/09/2020	05		Integrated Co-teaching Services	09/02/2020	06/25/2021		6 Daily		40 Classroom	Counseling	09/14/2020	06/18/2021	Individual		1 Weekly		30
		Program Review	Classified	02/09/2021	06		Special Class - Reading	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	09/14/2020	06/15/2021	Individual		2 Weekly		30
		Program Review	Classified		06		Special Class - Reading	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	02/09/2021	06/15/2021	Small Group		1 Weekly		30
		Program Review	Classified		06		Special Class - Reading	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020	06/15/2021	Small Group (5:1)		1 Weekly		30
		Program Review	Classified		06		Special Class - English	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	09/14/2020	06/15/2021	Individual		2 Weekly		30
		Program Review	Classified		06		Special Class - English	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	02/09/2021	06/15/2021	Small Group		1 Weekly		30
		Program Review	Classified		06		Special Class - English	09/02/2020	06/25/2021	15:1	5 Weekly		42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020	06/15/2021	Small Group (5:1)		1 Weekly		30
		Program Review	Classified		06		Special Class - Math	09/02/2020	06/25/2021	15:1	5 Weekly		42 Math Class	Speech/Language Therapy	09/14/2020	06/15/2021	Individual		2 Weekly		30
		Program Review	Classified		06		Special Class - Math	09/02/2020	06/25/2021	15:1	5 Weekly		42 Math Class	Speech/Language Therapy	02/09/2021	06/15/2021	Small Group		1 Weekly		30
		Program Review	Classified		06		Special Class - Math	09/02/2020	06/25/2021	15:1	5 Weekly		42 Math Class	Counseling-Social Skills Counseling	09/14/2020	06/15/2021	Small Group (5:1)		1 Weekly		30
		Program Review	Classified		06		Special Class - Social Studies	09/02/2020	06/25/2021	15:1	5 Weekly		42 Social Studies Class	Speech/Language Therapy	09/14/2020	06/15/2021	Individual		2 Weekly		30
		Program Review	Classified		06		Special Class - Social Studies	09/02/2020	06/25/2021	15:1	5 Weekly		42 Social Studies Class	Speech/Language Therapy	02/09/2021	06/15/2021	Small Group		1 Weekly		30
		Program Review	Classified		06		Special Class - Social Studies	09/02/2020	06/25/2021	15:1	5 Weekly		42 Social Studies Class	Counseling-Social Skills Counseling	09/14/2020	06/15/2021	Small Group (5:1)		1 Weekly		30
		Program Review	Classified		06		Special Class - Science	09/02/2020	06/25/2021	15:1	5 Weekly		42 Science Class	Speech/Language Therapy	09/14/2020	06/15/2021	Individual		2 Weekly		30
		Program Review	Classified		06		Special Class - Science	09/02/2020	06/25/2021	15:1	5 Weekly		42 Science Class	Speech/Language Therapy	02/09/2021	06/15/2021	Small Group		1 Weekly		30
		Program Review	Classified		06		Special Class - Science	09/02/2020	06/25/2021	15:1	5 Weekly		42 Science Class	Counseling-Social Skills Counseling	09/14/2020	06/15/2021	Small Group (5:1)		1 Weekly		30
		Requested Review	Classified		06		Special Class - Reading	02/09/2021	06/25/2021	12:1+1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	10/15/2020	06/25/2021	Small Group (5:1)		2 Weekly		30
		Requested Review	Classified		06		Special Class - English	02/09/2021	06/25/2021	12:1+1	5 Weekly		42 English / Language Arts Class	Speech/Language Therapy	10/15/2020	06/25/2021	Small Group (5:1)		2 Weekly		30
		Requested Review	Classified		06		Special Class - Science	02/09/2021	06/25/2021	12:1+1	5 Weekly		42 Science Class	Speech/Language Therapy	10/15/2020	06/25/2021	Small Group (5:1)		2 Weekly		30
		Requested Review	Classified		06		Special Class - Social Studies	02/09/2021	06/25/2021	12:1+1	5 Weekly		42 Social Studies Class	Speech/Language Therapy	10/15/2020	06/25/2021	Small Group (5:1)		2 Weekly		30
		Requested Review	Classified		06		Special Class - Math	02/09/2021	06/25/2021	12:1+1	5 Weekly		42 Math Class	Speech/Language Therapy	10/15/2020	06/25/2021	Small Group (5:1)		2 Weekly		30
		Program Review	Classified	02/10/2021	03		Integrated Co-teaching Services	09/02/2020	06/25/2021		6 Daily		40 Classroom	Counseling-Social Skills	02/10/2021	06/18/2021	Small Group (5:1)		1 Weekly		30
		Program Review	Classified		03		Integrated Co-teaching	09/02/2020	06/25/2021		6 Daily		40 Classroom	Speech/Language Therapy	09/14/2020	06/18/2021	Individual		1 Weekly		30

Program Review	Classified	03	Services		6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Program Review	Classified	02/24/2021 07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling	09/16/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling	09/16/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling	09/16/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling	09/16/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	02/25/2021 06	Special Class - Math	02/25/2021 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling	09/21/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	06	Special Class - Math	02/25/2021 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling	09/21/2020 06/25/2021	Individual	1 Weekly	30
Program Review	Classified	06	Special Class - Reading	02/25/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/21/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	06	Special Class - Reading	02/25/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/21/2020 06/25/2021	Individual	1 Weekly	30
Program Review	Classified	06	Special Class - Science	02/25/2021 06/25/2021 15:1	5 Weekly	42 Science Class	Counseling	09/21/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	06	Special Class - Science	02/25/2021 06/25/2021 15:1	5 Weekly	42 Science Class	Counseling	09/21/2020 06/25/2021	Individual	1 Weekly	30
Program Review	Classified	06	Special Class - Social Studies	02/25/2021 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	09/21/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	06	Special Class - Social Studies	02/25/2021 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	09/21/2020 06/25/2021	Individual	1 Weekly	30
Program Review	Classified	06	Special Class - English	02/25/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/21/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	06	Special Class - English	02/25/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/21/2020 06/25/2021	Individual	1 Weekly	30
Program Review	Classified	03/03/2021 07	Special Class - Reading	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Special Class - Reading	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Behavior Intervention Services	09/14/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	07	Special Class - Reading	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	11/06/2020 06/15/2021	Individual	2 Weekly	60
Program Review	Classified	07	Special Class - English	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Special Class - English	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Behavior Intervention Services	09/14/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	07	Special Class - English	09/02/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	11/06/2020 06/15/2021	Individual	2 Weekly	60
Program Review	Classified	07	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Behavior Intervention Services	09/14/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	07	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Parent Counseling and Training	11/06/2020 06/15/2021	Individual	2 Weekly	60
Program Review	Classified	07	Special Class -	09/02/2020 06/25/2021 15:1	5 Weekly	42 Social Studies	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group	1 Weekly	30

Program Review	Classified	07	Social Studies	09/02/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Behavior Intervention Services	09/14/2020 06/15/2021 Individual	1 Weekly	30
Program Review	Classified	07	Special Class - Social Studies	09/02/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Parent Counseling and Training	11/06/2020 06/15/2021 Individual	2 Weekly	60
Program Review	Classified	07	Special Class - Science	09/02/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Special Class - Science	09/02/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Behavior Intervention Services	09/14/2020 06/15/2021 Individual	1 Weekly	30
Program Review	Classified	07	Special Class - Science	09/02/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Parent Counseling and Training	11/06/2020 06/15/2021 Individual	2 Weekly	60
Initial Eligibility Determination Meeting	Classified	03/08/2021 04	Integrated Co-teaching Services	04/19/2021 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	04/19/2021 06/15/2021 Small Group (5:1)	2 Weekly	30
Requested Review	Classified	03/09/2021 05	Integrated Co-teaching Services	09/02/2020 06/25/2021	6 Daily	40 Classroom				
Requested Review	Classified	05	Integrated Co-teaching Services	09/02/2020 06/25/2021	6 Daily	40 Classroom	Counseling	09/14/2020 06/18/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	03/11/2021 10	Integrated Co-teaching Services	03/12/2021 06/25/2021	5 Weekly	42 Math Class				
Program Review	Classified	10	Integrated Co-teaching Services	03/12/2021 06/25/2021	5 Weekly	42 English / Language Arts Class				
Program Review	Classified	10	Integrated Co-teaching Services	03/12/2021 06/25/2021	5 Weekly	42 Social Studies Class				
Program Review	Classified	10	Integrated Co-teaching Services	03/12/2021 06/25/2021	5 Weekly	42 Science Class				
Program Review	Classified	05	Integrated Co-teaching Services	03/11/2021 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021 Small Group (5:1)	2 Weekly	30
Program Review	Classified	03/12/2021 04	Integrated Co-teaching Services	09/02/2020 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	10/26/2020 06/15/2021 Small Group (5:1)	2 Weekly	30
Program Review	Classified	03/15/2021 07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling-Social Skills	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling-Social Skills	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling-Social Skills	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	42 Resource Room	Counseling-Social Skills	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Occupational Therapy	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Individual	2 Monthly	30

							Arts Class			
Program Review	Classified	07	teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Math Class	Occupational Therapy	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Occupational Therapy	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Science Class	Occupational Therapy	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Co- teaching Services Integrated 09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Individual	2 Monthly	30
Program Review	Classified	07	Resource Room Program 11/02/2020 06/25/2021 5:1	5 Weekly	42 Resource Room	Occupational Therapy	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Resource Room Program 11/02/2020 06/25/2021 5:1	5 Weekly	42 Resource Room	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30
Program Review	Classified	07	Resource Room Program 11/02/2020 06/25/2021 5:1	5 Weekly	42 Resource Room	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Individual	2 Monthly	30
Initial Eligibility Determination Meeting	Classified	03/18/2021 09	Integrated 04/27/2021 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling	04/27/2021 06/15/2021	Individual	1 Weekly	30
Initial Eligibility Determination Meeting	Classified	09	Co- teaching Services Integrated 04/27/2021 06/25/2021	5 Weekly	42 Math Class	Counseling	04/27/2021 06/15/2021	Individual	1 Weekly	30
Initial Eligibility Determination Meeting	Classified	09	Co- teaching Services Integrated 04/27/2021 06/25/2021	5 Weekly	42 Science Class	Counseling	04/27/2021 06/15/2021	Individual	1 Weekly	30
Initial Eligibility Determination Meeting	Classified	09	Co- teaching Services Integrated 04/27/2021 06/25/2021	5 Weekly	42 Social Studies Class	Counseling	04/27/2021 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	03/19/2021 05	Special Class 02/01/2021 06/25/2021 15:1	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Program Review	Classified	03/23/2021 03	Integrated 09/02/2020 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Program Review	Classified	03/24/2021 06	Co- teaching Services Special Class - Math 03/24/2021 06/25/2021 15:1	5 Weekly	42 Math Class					
Program Review	Classified	06	Special Class - English 03/24/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class					
Program Review	Classified	06	Special Class - Science 03/24/2021 06/25/2021 15:1	5 Weekly	42 Science Class					
Program Review	Classified	06	Special Class - Social Studies 03/24/2021 06/25/2021 15:1	5 Weekly	42 Social Studies Class					

Program Review	Classified	06	Special Class - Reading	03/24/2021 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class							
Initial Eligibility Determination Meeting	Classified	03	Resource Room Program	04/07/2021 06/25/2021 5:1	5 Weekly	40 Resource Room	Occupational Therapy	04/07/2021 06/15/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	04/08/2021 06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling-Social Skills Counseling	09/08/2020 06/15/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	04/08/2021 06/25/2021	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	04/08/2021 06/25/2021	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	04/08/2021 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/08/2020 06/15/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/08/2020 06/15/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Program Review	Classified	06	Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/08/2020 06/15/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	04/09/2021 05	Special Class	09/02/2020 06/25/2021 15:1	6 Daily	40 Classroom	Parent Counseling and Training	09/14/2020 06/18/2021	Small Group	4 Yearly	60		
Program Review	Classified	05	Special Class	09/02/2020 06/25/2021 15:1	6 Daily	40 Classroom	Counseling-Social Skills Counseling	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	05	Special Class	09/02/2020 06/25/2021 15:1	6 Daily	40 Classroom	Counseling-Social Skills Counseling	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30		
Program Review	Classified	05	Special Class	09/02/2020 06/25/2021 15:1	6 Daily	40 Classroom	Parent Counseling and Training	09/14/2020 06/18/2021	Small Group	4 Yearly	60		
Requested Review	Classified	08	Consultant Teacher Services	12/15/2020 06/25/2021	12 Yearly	42 Across All Educational Settings	Vision Services	09/14/2020 06/15/2021	Individual	8 Yearly	42		
Amendment - Agreement No Meeting	Classified	04/15/2021 11	Special Class - English	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/14/2020 06/15/2021	Individual	4 Yearly	30		
Amendment - Agreement No Meeting	Classified	11	Special Class - English	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/14/2020 06/15/2021	Individual	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	11	Special Class - English	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/14/2020 06/15/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	11	Special Class - English	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class	Physical Therapy	09/14/2020 06/15/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	11	Special Class - English	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021	Small Group	1 Weekly	30		

Meeting			English				Arts Class	(5:1)			
Amendment - Agreement No Meeting	Classified	11	Special Class - Science	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class	Parent Counseling and Training	09/14/2020 06/15/2021 Individual	4 Yearly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Science	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class	Speech/Language Therapy	09/14/2020 06/15/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Science	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class	Speech/Language Therapy	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Science	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class	Physical Therapy	09/14/2020 06/15/2021 Individual	2 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Science	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Math	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class	Parent Counseling and Training	09/14/2020 06/15/2021 Individual	4 Yearly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Math	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class	Speech/Language Therapy	09/14/2020 06/15/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Math	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class	Speech/Language Therapy	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Math	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class	Physical Therapy	09/14/2020 06/15/2021 Individual	2 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Math	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class	Parent Counseling and Training	09/14/2020 06/15/2021 Individual	4 Yearly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/14/2020 06/15/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class	Speech/Language Therapy	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class	Physical Therapy	09/14/2020 06/15/2021 Individual	2 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class	09/02/2020 06/25/2021 12:1+1	5 Every 2 weeks	42 Special Location	Parent Counseling and Training	09/14/2020 06/15/2021 Individual	4 Yearly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class	09/02/2020 06/25/2021 12:1+1	5 Every 2 weeks	42 Special Location	Speech/Language Therapy	09/14/2020 06/15/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class	09/02/2020 06/25/2021 12:1+1	5 Every 2 weeks	42 Special Location	Speech/Language Therapy	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class	09/02/2020 06/25/2021 12:1+1	5 Every 2 weeks	42 Special Location	Physical Therapy	09/14/2020 06/15/2021 Individual	2 Weekly	30	
Amendment - Agreement No Meeting	Classified	11	Special Class	09/02/2020 06/25/2021 12:1+1	5 Every 2 weeks	42 Special Location	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Small Group (5:1)	1 Weekly	30	
Requested Review	Classified	04/16/2021 Kdg.	Special Class	09/08/2020 06/25/2021 8:1:1	5 Weekly	330 Classroom	Speech/Language Therapy	04/16/2021 06/25/2021 Individual	4 Weekly	30	
Requested Review	Classified	Kdg.	Special Class	09/08/2020 06/25/2021 8:1:1	5 Weekly	330 Classroom	Occupational Therapy	09/08/2020 06/25/2021 Individual	2 Weekly	30	
Initial Eligibility Determination Meeting	Classified	04/19/2021 02					Occupational Therapy	05/03/2020 06/15/2021 Small Group (5:1)	2 Weekly	30	
Initial Eligibility Determination Meeting	Classified	02					Counseling	05/03/2020 06/15/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	04/21/2021 02	Special Class	05/03/2021 06/25/2021 8:1+1	1 Daily	360 Classroom	Occupational Therapy	05/03/2021 06/25/2021 Individual	1 Weekly	30	
Amendment - Agreement No Meeting	Classified	02	Special Class	05/03/2021 06/25/2021 8:1+1	1 Daily	360 Classroom	Counseling-Social Skills	04/08/2021 06/25/2021 Small Group (5:1)	1 Weekly	30	

Amendment - Agreement No Meeting	Classified	02	Special Class	05/03/2021 06/25/2021 8:1+1	1 Daily	360 Classroom	Parent Counseling and Training	05/03/2021 06/25/2021	Individual	1 Monthly	60
Amendment - Agreement No Meeting	Classified	02	Special Class	05/03/2021 06/25/2021 8:1+1	1 Daily	360 Classroom	Counseling	04/08/2021 06/25/2021	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	04/23/2021 01					Speech/Language Therapy	04/13/2021 06/15/2021	Small Group (5:1)	2 Weekly	30
Amendment - Agreement No Meeting	Classified	01					Occupational Therapy	05/03/2021 06/15/2021	Small Group (5:1)	2 Weekly	30
Amendment - Agreement No Meeting	Classified	04/26/2021 03	Special Class	09/02/2020 06/25/2021 15:1	4 Daily	40 Classroom	Counseling-Social Skills Counseling	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30
Amendment - Agreement No Meeting	Classified	03	Special Class	09/02/2020 06/25/2021 15:1	4 Daily	40 Classroom	Speech/Language Therapy	04/26/2021 06/18/2021	Individual	2 Weekly	30
Parent Request	Classified	04/28/2021 09	Special Class	04/15/2021 06/25/2021 8:1:1+2	1 Daily	360 Special Classes	Psychological Counseling Services	04/15/2021 06/25/2021	Individual	2 Weekly	30
Parent Request	Classified	09	Special Class	04/15/2021 06/25/2021 8:1:1+2	1 Daily	360 Special Classes	Psychological Counseling Services	04/15/2021 06/25/2021	Small Group (5:1)	1 Weekly	30
Parent Request	Classified	09	Special Class	04/15/2021 06/25/2021 8:1:1+2	1 Daily	360 Special Classes	Occupational Therapy	04/15/2021 06/25/2021	Individual	1 Weekly	30
Parent Request	Classified	09	Special Class	04/15/2021 06/25/2021 8:1:1+2	1 Daily	360 Special Classes	Speech/Language Therapy	04/15/2021 06/25/2021	Individual	1 Weekly	30
Annual Review	Declassified	03/11/2021 03					Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Reevaluation/Annual Review	Declassified	03					Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Reevaluation/Annual Review	Declassified	05					Occupational Therapy	09/08/2020 06/22/2021	Small Group (5:1)	2 Weekly	30
Reevaluation/Annual Review	Declassified	05					Physical Therapy	09/08/2020 06/22/2021	Individual	1 Weekly	30
Reevaluation/Annual Review	Declassified	04/08/2021 02	Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	40 Resource Room					
Reevaluation Review	Declassified	04/29/2021 01					Speech/Language Therapy	01/25/2021 06/22/2021	Small Group (5:1)	1 Weekly	30
Reevaluation Review	Declassified	01					Occupational Therapy	01/25/2021 06/22/2021	Small Group (3:1)	1 Weekly	30
Initial Eligibility Determination Meeting	Ineligible	04/07/2021 01									
Initial Eligibility Determination Meeting	Ineligible	04/27/2021									

CR Doc Committee Responsible Sub Total: 161

Total Records: 161

Total Students: 38

Interoffice Memorandum

TO: *Dr. Scott T. O'Brien, Superintendent*

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

DATE: *5/18/2021*

RE: *Board Action Sheets*

Below please find the schedule to be approved at the 5/18/2021 Board of Education meeting:

SCHEDULE- B 5/18/2021	
Date	Location
<i>3/10/2021</i>	<i>CPSE Committee</i>
<i>3/17/2021</i>	<i>CPSE to CSE Committee</i>
<i>4/7/2021</i>	<i>CPSE Amendment</i>
<i>4/9/2021</i>	<i>CPSE Committee</i>
<i>4/14/2021</i>	<i>CPSE Amendment</i>
<i>4/22/2021</i>	<i>CPSE Committee</i>
<i>4/28/2021</i>	<i>CPSE Committee</i>

Dr. Scott T. O'Brien-Board Action Sheets/kao

BOE ACTION Summary DATE? DECISION?

CMA BOE Date	CR Doc Committee Responsible	CMA Reason	Decision/Status	CMA Date	CR Expected Grade	CR Next Recommended School (>2010-11 SY)	Program	Program Start	Program End	Program Ratio	Program Frequency	Program Period	Program Duration	Program Location	Related Service	RS Start	RS End	RS Ratio	RS Frequency	RS Period	RS Duration
05/18/2021	CPSE	Amendment	Classified Preschool	04/07/2021	Preschool		Special Education Itinerant Services	03/00/2021	06/25/2021	1:1		5 Weekly	240	Classroom	Occupational Therapy	02/01/2021	06/25/2021	Individual	2 Weekly		30
		Reevaluation Review	Classified Preschool	04/09/2021	Preschool		Special Class	12/07/2020	06/25/2021	6:1+1		5 Weekly	300	Classroom	Occupational Therapy	04/19/2021	06/25/2021	Individual	3 Weekly		30
		Reevaluation Review	Classified Preschool		Preschool		Special Class	12/07/2020	06/25/2021	6:1+1		5 Weekly	300	Classroom	Speech/Language Therapy	12/07/2020	06/25/2021	Individual	3 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool										Speech/Language Therapy	04/19/2021	06/25/2021	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool										Occupational Therapy	04/19/2021	06/25/2021	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	04/19/2021	06/25/2021	6:1+1		5 Weekly	180	Classroom	Occupational Therapy	04/19/2021	06/25/2021	Individual	1 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	04/19/2021	06/25/2021	6:1+1		5 Weekly	180	Classroom	Speech/Language Therapy	04/19/2021	06/25/2021	Individual	3 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	04/19/2021	06/25/2021	6:1+1		5 Weekly	180	Classroom	Occupational Therapy	04/19/2021	06/25/2021	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	04/19/2021	06/25/2021	6:1+1		5 Weekly	180	Classroom	Physical Therapy	04/19/2021	06/25/2021	Individual	2 Weekly		30
		Amendment	Classified Preschool	04/14/2021	Preschool										Speech/Language Therapy	03/15/2021	06/25/2021	Individual	3 Weekly		30
		Amendment	Classified Preschool		Preschool										Occupational Therapy	03/15/2021	06/25/2021	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool	04/28/2021	Preschool										Speech/Language Therapy	05/10/2021	06/25/2021	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool/No Services	03/10/2021	Preschool		Special Class	03/10/2021	06/25/2021	6:1+2		5 Weekly	240	Classroom	Speech/Language Therapy	03/10/2021	06/25/2021	Individual	3 Weekly		30
		Annual Review	Declassified	04/22/2021	Preschool										Speech/Language Therapy	04/26/2021	06/25/2021	Individual	2 Weekly		30

CR Doc Committee Responsible Sub Total: 14

Total Records: 14
Total Students: 8

BOE ACTION Summary DATE? DECISION?

CMA BOE Date	CR Doc Committee Responsible	CMA Reason	Decision/Status	CMA Date	CR Expected Grade	CR Next Recommended School (> 2010-11 SY)	Program Start	Program End	Program Ratio	Program Frequency	Program Period	Program Duration	Program Location	Related Service	RS Start	RS End	RS Ratio	RS Frequency	RS Period	RS Duration
05/18/2021	CPSE	Initial Eligibility Determination Meeting	Classified Preschool	03/10/2021	Preschool		Special Class	09/01/2021	06/24/2022	6:1+1	5 Weekly	240	Classroom	Speech/Language Therapy	09/01/2021	06/24/2022	Individual	3 Weekly		30
		Annual Review	Classified Preschool	03/17/2021	Preschool															
		Annual Review	Classified Preschool		Preschool															
		Annual Review	Classified Preschool		Preschool															
		Annual Review	Classified Preschool		Preschool															
		Initial Eligibility Determination Meeting	Classified Preschool	04/09/2021	Preschool		Special Class	09/01/2021	06/24/2022	6:1+1	5 Weekly	300	Classroom	Speech/Language Therapy	09/01/2021	06/24/2022	Individual	3 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	6:1+1	5 Weekly	300	Classroom	Occupational Therapy	09/01/2021	06/24/2022	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	6:1+1	5 Weekly	300	Classroom	Physical Therapy	09/01/2021	06/24/2022	Individual	3 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool		Special Class	09/01/2021	06/24/2022	6:1+1	5 Weekly	300	Classroom	Occupational Therapy	09/01/2021	06/24/2022	Individual	1 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool									Speech/Language Therapy	09/01/2021	06/24/2022	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool		Preschool									Occupational Therapy	09/01/2021	06/24/2022	Individual	2 Weekly		30
		Initial Eligibility Determination Meeting	Classified Preschool	04/28/2021	Preschool									Speech/Language Therapy	09/01/2021	06/24/2022	Individual	2 Weekly		30

CR Doc Committee Responsible Sub Total: 12

Total Records: 12

Total Students: 8

BOE ACTION Summary DATE? DECISION?

CMA ROE Data	CR Doc Committee Responsible	CMA Reason	Decision/Status	CMA Date	CR Expected Grade	CR Next Recommended School (>2010-11 SY)	Program	Program Start	Program End	Program Ratio	Program Frequency	Program Period	Program Duration	Program Location	Related Service	RS Start	RS End	RS Ratio	RS Frequency	RS Period	RS Duration
05/18/2021	CSE	Reevaluation CPSE to CSE Transition	Classified	03/17/2021	Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Parent Counseling and Training	09/09/2021	06/16/2022	Small Group	4	Yearly	60
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Counseling	09/09/2021	06/16/2022	Individual	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Counseling	09/09/2021	06/16/2022	Small Group (5:1)	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Speech/Language Therapy	09/09/2021	06/16/2022	Individual	2	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Occupational Therapy	09/09/2021	06/16/2022	Small Group (5:1)	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	15:1	6	Daily	40	Classroom	Speech/Language Therapy	09/09/2021	06/16/2022	Small Group (5:1)	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Speech/Language Therapy	09/01/2021	06/24/2022	Individual	3	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Occupational Therapy	09/01/2021	06/24/2022	Individual	2	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Counseling	09/01/2021	06/24/2022	Small Group (5:1)	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Speech/Language Therapy	09/01/2021	06/24/2022	Individual	4	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Occupational Therapy	09/01/2021	06/24/2022	Individual	3	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Special Class	09/01/2021	06/24/2022	8:1+2	5	Weekly	300	Classroom	Physical Therapy	09/01/2021	06/24/2022	Individual	2	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Integrated Co-teaching Services	09/01/2021	06/24/2022		6	Daily	40	Classroom	Parent Counseling and Training	09/09/2021	06/16/2022	Individual	4	Yearly	60
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Integrated Co-teaching Services	09/01/2021	06/24/2022		6	Daily	40	Classroom	Counseling-Social Skills	09/09/2021	06/16/2022	Small Group (5:1)	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Integrated Co-teaching Services	09/01/2021	06/24/2022		6	Daily	40	Classroom	Counseling	09/09/2021	06/16/2022	Individual	1	Weekly	30
		Reevaluation CPSE to CSE Transition	Classified		Kdg.		Integrated Co-teaching Services	09/01/2021	06/24/2022		6	Daily	40	Classroom	Occupational Therapy	09/09/2021	06/16/2022	Small Group (5:1)	1	Weekly	30

CR Doc Committee Responsible Sub Total: 16

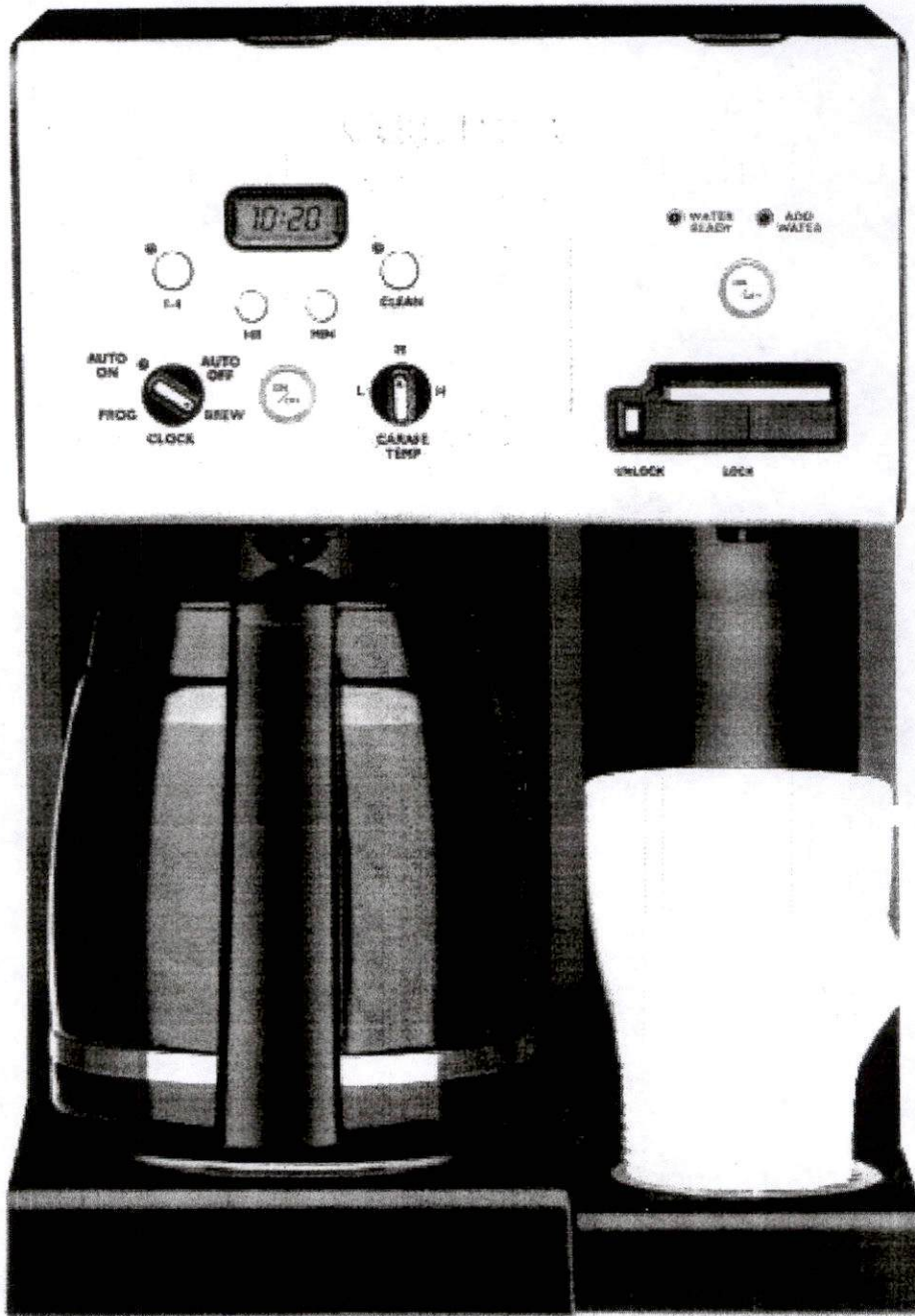
Total Records: 16

Total Students: 4

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4/30/2021

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Rocky Point Union Free School District
362484003437
Greg Hilton
90 Rocky Point Yaphak Road
Rocky Point, NY 11778



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MEMO

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Ohiopyle Prints, Inc.
410 Dinnerbell Road
Ohiopyle, PA 15470
Phone: 1-800-365-7365
mytown@ohiopyleprints.com

April 30, 2021

Dear Valued Partner,

Ohiopyle Prints, Inc. is proud to enclose your quarterly royalty check based on the sale of spirit wear bearing your school name sold at local retailers. Please deposit the check within 90 days. Proceeds may be used at your discretion.

Let's make it official!

According to our records, we do not have a completed, non-exclusive licensing agreement on file for your school. While we will continue to send your quarterly royalty checks, here are the perks of completing the document today:

- A check history report included with each check
- A current retailer report included with each check
- Documentation of our partnership for your records
- No liability. Ohiopyle Prints, Inc. assumes all of the risk

Together we are promoting school spirit in your community and funds for education. A royalty payment is made to your school for 7% of the wholesale cost of spirit wear bearing your school name sold at local retailers. One hundred percent of the royalties collected will be issued within 30 days after the end of each quarter. Checks will be sent directly from Ohiopyle Prints, Inc.

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Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION**Overview**

The District is committed to creating and maintaining education programs and activities which are free from discrimination and harassment. This policy addresses complaints of sex discrimination, including sexual harassment, made under Title IX of the Education Amendments Act of 1972 and its implementing regulations (Title IX). It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

Title IX prohibits discrimination on the basis of sex in any education program or activity operated by a district that receives federal financial assistance. As required by Title IX, the District does not discriminate on the basis of sex in its education programs and activities or when making employment decisions.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sex discrimination, including sexual harassment. The District will promptly respond to reports of sex discrimination, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections to complainants and respondents, and impose sanctions and implement remedies when warranted.

Inquiries about this policy or the application of Title IX may be directed to the District's Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

Scope and Application of Policy

This policy is limited to addressing complaints of sex discrimination, including sexual harassment, that fall within the scope of Title IX which, among other things, has a specific definition of sexual harassment and applies only to sex discrimination occurring against a person in the United States. This policy applies to any individual participating in or attempting to participate in the District's education programs or activities including students and employees.

Other District policies and documents address sex-based misconduct and may have different definitions, standards of review, and grievance procedures. These documents must be read in conjunction with this policy as they may cover incidents of sex-based misconduct not addressed by Title IX.

If the allegations forming the basis of a formal complaint of sexual harassment, if proven, would constitute prohibited conduct under Title IX, then the grievance process outlined in this policy would be applied to the investigation and adjudication of all the allegations. Depending on the allegations, additional grievance procedures may apply.

The dismissal of a formal complaint of sexual harassment under Title IX does not preclude action under another related District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)**What Constitutes Sex Discrimination Including Sexual Harassment**

Title IX prohibits various types of sex discrimination including, but not limited to: sexual harassment; the failure to provide equal athletic opportunity; sex-based discrimination in a District's science, technology, engineering, and math (STEM) courses and programs; and discrimination based on pregnancy.

Under Title IX, sexual harassment includes conduct on the basis of sex that satisfies one or more of the following:

- a) An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
- b) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity;
- c) Sexual assault, meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
- d) Dating violence, meaning violence committed by a person:
 1. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
 2. Where the existence of such a relationship will be determined based on a consideration of the following factors:
 - (a) The length of the relationship;
 - (b) The type of relationship;
 - (c) The frequency of interaction between the persons involved in the relationship;
- e) Domestic violence, meaning felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction; or

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

- f) Stalking, meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:
1. Fear for his or her safety or the safety of others; or
 2. Suffer substantial emotional distress.

Title IX Coordinator

The District has designated and authorized the following District employee(s) to serve as its Title IX Coordinator(s):

Susann Crossan, Assistant Superintendent
Christopher Van Cott, Assistant Superintendent for Business

The Title IX Coordinator(s), who must be referred to as such, will coordinate the District's efforts to comply with its responsibilities under Title IX. However, the responsibilities of the Title IX Coordinator(s) may be delegated to other personnel.

Where appropriate, the Title IX Coordinator(s) may seek the assistance of the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Dignity Act Coordinator(s) (DAC(s)) in investigating, responding to, and remedying complaints of sex discrimination, including sexual harassment.

Reporting Allegations of Sex Discrimination

Any person may report sex discrimination, including sexual harassment, regardless of whether they are the alleged victim or not. Reports may be made in person, by using the contact information for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's oral or written report. This report may be made at any time (including during non-business hours) by using the telephone number or email address, or by mail to the office address, listed for the Title IX Coordinator.

Reports of sex discrimination may also be made to any other District employee including a supervisor, building principal, or the District's CRCO. All reports of sex discrimination, including sexual harassment, will be forwarded to the District's Title IX Coordinator. Reports may also be forwarded to other District employees depending on the allegations.

All District employees who witness or receive an oral or written report of sex discrimination must immediately inform the Title IX Coordinator. Failure to immediately inform the Title IX Coordinator may subject the employee to discipline up to and including termination.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

Making a report of sexual harassment is not the same as filing a formal complaint of sexual harassment. A formal complaint is a document either filed by a complainant or a parent or legal guardian who has a right to act on behalf of the complainant or signed by the Title IX Coordinator which alleges sexual harassment against a respondent and requests that the District investigate the allegations. While the District must respond to all reports it receives of sexual harassment, the Title IX grievance process is only initiated with the filing of a formal complaint.

In addition to complying with this policy, District employees must comply with any other applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*. This includes, but is not limited to, Policy #7554 -- Dignity for All Students (DASA) which requires District employees to make an oral report promptly to the Superintendent or principal, their designee, or the DAC not later than one school day after witnessing or receiving an oral or written report of harassment, bullying, and/or discrimination of a student. Two days after making the oral report, DASA further requires that the District employee file a written report with the Superintendent or principal, their designee, or the DAC.

If the Title IX Coordinator is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another Title IX Coordinator, if the District has designated another individual to serve in that capacity. If the District has not designated another Title IX Coordinator, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the Title IX Coordinator.

Grievance Process for Complaints of Sex Discrimination Other than Sexual Harassment

The District will provide for the prompt and equitable resolution of reports of sex discrimination other than sexual harassment. In responding to these reports, the Title IX Coordinator will utilize, as applicable, the grievance process set forth in Policy #3420 -- Non-Discrimination and Anti-Harassment in the District and any other applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Grievance Process for Formal Complaints of Sexual Harassment

The District will respond to allegations of sexual harassment in a manner that is not deliberately indifferent whenever it has actual knowledge of sexual harassment in an education program or activity of the District. The District is deliberately indifferent only if its response to sexual harassment is clearly unreasonable in light of the known circumstances. For purposes of reports and formal complaints of sexual harassment under Title IX, education program or activity includes locations, events, or circumstances over which the District exercised substantial control over both the respondent(s) and the context in which the sexual harassment occurred.

The District will follow a grievance process that complies with law and regulation before the imposition of any disciplinary sanctions or other actions that are not supportive measures against a respondent.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

The District will conduct the grievance process in a timely manner designed to provide all parties with a prompt and equitable resolution. It is anticipated that, in most cases, the grievance process will be conducted within a reasonably prompt manner and follow the time frames established in this policy.

Definitions

- a) "Actual knowledge" means notice of sexual harassment or allegations of sexual harassment to a District's Title IX Coordinator or any official of the District who has authority to institute corrective measures on behalf of the District, or to any District employee. Imputation of knowledge based solely on vicarious liability or constructive notice is insufficient to constitute actual knowledge. This standard is not met when the only official of the District with actual knowledge is the respondent. The mere ability or obligation to report sexual harassment or to inform a student about how to report sexual harassment, or having been trained to do so, does not qualify an individual as one who has authority to institute corrective measures on behalf of the District. "Notice" as used in this paragraph includes, but is not limited to, a report of sexual harassment to the Title IX Coordinator as described in this policy.
- b) "Complainant" means an individual who is alleged to be the victim of conduct that could constitute sexual harassment.
- c) "Days" means in session ("school days") or "calendar days," as specified.
- d) "Formal complaint" means a document filed by a complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the District investigate the allegation of sexual harassment. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the education program or activity of the District with which the formal complaint is filed. A formal complaint may be filed with the Title IX Coordinator in person, by mail, or by email, by using the contact information required to be listed for the Title IX Coordinator, and by any additional method designated by the District. As used in this paragraph, the phrase "document filed by a complainant" means a document or electronic submission (such as by email or through an online portal provided for this purpose by the District) that contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint. Where the Title IX Coordinator signs a formal complaint, the Title IX Coordinator is not a complainant or otherwise a party, and must comply with the requirements of law and regulation.
- e) "Respondent" means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

- f) "Supportive measures" means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. These measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work or housing locations, leaves of absence, increased security and monitoring of certain areas of the campus, and other similar measures. The District must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.

General Requirements for the Investigative and Grievance Process

During the investigation of a formal complaint and throughout the grievance process, the District will ensure that:

- a) Complainants and respondents are treated equitably. This includes applying any provisions, rules, or practices incorporated into the District's grievance process, other than those required by law or regulation, equally to both parties.
- b) All relevant evidence is objectively evaluated, including both inculpatory and exculpatory evidence. Inculpatory evidence implicates or tends to implicate an individual in a crime or wrongdoing. Exculpatory evidence frees or tends to free an individual from blame or accusation.
- c) The Title IX Coordinator, investigator, decision-maker involved in the grievance process, or any person designated by the District to facilitate any informal resolution process does not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.
- d) Respondents are presumed not to be responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
- e) The grievance process, including any appeals or informal resolutions, is concluded within a reasonably prompt time frame and that the process is only temporarily delayed or extended for good cause. Good cause includes, but is not limited to, considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

language assistance or accommodation of disabilities. Whenever the time frame is temporarily delayed or extended, written notice will be provided to all complainants and respondents of the delay or extension and the reasons for the action.

- f) The range of possible disciplinary sanctions and remedies that may be implemented by the District following any determination regarding responsibility are described to any known party.
- g) The same standard of evidence is used to determine responsibility in all formal complaints.
- h) The procedures and permissible bases for an appeal are known to all complainants and respondents.
- i) The range of supportive measures available are known to all complainants and respondents.
- j) There is no requirement, allowance of, reliance on, or otherwise use of questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the person holding the privilege has waived the privilege.
- k) The burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on the parties.
- l) The Title IX Coordinator, the investigator, any decision-maker, or any other person participating on behalf the District does not access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the District obtains that party's voluntary, written consent to do so for the grievance process. If the party is not an eligible student, as defined in FERPA as a student who has reached 18 years of age or is attending a post-secondary institution, the District will obtain the voluntary, written consent of a parent.
- m) The parties have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.
- n) Credibility determinations are not be based on a person's status as a complainant, respondent, or witness.
- o) The ability of either party to discuss the allegations under investigation or to gather and present relevant evidence is not restricted.
- p) The parties are provided with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney,

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

and not limit the choice or presence of advisor for any complainant or respondent in any meeting or grievance proceeding. However, the District may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.

- q) Written notice of the date, time, location, participants, and purpose of all hearings, investigative interviews, or other meetings, is provided to any party whose participation is invited or expected with sufficient time for the party to prepare to participate.
- r) The parties are provided with equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the District does not intend to rely on in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation.
- s) Any document sent to a minor or legally incompetent person is also sent to the party's parent or legal guardian.
- t) Any document sent to a party is also sent to the party's advisor, if known.

After a Report of Sexual Harassment Has Been Made

After receiving a report of sexual harassment, the Title IX Coordinator will:

- a) Promptly contact the complainant to discuss and offer supportive measures;
- b) Inform the complainant both of the range of supportive measures available and that these measures are available regardless of whether a formal complaint is filed;
- c) Consider the complainant's wishes with respect to supportive measures; and
- d) Explain to the complainant the process for filing a formal complaint.

The Title IX Coordinator may also contact the respondent to discuss and/or impose supportive measures.

Requests for confidentiality or use of anonymous reporting may limit how the District is able to respond to a report of sexual harassment.

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Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)Emergency Removal and Administrative Leave

At any point after receiving a report or formal complaint of sexual harassment, the District may immediately remove a respondent from the District's education program or activity on an emergency basis, provided that the District:

- a) Undertakes an individualized safety and risk analysis;
- b) Determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal; and
- c) Provides the respondent with notice and an opportunity to challenge the decision immediately following the removal.

The District should coordinate their Title IX compliance efforts with special education staff when initiating an emergency removal of a student with a disability from an education program or activity as the removal could constitute a change of placement under the IDEA or Section 504.

The District may place a non-student employee respondent on administrative leave with or without pay during the pendency of the grievance process in accordance with law and regulation and any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Filing a Formal Complaint

A complainant may file a formal complaint with the Title IX Coordinator in person or by mail, email, or other method made available by the District. The complainant must be participating in or attempting to participate in the education program or activity of the District at the time of filing the complaint. The filing of a formal complaint initiates the grievance process.

A formal complaint must be signed by the complainant, the complainant's parent or legal guardian as appropriate, or the Title IX Coordinator. Where a parent or legal guardian signs the complaint, the parent or legal guardian does not become the complainant; rather the parent or legal guardian acts on behalf of the complainant. The Title IX Coordinator may sign the formal complaint, but his or her signature does not make him or her a complainant or a party to the complaint. If the formal complaint is signed by the Title IX Coordinator, the Title IX Coordinator is still obligated to comply with the grievance process outlined in this policy.

The complainant, or the complainant's parent or legal guardian, must physically or digitally sign the formal complaint, or otherwise indicate that the complainant is the person filing the formal complaint. When a formal complaint is filed, the Title IX Coordinator must send a written notice of allegations to all parties which includes the identities of all known parties.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

The District will not discriminate on the basis of sex in its treatment of a complainant or a respondent in responding to a formal complaint of sexual harassment.

The formal complaint form may be obtained from the District's Title IX Coordinator or found on the District's website.

Consolidation of Formal Complaints

The District may consolidate formal complaints of sexual harassment against more than one respondent, or by more than one complainant against one or more respondents, or by one party against the other party, where the allegations of sexual harassment arise out of the same facts or circumstances.

Written Notice of Allegations

Upon receipt of a formal complaint, the District will send all known parties written notice of:

- a) The District's grievance process, including any informal resolution process; and
- b) The allegations of sexual harassment which will:
 1. Provide sufficient details known at the time and sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
 2. State that the respondent is presumed not to be responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process;
 3. Inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney;
 4. Inform the parties that they may inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint; and
 5. Include notice of any provision in any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct* that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the District decides to investigate allegations about any complainant or respondent that were not included in the initial notice, the District will provide another notice of the additional allegations to the parties whose identities are known.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)Investigation of a Formal Complaint

The Title IX Coordinator will oversee the District's investigation of all formal complaints. During the investigation of a formal complaint, the Title IX Coordinator or another District employee may serve as the District's investigator. The District may also outsource all or part of an investigation to appropriate third parties. The outsourcing of all or part of an investigation does not relieve the District from its obligation to comply with law and regulation.

It is anticipated that most investigations will be completed within thirty (30) school days after receiving a formal complaint.

During the investigation of a formal complaint, the investigator will, as appropriate:

- a) Collect, review, and preserve all evidence including, but not limited to, any relevant documents, videos, electronic communications, and phone records.
- b) Interview all relevant persons including, but not limited to, any complainants, respondents, and witnesses. Interviews of complainants and respondents will be conducted separately. If a student is involved, the District will follow any applicable District policy, procedure, or other document such as the District's *Code of Conduct* regarding the questioning of students.
- c) Create written documentation of the investigation (such as a letter, memo, or email), which contains the following:
 1. A list of all documents reviewed, along with a detailed summary of relevant documents;
 2. A list of names of those interviewed, along with a detailed summary of their statements;
 3. A timeline of events; and
 4. A summary of prior relevant incidents, reported or unreported.
- d) Keep any written documentation and associated documents in a secure and confidential location.

Prior to completion of the investigative report, the District will send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy. The parties will have at least fifteen (15) calendar days to submit a written response, which the investigator will consider prior to completion of the investigative report.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

At the end of the investigation, an investigative report will be created that fairly summarizes all relevant evidence.

At least ten (10) school days prior to a hearing or other determination regarding responsibility, the investigative report will be sent to each party and the party's advisor, if any, in an electronic format or a hard copy, for their review and written response.

Dismissal of a Formal Complaint

The District must investigate the allegations in a formal complaint. The District must dismiss a formal complaint under Title IX if the conduct alleged:

- a) Would not constitute sexual harassment even if proven;
- b) Did not occur in the District's education program or activity; or
- c) Did not occur against a person in the United States.

Further, the District may dismiss a formal complaint or any of its allegations under Title IX, if at any time during the investigation or hearing:

- a) A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any of its allegations;
- b) The respondent is no longer enrolled or employed by the District; or
- c) Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the formal complaint or any of its allegations.

Upon a dismissal of a formal complaint, the District must promptly send written notice of the dismissal and reason(s) for the dismissal simultaneously to the parties.

The dismissal of a formal complaint under Title IX does not preclude action under another related District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

Informal Resolutions

Before reaching a determination regarding responsibility, but only after a formal complaint is filed, the District may offer and facilitate the use of an informal resolution process, such as mediation, that does not involve a full investigation and adjudication of the formal complaint.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

It is anticipated that most informal resolutions will be completed within 15 school days.

The District will not require that parties participate in an informal resolution process. The District will not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student. Further, the District will not require the waiver of the right to an investigation and adjudication of formal complaints of sexual harassment as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right.

If the District offers and facilitates the use of an informal resolution process, it will:

- a) Provide written notice to all known parties which details:
 1. The allegations in the formal complaint;
 2. The requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal complaint;
 3. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared; and
- b) Obtain the parties' voluntary, written consent to the informal resolution process.

Hearings and Determination Regarding Responsibility

The District will designate an individual decision-maker or a panel of decision-makers to issue a written determination regarding responsibility. A decision-maker can either be a District employee or, where appropriate, a third-party. They cannot be the same individual as either the Title IX Coordinator or the investigator(s).

The District's grievance process may, but is not required to, provide for a hearing. The determination as to whether a hearing will be provided will be made on a case-by-case basis. If a hearing is provided, the District will make all evidence subject to the parties' inspection and review available to give each party equal opportunity to refer to this evidence during the hearing, including for purposes of cross-examination.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

With or without a hearing, before reaching a determination regarding responsibility, the decision-maker(s) will afford each party the opportunity to:

- a) Submit written, relevant questions that a party wants asked of any party or witness within five (5) school days after the parties have received the investigative report;
- b) Provide each party with the answers given by any party or witness within three (3) calendar days of receipt of same; and
- c) Allow for additional, limited follow-up questions and responses from each party to occur within three (3) calendar days after the parties have received responses to their initial questions.

Questions and evidence about a complainant's sexual predisposition or prior sexual behavior will not be considered, unless the questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. The decision-maker(s) will explain to the party proposing the questions any decision to exclude a question as not relevant.

The decision-maker(s) will issue a written determination regarding responsibility to the Title IX Coordinator, the Superintendent, and all parties simultaneously within three (3) school days after all follow-up questions have been responded to or after the hearing, if one has been provided.

To reach this determination, the decision-maker(s) will use the clear and convincing evidence standard which is the standard of evidence that will be applied in all formal complaints of sexual harassment. This standard is understood to mean concluding that a fact is highly probable to be true.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

The written notice of the determination regarding responsibility will include:

- a) Identification of the allegations potentially constituting sexual harassment;
- b) A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, methods used to gather other evidence, and hearings held;
- c) Findings of fact supporting the determination;
- d) Conclusions regarding the application of any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct* to the facts;
- e) A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the District is imposing on the respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity will be provided by the District to the complainant; and
- f) The District's procedures and permissible bases for the complainant and respondent to appeal.

Finality of Determination Regarding Responsibility

The determination regarding responsibility becomes final either on the date that the District provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

Where a determination regarding responsibility for sexual harassment has been made against the respondent, remedies will be provided to a complainant and disciplinary sanctions may be imposed on a respondent. Remedies will be designed to restore or preserve equal access to the District's education program or activity. Remedies and disciplinary sanctions will be implemented in accordance with applicable laws and regulations, as well as any District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

The Title IX Coordinator is responsible for the effective implementation of any remedies and/or disciplinary sanctions. The Title IX Coordinator will work with other individuals as necessary to effectively implement remedies and/or disciplinary sanctions.

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)Appeals

Either party may file an appeal from a determination regarding responsibility or from the District's dismissal of a formal complaint or any of its allegations. Appeals must be submitted in writing to the Title IX Coordinator within thirty (30) calendar days of the written notice of the determination regarding responsibility or dismissal of the formal complaint or any of its allegations.

An appeal may only be based upon one or more of the following bases:

- a) Procedural irregularity that affected the outcome of the matter;
- b) New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; and
- c) The Title IX Coordinator, investigator, or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The bases on which a party is seeking an appeal should be specifically stated in the party's written appeal.

Upon receipt of an appeal, the District will:

- a) Notify the other party in writing that an appeal has been filed and implement appeal procedures equally for both parties;
- b) Ensure that any decision-maker for the appeal:
 1. Is not the same person as any decision-maker that reached the initial determination regarding responsibility or dismissal, investigator, or Title IX Coordinator;
 2. Does not have any conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent;
- c) Give all parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome. Parties will have to submit these written statements within twenty (20) calendar days after the parties have been notified of the appeal;
- d) Issue a written decision describing the result of the appeal and the rationale for the result; and

(Continued)

Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

- e) Provide the written decision simultaneously to the Title IX Coordinator, the Superintendent, and all parties within thirty (30) calendar days after receiving the parties written statements in support of, or challenging, the outcome.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

The District prohibits retaliation against any individual for the purpose of interfering with his or her Title IX rights or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing under Title IX.

Charging an individual with *Code of Conduct* or other applicable violations that do not involve sex discrimination, including sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination for the purpose of interfering with any right or privilege secured by Title IX, constitutes retaliation. Charging an individual with a *Code of Conduct* or other applicable violation for making a materially false statement in bad faith during a grievance proceeding does not constitute retaliation, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

All complaints alleging retaliation will be handled in a manner consistent with the District's policies and procedures regarding the investigation of discrimination and harassment complaints, including Policy #3420 -- Non-Discrimination and Anti-Harassment in the District.

If the Title IX Coordinator is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another Title IX Coordinator, if the District has designated another individual to serve in that capacity. If the District has not designated another Title IX Coordinator, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the Title IX Coordinator.

Confidentiality

Except where disclosure may be permitted or required by law or regulation, the District will keep confidential the identity of any:

- a) Individual who has made a report or complaint of sex discrimination;
- b) Individual who has made a report or filed a formal complaint of sexual harassment;
- c) Complainant;
- d) Individual who has been reported to be the perpetrator of sex discrimination;

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Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

- e) Respondent; and
- f) Witness.

Training

The District will ensure that:

- a) All Title IX Coordinators, investigators, decision-makers, or persons who facilitate an informal resolution process receive training on:
 - 1. The definition of sexual harassment as defined in Title IX;
 - 2. The scope of the District's education program or activity;
 - 3. How to conduct an investigation and grievance process including hearings, appeals, and informal resolution processes, as applicable; and
 - 4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias.
- b) All decision-makers receive training on any technology to be used at a live hearing and on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.
- c) All investigators receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.
- d) All District employees receive training on mandatory reporting obligations and any other responsibilities that they may have relative to Title IX.

Materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process will not rely on sex stereotypes and will promote impartial investigations and adjudications of formal complaints of sexual harassment. Training materials will be made publicly available on the District's website.

Notification

The District will notify students, parents or legal guardians of students, employees, applicants for employment, and all unions or professional organizations holding collective bargaining or professional agreements with the District of this policy.

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Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

Further, the District will prominently publish this policy and the contact information for the Title IX Coordinator(s) on its website and in other publications, including in each handbook or catalog that it makes available to the individuals and entities referenced above.

Recordkeeping

For a period of seven years, the District will retain the following:

- a) Records of each sexual harassment investigation including any:
 1. Determination regarding responsibility;
 2. Audio or audiovisual recording or transcript required under law or regulation;
 3. Disciplinary sanctions imposed on the respondent; and
 4. Remedies provided to the complainant designed to restore or preserve equal access to the District's education program or activity.
- b) Any appeal and its result.
- c) Any informal resolution and its result.
- d) All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process.
- e) For each response to sexual harassment where the District had actual knowledge of sexual harassment in its education program or activity against a person in the United States, records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment. In each instance, the District must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the District's education program or activity. If a District does not provide a complainant with supportive measures, then the District must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the District in the future from providing additional explanations or detailing additional measures taken.

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Community Relations

SUBJECT: TITLE IX AND SEX DISCRIMINATION (Cont'd.)

20 USC § 1092(f)(6)(A)(v)
20 USC § 1681, et. seq.
34 USC § 12291(a)(8, 10, and 30)
34 CFR Part 106
Education Law § 13
8 NYCRR § 100.2(kk)

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District
#6121 -- Sexual Harassment in the Workplace
#7554 -- Dignity for All Students
District Code of Conduct

SUBJECT: RECORDS MANAGEMENT

~~A Records Management Officer shall be designated by the Superintendent, subject to the approval of the Board of Education. Such Records Management Officer shall coordinate the development of and oversee a program for the orderly and efficient management of records, including the legal disposition or destruction of obsolete records, and be given the authority and responsibility to work with other local officials at all levels in the development and maintenance of the records management program.~~

~~In addition, a Records Advisory Board may be created to assist in establishing and supporting the records management program. The District's legal counsel, the fiscal officer, and the Superintendent/designee may comprise the Advisory Board.~~

The Superintendent will designate a Records Management Officer, subject to Board approval, to develop and coordinate the District's orderly and efficient records management program. Among other aspects, this program includes the legal disposition or destruction of obsolete records and the storage and management of inactive records. The Records Management Officer will work with other District officials to develop and maintain this program.

The District may create a Records Advisory Board to assist in establishing and supporting the records management program. Members of this board may include the District's legal counsel, the fiscal officer, and the Superintendent or designee, among others.

Retention and Disposition of Records

~~The Superintendent shall retain records for such a period and dispose of them in the manner described in Records Retention and Disposition Schedule ED-1, established pursuant to Part 185, Title VIII of the Official Compilation of Codes, Rules and Regulations of the State of New York and Article 57-A of the Arts and Cultural Affairs Law.~~

~~Special Approvals for Disposition of Records Not Included in Schedule/Records Damaged by Natural or Manmade Disasters~~

~~Records not listed on a records retention and disposition schedule shall not be disposed of without the approval of the Commissioner of Education.~~

~~Records that have been damaged by natural or manmade disaster and constitute a human health or safety risk also require the Commissioner's prior approval before disposition.~~

The District will retain records and dispose of them in accordance with the Retention and Disposition Schedule for New York Local Government Records (LGS-1) or as otherwise approved by the Commissioner of Education. Further, if any law specifically provides a retention period longer than that established by this schedule, the retention period established by the law will govern.

Replacing Original Records with Microforms or Electronic Images

~~Digital images of public records may be stored on electronic media, and such electronic records may replace paper originals or micrographic copies of these records. To ensure accessibility and intelligibility for the life of these records, the School District shall follow the procedures prescribed by the Commissioner of Education.~~

The District will follow procedures prescribed by the Commissioner of Education to ensure accessibility for the life of any microform or electronic records that replace paper originals or micrographic copies.

Retention and Preservation of Electronic Records

The District shall ensure that records retention requirements are incorporated into any program, plan and process for design, redesign, or substantial enhancement of an information system that stores electronic records. The District will also ensure that electronic records are not rendered unusable because of changing technology before their retention and preservation requirements expire.

Arts and Cultural Affairs Law Section [57-a](#)
8 New York Code of Rules and Regulations (NYCRR) Part 185

Adoption Date 3/23/09
Revision Date [5/18/21](#)
Review Date

SUBJECT: EQUAL EMPLOYMENT OPPORTUNITY

Overview

The District is committed to creating and maintaining an environment which is free from discrimination and harassment. This policy addresses employment discrimination. It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

Consistent with this commitment and in accordance with law and regulation, the District is an equal opportunity employer that does not discriminate against any employee or applicant for employment in its programs and activities on the basis of any legally protected class or category including, but not limited to: age; race; creed; religion; color; national origin; sexual orientation; gender identity or expression; military status; sex; disability; predisposing genetic characteristics; familial status; marital status; status as a victim of domestic violence; and criminal arrest or conviction record.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of employment discrimination. The District will promptly respond to reports of employment discrimination, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)).

Reporting Allegations of Employment Discrimination

Any person may report employment discrimination regardless of whether they are the alleged victim or not. Reports of employment discrimination may be made orally or in writing to the District's CRCO or any other District employee including, but not limited to, a supervisor or building principal.

All District employees who witness or receive an oral or written report of employment discrimination must immediately inform the CRCO. Failure to immediately inform the CRCO may subject the employee to discipline up to and including termination. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Additionally, District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District.

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2 of 3

Personnel

SUBJECT: EQUAL EMPLOYMENT OPPORTUNITY (Cont'd.)

Grievance Process for Complaints of Employment Discrimination

The District will act to promptly, thoroughly, and equitably investigate all complaints, whether oral or written, of employment discrimination and will promptly take appropriate action to protect individuals from further discrimination.

Various District policies and documents address employment discrimination. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff to determine which District policies and/or documents are applicable to the specific facts of the complaint.

If an investigation reveals that employment discrimination has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable law and regulation, as well as any applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's *Code of Conduct*.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

The District prohibits retaliation against any individual because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing related to a complaint of employment discrimination.

Complaints of retaliation may be directed to the CRCO. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Where appropriate, follow-up inquiries will be made to ensure that the discrimination has not resumed and that those involved in the investigation have not suffered retaliation.

8 USC § 1324b

29 USC § 206

42 USC § 1981

Age Discrimination in Employment Act of 1967 (ADEA), 29 USC § 621 et seq.

Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.

Genetic Information Non-Discrimination Act (GINA), 42 USC § 2000ff et seq.

National Labor Relations Act (NLRA), 29 USC § 151 et seq.

Section 504 of the Rehabilitation Act of 1973, 29 USC § 790 et seq.

(Continued)

Personnel**SUBJECT: EQUAL EMPLOYMENT OPPORTUNITY (Cont'd.)**

Title VI of the Civil Rights Act of 1964, 42 USC § 2000d et seq.
Title VII of the Civil Rights Act of 1964, 42 USC § 2000e et seq.
Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.
Uniformed Services Employment and Reemployment Rights Act (USERRA), 38 USC § 4301 et seq.
28 CFR Part 35
29 CFR Chapter I – National Labor Relations Board
29 CFR Chapter XIV – Equal Employment Opportunity Commission
34 CFR Parts 100, 104, and 106
45 CFR Part 86
Civil Rights Law §§ 40, 40-a, 40-c, 47-a, 47-b, and 48-a
Civil Service Law §§ 75-b and 115
Correction Law § 752
Labor Law §§ 194-a, 201-d, 201-g, 203-e, 206-c, and 215
New York State Human Rights Law, Executive Law § 290 et seq.
Military Law §§ 242, 243, and 318
9 NYCRR § 466 et seq.

NOTE:**Refer also to Policies****#3420 -- Non-Discrimination and Anti-Harassment in the District****#6121 -- Sexual Harassment in the Workplace****#6122 – Complaints and Grievances by Employees**

~~SUBJECT: EQUAL EMPLOYMENT OPPORTUNITY~~

~~It is the policy of this District to provide, through a positive and effective program, equal opportunities for employment, retention and advancement of all people regardless of race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, veteran status, disability, predisposing genetic characteristics, or use of a recognized guide dog, hearing dog or service dog.~~

~~Sexual orientation is defined as heterosexuality, homosexuality, bisexuality or asexuality, whether actual or perceived.~~

~~The term "military status" means a person's participation in the military service of the United States or the military service of the state, including but not limited to, the armed forces of the United States, the army national guard, the air national guard, the New York naval militia, the New York guard, and such additional forces as may be created by the federal or state government as authorized by law.~~

~~Provisions will be provided for the publication and dissemination, internally and externally of this policy to ensure its availability to interested citizens and groups.~~

~~Additionally, administration shall establish grievance procedures that provide for the prompt and equitable resolution of complaints alleging discrimination. Those intending to file a grievance due to alleged discrimination must follow the grievance procedure as established by the District.~~

~~Prohibition of Retaliatory Behavior~~

~~The Board prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participated in the investigation of a complaint of discrimination. Follow-up inquiries shall be made to ensure that discrimination has not resumed and that all those involved in the investigation of the discrimination complaint have not suffered retaliation.~~

~~Age Discrimination in Employment Act, 29 United States Code (USC) Section 621~~

~~Americans With Disabilities Act, 42 United States Code (USC) Section 12101 et seq.~~

~~Prohibits discrimination on the basis of disability.~~

~~Genetic Information Nondiscrimination Act of 2008 (GINA) Public Law 110-233~~

~~Prohibits discrimination in the workplace based upon genetic information.~~

~~Section 504 of the Rehabilitation Act of 1973, 29 United States Code (USC) Section 794 et seq.~~

~~Title VI of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000d et seq.~~

~~Prohibits discrimination on the basis of race, color or national origin.~~

~~Title VII of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000e et seq.~~

~~Prohibits discrimination on the basis of race, color, religion, sex or national origin.~~

~~Title IX of the Education Amendments of 1972, 20 United States Code (USC) Section 1681 et seq.~~

~~Prohibits discrimination on the basis of sex.~~

~~Civil Rights Law Section 40-e~~

~~Prohibits discrimination on the basis of race, creed, color, national origin, sex, sexual orientation, marital~~

~~status or disability.~~

~~Executive Law Section 290 et seq.~~

~~Prohibits discrimination on the basis of age, race, creed, color, national origin, sex, sexual orientation, disability, military status, predisposing genetic characteristics, marital status, or use of a recognized guide dog, hearing dog or service dog.~~

~~Military Law Sections 242 and 243~~

Adoption Date 3/23/09

Revision Date **5/18/21**

Review Date 6/23/14

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE

Overview

The District is committed to **creating and maintaining an environment which is free from discrimination-free work environment and harassment**. Sexual harassment is one form of workplace discrimination. This policy addresses sexual harassment in the workplace. ~~and is~~ **It is just** one component of the District's **overall** commitment to a discrimination **and harassment-free educational and** work environment.

Sexual harassment is a form of employee misconduct, a violation of District policy, and unlawful. Employees of every level who engage in sexual harassment, including supervisory personnel who engage in sexual harassment, who knowingly allow such behavior to continue, or fail to report suspected sexual harassment will be subject to remedial and/or disciplinary action by the District. Sexual harassment may also subject the District to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sexual harassment in the workplace. The District will promptly respond to reports of sexual harassment in the workplace, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Title IX Coordinator(s).

Scope and Application

This policy applies to all instances of sexual harassment perpetrated against a "covered person," regardless of immigration status, by anyone in the workplace, including a co-worker, supervisor, or third-party such as a non-employee, paid or unpaid intern, vendor, building security, visitor, volunteer, parent, or student. For purposes of this policy, a "covered person" includes:

- a) Employees;
- b) Applicants for employment;
- c) Paid or unpaid interns; and
- d) Non-employees, which include anyone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or other person providing services pursuant to a contract in the workplace.

(Continued)

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Sexual harassment in the workplace can occur between any individuals, regardless of their sex or gender. Unlawful sexual harassment is not limited to the physical workplace itself. Sexual harassment can occur on ~~school grounds, school buses or District vehicles, and at school sponsored events, programs, or activities, including those that take place at locations off school premises~~ **school property and at school functions which, for purposes of this policy, means a school-sponsored or school-authorized extracurricular event or activity regardless of where the event or activity takes place, including any event or activity that may take place virtually or in another state.** It can also occur while employees are traveling for District business. Calls, texts, emails, and social media usage can constitute unlawful workplace harassment, even if they occur away from school ~~grounds~~ **property**, on personal devices, or during non-work hours. **Accordingly, conduct or incidents of sexual harassment that create or foreseeably create a disruption within the District may be subject to this policy in certain circumstances.**

Other District policies and documents such as regulations, procedures, collective bargaining agreements, and the District's *Code of Conduct* may address misconduct related to sexual harassment and may provide for additional, different, or more specific grievance procedures depending on a number of factors including, but not limited to, who is involved and where the alleged sexual harassment occurred. These documents must be read in conjunction with this policy. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; and Policy #3421 -- Title IX and Sex Discrimination.

The dismissal of a complaint under one policy or document does not preclude action under another related District policy or document.

What Constitutes Sexual Harassment

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- a) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- b) Such conduct is made either explicitly or implicitly a term or condition of employment; or

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- c) Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

Under New York State Human Rights Law, sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any covered person who feels harassed should report the conduct so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

Examples of Sexual Harassment

The following describes some actions that may constitute unlawful sexual harassment and that are strictly prohibited:

- a) Physical acts of a sexual nature, such as:
 - 1. Touching, pinching, patting, kissing, hugging, grabbing, brushing against another person's body or poking another person's body; and
 - 2. Rape, sexual battery, molestation or attempts to commit these assaults.
- b) Unwanted sexual advances or propositions, such as:
 - 1. Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments; and
 - 2. Subtle or obvious pressure for unwelcome sexual activities.
- c) Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.

(Continued)

Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- d) Sex stereotyping, which occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- e) Sexual or discriminatory displays or publications anywhere in the workplace, such as pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- f) Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender, such as:
 - 1. Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 - 2. Sabotaging an individual's work; and
 - 3. Bullying, yelling, or name-calling.

Prohibition of Retaliatory Behavior (Whistle-Blower Protection)

Unlawful retaliation can be any action that could discourage a covered person from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

The District prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participate in the investigation of a complaint of sexual harassment. Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- a) Made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- b) Testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- c) Opposed sexual harassment by making an ~~verbal~~ **oral** or informal complaint of harassment to a supervisor, building principal, other administrator, or the ~~Civil Rights Compliance Officer~~ (CRCO);

(Continued)

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- d) Reported that another employee has been sexually harassed; or
- e) Encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Allegations of Sexual Harassment

Preventing sexual harassment is everyone's responsibility. The District cannot prevent or remedy sexual harassment unless it knows about it. Any covered person who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, building principal, other administrator, or the CRCO. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior.

Reports of sexual harassment may be made ~~verbally~~ orally or in writing. A form for submission of a written complaint is posted on the District website, and all covered persons are encouraged to use this complaint form. Persons who are reporting sexual harassment on behalf of another person should use the complaint form and note that it is being submitted on another person's behalf.

District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; and Policy #3421 -- Title IX and Sex Discrimination.

Any person who believes they have been a target of sexual harassment may also seek assistance in other available forums, as explained ~~below in the section on Legal Protections~~ **in this policy.**

Supervisory Responsibilities

All supervisors, building principals, and other administrators who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report such suspected sexual harassment to the CRCO. ~~In the event the CRCO is the alleged harasser, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity, or to the Superintendent.~~ **If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.**

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors, building principals, and other administrators will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors, building principals, and other administrators will also be subject to discipline for engaging in any retaliation.

Investigating Complaints of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in ~~verbal~~ oral or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. Disclosure may, however, be necessary to complete a thorough investigation of the charges and/or notify law enforcement officials. All persons involved, including complainants, witnesses, and alleged harassers will be accorded due process, as outlined below, and in accordance with any applicable collective bargaining agreements to protect their rights to a fair and impartial investigation.

The District will not tolerate retaliation against anyone who files complaints, supports another's complaint, or participates in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- ~~a) a)~~ Upon receipt of a complaint, the CRCO will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. ~~In the event that the CRCO is the alleged harasser, the complaint will be directed to another CRCO or District designee for investigation.~~

If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

- b) ~~If a complaint is verbal, encourage the individual to complete the complaint form, which is available on the District website, in writing. If he or she refuses, prepare a complaint form based on the verbal reporting.~~ **All complaints of sexual harassment will be investigated regardless of the form in which those complaints are made. For oral complaints, the individual will be encouraged to complete the complaint form, which is available on the District website, in writing. If he or she refuses, a complaint form based on the oral report will be prepared. The complainant will be provided a copy of the completed complaint form.**

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

- c) If documents, emails, or phone records are relevant to the investigation, take steps to obtain and preserve them.
- d) Request and review all relevant documents, including all electronic communications.
- e) Interview all parties involved, including any relevant witnesses. If a student is involved, the District will follow all applicable District policies and procedures regarding questioning students.
- f) Create written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - 1. A list of all documents reviewed, along with a detailed summary of relevant documents;
 - 2. A list of names of those interviewed, along with a detailed summary of their statements;
 - 3. A timeline of events;
 - 4. A summary of prior relevant incidents, reported or unreported; and
 - 5. The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- g) Keep the written documentation and associated documents in a secure and confidential location.
- h) Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- i) ~~Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section~~ **this policy.**

Additionally, other District policies and documents address sexual harassment. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; and Policy #3421 -- Title IX and Sex Discrimination. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff such as the District's Title IX Coordinator(s) to determine which District policies and/or documents are applicable to the specific facts of the complaint.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

If an investigation reveals that ~~discrimination or harassment~~ **sexual harassment** has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable laws and regulations, as well as ~~any and all relevant codes of conduct, District policies and administrative regulations, collective bargaining agreements, and/or third-party contracts.~~ **applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's Code of Conduct.**

Annual Training

The District will provide a sexual harassment prevention training program to all employees on an annual basis. The training will be interactive and will include:

- a) An explanation of sexual harassment consistent with guidance issued by the Department of Labor in consultation with the Division of Human Rights;
- b) Examples of conduct that would constitute unlawful sexual harassment;
- c) Information concerning the federal and state statutory provisions concerning sexual harassment and remedies available to victims of sexual harassment;
- d) Information concerning employees' rights of redress and all available forums for adjudicating complaints; and
- e) Information addressing conduct by supervisors and any additional responsibilities for such supervisors.

~~Notice~~ Notification

The District will provide this policy to all employees in writing. The District will post this policy prominently throughout the District to the extent practicable.

At the time of hiring and at every annual sexual harassment prevention training program, the District will provide each employee a notice containing this policy and the information presented at the District's sexual harassment prevention training program.

This notice will be provided in English and in the language identified by the employee as his or her primary language, provided that the New York State Department of Labor Commissioner has published a template of the model materials in that language.

The notice will be delivered in writing, either in print or digitally. The notice will either link to or include, as an attachment or printed copy, the policy and training materials.

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SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Legal Protections and External Remedies

Sexual harassment is not only prohibited by the District but is also prohibited by state, federal, and, where applicable, local law.

Aside from the District’s internal process, individuals may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, an individual may seek the legal advice of an attorney.

In addition to those outlined below, individuals may have additional legal protections.

State Human Rights Law (HRL)

The ~~Human Rights Law (HRL)~~, codified as N.Y. Executive Law, art. 15, §290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects covered persons, regardless of immigration status. A complaint alleging violation of the ~~Human Rights Law~~ **HRL** may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time within one year (three years beginning August 12, 2020) of the harassment. If an individual did not file with DHR, they can sue directly in state court under the HRL, within three years of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to the District does not extend ~~your~~**the** time to file with DHR or in court. The one year or three years is counted from the date of the most recent incident of harassment.

Individuals do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate ~~your~~**the** complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring ~~your employer~~**the District** to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. Individuals may call (718) 741-8400 or visit: www.dhr.ny.gov.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 USC § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An individual alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at www.eeoc.gov or via email at info@eeoc.gov.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Title IX

Title IX of the Education Amendments of 1972 prohibits discrimination on the basis of sex in any federally funded education program or activity. The U.S. Department of Education's Office for Civil Rights (OCR) enforces Title IX of the Education Amendments of 1972.

For more information about how to file a complaint, contact OCR at 800-421-3481 (TDD 800-877-8339) or visit: <https://www2.ed.gov/about/offices/list/ocr/docs/howto.html>. The website contains information about filing the complaint online, by mail, or by email.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists.

Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.

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Personnel

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE (Cont'd.)

Title VII of the Civil Rights Act of 1964, 42 USC § 2000e et seq.

Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.

29 CFR § 1604.11(a)

34 CFR Subtitle B, Chapter I

Civil Service Law § 75-Bb

~~Executive Law Article 15~~ **New York State Human Rights Law, Executive Law § 290 et seq.**

Labor Law § 201-g

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District
#3421 – Title IX and Sex Discrimination
#6122 -- Complaints and Grievances by Employees
#7551 -- Sexual Harassment of Students

Adoption Date 3/23/09

Revision Date 10/22/18, 3/16/~~20~~20, **5/18/21**

Review Date 6/23/14

Personnel

SUBJECT: EMPLOYEE USE OF SOCIAL MEDIA

The Board respects the importance of integrating current technology tools, including new methods of electronic communication, into the classroom to enhance student learning. It further recognizes the importance of employees, students and parents engaging, learning, collaborating and sharing in digital environments as part of 21st Century learning.

The Board strives to ensure that electronic communication tools incorporated into the school curriculum are used responsibly and safely. As practicable, the Board will provide access to secure social media tools and Board-approved technologies for use during instructional time and for school-sponsored initiatives in accordance with District policies.

The Board acknowledges that school employees may determine to engage in the use of Social Network Sites (SNS) during their personal time. School employees who use SNS for personal purposes must be mindful that they are responsible for their public conduct even when not acting in their capacities as school system employees. All school employees, including student teachers and affiliated independent contractors shall comply with the requirements of this policy when using electronic social media for personal purposes. Examples of SNS include, but are not limited to Facebook, Twitter, YouTube, Google+, and Instagram.

District Policies, Rules and Regulations

Employees are expected to follow all District policies, rules and regulations when utilizing SNS. The same laws, professional expectations and guidelines for interactions with students, fellow employees and use of District emblems and identifying characteristics apply online as in the “real world.” Employees may be personally liable for anything posted to a SNS to the same extent that they would be for any other professional action.

Personal Use and Responsibility

While mindful of employees’ First Amendment free speech rights, District personnel who participate in SNS, including the District social networking sites, shall not post any material which may result in the disruption of academic or other District activities.

Comments related to the District should always meet the highest standards of professional discretion. When posting, employees should act on the assumption that all postings are in the public domain. Remember that posted information could be interpreted as an extension of your office or classroom--what is inappropriate in your office or classroom is also inappropriate online. When posting comments or viewpoints on topics related to the District using any online medium, it is to be stated that the submission is representative of the writer’s views and opinions and not necessarily the views and opinions of the District.

Disciplinary Sanctions

District personnel who violate any provision of this policy shall be subject to appropriate disciplinary measures up to and including termination of employment in accordance with legal guidelines, District policy and regulations, and the applicable collective bargaining agreement.

Students

SUBJECT: SEXUAL HARASSMENT OF STUDENTS**Overview**

The District is committed to creating and maintaining an environment which is free from discrimination and harassment. This policy addresses sexual harassment of students. It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

Consistent with this commitment and in accordance with law and regulation, the District prohibits all forms of sexual harassment of students by any individual on school property and at school functions which, for purposes of this policy, means a school-sponsored or school-authorized extracurricular event or activity regardless of where the event or activity takes place, including any event or activity that may take place virtually or in another state.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of sexual harassment of students. The District will promptly respond to reports of sexual harassment of students, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)), Title IX Coordinator(s), and/or the Dignity Act Coordinator(s) (DAC(s)).

What Constitutes Sexual Harassment

Sexual harassment is a form of sex discrimination and is unlawful. It includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity, and the status of being transgender. Sexual harassment can occur between any individuals, regardless of their sex or gender.

Generally stated, sexual harassment consists of subjecting an individual to unwelcome conduct which is either of a sexual nature or which is directed at an individual because of that individual's sex.

This conduct may, among other things, have the purpose or effect of: creating an intimidating, hostile, or offensive environment; substantially or unreasonably interfering with a student's educational performance, opportunities, benefits, or well-being; or otherwise adversely affecting a student's educational opportunities. Petty slights or trivial inconveniences generally do not constitute harassing conduct.

Determinations as to whether conduct or an incident constitutes sexual harassment will be made consistent with applicable law and regulation, as well as any applicable District policy, regulation, procedure, or other document such as the District's *Code of Conduct*. The examples below are intended to serve as a general guide for individuals in determining what may constitute sexual harassment. These examples should not be construed to add or limit the rights that students possess as a matter of law.

(Continued)

Students

SUBJECT: SEXUAL HARASSMENT OF STUDENTS (Cont'd.)

Examples of Sexual Harassment

Sexual harassment can be verbal, non-verbal, or physical. Examples of this conduct may include, but are not limited to, the following:

- a) Unwanted physical acts of a sexual nature, such as:
 - 1. Touching, pinching, patting, kissing, hugging, grabbing, brushing against another person's body, or poking another person's body; and
 - 2. Rape, sexual battery, molestation, or attempts to commit these assaults.
- b) Engaging in sexual conduct with an individual who is unable to consent due to age, use of drugs or alcohol, intellectual disability, or other disability.
- c) Unwanted sexual advances or propositions, such as:
 - 1. Demanding sexual favors of a student, insinuating that refusal to acquiesce to such favors will adversely affect a student's grades, references, academic or scholastic placement, and/or participation in extracurricular activities; and
 - 2. Subtle or obvious pressure for unwelcome sexual activities.
- d) Verbal abuse or ridicule, including profanity, innuendoes, stories, and jokes that are sexual in nature and/or gender-related. This might include inappropriate sex-oriented comments on appearance, including dress or physical features.
- e) Asking or commenting about an individual's sexual activities.
- f) Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender.
- g) Displaying or distributing pornographic or other sexually explicit materials (print or digital) such as magazines, pictures, cartoons, etc.
- h) Unwelcome staring, leering, or gesturing which is sexually suggestive in nature.
- i) Unwelcome and/or offensive public displays of sexual or physical affection.
- j) Clothing that reflects sexually obscene and/or sexually explicit messages, slogans, or pictures.
- k) Any other unwelcome and unwanted sexually oriented and/or gender-based behavior which is sexually demeaning, belittling, intimidating, or perpetrates sexual stereotypes and attitudes.

(Continued)

Students

SUBJECT: SEXUAL HARASSMENT OF STUDENTS (Cont'd.)

Reporting Allegations of Sexual Harassment

In order for the District to enforce this policy, and to take corrective action as warranted, it is essential that students who believe that they have been a victim of sexual harassment in the school environment, as well as any other person who has knowledge of or witnesses any possible sexual harassment, immediately report the alleged conduct or incident. Reports of sexual harassment may be made orally or in writing to any District employee including, but not limited to, a teacher, building principal, CRCO, Title IX Coordinator, or DAC.

All District employees who witness or receive an oral or written report of sexual harassment must immediately inform the CRCO. Failure to immediately inform the CRCO may subject the employee to discipline up to and including termination. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Additionally, District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7550 -- Dignity for All Students; and the District's *Code of Conduct*.

Grievance Process for Complaints of Sexual Harassment

The District will act to promptly, thoroughly, and equitably investigate all complaints, whether oral or written, of sexual harassment of students and will promptly take appropriate action to protect students from further sexual harassment.

Various District policies and documents address sexual harassment of students. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7550 -- Dignity for All Students; and the District's *Code of Conduct*. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff such as the District's Title IX Coordinator(s) and/or DAC(s) to determine which District policies and/or documents are applicable to the specific facts of the complaint.

If an investigation reveals that sexual harassment has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable law and regulation, as well as any applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's *Code of Conduct*.

(Continued)

Students

SUBJECT: SEXUAL HARASSMENT OF STUDENTS (Cont'd.)

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

The District prohibits retaliation against any individual because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing related to a complaint of sexual harassment.

Complaints of retaliation may be directed to the CRCO. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Where appropriate, follow-up inquiries will be made to ensure that the sexual harassment has not resumed and that those involved in the investigation have not suffered retaliation.

Equal Educational Opportunities Act of 1974, 20 USC § 1701 et seq.
Title IV of the Civil Rights Act of 1964, 42 USC § 2000c et seq.
Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.
34 CFR Parts 106 and 270
45 CFR Part 86
Civil Rights Law § 40-c
Education Law §§ 10-18, 313, 2801, and 3201-a
New York State Human Rights Law, Executive Law § 290 et seq.
8 NYCRR § 100.2
9 NYCRR § 466 et seq.

**NOTE: Refer also to Policies #3410 --Code of Conduct
#3420--Non-Discrimination and Anti-Harassment in the District
#6122--Complaints and Grievances by Employees
#7550--Dignity for All Students
#7553--Hazing of Students
District *Code of Conduct***

~~The Board of Education affirms its commitment to non-discrimination and recognizes its responsibility to provide for all District students an environment that is free of sexual harassment and intimidation. Sexual harassment is a violation of law and stands in direct opposition to District policy. Therefore, the Board prohibits and condemns all forms of sexual harassment by employees, school volunteers, students, and non-employees such as contractors and vendors which occur on school grounds and at all school sponsored events, programs and activities including those that take place at locations off school premises or those that take place in another state. Generally, sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct or communication of a sexual nature when:~~

- ~~a) Submission to or rejection of such sexually harassing conduct and/or communication by a student affects decisions regarding any aspect of the student's education, including participation in school sponsored activities;~~
- ~~b) Conditions exist within the school environment that allow or foster obscene pictures, lewd jokes, sexual advances, requests for sexual favors or other harassing activities of a sexual nature; and~~
- ~~e) Such conduct and/or communication has the purpose or effect of substantially or unreasonably interfering with a student's academic performance or participation in an educational or extracurricular activity, or creating an intimidating, hostile or offensive learning environment; and/or effectively bars the student's access to an educational opportunity or benefit.~~

~~—The Board acknowledges that in determining whether sexual harassment has occurred the totality of the circumstances, expectations, and relationships should be evaluated including, but not limited to, the ages of the harasser and the victim; the number of individuals involved; and the type, frequency and duration of the conduct. The Board recognizes that sexual harassment can originate from a person of either sex against a person of the opposite or same sex, and from a third party such as a school visitor, volunteer, or vendor, or any other individual associated with the School District. Sexual harassment may occur from student to student, from staff to student, from student to staff, as well as staff to staff. The District will designate, at a minimum, two (2) Complaint Officers, one (1) of each gender.~~

~~—In order for the Board to enforce this policy, and to take corrective measures as may be necessary, it is essential that any student who believes he/she has been a victim of sexual harassment in the school environment, as well as any other person who is aware of and/or who has knowledge of or witnesses any possible occurrence of sexual harassment, immediately report such alleged harassment; such report shall be directed to or forwarded to the District's designated Complaint Officers through informal and/or formal complaint procedures as developed by the District. Such complaints are recommended to be in writing, although verbal complaints of alleged sexual harassment will also be promptly investigated in accordance with the terms of this policy. In the event~~

(Continued)

Students

SUBJECT: SEXUAL HARASSMENT OF STUDENTS (Cont'd.)

~~that the Complaint Officer is the alleged offender, the report will be directed to the next level of supervisory authority.~~

~~Upon receipt of an informal/formal complaint (even an anonymous complaint), the District will conduct a thorough investigation of the charges. However, even in the absence of a complaint, if the District has knowledge of or has reason to know of or suspect any occurrence of sexual harassment, the District will investigate such conduct promptly and thoroughly. To the extent possible, within legal constraints, all complaints will be treated as confidentially and privately as possible. However, disclosure may be necessary to complete a thorough investigation of the charges, and any disclosure will be provided on a "need to know" basis.~~

~~Based upon the results of the investigation, if the District determines that an employee and/or student has violated the terms of this policy and/or accompanying regulations, immediate corrective action will be taken as warranted. Should the offending individual be a student, appropriate disciplinary measures will be applied, up to and including suspension, in accordance with District policy and regulation, the Code of Conduct, and applicable laws and/or regulations. Should the offending individual be a school employee, appropriate disciplinary measures will be applied, up to and including termination of the offender's employment, in accordance with legal guidelines, District policy and regulation, the Code of Conduct and the applicable collective bargaining agreement(s). Third parties (such as school volunteers, vendors, etc.) who are found to have violated this policy and/or accompanying regulations will be subject to appropriate sanctions as warranted and in compliance with law.~~

Prohibition of Retaliatory Behavior

~~The Board prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participated in the investigation of a complaint of sexual harassment. Follow-up inquiries shall be made to ensure that harassment has not resumed and that all those involved in the investigation of the sexual harassment complaint have not suffered retaliation.~~

Finding That Harassment Did Not Occur

~~At any level/stage of investigation of alleged harassment, if a determination is made that harassment did not occur, the Complaint Officer will so notify the complainant, the alleged offender and the Superintendent of this determination. Such a finding does not preclude the complainant from filing an appeal pursuant to District policy or regulation and/or pursuing other legal avenues of recourse.~~

~~However, even if a determination is made that harassment did not occur, the Superintendent/designee reserves the right to initiate staff awareness and training, as applicable, to help ensure that the school community is not conducive to fostering harassment in the workplace.~~

(Continued)

~~**SUBJECT: SEXUAL HARASSMENT OF STUDENTS (Cont'd.)**~~

~~In all cases, the Superintendent will inform the Board of Education of the results of each investigation involving a finding that harassment did not occur.~~

~~**Knowingly Makes False Accusations**~~

~~Employees and/or students who *knowingly* make false accusations against another individual as to allegations of harassment may also face appropriate disciplinary action.~~

~~**Privacy Rights**~~

~~As part of the investigation, the District has the right to search all school property and equipment including District computers. Rooms, desks, cabinets, lockers, computers, etc. are provided by the District for the use of staff and students, but the users do not have exclusive use of these locations or equipment and should not expect that materials stored therein will be private.~~

~~**Development and Dissemination of Administrative Regulations**~~

~~Regulations will be developed for reporting, investigating and remedying allegations of sexual harassment. An appeal procedure will also be provided to address any unresolved complaints and/or unsatisfactory prior determinations by the applicable complaint officer(s).~~

~~Such regulations will be developed in accordance with federal and state law as well as any applicable collective bargaining agreement(s).~~

~~The Superintendent/designee(s) will affirmatively discuss the topic of sexual harassment with all employees and students, express the District's condemnation of such conduct, and explain the sanctions for such harassment. Appropriate training and/or "awareness" programs will be established for staff and students to help ensure knowledge of and familiarity with the issues pertaining to sexual harassment in the schools, and to disseminate preventative measures to help reduce such incidents of prohibited conduct. Furthermore, special training will be provided for designated supervisors and managerial employees, as may be necessary, for training in the investigation of sexual harassment complaints.~~

~~A copy of this policy and its accompanying regulations will be available upon request and may be posted at various locations in each school building. The District's policy and regulations on sexual harassment will be published in appropriate school publications such as teacher/employee handbooks, student handbooks, and/or school calendars.~~

~~Civil Rights Act of 1991, 42 United States Code (USC) Section 1981(a)
Title VII of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000e et seq.
Title IX of the Education Amendments of 1972, 20 United States Code (USC) Section 1681 et seq.
34 Code of Federal Regulations (CFR) Section 100 et seq.
29 Code of Federal Regulations (CFR) Section 1604.11(a)
Education Law Section 2801(1)
Executive Law Sections 296 and 297~~

Adoption Date 3/23/09
Revision Date
Review Date

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ~~ACT~~

Overview

~~The Board of Education recognizes that learning environments that are safe and supportive can increase student attendance and improve academic achievement. A student's ability to learn and achieve high academic standards, and a school's ability to educate students, is compromised by incidents of discrimination or harassment, including but not limited to bullying, taunting and intimidation. Therefore, in accordance with the Dignity for All Students Act, Education Law, Article 2, the District will strive to create an environment free of discrimination and harassment and will foster civility in the schools to prevent and prohibit conduct which is inconsistent with the District's educational mission.~~

~~The District condemns and prohibits all forms of discrimination and harassment of students based on actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, or sex by employees or students on school property and at school sponsored activities and events.~~

~~In addition, other acts of harassment, bullying, and/or discrimination that occur off school property may be subject to discipline or other corrective action, where such acts create or would foreseeably create a risk of substantial disruption within the school environment, where it is foreseeable that the conduct, threats, intimidation, or abuse might reach school property.~~

The District seeks to create an environment free of harassment, bullying, and discrimination; to foster civility in its schools; and to prevent conduct that is inconsistent with its educational mission. This policy is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

The District, therefore, prohibits all forms of harassment and bullying of students by employees or other students on school property and at school functions. The District further prohibits discrimination against students, including, but not limited to, discriminatory acts based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, or sex by employees or other students on school property and at school functions.

In addition, other acts of harassment, bullying, and/or discrimination that occur off school property may be subject to discipline or other corrective action, where such acts create or would foreseeably create a risk of substantial disruption within the school environment, where it is foreseeable that the conduct, threats, intimidation, or abuse might reach school property.

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of harassment, bullying, and/or discrimination of students. The District will promptly respond to reports of harassment, bullying, and/or discrimination of students, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Dignity Act Coordinator(s) (DAC(s)).

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ~~ACT~~ (Cont'd.)

Dignity Act Coordinator

At least one (1) employee at every school shall be designated as the ~~Dignity Act Coordinator~~(DAC). ~~The Dignity Act Coordinator(s) will~~ and receives reports of harassment, bullying, and/or discrimination. Each DAC will be:

- a) Approved by the Board;
- b) Licensed and/or certified by the Commissioner as a classroom teacher, school counselor, school psychologist, school nurse, school social worker, school administrator or supervisor, or Superintendent;
- c) Instructed in the provisions of the Dignity for All Students Act and its implementing regulations;
- d) Thoroughly trained to handle human relations in the areas of race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender and sex;
- e) Provided with training which addresses: the social patterns of harassment, bullying, and discrimination, including, but not limited to, those acts based on a person's actual or perceived race, color, weight, national origin, ethnic group, religion, religious practice, disability, sexual orientation, gender, and sex;
- f) Provided with training in the identification and mitigation of harassment, bullying, and discrimination; and
- g) Provided with training in strategies for effectively addressing problems of exclusion, bias, and aggression in educational settings.

The District will widely disseminate the name, designated school, and contact information of each DAC to all school personnel, students, and parents or persons in parental relation by:

- a) Listing it in the *Code of Conduct*, with updates posted on the District's website; ~~and~~
- b) Including it in the *Code of Conduct's* plain language summary provided to all parents or persons in parental relation to students before the beginning of each school year; ~~and~~
- c) Providing it to parents or persons in parental relation in at least one District or school mailing or other method of distribution each school year, including, but not limited to, electronic communication and/or sending information home with each student. If the information changes, parents and persons in parental relation will be notified in at least one subsequent District or school mailing, or other method of distribution as soon as practicable thereafter; ~~and~~
- d) Posting it in highly visible areas of school buildings; ~~and~~
- e) Making it available at the District and school-level administrative offices.

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ~~ACT~~ (Cont'd.)

If a ~~Dignity Act Coordinator~~ DAC vacates his/her position, the District will immediately designate another eligible employee as an interim DAC, pending approval of a successor DAC from the Board of Education, within thirty (30) days of the date the position was vacated. In the event a DAC is unable to perform the duties of the position for an extended period of time, the District will immediately designate another eligible employee as an interim DAC, pending the return of the previous individual to the position.

Training and Awareness

Each year, all employees will be provided with training to promote a supportive school environment that is free from harassment, bullying, and/or discrimination, and to discourage and respond to incidents of harassment, bullying, and/or discrimination. This training may be provided in conjunction with existing professional ~~development~~ learning, and will be conducted consistent with guidelines approved by the Board, and will include training to:

- a) Raise awareness and sensitivity to potential acts of harassment, bullying, and/or discrimination;
- b) Address social patterns of harassment, bullying, and discrimination;
- c) Inform employees on the identification and mitigation of harassment, bullying, and discrimination;
- d) Enable employees to prevent and respond to incidents of harassment, bullying, and/or discrimination;
- e) Make school employees aware of the effects of harassment, bullying, cyberbullying, and/or discrimination on students;
- f) Provide strategies for effectively addressing problems of exclusion, bias, and aggression;
- g) Include safe and supportive school climate concepts in curriculum and classroom management; and
- h) Ensure the effective implementation of school policy on conduct and discipline.

Rules against harassment, bullying, and discrimination will be included in the *Code of Conduct*, publicized District-wide, and disseminated to all staff and parents or persons in parental relation. Any amendments to the *Code of Conduct* will be disseminated as soon as practicable following their adoption. The District will provide new employees with a complete copy of the current *Code of Conduct* upon beginning their employment, and distribute an age-appropriate summary to all students at a school assembly at the beginning of each school year.

Internal Reports and Investigations of Discrimination and Harassment

All District employees who witness or receive an oral or written report of harassment, bullying, and/or discrimination are required to take action. District employees must make an oral report promptly to the Superintendent or principal, their designee, or the ~~Dignity Act Coordinator~~ (DAC) not later than one school day after witnessing or receiving an oral or written report of harassment, bullying, and/or discrimination. No later than two school days after making the oral report, the District employee must file a written report with the Superintendent or principal, their designee, or the DAC.

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ~~ACT~~ (Cont'd.)

The Superintendent or principal, their designee, or the DAC will lead or supervise the thorough investigation of all reports of harassment, bullying, and/or discrimination and ensure that all investigations are promptly completed after the receipt of a written report. In investigating any allegation, the investigator may seek the assistance of the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Title IX Coordinator(s) in investigating, responding to, and remedying complaints of harassment, bullying, and/or discrimination.

Additionally, other District policies and documents address harassment, bullying, and discrimination of students. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7551 -- Sexual Harassment of Students; and the District's *Code of Conduct*. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the DAC may work with other District staff such as the District's CRCO(s) and/or Title IX Coordinator(s) to determine which District policies and/or documents are applicable to the specific facts of the complaint.

When an investigation verifies a material incident of harassment, bullying, and/or discrimination, the Superintendent or principal, their designee, or the DAC will take prompt action, consistent with applicable laws and regulations as well as the District's *Code of Conduct*, reasonably calculated to end the harassment, bullying, and/or discrimination, eliminate any hostile environment, create a more positive school culture and climate, prevent recurrence of the behavior, and ensure the safety of the student or students against whom the behavior was directed.

The Superintendent or principal, their designee, or the DAC will promptly notify the appropriate local law enforcement agency when it is believed that any harassment, bullying, and/or discrimination constitutes criminal conduct.

Reporting Incidents to the Superintendent

At least once during each school year, each building principal will provide a report on data and trends related to harassment, bullying, and/or discrimination to the Superintendent in a manner prescribed by the District. This report will be used to submit the annual School Safety and the Educational Climate (SSEC) Summary Data Collection form to the State Education Department (SED).

Reporting of Material Incidents to the Commissioner of Education

Each school year, the District will submit to the Commissioner a report of material incidents of harassment, bullying, and/or discrimination that occurred during the school year in accordance with law and regulation. This report will be submitted in a manner prescribed by the Commissioner, on or before the basic educational data system (BEDS) reporting deadline or other date determined by the Commissioner.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

Any person who has reasonable cause to suspect that a student has been subjected to harassment, bullying, and/or discrimination by an employee or student, on school grounds or at a school function, who acts reasonably and in good faith and reports such information to school officials, the Commissioner, or law enforcement authorities, shall have immunity from any civil liability that may

(Continued)

Students

SUBJECT: DIGNITY FOR ALL STUDENTS ~~ACT~~ (Cont'd.)

arise from making such report. The Board prohibits any retaliatory behavior directed at complainants, victims, witnesses and/or any other individuals who participated in the investigation of a complaint of discrimination or harassment.

Publication of District Policy

At least once during each school year, all employees, students, and parents or persons in parental relation will be provided with a written or electronic copy of this policy, or a plain-language summary of it. The policy or summary will include information relating to how students, parents or persons in parental relation, and may report harassment, bullying, and/or discrimination. Additionally, the District will maintain a current version of this policy on its website at all times.

Application

Nothing in this policy or its implementing regulations should be interpreted to preclude or limit any right or cause of action provided under any local, state, or federal ordinance, law or regulation including, but not limited to, any remedies or rights available under the Individuals with Disabilities Education Act, Title VII of the Civil Rights Law of 1964, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990.

~~Education Law Sections 10-18 and 28018 New York Code of Rules and Regulations (NYCRR) Section 100.2(1)(2)~~

**Education Law §§ 10-18 and 2801
8 NYCRR § 100.2**

NOTE: Refer also to Policies

- #1330 -- Appointments and Designations by the Board**
- #3410 -- Code of Conduct**
- #3420 -- Non-Discrimination and Anti-Harassment in the District**
- #3421 -- Title IX and Sex Discrimination**
- #5670 -- Records Management**
- #3129 -- Acceptable Use Policy - Staff/Students/Visitors To The District For District Network, 1:1 Chromebooks, Computers, E-Mail, And The Internet**
- #7551 -- Sexual Harassment of Students**
- #7552 -- Student Gender Identity**
- #7553 -- Hazing of Students**
- #8120 -- Equal Educational Opportunities**
- #8242 -- Civility, Citizenship, and Character Education/Interpersonal Violence Prevention Education**

District *Code of Conduct*

SUBJECT: EQUAL EDUCATIONAL OPPORTUNITIES**Overview**

The District is committed to creating and maintaining an environment which is free from discrimination and harassment. This policy addresses the provision of equal educational opportunities to students. It is just one component of the District's overall commitment to maintaining a discrimination and harassment-free educational and work environment.

Consistent with this commitment and in accordance with law and regulation, the District provides equal opportunity for students and does not discriminate against any student enrolled in (or any candidate for admission to) its programs and activities on the basis of any legally protected class or category including, but not limited to: race; color; religion; disability; national origin; sexual orientation; gender identity or expression; military status; sex; age; marital status; pregnancy; parental status; weight; ethnic group; or religious practice. Further, the District provides equal access to its facilities to any group officially affiliated with the Boy Scouts of America or any other youth group listed in Title 36 (as a patriotic society).

The District adopts this policy as part of its effort to provide for the prompt and equitable resolution of complaints of discrimination. The District will promptly respond to reports of discrimination, ensure that all investigations are conducted within a reasonably prompt time frame and under a predictable fair grievance process that provides due process protections, and impose disciplinary measures and implement remedies when warranted.

Inquiries about this policy may be directed to the District's Civil Rights Compliance Officer(s) (CRCO(s)).

Educational Services for Married/Pregnant Students

The opportunity to participate in all of the programs and activities of the District will not be restricted or denied because of pregnancy, parenthood, or marriage. Pregnant students will be encouraged to remain and participate in District programs. The forms of instruction provided to these students may include any or all of the following:

- a) Remain in school with provisions for special instruction, scheduling, and counseling as needed;
- b) Receive home instruction;
- c) Attend BOCES programs.

The Superintendent or designee, in consultation with student services staff, the school physician, and the student's personal physician, may make program modifications which are feasible and necessary to accommodate the special needs of these students.

(Continued)

Instruction

SUBJECT: EQUAL EDUCATIONAL OPPORTUNITIES (Cont'd.)

Reporting Allegations of Discrimination

In order for the District to enforce this policy, and to take corrective action as warranted, it is essential that students who believe that they have been a victim of discrimination, as well as any other person who has knowledge of or witnesses any possible discrimination, immediately report the alleged conduct or incident. Reports of discrimination may be made orally or in writing to any District employee including, but not limited to, a teacher, building principal, or CRCO.

All District employees who witness or receive an oral or written report of discrimination must immediately inform the CRCO. Failure to immediately inform the CRCO may subject the employee to discipline up to and including termination. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Additionally, District employees must comply with reporting requirements in any other applicable District policy or document. Applicable policies or documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7550 -- Dignity for All Students; and the District's *Code of Conduct*.

Grievance Process for Complaints of Discrimination

The District will act to promptly, thoroughly, and equitably investigate all complaints, whether oral or written, of discrimination and will promptly take appropriate action to protect students from further discrimination.

Various District policies and documents address discrimination. These policies and documents may include: Policy #3420 -- Non-Discrimination and Anti-Harassment in the District; Policy #3421 -- Title IX and Sex Discrimination; Policy #7550 -- Dignity for All Students; and the District's *Code of Conduct*. All complaints will be handled in accordance with the applicable District policies and/or documents.

The determination as to which District policies and/or documents are applicable is fact specific, and the CRCO may work with other District staff such as the District's Title IX Coordinator(s) and/or Dignity Act Coordinator(s) (DAC(s)) to determine which District policies and/or documents are applicable to the specific facts of the complaint.

If an investigation reveals that discrimination has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable law

(Continued)

Instruction

SUBJECT: EQUAL EDUCATIONAL OPPORTUNITIES (Cont'd.)

and regulation, as well as any applicable District policy, regulation, procedure, collective bargaining agreement, third-party contract, or other document such as the District's *Code of Conduct*.

Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)

The District prohibits retaliation against any individual because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation, proceeding, or hearing related to a complaint of discrimination.

Complaints of retaliation may be directed to the CRCO. If the CRCO is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity. If the District has not designated another CRCO, the Superintendent will ensure that another person with the appropriate training and qualifications is appointed to act as the CRCO.

Where appropriate, follow-up inquiries will be made to ensure that the discrimination has not resumed and that those involved in the investigation have not suffered retaliation.

Age Discrimination Act of 1975, 42 USC § 6101 et seq.
 Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.
 Equal Educational Opportunities Act of 1974, 20 USC § 1701 et seq.
 Section 504 of the Rehabilitation Act of 1973, 29 USC § 790 et seq.
 Title IV of the Civil Rights Act of 1964, 42 USC § 2000c et seq.
 Title VI of the Civil Rights Act of 1964, 42 USC § 2000d et seq.
 Title IX of the Education Amendments Act of 1972, 20 USC § 1681 et seq.
 28 CFR Part 35
 34 CFR Parts 100, 104, 106, 110, and 270
 45 CFR Part 86
 Civil Rights Law §§ 40, 40-c, and 47-b
 Education Law §§ 10-18, 313, 2801, 3201, and 3201-a
 New York State Human Rights Law, Executive Law § 290 et seq.
 8 NYCRR § 100.2
 9 NYCRR § 466 et seq.

NOTE: Refer also to Policies #3410 -- Code of Conduct
#3420 -- Non-Discrimination and Anti-Harassment in the District
#3421 -- Title IX and Sex Discrimination
#7554 -- Dignity for All Students
#7551 -- Sexual Harassment of Students
District Code of Conduct

~~SUBJECT: EQUAL EDUCATIONAL OPPORTUNITIES~~

~~It is the policy of this District that each student attending its public schools shall have equal educational opportunities and will not be excluded or prevented from participating in or having admittance to the educational courses, programs or activities; school services; and extracurricular events on the basis of race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, disability, or use of a guide dog, hearing dog or service dog. Sexual orientation is defined as heterosexuality, homosexuality, bisexuality, or asexuality, whether actual or perceived.~~

~~Administration shall establish grievance procedures that provide for the prompt and equitable resolution of complaints pertaining to discrimination on the basis of race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, disability, or use of a guide dog, hearing dog or service dog.~~

~~Prohibition of Retaliatory Behavior~~

~~The Board prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participated in the investigation of a complaint of discrimination. Follow-up inquiries shall be made to ensure that discrimination has not resumed and that all those involved in the investigation of the discrimination complaint have not suffered retaliation.~~

~~Age Discrimination in Employment Act, 29 United States Code Section 621~~

~~Americans With Disabilities Act, 42 United States Code (USC) Section 12101 et seq.~~

~~Prohibits discrimination on the basis of disability.~~

~~Section 504 of the Rehabilitation Act of 1973, 29 United States Code (USC) Section 794 et seq.~~

~~Title VI of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000d et seq.~~

~~Prohibits discrimination on the basis of race, color or national origin.~~

~~Title VII of the Civil Rights Act of 1964, 42 United States Code (USC) Section 2000e et seq.~~

~~Prohibits discrimination on the basis of race, color, religion, sex or national origin.~~

~~Title IX of the Education Amendments of 1972, 20 United States Code (USC) Section 1681 et seq.~~

~~Prohibits discrimination on the basis of sex.~~

~~Civil Rights Law Section 40-e~~

~~Prohibits discrimination on the basis of race, creed, color, national origin, sex, marital status, sexual orientation or disability.~~

~~Executive Law Section 290 et seq.~~

~~Prohibits discrimination on the basis of age, race, creed, color, national origin, sex, sexual orientation, disability, military status, marital status, or use of a recognized guide dog, hearing dog or service dog.~~

Adoption Date 3/23/09

Revision Date **5/18/21**

Review Date 5/21/13

REAFFIRM RESERVE ACCOUNTS & TRANSFER

2020-21 RESERVE FUND TRANSFERS-OUT (RE-STATED)



**ROCKY POINT UNION FREE SCHOOL DISTRICT
BUSINESS OFFICE**

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

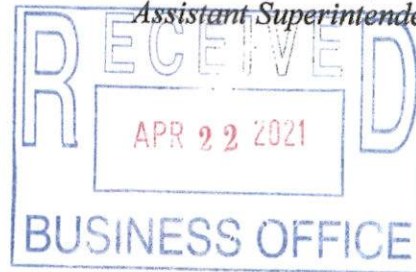
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021



Mr. Robert Mailand, President
Park Line Asphalt Maintenance
1877 Montauk Highway
Brookhaven, NY 11719

Re: Bid #19-01 Asphalt/Concrete Paving & Repair Contract Extension for 2021-22

Dear Mr. Mailand:

The 2018/2019 Asphalt/Concrete Paving & Repair contract between Park Line Asphalt Maintenance and The Rocky Point UFSD allows for the extension of said contract, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-22 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Park Line Asphalt Maintenance agrees to extend the current Asphalt/Concrete Paving & Repair contract, under the same terms and conditions as per Bid #19-01, for the period 7/1/2021-6/30/2022.

Robert Mailand
Representative – Park Line Asphalt Maintenance

Date 4.19.2021

BID RESPONSE SHEET (page 1 of 2)
ASPHALT/CONCRETE PAVING & REPAIR Bid #19-01

The undersigned agrees to furnish all labor, material and equipment on an **AS-NEEDED BASIS**. There is no guarantee that any/all services will be required during the contract period.

Prices are all inclusive of material, labor and equipment needed to perform work as specified.

All work under this contract requires a written estimate and approval by Director of Facilities and/or his designee prior to commencement.

SERVICES RENDERED AND/OR MATERIALS PROVIDED MUST BE AS PER THE ENCLOSED BID SPECIFICATIONS. ALL INVOICES SUBMITTED MUST REFLECT PRICING AS PER THE ENCLOSED BID PROPOSAL PAGES IN ORDER FOR PAYMENT TO BE RENDERED.

Contract Period: July 1, 2018-June 30, 2019.

PART A: ASPHALT (Weighted Average 40%)

	<u>500 SQ.FT. OR LESS</u>	<u>501 SQ.FT. OR MORE</u>
PATCHING: (min. 25sq.ft.)	\$ <u>6.95</u> SQ FT.	\$ <u>6.75</u> SQ FT.
PAVING:		
3" Base (Aggregate)	\$ <u>.80</u> SQ FT.	\$ <u>2.50</u> SQ FT.
2" Top	\$ <u>.75</u> SQ FT.	\$ <u>2.25</u> SQ FT.
2" MILLING: (Including Sweeping)	\$ <u>.01</u> SQ.FT.	\$ <u>.55</u> SQ.FT.
SEAL COATING: (min. 25 sq.ft.)		
Manufacturer Used: <u>Copeland Coatings</u>	\$ <u>.01</u> SQ FT.	\$ <u>.30</u> SQ FT.
INFRARED PAVING	\$ <u>.01</u> (100 SQ.FT. OR LESS)	\$ <u>.01</u> (101 SQ.FT. OR MORE)

	<u>500 LN/SQ FT. OR LESS</u>	<u>501 LN/SQ FT. OR MORE</u>
CRACK REPAIR:	\$ <u>.05</u> LN FT.	\$ <u>1.25</u> LN FT.
CRACK REPAIR W/ROUTING:	\$ <u>.10</u> LN FT.	\$ <u>1.50</u> LN FT.
LINE PAINT/STRIPING:	\$ <u>.05</u> LN FT.	\$ <u>.90</u> LN FT.
BLACKTOP CUTTING:	\$ <u>1.00</u> LN FT.	\$ <u>1.00</u> LN FT.
SPEED BUMPS: (With Milled Key 30" wide)	\$ <u>20.00</u> /LN FT.	\$ <u>.50</u> LN FT.

OTHER:

CRUSHED ASPHALT: (RAP) Per Ton	\$ <u>1.00</u> /Ton (Delivery Only)
CRUSHED ASPHALT: (RAP) PER 100 TONS	\$ <u>50.00</u> /100 TONS (DELIVERED ONLY)

BID RESPONSE SHEET (page 2 of 2)

PART B: CONCRETE (Weighted Average 40%)

PATCHING: SAW CUT & REMOVE

Unclassified Excavation \$ 115.00 /CU YD
Sidewalk \$ 18.00 /SQ FT
Curbing \$ 25.00 /LN FT

PAVING:

Sidewalk 4"- 4,000# reinforced concrete \$ 16.00 /SQ FT
Sidewalk 6"- 4,000# reinforced concrete \$ 20.00 /SQ FT
Curb 4,000# reinforced concrete \$ 30.00 /LN FT

PART C: PARKING LOT SWEEP & VACUUM (Weighted Average 10%)

ROCKY POINT HS/MS (3 Lots) \$ 800.00 /per occurrence
JOSEPH A. EDGAR (2 Lots) \$ 800.00 /per occurrence
FRANK J. CARASITI (4 Lots) \$ 800.00 /per occurrence

PART D: RESET MANHOLE COVERS & STORM DRAINS (Weighted Average 10%)

Labor \$ 125.00 /Hour
Material % 10 /Mark-up

Vendor Name: Park Line Asphalt Maintenance, Inc.

Authorized Signature: Robert Mailand



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
 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

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021

Mr. John Maccarone, CEO
 Maccarone Plumbing Inc.
 10 Sea Cliff Avenue
 Glen Cove, NY 11542



Re: Bid #19-02 Plumbing Services Contract Extension for 2021-22

Dear Mr. Maccarone:

The current 2018-19 Plumbing Maintenance and Repair contract between Maccarone Plumbing Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2010-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

Maccarone Plumbing Inc. agrees to extend the current Plumbing Services contract, under the same terms and conditions as per Bid #19-02, for the period 7/1/2021-6/30/2022.

Representative-Maccarone Plumbing Inc.

Date: 4/19/21

BID RESPONSE SHEET

PLUMBING SERVICES
BID #19-02

1. Regular Hourly Labor Rate \$ 120.00 per man
2. Regular Hourly Labor Helper Rate \$ 60.00 per man

Overtime rate will be 1.5 times the hourly rate quoted above. (Overtime hours as defined in Specifications, Section B, Items 1a & 1b.)

3. Materials Mark Up Percentage 10 % (not to exceed 20%)

In the event that two vendors bid the same hourly rate, the lowest Materials Mark-up percentage may be used to determine bid award.

4. Emergency Telephone Number

9-5 - 516-671-3232
516-674-1553
AFTER HOURS

Company Name: _____

Address: _____

MACCARONE PLUMBING
10 Sea Cliff Avenue
Glen Cove, New York 11542

Bidders Authorized Signature: _____

Print Name and Title: _____

JOHN MACCARONE PRESIDENT

Date: _____

4/24/18

C. Facility List

DISTRICT ADMINISTRATION OFFICE

90 Rocky Point-Yaphank Road
Rocky Point, NY

Frank J. Carasiti Elementary School

90 Rocky Point-Yaphank Road
Rocky Point, NY

Joseph A. Edgar Intermediate School

525 Route 25A
Rocky Point, NY

Rocky Point Middle School

76 Rocky Point-Yaphank Road
Rocky Point, NY

Rocky Point High School

82 Rocky Point-Yaphank Road
Rocky Point, NY

D. Site Inspection

Bidders wishing to inspect the sites shall contact the Plant & Facilities Department at 631-849-7242.

E. Contract Period & Contract Extension

The contract period shall be 7/1/14 to 6/30/15. The District reserves the right to extend this Contract for two (2) additional one-year periods at the same terms and conditions, subject to Board of Education approval.

F. Insurance Requirements

Upon award, Vendor must provide proof of insurance coverage as defined in the General Conditions section of this bid.

G. References

Each bidder shall complete the *Reference Form* by listing three (3) references where bidder has performed work or provided items and/or services of a similar size and scope as specified in this bid.

H. Prevailing Wage

This contract is subject to all New York State Labor Laws and Prevailing Wage regulations. As per article (s) 8 and 9, of the New York State Labor Laws, wages paid for the performance of this contract shall not be less than those listed as minimum by the New York State Commissioner of Labor for the occupations listed. Prevailing wage schedule is attached.

The Contractor shall further be responsible for making any necessary adjustments to the wages paid for performance of this contract as required by the New York State Labor Laws.

Every Contractor and subcontractor shall submit to the Department of Jurisdiction (Contracting Agency), within thirty (30) days thereafter, a transcript of the original payrolls, subscribed and affirmed as true under penalty of perjury. The Department of Jurisdiction (Contracting Agency) shall receive and maintain such payrolls.

Bidders are cautioned that if they submit a bid which is beneath the wage rate, they are not relieved from the responsibility to pay their employees in accordance with the New York State published mandated "prevailing rate schedule".

In accordance with Prevailing Wage Law, all invoices must be submitted with certified payroll documentation.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
BID# 19-02**

PLUMBING SERVICES

I. Specifications

A. Scope

The Rocky Point Union Free School District invites sealed bids for the provision of plumbing services Districtwide. This bid includes various types of scheduled service, emergency service, and minor new installations. Typical type of work includes, but is not limited to: Pipe break repairs (interior and exterior); replacement of plumbing fixtures; re-piping and/or replacement of hot water radiation; waste disposal repairs; and/or installation of incidental new fixtures and equipment.

B. Item Specifications/Instructions to Bidders

1. REPAIRS/SERVICE & EMERGENCY SERVICE

- a. Contractor shall provide Regular Hourly Labor Rate defined as Monday through Friday, from 6:00 am through 6:00 pm;
- b. Overtime Hourly Labor Rate will be paid at 1.5 times the Regular Hourly Labor Rate. Overtime is defined as Holidays, weekends or Monday through Friday after 6:00pm and before 6:00 am;
- c. Contractor shall respond to repair/service calls within 24 hours;
- d. Contractor shall respond to emergency calls within two (2) hours;
 - 1) Emergencies shall be defined and determined by the District
 - 2) Contractor shall provide an emergency telephone number to ensure the required two (2) hour response time
- e. Contractor shall provide a materials mark up percentage for all materials provided for repairs and/or service; and
- f. Contractor shall provide replacement parts and materials to match existing parts and materials unless otherwise approved by the District. (See Item 2-Equivalent Items below)

2. EQUIVALENT ITEMS

- a. All replacement parts shall be the same brand or an equivalent brand to match the District's existing systems;
- b. The determination as to whether or not an alternate brand is equivalent shall be made by the District and all such determinations shall be final.

3. RESPONSE TIME

- a. Contractor shall respond to service calls/repair calls within 24 hours;
- b. Contractor shall respond to emergency calls within two (2) hours.

4. SERVICE TICKETS

- a. Contractor shall supply his own version of a service ticket which shall be signed by an authorized District employee (usually the building custodian);
- b. Such Service Tickets shall accompany all invoices (see Item 5f below).

5. INVOICING

- a. Invoices shall be submitted within 30 days from date of service;
- b. Invoices shall be itemized in accordance with bid pricing;
- c. Bid number shall appear on all invoices;
- d. Purchase Order number shall appear on all invoices;
- e. Invoices shall be submitted in compliance with prevailing wage laws;
- f. Service Tickets shall be attached to all invoices;
- g. In instances where contractor is charging a materials mark up percentage for parts or materials, proof of contractor's cost shall be attached to the invoice.



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
 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

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021

Mr. Robert Imhoff, President
 Watercraft Irrigation
 173 North Main St., Suite 331
 Sayville, NY 11782

Re: Bid #19-03 Irrigation System Maintenance & Repair Contract Extension for 2021-22

Dear Mr. Imhoff:

The current 2018-2019 Irrigation System Maintenance & Repair contract between Watercraft Irrigation and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

Watercraft Irrigation agrees to extend the current Irrigation System Maintenance & Repair contract, under the same terms and conditions as per Bid #19-03, for the period 7/1/21-6/30/22.

Robert Imhoff
 Representative – Watercraft Irrigation

Date 4/25/21

BID RESPONSE SHEET
Irrigation System Maintenance & Repair
Bid #19-03

The district shall award and procure a contract with the lowest responsible bidder who is capable of **meeting all of the contract requirements** (in addition to the district's boilerplate requirements) and can furnish a price for each of the item defined in the Bid Response Sheet. District will use a weighted average to access such award as stated on the Bid Response Sheet.

A. \$ Hourly Journeyman labor rate \$ 79.⁰⁰
 B. \$ Hourly helper rate \$ 59.⁰⁰
 TOTAL A + B = \$ 138.⁰⁰ (weighted average 70%)

C. Winterization of District Systems \$ 1800.⁰⁰
 D. Spring Start-up of District Systems \$ 1800.⁰⁰
 TOTAL C + D = \$ 3600.⁰⁰ (weighted average 30%)

% Discount off list price (Hunter brand or District approved alternative)

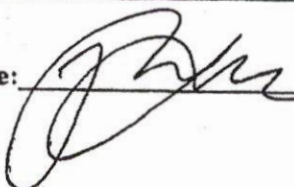
Rotary heads % 10
 Mist spray heads % 10
 Controllers % 10
 Booster pumps % 10

- A schematic is attached indicating the location of the existing irrigation system throughout the District. Bidders are encouraged to inspect the site or acquire more information about the system. To do so, please contact the Director of Facilities at (631) 849-7242.

Watercraft Irrigation

173 North Main St.
 Suite 331
 Sayville, N.Y. 11782

Vendor Name: _____

Authorized Signature:  _____



**ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

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

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2020



Mr. Chuck Schneider, Director of Service
Blue Diamond Air Systems
1165 Station Road
Medford, NY 11763

Re: Bid #19-04 HVAC Maintenance and Repair Contract Extension for 2021-22

Dear Mr. Schneider,

The current 2018-2019 HVAC Maintenance and Repair contract between Blue Diamond Air Systems (formerly Diam-N-Blu Mechanical) and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Blue Diamond Air Systems agrees to extend the current HVAC Maintenance & Repair contract, under the same terms and conditions as per Bid #19-04, for the period 7/1/2021-6/30/2022.

Representative-Blue Diamond Air Systems

Date: 4/19/21

BID RESPONSE SHEET

HVAC Maintenance and Repair

Bid #19-04

The Contractor shall have the resources (labor, materials and equipment) necessary to mobilize within two (2) hours for emergency repairs and, for all non-emergency assignments, a quote must be provided within ten (10) days of request and work shall commence within seven (7) days or as scheduled by the Director of Facilities for all aspects of the, "as needed", on-call services contract.

LABOR - HVAC JOURNEYMAN/MECHANIC (HOURLY RATE)

\$ 85.00

Overtime shall be paid at a rate of 1.5 x straight time.

Overtime will only be paid when certified payrolls indicate employees were paid overtime.

PARTS & MATERIALS- Markup over Contractor's certified cost **shall not exceed 10%**, subject to the terms as stated in the MATERIALS section of this bid.

Name of Firm _____
Contact Person DEBRA RABSTETNEK
Contact Signature *Debra Rabstetnek*
Address 1165 STATION RD
MEDFORD, NY 11763
Office Phone: (631) 286-5190
Cell Phone: (631) 828-0698



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

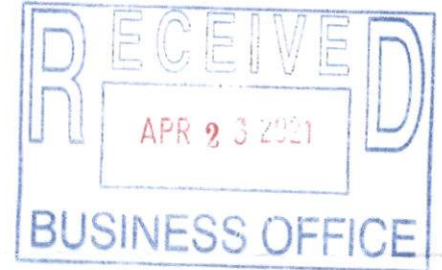
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021



Mr. John Haas, President
 Bug Fighters Etc., Inc.
 P.O. Box 746
 Yaphank, NY 11980

Re: Bid #19-05 Integrated Pest Management Services Contract Extension for 2021-22

Dear Mr. Haas,

The current 2018-2019 Integrated Pest Management contract between Bug Fighters Etc., Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

Bug Fighters Etc., Inc. agrees to extend the current Integrated Pest Management Services contract, under the same terms and conditions as per Bid #19-05, for the period 7/1/2021-6/30/2022.

Representative-Bug Fighters Etc., Inc.

Date: 4/20/21

INTEGRATED PEST MANAGEMENT SERVICE

BID #19-05

BID RESPONSE SHEET

1) Integrated Pest Management Program (4 Building Kitchens)
Per Month for all locations: \$ 140.00

Per Year (12 months) for all locations: \$ 1,680.00

2) Emergency Service
Price Per Call \$ 125.00 per call
(estimate 5 calls)

The treatment of termites, carpenter ants and stinging insects, including, but not limited to Bees, Wasps and Hornets, are not covered under the monthly IPM Service Contract. Treatment shall be provided on an as needed basis as required and approved by the District. Contractor shall provide a one (1) year written warranty against infestations or re-infestations by subterranean termites or other wood destroying insects of the building areas treated under this contract. The Warranty shall include inspections three (3) times per year of the treated areas. If live infestations are discovered during the warranty period, and the soil and building conditions have not been altered in the interim-Retreat as may be needed for elimination of the infestation at no additional cost; Re-inspect the building area approximately 120 days (4 months) after retreatment at no additional cost

Treatment rates are to be quoted as separate items in the spaces provided below:

3) Termites:
(Estimate 100 linear ft.)
Minimum Charge: \$ 0
Price Per Linear Ft: \$ 8.50 per linear ft.
Bait Stations- Price Per (10) \$ 0 per ten stations

Additional one year Warranty/Maintenance (renewable on a year-to-year basis) - Fee must be based on a Percentage of Initial Area Treatment Cost (a copy of the initial treatment invoice must be attached to the annual warranty invoice for verification purposes) 25 % Percent

4) Carpenter Ants:

	Minimum Charge:	\$ <u>0</u>	
(Estimate 50 linear ft.)	Price Per Linear Ft:	\$ <u>6.75</u>	per linear ft.

Additional one year Warranty/Maintenance (renewable on a year-to-year basis) - Fee must be based on a Percentage of Initial Area Treatment Cost (a copy of the initial treatment invoice must be attached to the annual warranty invoice for verification purposes) 25 %Percent

5) Bees, Wasps, Hornets, etc.:

	Minimum Charge:	\$ <u>150.00</u>	
(Estimate 20 hours)	Hourly Rate:	\$ <u>0</u>	per hour
(Estimate 20 traps)	Price for Juice/Traps:	\$ <u>20.00</u>	per trap

Warranty/Maintenance of existing Termite Bait System

The District currently has two (2) locations with existing Termite Bait Systems, both at the Frank J. Carasiti Elementary School. Each of the locations has 20 stations.

Bidder can inspect the systems to be serviced by calling the District's Buildings and Grounds Department at (631) 849-7240.

6) Yearly Fee for Warranty/Maintenance per location \$ 300.00 per year

Removal of Wildlife

7) Cost per hour to remove nuisance wildlife
Including labor and material

(Estimate 5 hours) \$ 375.00 per hour

Additional Visits

8) Cost per visit for additional visits to specific locations as requested by the Director of Buildings and Grounds.

(Estimate 40 hours) \$ 100.00 per visit

Rodent Infestation

9) Cost per hour for Rodent Inspection/ Infestation Diagnosis

(Estimate 15 hours) \$ 100.00 per hour

10) Cost per trap for placement of Rodent Traps \$ 15.00 per trap
(Estimate 50 traps)

11) Cost per hour to inspect/manage/dispose of Traps \$ 0 per hour
(Estimate 25 hours)

Time and Materials: Miscellaneous

Labor and Materials for services not included in specifications

12) Labor Rate: \$ 145.00 per hour

13) Materials

Materials are to be billed at contractor's cost plus 20%. Contractor must be able to provide documentation of contractor's invoices. Invoices must be submitted with a copy of the invoice as submitted to the contractor for payment. The contractor agrees and hereby certifies that all parts and materials which are purchased by the contractor shall be at the lowest price available at the time considering the prevailing conditions and circumstances for which it is required that the purchase be made.

VENDOR INFORMATION

Company Name: Bug Fighters Etc, Inc.

Address: PO Box 746, Yaphank NY 11980

Signature: 

Print Name: John Haas

Title: President

Telephone # 631924-6355 Fax: 631 924-6355

Email: bugfightersetc@yahoo.com Website: ---

Federal ID # 11-3134335

Date: 7/30/2018



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

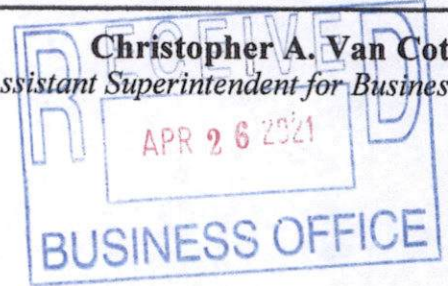
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021



Mr. Richard Pelaez, President
 Woods Mens & Boys Clothing
 658 Suffolk Avenue
 Brentwood, NY 11717-4309

Re: Bid #19-07 Uniforms-Custodial & Security Contract Extension for 2021-2022

Dear Mr. Pelaez,

The current 2018-2019 Uniforms-Custodial & Security contract between Woods Mens & Boys Clothing and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

Woods Mens & Boys Clothing agrees to extend the current Uniforms-Custodial & Security contract, under the same terms and conditions as per Bid #19-07, for the period 7/1/2021-6/30/2022.

- President
 Representative-Woods Mens & Boys Clothing

Date: April 20, 21

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778
BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attention: Administrative Office

Gentlemen:

We, the undersigned, herewith propose and agree to furnish to the Board of Education of the Rocky Point Union Free School District, Rocky Point, New York, any one or all of the items upon which we have bid, for the prices indicated herein, in accordance with the specifications. We further certify that we have read these specifications and our offer is in strict accordance therewith.

Bid No. 19-07 Uniforms -Custodial and Security

- 1) Number of items for which we have quoted price 27.
- 2) Total price of all items we have quoted \$ 11,413.⁹²
- 3) 5% Bid Security submitted (Certified Check) \$ 570.⁷⁰ #

Respectfully submitted,



~~WOODS MENS & BOYS CLOTHING~~
Name of Firm
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309
Street www.woodsmenswear.com

Town, State, Zip Code

By: Richard Pelner
Signature
Richard Pelner - Pres
Name (please print) and Title

631-273-0212
Telephone

Note: All communication in connection with this bid should be addressed to the Purchasing Agent, Rocky Point Union Free School District, Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number 631-849-7563.

658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309
 www.woodsmenswear.com

BID #19-07



SHIRTS

QTY	DESCRIPTION	PRINT	COLOR	SIZES	QTY	PRICE EACH	TOTAL BID AMOUNT
1	Polo Shirts- Men/ Women with Pocket, 50/50 cotton/polyester, 5.6oz short sleeve with SpotShield finish, Jerseys 427 or equal 43c mp.	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	12.74	382.20
				2XL-3XL	10	15.94	159.40
2	Long Sleeve T- Shirt with Pocket, 50/50 cotton/polyester, long sleeve t-shirt, pre-shrunk DryBlend fabric, Gildan G840 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	8.24	247.20
				2XL-3XL	10	9.99	99.90
3	Short Sleeve T-Shirts with Pocket- 100% preshrunk cotton t-shirt, 6oz., Gildan G200 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	6.40	192.00
				2XL-3XL	10	8.24	82.40
	Silkscreening	As above	white	Additional Charge per piece	120	.50	60.00
						TOTAL	1223.10
PANTS							
4	5 Pocket Jeans, Men's Regular-Fit, 14oz 100% heavyweight cotton denim twill, Dickies #9393NB or equal	None	Dk. Blue	30-42 Waist 30-34 Length	15	16.99	254.85
				44-50 Waist 30-36 Length 34	15	21.50	322.50

1866.45

5	straight leg jean- 74/25/1 poly/cotton/spandex, 10oz, 5-pocket, Dickies FD136 or equal	None	Dk.Blue	4 - 18 Waist	2	26 ⁹⁰	53 ⁸⁰
				20-22	2	28 ⁹⁰	57 ⁸⁰
6	Plain Front Shorts- Men's Twill fabric, 7.25 oz, 65/35 poly/combed cotton, 10" inseam, Red Kap PT26 or equal	None	Navy	30-42 Waist	15	13 ²⁴	198 ⁶⁰
				44-50 Waist	15	16 ⁹⁰	253 ⁵⁰
7	Carpenter Shorts- Men's relaxed fit, 100% cotton, 14oz, 9 1/2" inseam shorts, Dickies 3993 or equal	None	Dk. Blue	30-42 Waist	15	19 ⁹⁰	298 ⁵⁰
				44-50 Waist	15	24 ⁹⁹	374 ⁸⁵
						TOTAL	1814 ⁴⁰

SWEATSHIRTS							
	ITEM	PRINT	COLOR	SIZE	QTY	UNIT PRICE EACH	TOTAL PRICE
8	Zip up Hoodie- Thermal heavyweight sweatshirt, shell & lining 50/50 cotton/polyester blend, full-zip, Camber 131 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XL	20	44 ²⁴	884 ⁸⁰
				2XL-3XL	10	49 ²⁴	492 ⁴⁰
9	Pullover Hoodie-80/20 cotton/poly blend, 12oz, Sport Tek F281 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XL	20	29 ⁹⁰	598 ⁻
				2XL-3XL	10	34 ⁹⁰	349 ⁻
	Silkscreening	As above	White	Additional Charge per piece	60	.50	\$30 ⁻
						TOTAL	2354 ²⁰

3591²⁵

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE

	ITEM	PRINT	COLOR	SIZES	QTY	UNIT PRICE EACH	TOTAL UNIT PRICE
10	Fleece Jacket Zip Up-100% Poly anti-pill fleece jacket, nylon panels on front and back yoke, Frontiersman #7450 or equal	"Rocky Point Schools" on left with Embroidered in White	Navy	S-XL	15	39 ⁷⁴	596 ¹⁰
				2XL_3XL	5	44 ⁹⁰	224 ⁵⁰
11	Coats Coat-Men's 100% Cotton duck shell lined coat, heavyweight quilted insulation, Berne CH416 or equal	"Rocky Point Schools" on left with Embroidered in White	Navy	S-XL	10	48 ⁹⁰	489 ⁻
				2XL_3XL	0	-	-
						TOTAL	1309 ⁶⁰
MISC:							
	ITEM	PRINT	COLOR	SIZES	QTY	UNIT PRICE EACH	TOTAL UNIT PRICE
12	Rain Suit-Deluxe Heavyweight, .50mm gauge PVC, storm flap, bib bottoms, Rothco #3620 or equal	None	Yellow	S-XL	5	33 ⁵⁰	167 ⁵⁰
				2XL_3XL	1		39 ⁵⁰
13	Insulated Coveralls-Men's heavy duty 100% cotton Duck, water-repellent, quilted insulation, Berne I417 or equal	None	Navy	S-XL	10	69 ⁷⁴	697 ⁴⁰
				2XL_3XL	5	79 ⁷⁴	373 ⁷⁰
14	Winter Gloves-Waterproof Cotton canvas shell, PVC palm, Thinsulate and heavyweight lining, Berne GLV14 or equal	None	Black	M-XL	15	14 ⁵⁰	217 ⁵⁰
				2XL	5	16 ⁵⁰	82 ⁵⁰

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE
ROCKFORD, ILL 61107

15	Ball Cap w/ Logo-100% acrylic, 8oz, cuffed knit cap, Yupo g 1500/1501 or equal	"Rocky Point Schools" Embroidered in White	Navy	Regular	30	10 ⁰⁰ —	315—
		MIN 12PCS					
16	Adjustable Baseball Cap-100% brushed cotton twill D-ring slider closure and hidden tuck in strap, Big Accessories BX008 or equal	"Rocky Point Schools" Embroidered in White across top	Navy	Adjustable	30	12 ⁵⁰ —	375—
		MIN 12PCS					
						TOTAL	2268 ¹⁰ —

TOTAL OF ITEMS BID (#1-16) \$ 8949⁴⁰

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309
 www.woodsmenswear.com

658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309

DLJ #19-01



www.woodsmenswear.com

SHIRTS							
	ITEMS	PRINT	COLOR	SIZES	QTY	UNIT PRICE	TOTAL PRICE
17	Polo Shirts- Men/Women with Pocket, 6oz. 65/35 poly/cotton, pique polo shirt, Port Authority K5000 or equal	"Rocky Point Schools Security" on left, "Security" on back in white	Black	S-XLG	30	12 ⁹⁹	389 ⁷⁰
				2XL-3XL	3	16 ⁹⁹	50 ⁷⁷
	Silkscreening	Additional charge per piece	White		33	2 ⁵⁰	82 ⁵⁰
						TOTAL	523 ²
PANTS							
	ITEMS	PRINT	COLOR	SIZES	QTY	UNIT PRICE	TOTAL PRICE
18	EMS Pants-6.14oz 65/35 poly/cotton Tactile ripstop fabric, Tactical #74363 or equal	None	Black	30-42 Waist 30-36 Length	5	36 ⁹⁰	184 ⁵⁰
				44-50 Waist 30-36 Length	5	39 ⁹⁰	199 ⁵⁰
19	Cargo Pants-Men's 65/35 poly/cotton Twill, 8oz, Red Kap PT88 or equal	None	Black	30-42 Waist 30-36 Length	5	23 ⁹⁰	119 ⁵⁰
				44-50 Waist 30-36 Length	5	29 ⁹⁰	149 ⁵⁰

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309

20	7.5oz twill, 65/35 cotton blend, Red Kap PT66 or equal	None	Black	30-42 Waist	5	19 ⁵⁰	99 ⁵⁰
				44-50 Waist	5	26 ⁵⁰	132 ⁵⁰
						TOTAL	885 ⁵⁰
JACKETS							
21	Coaches lined Windbreaker-100% Nylon taffeta shell lined with 100% Polyester, 2.2oz water repellent jacket, Auburn Sportswear #201A, or equal	"Rocky Point Schools" on front left, "Security" on back in white	Black	S-XL	5	212 ⁴	106 ²⁰
				2XL-3XL	0	—	
	Silkscreening	Additional Charge per piece	White		5	5	25
22	Insulated Cold Weather Parka -ANSI Class 3, 100% Polyester with PU coating, 2" Scotchlite Reflective material, thermal insulation, OccuNomix LUXT JC or equal	"Rocky Point Schools" on front left, "Security" on back in white	Yellow/Black	S-XL	3	499 ⁰	149 ⁷⁰
				2XL-3XL	0	—	
	Silkscreening	Additional Charge per piece	White		5	5 ⁹⁰	29 ⁵⁰

WOODS MEN'S & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309

23	with water resistant and breathable outer shell and removable Thinsulate liner, Tact Squad F1003 or equal	"Rocky Point Schools " on front left, "Security" on back	Black	S-XL	3	49 ⁵⁰	148 ⁵⁰
				2XL-3XL	0		
	Silkscreening	Additional Charge per piece	White		3	5 ⁹⁰	17 ²⁰
						TOTAL	476 ⁶⁰
MISC							
24	Rain Suit-Heavyweight .50mm PVC rain suit, Rothco #3620/#3621 or equal	None	Yellow	S-XL	5	33 ⁹⁰	167 ²⁰
				2XL-3XL	1		39 ⁹⁰
25	Winter Gloves- Waterproof cotton canvas shell, PVC palm, Thinsulate and heavyweight lining, Beane GLV14 or equal	None	Black	M-XL	5	14 ⁵⁰	72 ⁵⁰
				2XL			
26	Knit Cap w/logo- 100% acrylic, Boz, cuffed knit cap, Yupoong 1500/1501 or equal	"Security" on front embroidered in white	Black	Regular	15	12 ⁵⁰	187 ⁵⁰

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE

27	100% brushed cotton twill, D-ring slider closure and hidden tuck-in strap, Big Accessories BXX008 or equal	"Security" on front embroidered in white	Black	Adjustable	15	1190	178 ⁵⁰
							60
						TOTAL	\$ 580.10

TOTAL OF ITEMS BID (#17-27) \$ 2465.22

GRAND TOTAL OF ITEMS BID (#1-27) \$ 11,413.92

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309
 www.woodsmenswear.com



Bid #19-09 Stand-by Services for Snow Removal (REBID)


Contractor is responsible for snow removal from District roads, parking lots and driveway entrances, either assisting District Personnel or without the assistance of District Personnel. This shall be determined by the Plant Facilities Administrator or his designee.

The contractor must provide a guarantee that service will be provided within TWO (2) hours after the call is made requesting said service.

This contract will be utilized on a stand-by, "as needed" basis at the discretion of the Plant Facilities Administrator or his designee. There is no guarantee that the District will utilize any/all of the service listed herein.

- A. $\frac{3}{4}$ to 1 ton 4-wheel drive Pick-up Truck with plow (20% weighted average)
Normal Business Hours \$ 120 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 120 /hour
Saturday: \$ 120 /hour Sunday: \$ 120 /hour
- B. 18,000 GVW or larger dump truck with plow and sander (15% weighted average)
Normal Business Hours \$ 150 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 150 /hour
Saturday: \$ 150 /hour Sunday: \$ 150 /hour
- C. 4-wheel drive Front End Loader with 4-5 yard bucket (30% weighted average)
Normal Business Hours \$ 300 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 300 /hour
Saturday: \$ 300 /hour Sunday: \$ 300 /hour
- D. Skid Steer Loader with plow and snow bucket (5% weighted average)
Normal Business Hours \$ 150 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 150 /hour
Saturday: \$ 150 /hour Sunday: \$ 150 /hour
- E. Dump Truck-Minimum 30yds, minimum 75,000 GVW (30% weighted average)
Normal Business Hours \$ 150 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 150 /hour
Saturday: \$ 150 /hour Sunday: \$ 150 /hour

VENDOR: GALLINO & SONS

AUTHORIZED SIGNATURE: 



**ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

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

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021

Mr. Joseph A. Savona
Sav-On Printing
598 Route 25A
Mt. Sinai, NY 11766

Re: Bid #20-01 District Wide Printing Contract Extension for 2021-22

Dear Mr. Savona,

The current 2019-2020 District Wide Printing contract between Sav-On Printing and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

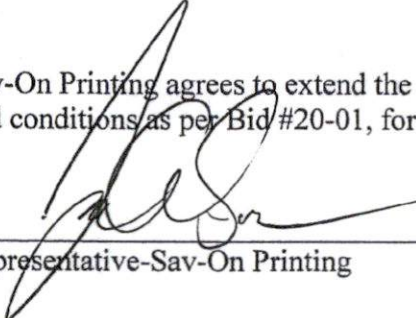
We look forward to working with you again for another year.

Sincerely,


Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Sav-On Printing agrees to extend the current District Wide Printing contract, under the same terms and conditions as per Bid #20-01, for the period 7/1/2021-6/30/2022.



Representative-Sav-On Printing

Date: 4/27/2021



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

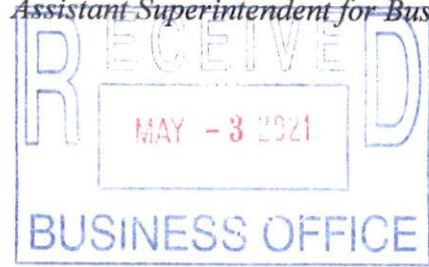
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
 Superintendent of Schools

Christopher A. Van Cott
 Assistant Superintendent for Business

April 16, 2021



Mr. Moses Schwartz-President
 The Office Pal
 922 State Route 33, Bldg. 8, Suite 801
 Freehold, NJ 07728

Re: Bid #21-02 Lexmark OEM Toner Cartridges and Supplies Contract Extension for 2021-22


Dear Mr. Schwartz,

The current 2020/2021 Lexmark OEM Toner Cartridges and Supplies contract between The Office Pal and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

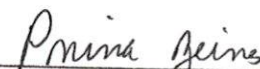
We look forward to working with you again for another year.

Sincerely,


 Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

The Office Pal agrees to extend the current Lexmark OEM Toner Cartridges and Supplies contract, under the same terms and conditions as per Bid #21-02, for the period 7/1/2021-6/30/2022.


 Representative-The Office Pal

Date: April 21, 2021





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

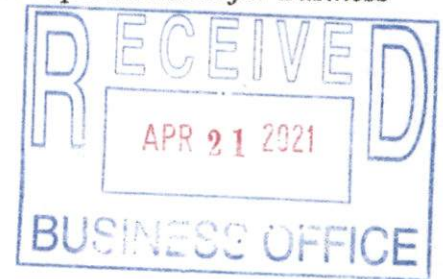
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021



Mr. Phil Randolph, President
 TMT-Excel Communications
 1747 Veterans Memorial Hwy., Suite 8
 Islandia, NY 11749

Re: Bid #21-04 Phone System Maintenance Contract Extension for 2021-2022

Dear Mr. Randolph,

The current 2020-2021 Phone System Maintenance contract between TMT-Excel Communications and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

TMT-Excel Communications agrees to extend the current Phone System Maintenance contract, under the same terms and conditions as per Bid #21-04, for the period 7/1/2021-6/30/2022.

Representative-TMT-Excel Communications

Date: April 19, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778
BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attn: Business Office

Gentlemen:

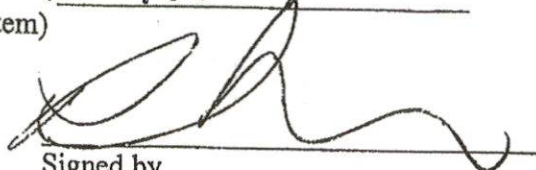
The undersigned agrees to furnish and deliver, in accordance with all specifications and general conditions contained in the attached bid information package, the item(s) and/or service(s) indicated at the price(s) entered below, and agrees to enter into a contract to provide same by acceptance of a purchase order. The undersigned bidder further certifies to having read these specifications, conditions and instructions, and offers to furnish the item(s) or services(s) specified to the Rocky Point Union Free School District in exact accordance with same, as indicated on pages contained in the bid information sheets. It is understood that the Board of Education reserves the right to award this bid to the lowest acceptable bidder, or to reject any or all bids, as best serves the interests of the school district, as determined by the Board of Education.

Schedule No. : 21-04 District Phone System Maintenance
Date Due: May 19, 2020 @ 12:30pm

Maintenance Fixed Fee
(Yearly maintenance on District-wide phone system)

\$ 4850⁰⁰

RMF-Excel Communications
Name of Bidder


Signed by

1747 Vets Memorial Hwy
Address Suite 8

Phil Randolph
Name (Print)

Islandia NY 11749

President
Title

Phone: 631-952-1000

May 15, 2020
Date

Note: All communication in connection with this bid should be addressed to the School Business Official, Rocky Point Union Free School District, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number: 631-849-7563.

ROCKY POINT UNION FREE SCHOOL DISTRICT

DISTRICT PHONE SYSTEM MAINTENANCE-Bid #21-04

Phone System: NEC Model NEAX 2000 IPS

NEAX 2000 IPS Telephone System with three (3) remote systems, 120 digital phones, 50 NEC analog phones, two (2) PRI's, one (1) IM-16LX voicemail system

Specifications:

56. The bid period is July 1, 2021 through June 30, 2021.
57. Successful bidder shall respond within 2 hours for a major system failure or within 24 hours for minor system failures, unless otherwise agreed. Response times are measured from the time contractor's service center receives specific notification of service requirement.
58. All repairs will be done during normal business hours-8:00am-5:00pm, Monday through Friday unless otherwise agreed.
59. Successful bidder must be an Authorized NEC Associate. Technicians must be trained by NEC and employed by an Authorized NEC Associate. Proof of certification is required for all technicians.
60. Successful bidder must be knowledgeable in the following systems: MATWorx v.13 and NEAXMail IM-16 LX.
61. Successful bidder shall be licensed to operate in New York State
62. All repairs will be performed to manufacturer's specification.
63. Work shall be performed on site. Parts are delivered at no additional charge.
64. All parts shall be new and shipped to the district at no additional cost.
65. **Prospective bidders are encouraged to make a site inspection appointment prior to submittal of their bid. Please contact Susan Wilson at (631) 849-7080 to set up the appointment.**

Note: Major System Failure-a major failure of the equipment is the total failure of the system to either make outgoing or receive incoming calls, or total blockage of station-to-station service.

Authorized Signature: _____

Vendor Name: TMT Excel Communications



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

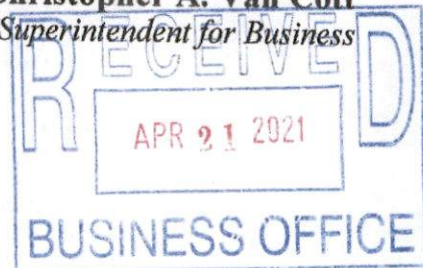
Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021



Mr. Phil Randolph, President
 TMT-Excel Communications
 1747 Veterans Memorial Hwy., Suite 8
 Islandia, NY 11749

Re: Bid #21-05 NED Telephone Adds, Moves & Changes Contract Extension for 2021-2022

Dear Mr. Randolph,

The current 2020-2021 NEC Telephone Adds, Moves & Changes contract between TMT-Excel Communications and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

TMT-Excel Communications agrees to extend the current NEC Telephone Adds, Moves & Changes contract, under the same terms and conditions as per Bid #21-05, for the period 7/1/2021-6/30/2022.

Representative-TMT-Excel Communications

Date: April 19, 2021

ROCKY POINT UNION FREE SCHOOL DISTRICT

Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attn: Business Office

Gentlemen:

The undersigned agrees to furnish and deliver, in accordance with all specifications and general conditions contained in the attached bid information package, the item(s) and/or service(s) indicated at the price(s) entered below, and agrees to enter into a contract to provide same by acceptance of a purchase order. The undersigned bidder further certifies to having read these specifications, conditions and instructions, and offers to furnish the item(s) or services(s) specified to the Rocky Point Union Free School District in exact accordance with same, as indicated on pages contained in the bid information sheets. It is understood that the Board of Education reserves the right to award this bid to the lowest acceptable bidder, or to reject any or all bids, as best serves the interests of the school district, as determined by the Board of Education.

Schedule No. : 21-05 District NEC Telephone System-Adds, Moves & Changes

Date Due: May 19, 2020 @ 12:45pm

Labor Costs (Hourly Rate):

TECHNICIAN \$ 135⁰⁰

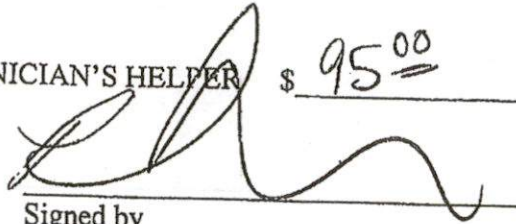
TECHNICIAN'S HELPER \$ 95⁰⁰

IMT-Excel Communications
Name of Bidder

1747 Vets Memorial Hwy
Address Suite 8

Islandia NY 11749

Phone: 631-952-1000


Signed by

Phil Randolph
Name (Print)

President
Title

May 15, 2020
Date

Note: All communication in connection with this bid should be addressed to the School Business Official, Rocky Point Union Free School District, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number: 631-849-7563.

**ROCKY POINT UFSD
90 ROCKY POINT-YAPHANK ROAD
ROCKY POINT, NY 11778**

SPECIFICATIONS FOR COST OF LABOR

**Bid #21-05 DISTRICT NEC TELEPHONE SYSTEM-
ADDS, MOVES & CHANGES**

Phone System: NEC Model NEAX 2000 IPS

NEAX 2000 IPS Telephone System with three (3) remote systems, 120 digital phones, 50 NEC analog phones, two (2) PRI's, one (1) IM-16LX voicemail system

1. The hourly rate for cost of labor shall included: hourly rate cost, overhead, profit, estimating time, compensation, transportation fuel, tools, pension, retirement fund, insurance, vacation, sick leave and any other costs incurred the contractor. Where more than one man is required, the Rocky Point UFSD shall be billed at the helper rate for the second person. Bidder must, if required, be licensed and carry all permits required to do work in the township of Brookhaven.
2. The total cost of each individual project shall be negotiated on the total hours required to complete the project to the satisfaction of the Rocky Point UFSD representative. The agreed upon total hours of work required to complete the project will be used by the Rocky Point UFSD to issue a purchase order authorizing the successful contractor to perform work.
3. The work to be performed must be planned, scheduled and agreed upon by the Rocky Point UFSD. Approximate dates of starting and completion of work will be mutually agreed upon by both the contractor and the Rocky Point UFSD and will be stated in the purchase order.

All mutually agreed upon work hours shall be firm. In the event hidden or abnormal situations arise, work will stop. Contractor will notify the Rocky Point UFSD for a determination before completing work. If contractor neglects to follow the above procedure he shall bear full cost with no obligation to the Rocky Point UFSD.

4. All invoices must have a WORK ORDER FORM attached to it detailing time and service performed. This work order must be signed by an authorized employee of the Rocky Point UFSD.
5. In the event that the Rocky Point UFSD representative and the successful contractor cannot reach an agreement on the required number of hours for a particular project, Rocky Point UFSD reserves the right to negotiate the project with other contractors.
6. Contractor shall comply with all provision of the labor law (including minimum wages as set forth by the New York State Labor Department) and any other statues of the State of New York where applicable (Prevailing Wage Rate Schedule-PRC #2020003509)

SPECIFICATIONS FOR COST OF LABOR

**Bid #21-05 DISTRICT NEC TELEPHONE SYSTEM-
ADDS, MOVES & CHANGES**

7. In the event that the work cannot be performed as per time schedule by the successful bidder (primary contractor), the second responsible bidder (secondary contractor) will be called upon to perform at his quoted price with no penalty to the lowest bidder, or, in the event that the primary contractor cannot comply with a request for service, the secondary contractor may be called upon to perform at his quoted price.
8. Extension: Sixty (60) days prior to the termination of the contract, the parties, upon mutual written agreement, may extend the term for one (1) year and if extended as aforesaid, the parties may again, upon mutual written agreement, extend the contract for two (2) additional one-year periods at the same rates, terms and conditions.
9. Contractor must have knowledge of asbestos. This information can be obtained in the schools main office or at the facilities office.

Authorized Signature: _____

Vendor Name: _____

TMT-Excel Communications



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

Telephone: (631) 744-1600

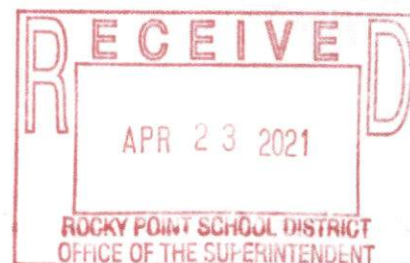
Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 16, 2021

Ms. Lori Chavez, President
 Alley Cat Signs Design Co., Inc.
 506 Middle Country Road
 Middle Island, NY 11953



Re: Bid #21-07 Signage-Manufacture and Install Contract Extension for 2021-22

Dear Ms. Chavez,

The current 2020-2021 Signage-Manufacture and Install contract between Alley Cat Signs Design Co., Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2021-2022 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 14, 2021.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
 Assistant Superintendent for Business

AGREEMENT

Alley Cat Signs Design Co., Inc. agrees to extend the current Signage-Manufacture and Install contract, under the same terms and conditions as per Bid #21-07, for the period 7/1/2021-6/30/2022.

Representative-Alley Cat Signs Design Co., Inc.

Date: 4-21-21

COST PROPOSAL FORM

Bid #21-07

SIGNAGE- MANUFACTURE & INSTALLATION

The Rocky Point School District invites sealed bids for the manufacture and installation of signage throughout the District. Signs will be varied, including, but not limited to pre-manufactured signs and custom manufactured signs, constructed of both natural and artificial materials, illuminated letter boards, digital message boards, carved signs, and self-adhesive signage. Signs may include custom artwork and lettering. Signs may be secured to existing structures or self-supporting. PRC #2020004983 has been assigned to signage installation.

A. Manufacture of Signs

Journeyman

\$ 100.

hourly rate (See Bid Specs #4.)

Helper

\$ 75.

hourly rate

B. Installation of Signs

Journeyman

\$ 75.

hourly rate (See Bid Specs #6.)

Helper

\$ 25.

hourly

C. Installation of Self-supporting Structures

Journeyman

\$ 90.

hourly rate (See Bid Specs #7.)

Helper

\$ 35.

D. Delivery Charge

\$ 20.

if applicable (See Bid Specs #5.)

E. Markup on Materials

40

% (See Bid Specs #4.)

Vendor Name: Alley Cat Signs Design Co. Inc.

Signature of Representative: L. Sanchez

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778

BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attention: Business Office

To Whom It May Concern:

The undersigned agrees to furnish and deliver, in accordance with all specifications and general conditions contained in the attached bid information package, the item(s) and/or service(s) indicated at the price(s) entered within, and agree to enter into a contract to provide same by acceptance of a purchase order. The undersigned bidder further certifies to having read these specifications, conditions and instructions, and offers to furnish the item(s) or service(s) specified to the Rocky Point Union Free School District in exact accordance with same, as indicated on pages contained in the bid information sheets. It is understood that the Board of Education reserves the right to award this bid to the lowest acceptable bidder, or to reject any or all bids, as best serves the interests of the school district, as determined by the Board of Education.

Bid No.: 22-01 High School/Middle School Chiller Systems
Full Maintenance Agreement

Date of Opening: May 6, 2021 11:00 am

Carrier Corporation
Vendor Name

500 BI-County Blvd-Suite 160E
Street

Farmingdale, NY 11735
Town, State, Zip Code

By: David Gorgone
Signature

David Gorgone, Market Manager
Print Name and Title

347-263-0747
Telephone

Note: All communication in connection with this bid should be addressed to the Purchasing Agent, Rocky Point Union Free School District, Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number 631-849-7563.

**HIGH SCHOOL/MIDDLE SCHOOL CHILLER SYSTEMS
FULL MAINTENANCE AGREEMENT
Bid #22-01**

ATTACHMENT A - SCOPE OF SERVICES

1) **FULL MAINTENANCE**

- a. Inspect and Report-each inspection will be in accordance with Carrier's standards and, will include, but is not limited to Operating Inspection and Stop Inspection.

Startup and operating Inspections (Four (4) per year): Log equipment noting general condition, operating data, noises, vibration, temperature and pressure. Inspect control and safety devices, check for proper refrigerating solution, lubricant and water level, confirm control and equipment responses, adjust for normal operation, and provide inspection reports including recommendations and corrective actions.

Stop Inspection (One (1) per year): Inspect all rotating devices, coupling and drives, inspect hold down bolts, inspect electrical connections, perform functional checks on control and safety devices, provide inspection report identifying any problem area including recommendations for corrective actions.

- b. Oil and Grease-service includes routine tasks which do not require component disassembly, but may require inspection cover or plate removal. Oil and Grease services will include, but is not limited to, annual oil change, routine lubricating, replace oil filters, replace refrigerant filters, touch up painting, blow down dirt legs/strainers, cleaning of control starter contracts, clean electronic modules, clean drain pans, leak testing of any disassembled joints.
- c. Full Maintenance-Provides for repair or replacement of moving parts that may have failed unexpectedly. Service includes recurring tasks which are performed on a yearly cycle as recommended by the equipment manufacturer. Annual preventative maintenance services will include, but not limited to, replacement of yearly expendable parts, minor adjustments, minor repairs, alignment check, calibrate controls, leak testing of any disassembled joints or interconnecting refrigerant piping, external oil filter change, oil analysis, reporting of findings/recommendation. Full maintenance services will include, but not limited to, motor stators, motor rotors, dip and bake motor winding, major repairs including interconnecting refrigerant piping, all maintainable component repairs. Tube brush cleaning includes tube inspection: Cooler up to one (1) time per three years, Condenser up to one (1) time per year (RP High School) and Air-cooled Condenser up to one (1) time per year (RP Middle School). **Note: RP Middle School to drain chilled water loop prior to winterization of evaporator tube bundle.**

ATTACHMENT A – SCOPE OF SERVICES (Continued)

- B) **UNSCHEDULED/EMERGENCY SERVICE**
Service to be provided "as needed" to diagnose problems and perform minor adjustments between scheduled inspections at no additional cost.
- C) **REPLACEMENT PARTS/MATERIALS**
Replacement parts as required for preventative maintenance and emergency services to be included at no additional cost except for water tube bundles.

Contractor Name: Carrier Corporation

Authorized Signature: David Gorgone

HIGH SCHOOL/MIDDLE SCHOOL CHILLER SYSTEMS
FULL MAINTENANCE AGREEMENT
Bid #22-01

ATTACHMENT B – Cost Proposal Form

Contractor Name: Carrier Corporation

Contractor agrees to perform the work as outlined in the bid specifications for the two (2) Chillers as specified herein.

Please note: Bidders must provide pricing for each item listed.

Year-1 (2021-2022)	= \$ <u>20300⁰⁰</u>
Year-2 (2022-2023)	= \$ <u>20300⁰⁰</u>
Year-3 (2023-2024)	= \$ <u>20300⁰⁰</u>
Year-4 (2024-2025)	= \$ <u>20300⁰⁰</u>
Year-5 (2025-2026)	= \$ <u>20300⁰⁰</u>
5 Year total cost of Full Maintenance Agreement	= \$ <u>101,500⁰⁰</u>

David Gorgone
Signature

5-4-2021
Date

David G Gorgone
Printed Name

ADMINISTRATIVE OFFICE
90 ROCKY POINT-YAPHANK ROAD
ROCKY POINT, NY 11778

REFERENCES

Company Name: ALTICE USA
Address: 200 JERICHO TURNPIKE JERICHO NY
Contact Person: GEORGE KMIOTEK
Telephone: () 516-803-6225
Dates of Contract(s) 1990 → PRESENT

Company Name: ST CHARLES HOSPITAL
Address: 200 BELLE TERRE ROAD PORT JEFFERSON 1
Contact Person: HARRY RADENBERG
Telephone: () 631-474-6352
Date of Contract(s) 1980 → PRESENT

Company Name: ST ANTHONY'S HIGH SCHOOL
Address: 275 WOLF HILL ROAD SOUTH HUNTINGTON NY
Contact Person: NEAL DEWAAL
Telephone: () 631-271-2035
Date of Contract(s) 1985 → PRESENT

Vendor Name: Carrier Corporation

AFFIDAVIT OF COMPLIANCE

STATE OF

COUNTY OF

New York

being duly sworn, deposes and says

- 1) That (s)he is an officer or representative of David Gorgone, Market Manager and that (s)he has the authority to sign this affidavit
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to Carrier Corporation such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below.

Vendor, List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point UFSD Employee, Administrator or Board Member Name	Relationship between parties

David Gorgone

5-4-2021

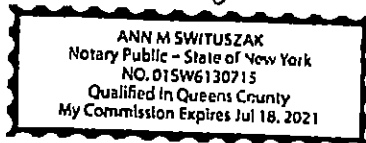
Signed

Date

Sworn to before me this 4th
Day of May 2021

Ann M Swituszak
Notary Public

Seal





DELEGATION

I, Dwinette J. Feemster, Director of Contracts/Sales for Center of Excellence for Carrier Corporation (the "Corporation"), having received authority from the Board of Directors of the Corporation to sign, execute and have executed all agreements, assignments, transfers, instruments and documents of every kind and description for and on behalf of the Corporation and also having received authority to delegate such authority to employees representing the Corporation, do hereby delegate authority to David Gorgone, Market Manager, to sign all documents related to contracting with Rocky Point Union Free School District for Bid# 22-01 High School/Middle School Chiller System, Full Maintenance Agreement.

This Delegation cannot be further delegated.

A handwritten signature in black ink, appearing to read "Dwinette J. Feemster", written over a horizontal line.

Dwinette J. Feemster
Director, Contracts/Sales COE
Carrier Corporation

Dated as of April 30, 2021.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political sub-division of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signator of this bid or proposal in behalf of the corporate bidder.

David Gorgone
Signature

Market Manager

Title

RESOLUTION-for corporate bidders only

RESOLVED that David Gorgone be authorized to sign and submit the bid or proposal of this corporation for the following project, Rocky Point High and Middle School Chiller System Full Maintenance and to include in such bid or proposal the certificate as to non-collusion required by Section one hundred three-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

**See attached Delegation

The foregoing is a true and correct copy of the resolution adopted by _____ Corporation at a meeting the _____ day of _____ 20__ and is still in full force and the _____ day of _____ 20__.

Seal of the Corporation

Dwinette Feemster

Secretary (Asst.)

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 4 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL § 165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, David Gorgone, being duly sworn, deposes and says that he ~~is~~ is the

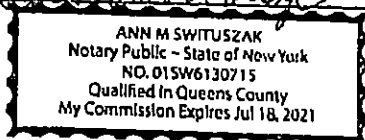
Market Manager of the Carrier Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

David Gorgone
SIGNED

SWORN to before me this
4th day of May

2021
Notary Public: Ann M Swituszak



ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778
BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attention: Business Office

To Whom It May Concern:

The undersigned agrees to furnish and deliver, in accordance with all specifications and general conditions contained in the attached bid information package, the item(s) and/or service(s) indicated at the price(s) entered within, and agree to enter into a contract to provide same by acceptance of a purchase order. The undersigned bidder further certifies to having read these specifications, conditions and instructions, and offers to furnish the item(s) or service(s) specified to the Rocky Point Union Free School District in exact accordance with same, as indicated on pages contained in the bid information sheets. It is understood that the Board of Education reserves the right to award this bid to the lowest acceptable bidder, or to reject any or all bids, as best serves the interests of the school district, as determined by the Board of Education.

Bid No.: 22-02 Repair and Maintenance of District Motor Vehicles

Date of Opening: 5/6/2021 11:30 AM

CD Automotive Enterprises, Inc.
Vendor Name

50 B Rocky Point Yaphank Rd
Street

Rocky Point, NY 11778
Town, State, Zip Code

By: 

Signature

Chris DiPietro President
Print Name and Title

631-744-2887
Telephone

Note: All communication in connection with this bid should be addressed to the Purchasing Agent, Rocky Point Union Free School District, Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number 631-849-7563.

12. The successful bidder must have a repair shop within fifteen (15) miles from the border of the Rock, Point, UFSD and must be readily available for emergency repairs.
13. All work must be done at vendor's location indicated herein. Work cannot be sub-contracted and cannot be performed in any other location by a sub-contractor.
14. The contractor shall submit properly completed invoices with supporting work orders attached prior to receiving payment in any form. All invoices with corresponding signed work orders shall be submitted to the Accounts Payable Dept. at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778 for payment.
 - a. Invoices shall reference the purchase order number and bid number
 - b. Invoices shall be submitted in strict accordance with bid pricing (labor & materials broken out)
 - c. Invoices for repairs shall be submitted within thirty (30) days from date of service
 - d. Invoices for materials shall include receipts to support the materials discount percentage
 - e. Invoices shall come with completed applicable prevailing wage forms (Certified Payrolls). Without these sheets, payment will not be completed.

Vendor Name: CD Automotive Enterprises, Inc. Authorized Signature: 

Current Vehicle List:

YEAR	MAKE	MODEL	VIN
2004	FORD	F-250 PICK UP	1FTNX21L94EB29773
2007	FORD	F-150 PICK UP	1FTRF12W17NA04634
2011	FORD	F-250 PICK UP	1FTBF2B6XBEA81535
2012	FORD	F-250 PICK UP	1FTBF2B62CEC31879
2012	FORD	F-250 PICK UP	1FTBF2B66CEC31884
2017	FORD	TRANSIT	1FTYR2XM5HKA15302
2017	FORD	TRANSIT	NM0LS6E79H1304984
2017	FORD	F-250	1FTB2B69HEF26517
2017	FORD	F-550	1FDUF8HY4HEF26519
2017	FORD	F-550	1FDUF8HY2HEF26518
2018	FORD	TRANSIT	1FYE1YM3JKA12657
2018	FORD	TRANSIT	1FTBW3XM0JKB08223
2018	FORD	ESCAPE	1FMCU0GD4JUD30949
2019	FORD	F-550	1FDUF5HYKEC12272
		TRAILER	
		TRAILER	

DISTRICT RESERVES THE RIGHT TO ADD AND /OR DELTE VEHICLES DURING THE CONTRACT PERIOD.

ROCKY POINT UNION FREE SCHOOL DISTRICT

REPAIR AND MAINTENANCE OF
DISTRICT MOTOR VEHICLES
BID #22-02

BID RESPONSE SHEET

Bid award will be based on the lowest bid price per specifications.

NOTE: to determine the low price bidder, calculations will be based upon: 20 repairs (including pickup and drop off of the vehicles), 87 hours, Parts with a manufacturer's list price of \$2800.

Hourly Labor Charge

\$ 95.00 /Hr. \$8265.00

Discount off Manufacturer's List price for Parts

Discount 5 % \$1400

Cost for Pickup and Drop-off (round trip) -to/from
Rocky Point, NY

\$ 75.00 \$1500

Estimated contract value based on the above scenario:

\$ 12425.00

ROCKY POINT UNION FREE SCHOOL DISTRICT
ADMINISTRATIVE OFFICE
90 ROCKY POINT-YAPHANK ROAD
ROCKY POINT, NEW YORK 11778

REFERENCES

Company Name:

Ryder Ronkenkoma

Address:

2015 Dean Ave Ronkenkoma NY
11719

Contact Person:

Frank Clark

Telephone: ()

(631) 467-8985

Dates of Contract(s)

7/1/06 - Current

Company Name:

Rocky Point UFSID

Address:

90 Rocky Point Yaphank Rd

Contact Person:

Paul Martinez

Telephone: ()

(631) 841-1140

Date of Contract(s)

Company Name:

Address:

Contact Person:

Telephone: ()

Date of Contract(s)

Proposer's Name:

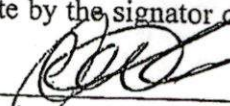
Chris DiGirola

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political sub-division of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signator of this bid or proposal in behalf of the corporate bidder.

Signature 

Title Pres.

RESOLUTION-for corporate bidders only

RESOLVED that Chris DiRicola be authorized to sign and submit the bid or proposal of this corporation for the following project, Rocky Point U.F.S.D.

and to include in such bid or proposal the certificate as to non-collusion required by Section one hundred three-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by CD Automotive Enterprises Corporation at a meeting the 19 day of FEB 20 and is still in full force and the 12 day of April 20 21 19 File JRK

Seal of the Corporation 

Secretary

AFFIDAVIT OF COMPLIANCE

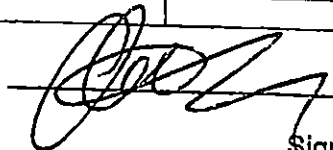
STATE OF New York

COUNTY OF Suffolk

Christopher DiRada, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of CD Automotive Enterprises, Inc and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to CD Automotive Enterprises, Inc. such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties

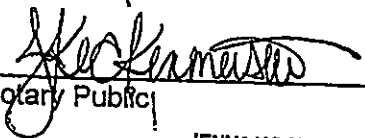


Signed

4/29/21

Date

Sworn to before me this 29th
Day of April, 2021



Notary Public

Seal
JENNA KOCKENMEISTER
Notary Public, State of New York
Reg. No. 01K08402098
Qualified in Suffolk County
Commission Expires December 23, 2023

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

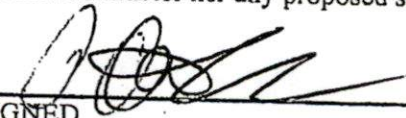
By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Christopher DiPaola, being duly sworn, deposes and says that he/she is the President of the CD Automotive Enterprises, LLC Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

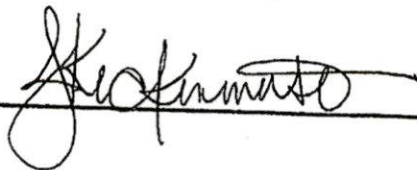

SIGNED _____

SWORN to before me this

29th day of April

2021

Notary Public: _____



JENNA KOCKENMEISTER
Notary Public, State of New York
Reg. No. 01K08402088
Qualified in Suffolk County
Commission Expires December 23, 2023

RFP Assessment Worksheet

School Years 2021-22 through 2025-26

Project or Service Description

External Auditors - 5 year proposal requested.

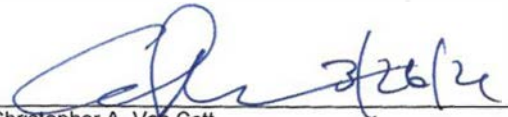
Vendor Scoring (use additional worksheets if necessary)

Selection Criteria	Weight*	RS Abrams		Cullen							
		Raw Score**	Weighted Score***	Raw Score	Weighted Score	Raw Score	Weighted Score	Raw Score	Weighted Score	Raw Score	Weighted Score
Retainer \$	60%	5.00	3.00	3.58	2.15	0.00	-	0.00	-		-
District Experience	10%	5.00	0.50	5.00	0.50	0.00	-	0.00	-		-
Prior School Experience	20%	5.00	1.00	5.00	1.00	0.00	-	0.00	-		-
Personnel Qualifications	10%	5.00	0.50	5.00	0.50	0.00	-	0.00	-		-
Other (describe)											
Overall Ranking	<input type="text" value="100%"/>	<input type="text" value="5.00"/>	<input type="text" value="4.15"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

Vendor Selected: **RS Abrams**
 Approved By: C Van Cott
 Title: Asst Superintendent
 Date: 3/26/2021

RFP Assessment Comments, if needed:
 N/A

Notes:
 * Percentage weights must add up to 100%. Price must be weighted the heaviest.
 ** Evaluated on a scale of 1 to 5: 1=worst, 5=best.
 *** Weight x Raw Score


 Christopher A. Van Cott

FEES FOR SERVICES

We use a computerized client time record system, which enables us to track the actual time spent on an engagement by date, staff level, and work code. This time record assists us in projecting proposed fees. Based on our extensive experience in school district auditing and our estimate of the time required, we will undertake and complete the engagement for the fiscal year ending June 30, 2022 for the fee indicated below. This fee includes the audit of the financial statements that are prepared in compliance with GASB Standards, the audit of the federal financial assistance programs, as required under the Single Audit Act Amendments of 1996, and the audit of the extraclassroom activity funds.

Out-of-pocket expenses in connection with this engagement will be the responsibility of this firm. We will not seek reimbursement from the District for travel or other out-of-pocket expenses other than charges from financial institutions for processing audit confirmations.

Progress billings against the engagement fee will be submitted to the District during the course of the engagement.

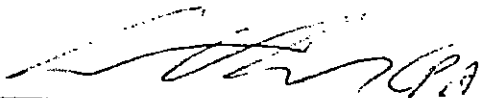
We understand that the District is contemplating an option to renew for the fiscal years ending June 30, 2022 through 2026. Accordingly, we are proposing the fees as follows:

Description	Proposal				
	2021-22	2022-23	2023-24	2024-25	2025-26
Annual Services	\$ 46,000	\$ 46,000	\$ 46,000	\$ 47,000	\$ 47,000

Partner	\$220
Director of Quality Control	175
Principal/Manager	175
Supervisor	160
Senior	145
Staff	125

Additional professional services requested by the Board of Education will be billed at the rates indicated above through the year ending December 31, 2022. Additional services requested in subsequent years will be billed at the hourly rates in effect for the respective year, we will discuss those rates with the District and arrive at a cost estimate accordingly.

Christopher V. Reino, CPA, CITP, as partner of the firm of Cullen & Danowski, LLP, certifies that he is empowered to submit this bid and authorized to sign a contract with the Rocky Point Union Free School District on behalf of the Firm.



Christopher V. Reino, CPA, CITP
March 24, 2021

Rocky Point Union Free School District
CULLEN & DANOWSKI LLP

V. PROFESSIONAL FEES

Our fees are based on the time spent on the engagement and the billing rates of the individuals assigned. We will bill Rocky Point Union Free School District at the completion of the audit. Ms. Marianne Van Duyne is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the Rocky Point Union Free School District. We will not seek reimbursement for travel, lodging, subsistence or other out-of-pocket costs incurred in connection with the audit of the Rocky Point Union Free School District. Based on our experience with other similar engagements, our proposed fee is as follows:

A. TOTAL ALL INCLUSIVE MAXIMUM PRICE:

Independent Audit of the Financial Statements, Extra Classroom and Single Audit

Fiscal year ending June 30, 2022	<u>\$32,000*</u>
Fiscal year ending June 30, 2023	<u>\$32,600</u>
Fiscal year ending June 30, 2024	<u>\$33,200</u>
Fiscal year ending June 30, 2025	<u>\$33,800</u>
Fiscal year ending June 30, 2026	<u>\$34,400</u>

*In light of the current economic conditions school districts are facing and our longstanding working relationship with the District, we will maintain our fee the same as prior year, resulting in a 0% increase. We trust this will assist you with your current budgeting constraints.

B. HOURLY RATES:

Title	Regular Hourly Rate	Quoted Hourly Rate
Partner	\$210	\$190
Manager	\$190	\$170
Supervisor	\$165	\$145
Staff Auditors	\$120	\$100

The above fee includes meeting with the Audit Committee and the Board of Education. If necessary, we will render any additional services agreed to Rocky Point Union Free School District at the same rates set forth in this proposal, and work shall be performed only if set forth in an addendum to this contract between R.S. Abrams & Co., LLP. and the Rocky Point Union Free School District. We will bill Rocky Point Union Free School District on a quarterly basis as work is completed. We understand that payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the proposal.

COST SUMMARY SHEET
RFP #R22-03

Independent External Auditing Services

Description	Proposal				
	2021-22	2022-23	2023-24	2024-25	2025-26
Annual Services	\$ 32,000	\$ 32,600	\$ 33,200	\$ 33,800	\$ 34,400

1. What services are considered to be outside the scope of the proposal?

None

2. Please indicate any other fees.

None

Proposer's Name R.S. Abrams & Co., LLP

**Proposal for External Auditing Services
Rocky Point Union Free School District
for the fiscal year ending June 30, 2022,
with an option to renew for the subsequent four fiscal years
ending June 30, 2023, June 30, 2024,
June 30, 2025 and June 30, 2026
“COPY”**

March 26, 2021

R.S. Abrams & Co., LLP

Contact Person: Ms. Marianne Van Duyne, CPA
mvanduyne@rsabrams.com

Suffolk Location

3033 Express Drive North, Suite 100
Islandia, NY 11749
(631) 234-4444

Westchester Location

50 Main Street, Suite 1000
White Plains, New York 10606

www.rsabrams.com

TABLE OF CONTENTS

	Transmittal Letter	1 - 2
I.	Credentials and Qualifications	3 - 5
II.	Our Service Team	5 - 8
III.	Profile of our Firm	8
IV.	Specific Audit Approach	9 - 10
V.	Professional Fees	11 - 12
Attachment A:	Cost Summary Sheet	
Attachment B:	References	
Attachment C:	Non-Collusive Bidding Certification	
Attachment D:	Affidavit of Compliance	
Attachment E:	Certification of Compliance with the Iran Divestment Act	
Exhibit I:	AICPA Membership Required External Quality Control Review	
Exhibit II:	2020 Top Ten Internal Control Deficiencies Cited in the New York State Comptroller's Reports – School Districts	
Exhibit III:	Certified Public Accountant License Information for: Marianne Van Duyne, CPA Alexandria Battaglia, CPA Brendan Nelson, CPA Christopher Schneider, CPA	
Exhibit IV:	References of School District External Audit Clients	
Exhibit V:	New Developments, Year End Update and 1040 Considerations	



R.S. ABRAMS & CO., LLP

Accountants & Consultants for Over 75 years

Robert S. Abrams
(1926-2014)

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

March 26, 2021

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

To the Board of Education:

On behalf of R.S. Abrams & Co., LLP, we are pleased to present our proposal to continue to provide external auditing services for the Rocky Point Union Free School District (the "District") for the fiscal year ending June 30, 2022 with the option to renew for the subsequent four fiscal years ending June 30, 2023, June 30, 2024, June 30, 2025 and June 30, 2026. This proposal is a firm and irrevocable offer for services to be rendered.

Our audit will include auditing the basic financial statements and the federal financial assistance programs as required under the Federal Single Audit Act of 1984 and the extraclassroom activity funds. Our audit will be a single audit conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in "*Governmental Auditing Standards*", issued by the Comptroller General of the United States; the Single Audit Act of 1996 and OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

Our audit will include tests of the accounting records and other procedures we consider necessary to enable us to express an unmodified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the Schedule of Federal Financial Awards and the District's compliance with laws and its internal controls as required for a Single Audit.

Our work will be performed in a timely manner. We will commit our top resources to meet your specialized service needs.

The following are among the key points of our qualifications:

- * A Governmental Practice that numbers more than seventy school district clients in Westchester, Rockland, Nassau and Suffolk counties;
- * A commitment to assign to the Rocky Point Union Free School District our top rated audit partners—Ms. Marianne Van Duyne and Ms. Alexandria Battaglia—to serve you;

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749

WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606

PHONE: (631) 234-4444 • FAX: (631) 234-4234

www.rsabrams.com

- * Presenters for the New York State Government Finance Officers Association and Association of School Business Officials New York. Our most recent topics were; *Top Ten Internal Control Deficiencies Cited in the New York State Comptrollers Reports, Advanced Governmental Financial Reporting, Municipal Audits - Trends and Issue, GASB Statement No. 75, Accounting and Financial Reporting For Postemployment Benefits Other Than Pensions, GASB Statement No. 84, Fiduciary Activities and GASB Statement No. 87, Leases;*
- * A clear position of leadership in New York State among providers of school district accounting, auditing and consulting services;
- * A full range of service capabilities, including a specialization in school district issues, together with related consulting services.

Public school districts are the primary industry that the senior partners of R.S. Abrams & Co., LLP have designated to receive top level, firm wide commitment of resources and support. The opportunity to retain the Rocky Point Union Free School District as an external audit client is of great importance to us. Our firm is committed to building our school district, governmental and not-for-profit practice. Ms. Van Duyne and Ms. Battaglia will work closely with the District's management and our audit team on an ongoing basis to help ensure the effectiveness of our services.

We will see to it that the District has prompt and ready access to our best people. We will spare no effort to understand and meet your expectations. Again, we thank you for the opportunity to present our proposal. We look forward with great enthusiasm to continue to serve you.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP

I. CREDENTIALS AND QUALIFICATIONS

Public school districts are in a highly volatile industry. R.S. Abrams & Co., LLP wants to be able to help clients prepare for and meet the challenges they will face in the years ahead.

Strategic Focus on School Districts

Rocky Point Union Free School District should take note of the strategic commitment to public school districts on the part of the firm's senior management. Public school districts are one of the only two industries our firm's Management Committee has selected for major long-term investment. As a practical matter, that investment in public school districts translates into the dedication of our top-quality talent, sustained attention and effort, and substantial resources to achieve certain key objectives:

- * Meeting our own criteria, including outstanding personal service marked by leadership, technical expertise, and responsiveness.
- * Staying abreast of, and ahead of, emerging industry issues, so that we can assist our clients in understanding and responding to them.

Public School District Group

Our Public School District Group is charged with keeping our clients and our professionals informed about significant developments in the industry. We help to assess the impact of these developments on the management and operations of school districts through participation in industry associations and activities, special programs, and other means. Our Public School District Group responds to the needs of our school district clients and includes a network of accounting and auditing, management and consulting professionals. The group consists of professionals with specialties and expertise gained in the school district industry. Members of this group stay abreast of the latest in school district developments, policies, and issues statewide.

Industry Activities

Members of our Public School District Group are actively involved in a wide spectrum of industry activities. They participate frequently as speakers at technical meetings for the Association of School Business Officials (ASBO), New York State School Boards Association (NYSSBA); School District Internal Auditors Alliance (SDIAA), and the New York State Society of CPA's (NYSSCPA). They also actively participate in the NYSSCPA Public School Accounting Committee, the NYSSCPA Not-for-Profit and Government Accounting Committee, the Government Finance Officers Association (GFOA) Accounting, Auditing and Financial Reporting Committee and the Long Island Village Clerks and Treasurers Association (LIVCTA).

Strength of our School District Practice

We have served as independent external auditors for many school districts, in New York State (See Exhibit IV).

The following are some of the school districts we audit which are similar to Rocky Point Union Free School District:

<u>School District</u>	<u>Years</u>	<u>Contact</u>	<u>Phone Number</u>
Comsewogue Union Free School District	2005-Present	Ms. Susan Casali	631-642-4300
Hauppauge Union Free School District	2007-Present	Ms. Jacqueline Pirro	631-761-8211
Westhampton Beach Union Free School District	2005-Present	Ms. Kathleen O'Hara	631-288-3800
West Islip Union Free School District	2010-Present	Ms. Elisa Pellati	631-930-1530
Port Jefferson Union Free School District	2008-Present	Mr. Sean Leister	631-285-8000

The scope of these engagements included the audit of the basic financial statements, the federal financial assistance programs as required under the Federal Single Audit and OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the Extraclassroom Activity Funds, if required. Ms. Van Duyne or Ms. Battaglia was the engagement partner for these external audits.

In addition to financial audits, other services we have provided to our clients cover all areas of interest and concern to school districts, including:

- * Management Consulting Services
- * Available for entrance and exit conferences with New York State Comptroller's Office
- * Quarterly audits of food service contractors
- * Internal Control Studies
- * Management study of Business Office operations
- * Fund Balance Projections
- * Issuance of consent and citation of expertise to fiscal advisors
- * Internal audits
- * Assist district in communication with rating agencies and preparation of official statements
- * Claims auditing

Publications and Periodicals

We issue an annual update (Exhibit V) discussing all the current changes effecting school districts in the areas of accounting, tax and legislative issues. A copy of our annual update is located on our website at www.rsabrams.com. If there are any changes during the year, we promptly mail out a letter to our school districts to alert them and to discuss how to address these changes. We also provide our clients with a

newsletter alerting them to current changes. We will also post changes important to school districts on our website (www.rsabrams.com) in a timely manner.

II. OUR SERVICE TEAM

We have selected our premier service team to work for Rocky Point Union Free School District. The members of this group cumulatively possess more than fifty years of experience serving schools in New York State. It is the firm's policy to provide an audit team with extensive experience in governmental auditing. Our firm also has a policy of rotating audit teams every five years to provide a new and fresh approach to our audits while continuing to provide the consistency of service which is instrumental in conducting efficient and effective audits

Qualifications and Roles of the Key Service Team Members

Marianne E. Van Duyne, CPA, MBA

Ms. Van Duyne is managing partner at R.S. Abrams & Co., LLP. Ms. Van Duyne is a prior chairperson and current member of the NYSSCPA Public School Accounting Committee and NYSSCPA Government Accounting and Auditing Committee. Ms. Van Duyne serves as a mentor through the NYSSCPA Mentor Match program. She is currently an Advisory Board member of the School District Internal Auditor Alliance. Ms. Van Duyne serves on the AICPA Joint Ethics Board. She has served as a Board of Directors trustee for St. Catherine Hospital in Smithtown. Ms. Van Duyne has been a presenter for the New York Government Finance Officers' Association, Association of School Business Officials New York, New York State School Boards Association, the New York State School District Internal Auditors Alliance and the Long Island Village Clerks Treasures Association. Ms. Van Duyne appeared on WLIW "The Learning Curve" as a panelist discussing school district finances. She has been featured in Newsday's Executive Suite. Ms. Van Duyne has also been honored as a recipient of Long Island Business News' 50 Around 50 Award and the Long Island Business News' 50 Most Influential Women in Business Award. Ms. Van Duyne is a Certified Public Accountant with a Masters in Accounting from Hofstra University. She has earned her School Business Administration Certification from C.W. Post. She is also the recipient of the Association of School Business Officials New York Distinguished Graduate of School Business Administration Award. She has three years auditing experience with Deloitte & Touche and twenty nine years auditing experience with R.S. Abrams & Co., LLP. Ms. Van Duyne is a member of the GFOA, the AICPA and the NYSSCPA. Ms. Van Duyne specializes in school district internal and external audits.

Alexandria Battaglia, CPA

Ms. Battaglia is an audit partner at R.S. Abrams & Co., LLP. She has a Bachelor of Science in Accounting from C.W. Post. She was the recipient of the School of Professional Accountancy College of Management's Faculty Award for Excellence in Accounting. She was named the Executive Woman of the Year for the Accounting Profession by the National Association of Professional Women. She has been a presenter for Association of School Business Officials New York, New York Government Finance Officers' Association and the Long Island Water Conference. Ms. Battaglia is a member of the GFOA Accounting, Auditing and Financial Reporting Committee. She is also a vice-chair of the NYSSCPA Public School Accounting Committee and was co-chair for the Public School Accounting Conference Committee. Prior to R.S. Abrams & Co. LLP, Ms. Battaglia worked for Advanced Health Care Resources as a staff accountant for four years. She has twenty two years auditing experience with R.S. Abrams & Co., LLP. Ms. Battaglia is a member of the AICPA, NYSSCPA and the GFOA. Ms. Battaglia specializes in school district internal and external audits.

Brendan Nelson, CPA

Mr. Nelson is a senior audit manager at R.S. Abrams & Co., LLP. He has a Bachelor of Science in Accounting from the University of Rhode Island with a concentration in Accounting. Mr. Nelson has been a presenter for the Long Island Water Conference and Association of School Business Officials New York. Mr. Nelson has eight years of audit and tax experience with R.S. Abrams & Co., LLP, as well as two years of experience with KPMG LLP working as a senior auditor. Mr. Nelson is a member of the NYSSCPA Government Accounting and Auditing Committee. Mr. Nelson specializes in school district internal and external audits.

Christopher Schneider, CPA

Mr. Schneider is a senior audit manager at R.S. Abrams & Co LLP. He graduated from Georgetown University with a Bachelor of Science in Accounting and Bachelor of Science in Finance. Mr. Schneider has seven years of auditing experience at K.P.M.G. LLP, specializing in not for profit audits and single audits. Mr. Schneider specializes in school district internal and external audits.

Zachary Thaler, B.S., MBA

Mr. Thaler is a senior auditor at R.S. Abrams & Co., LLP. He graduated Summa Cum Laude from SUNY New Paltz with a Bachelor of Science in Accounting. He has a Master of Business Administration in Accounting from SUNY Stony Brook. Mr. Thaler has over three years of auditing experience with R.S. Abrams & Co., LLP. Mr. Thaler is currently pursuing his Certified Public Accountant license. Mr. Thaler specializes in school district internal and external audits.

Joann Mills, B.S., M.S.

Ms. Mills is a semi-senior auditor at R.S. Abrams & Co., LLP. She has a Bachelor of Science in Business Management and a Master of Science in Accounting from SUNY Stony Brook. Ms. Mills is currently pursuing her Certified Public Accountant license. Ms. Mills specializes in school district internal and external audits.

All professional staff is experienced in school district audits. All staff members are independent of the Rocky Point Union Free School District as required by generally accepted auditing standards and the U.S. General Accounting Office's *Governmental Auditing Standards*. There are no conflicts of interest between R.S. Abrams & Co., LLP and Rocky Point Union Free School District.

All key professional staff members are licensed to practice in the State of New York. All staff members have taken the proper amount of continuing education classes primarily in the area of governmental accounting and auditing as required by *Government Auditing Standards*, the New York State Education Department and the American Institute of Certified Public Accountants. Some of these classes include Governmental Auditing and Accounting updates, the School District Accounting update, the Single Audit OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and the implementation of GASB Statements No. 84 and No. 87. The firm possesses a thorough understanding of the current GASB Statements and can assist the District in implementing these statements. Members of our firm have also been speakers at these seminars. All our professional staff members are reviewed on an annual basis. We have had a very low turnover rate over the years, which translate into better service for our clients.

The key members of our firm are active members of the following professional societies and committees:

- New York Society of CPA's (NYSSCPA)
 - * Public School Accounting Committee
 - * Government Accounting and Auditing Committee
 - * Not for Profit Committee
- American Institute of Certified Public Accountants (AICPA)
 - * Ethics Joint Trial Board
- New York State, Suffolk County and Nassau County Associations of School Business Officials (ASBO)
- Governmental Financial Officers Association (GFOA)
 - * Accounting, Auditing and Financial Reporting Committee
- Association of School Business Officials International (ASBOI)
- New York State Association of School Boards Association (NYSASBA)
- Association of Internal Auditors (AIA)
- School District Internal Auditors Alliance (SDIAA)
- Long Island Village Clerks and Treasurers Association (LIVCTA)
- Long Island Water Conference (LIWC)
- Suffolk County Library Association (SCLA)

We maintain a complete law library, which includes education, municipal, finance, and town law. Our library also contains current professional accounting literature and standards (i.e., *Government Auditing Standards*, Generally Accepted Auditing Standards, GASBs, FASBs, Uniform Guidance and OMB Compliance Supplement).

Strategic Planning Meeting

We propose to conduct a strategic planning meeting to initiate our services for Rocky Point Union Free School District. Such a meeting would serve a number of important purposes:

1. Identify key concerns and priorities of the District's management in an efficient and economical way so that those priorities can be built into our service approach from the beginning;
2. Stimulate innovative thinking and fresh insights into immediate and longer term decisions the District must make in terms of operations, finances, and other concerns;
3. Assist in developing constructive working relationships and positive interactions between the District's management and our team;
4. Ensure full involvement of our firm's top resources from the very onset.

III. PROFILE OF OUR FIRM

R.S. Abrams & Co., LLP has the strength of its personnel and its diverse and prestigious clientele. We are a major provider of services to school districts. (See Exhibit IV for a listing of our school district external audit clients).

Our firm has two offices in Suffolk and Westchester Counties. Our Suffolk County office is located on Express Drive North in Islandia and will be the office from which the audit work is to be performed. Our Westchester County Office is located on Main Street in White Plains. Our firm has twenty governmental auditing staff who work out of our two locations. The firm was founded in 1934 and has grown steadily over the years.

Commitment to Quality

The single most important factor in our firm's success over the past seventy-five years has been our uncompromising commitment to the highest standards of quality and professionalism. Providing quality service to our clients is our primary objective, and we have developed review procedures and communications that ensure the highest standards of performance. We will continue to rely on our proven policies and control procedures to anticipate Rocky Point Union Free School District needs and avert any problems.

Quality Control

R.S. Abrams & Co., LLP has successfully completed our peer review, which includes a review of specific school districts. We have provided a copy of our most recent quality control review (see Exhibit I). This is a program dedicated to ensuring that participating firms have quality control systems in place over their accounting and auditing practices. We are pleased to inform you that we received a quality control review rating of pass, which is the highest rating for a quality control review. In addition to passing our peer review with the highest rating, all our workpapers and financials are reviewed by our technical review department, which is independent of the audit engagement personnel, prior to issuance to ensure our audit report and workpapers are in accordance with professional standards. This is performed by our Islandia Office.

IV. SPECIFIC AUDIT APPROACH

The firm's audit approach includes audit procedures focused on specific identified risks and to perform an effective and efficient audit based on that plan. We assess risk both at the engagement level and at the account and potential-error level. Our audit plan for specific accounts and potential errors is based on whether we have identified specific risks and whether we decide to address potential errors by relying on controls and performing more rigorous substantive tests. We give particular attention to those accounts and potential errors for which we have identified specific risks. Our audit plan for those accounts and potential errors involves either relying on controls that mitigate the specific identified risks or performing focused substantive tests.

Taken as a whole, our audit plan is designed to provide reasonable assurance that the financial statements are not materially misstated. Reasonable assurance is derived from a combination of our risk assessment, tests of controls, and substantive tests. Our audit plan is also designed to enable us to respond to senior management's concerns and to render meaningful business advice to the client.

All levels of our employees are actively involved in all segments of our engagement from partner to staff accountant. The staff at the District would require minimal time to assist in obtaining requested documents for the audit. We have a very low turnover history, and therefore, keep the same staff on the engagement if all concerned are happy with the individuals on the audit team. Our audit is conducted on a year round basis. We do not foresee any potential audit problems, but if this changes during the course of the audit, we will notify management immediately and discuss how to resolve the situation.

The following is an outline of the R.S. Abrams & Co., LLP Audit Approach:

- A. Perform Preliminary Engagement Activities:
 - 1. Assess Engagement Risk.
 - 2. Establish Terms of Engagements.
- B. Perform Preliminary Planning
 - 1. Understand the client's business utilizing the District's budget organizational charts, manuals and programs.
 - 2. Understand the accounting process utilizing District's financial and management information systems.
 - 3. Perform preliminary analytical procedures.
 - 4. Determine planning materiality.
 - 5. Develop client service objectives.

C. Assess Risk

1. Understand Control Environment through the use of narratives, questionnaires or walk-throughs.
2. Assess risk at the account level.

D. Develop Audit Plan

E. Perform Audit Plan

1. Test of controls (computer and manual).
2. Substantive tests.
3. Evaluate results of tests
4. Perform substantive analytical review.

F. Perform Tests of Compliance

1. Determine laws and regulations that will be tests using a risk-based approach based on past history, observation and client inquiry.
2. Determine audit samples for purposes of tests of compliance based on assessed level of risk.

G. Conclude and Report

1. Perform subsequent events review.
2. Obtain management representations.
3. Issue reports and management letter – including providing constructive suggestions for improving internal controls.
4. Report to the Board of Education and Audit Committee.

V. PROFESSIONAL FEES

Our fees are based on the time spent on the engagement and the billing rates of the individuals assigned. We will bill Rocky Point Union Free School District at the completion of the audit. Ms. Marianne Van Duyne is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the Rocky Point Union Free School District. We will not seek reimbursement for travel, lodging, subsistence or other out-of-pocket costs incurred in connection with the audit of the Rocky Point Union Free School District. Based on our experience with other similar engagements, our proposed fee is as follows:

A. TOTAL ALL INCLUSIVE MAXIMUM PRICE:

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Fiscal year ending June 30, 2022	<u>\$32,000*</u>
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*In light of the current economic conditions school districts are facing and our longstanding working relationship with the District, we will maintain our fee the same as prior year, resulting in a 0% increase. We trust this will assist you with your current budgeting constraints.

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Partner	\$210	\$190
Manager	\$190	\$170
Supervisor	\$165	\$145
Staff Auditors	\$120	\$100

The above fee includes meeting with the Audit Committee and the Board of Education. If necessary, we will render any additional services agreed to Rocky Point Union Free School District at the same rates set forth in this proposal, and work shall be performed only if set forth in an addendum to this contract between R.S. Abrams & Co., LLP. and the Rocky Point Union Free School District. We will bill Rocky Point Union Free School District on a quarterly basis as work is completed. We understand that payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the proposal.

Although fees are important, they should not, in our view be the determining factor in the selection of an auditing firm for the Rocky Point Union Free School District. The choice of external auditors and business advisors should always be made primarily on the basis of qualifications, capabilities and commitment.

We will spare no effort, now or in subsequent years, to find common ground for providing the level of services Rocky Point Union Free School District requires, at a reasonable cost.

COST SUMMARY SHEET
RFP #R22.03

Independent External Auditing Services

	2021-22	2022-23	2023-24	2024-25	2025-26
Annual Services	\$ 32,000	\$ 32,600	\$ 33,200	\$ 33,800	\$ 34,400

1. What services are considered to be outside the scope of the proposal?

None

2. Please indicate any other fees.

None

Proposer's Name R.S. Abrams & Co., LLP

ROCKY POINT UNION FREE SCHOOL DISTRICT

**Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778**

REFERENCES

Company Name: West Islip Union Free School District
Address: 100 Sherman Avenue, West Islip, New York 11795
Contact Person: Ms. Elisa Pellai
Telephone: (631) 930-1530
Dates of Contract(s) June 2005 - Present

Company Name: Middle Country Central School District
Address: 8 43 Street, Centereach, New York 11720
Contact Person: Dr. Beth Rella
Telephone: (631) 285-8000
Date of Contract(s) June 2008 - Present

Company Name: Hauppauge Union Free School District
Address: 495 Hoffman Lane, Hauppauge, New York 11788
Contact Person: Ms. Jacqueline Pirro
Telephone: (631) 761-8211
Date of Contract(s) June 2007 - Present

Proposer's Name: R.S. Abrams & Co., LLP

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name R.S. Abrams & Co., LLP
Business Address 3033 Express Drive North, Islandia, New York 11749
Telephone Number (631) 234-4444 RFP # R22-03 Date of Opening: 3/28/2021

I. General Bid Certification

The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

II. Non-Collusive Bidding Certification

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1) Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).

2) Any bid hereafter made to any political sub-division of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized) Marianne VanDuyne Title Managing Partner
Please Print Name Marianne VanDuyne

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 90 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

STATE OF

COUNTY OF

Marianne VanDuyne, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of R.S. Abrams & Co., LLP and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to R.S. Abrams & Co., LLP such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties
N/A			

Marianne VanDuyne
Signed

3/4/21
Date

Sworn to before me this 4
Day of March, 2021

Laina Lundstrum
Notary Public

Seal

LAINA LUNDSTRUM
 Notary Public - State Of New York
 No. 011462-17736
 Qualified in New York County
 My Commission Expires June 15, 2021

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Marianne VanDuyne, being duly sworn, deposes and says that he/she is the

Managing Partner of the RS Abrams + Co LLP Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

Marianne VanDuyne
SIGNED

SWORN to before me this

4 day of March 2021

Notary Public: Lon

LAINA LUNDSTRUM
Notary Public - State of New York
No. 01106, 1/7/10
Qualified in New York County
My Commission Expires June 15, 2021



Flaherty Salmin LLP Certified Public Accountants
2300 Buffalo Road, Building 200, Rochester, NY 14624-1365
585 279-0120 585 279-0166



Report on the Firm's System of Quality Control

To the Partners of R.S. Abrams & Co., LLP
and the Peer Review Committee of the
Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP in effect for the year ended March 31, 2020 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. R.S. Abrams & Co., LLP has received a peer review rating of *pass*.

Flaherty Salmin LLP

Rochester, New York
January 5, 2021



2020 Top Ten Internal Control Deficiencies Cited in the New York State Comptrollers Reports – School Districts

10. Capital Projects

- ◆ District officials did not present the capital project plan in a transparent manner and did not provide voters with a detailed description of the projects.
- ◆ District officials did not properly monitor budget-to-actual expenditures for capital projects.
- ◆ District officials did not utilize the competitive bidding process for change orders that exceeded the statutory bidding threshold.
- ◆ Change orders were not properly approved by the Board of Education.

9. Payroll & Personnel

- ◆ District officials did not obtain reimbursement from the former Superintendent for tuition assistance of which he was no longer entitled.
- ◆ District officials did not establish adequate procedures for separation payments for accrued unused vacation leave.
- ◆ Employees were permitted to accrue vacation leave in excess of the amount approved in the Board approved employment contracts.
- ◆ Leave accrual records were not accurate, and were not properly supported or approved.
- ◆ Overtime was not adequately authorized, monitored or controlled.
- ◆ Lack of segregation of duties in the payroll process, and inadequate review of the payroll after it had been processed.
- ◆ Transportation department overtime was not properly approved, and did not include adequate supporting documentation.

8. Extraclassroom Activity Fund

- ◆ Central treasurers did not ensure all disbursements were adequately supported and approved prior to authorizing payments.
- ◆ Central treasurers did not ensure that student treasurers and faculty advisors were informed of the requirement to maintain accounting records for their clubs.
- ◆ Central treasurers did not accurately reconcile bank accounts.
- ◆ Faculty advisors did not ensure that student activity treasurers maintained independent ledgers.
- ◆ Faculty advisors did not ensure that adequate supporting documentation was attached to payment requests submitted to the central treasurer for review and approval.
- ◆ Faculty advisors did not periodically reconcile club balances with the central treasurer's balances for accuracy.
- ◆ Faculty advisors did not ensure that student activity treasurers counted cash prior to signing deposit forms.
- ◆ Student activity treasurers were not required to issue duplicate cash receipts, retain records of tickets sold, or reconcile collections.
- ◆ Faculty advisors did not obtain approval for all fundraising events.
- ◆ Faculty advisors did not retain club records for the required six year retention period.

- ◆ Pre-numbered receipts were not consistently issued.
- ◆ Deposits were not made in a timely manner.
- ◆ Cash receipts were not adequately supported or deposited intact.
- ◆ Checks were not countersigned in accordance with District policy.

7. Revenue

- ◆ District officials did not develop a clear and comprehensive non-resident admissions or tuition policy.
- ◆ District officials did not properly monitor out-of-district tuition billings or ensure billed amounts were accurate and proper.
- ◆ District officials did not obtain or retain adequate supporting documentation for out-of-district tuition billings.
- ◆ District officials did not ensure that billings were in agreement with contract terms.
- ◆ District officials did not properly account for revenues that were restricted for a specific purpose.
- ◆ Collections procedures for overdue accounts were inadequate.

6. Cash Management

- ◆ District officials did not develop and manage a comprehensive investment program to ensure interest earnings were maximized.
- ◆ District officials did not comply with the District's investment policy.
- ◆ District officials did not comply with the District's online banking policy.
- ◆ District officials entered into online banking agreements which did not require online banking confirmations.
- ◆ District officials did not implement procedures to adequately segregate online banking duties.
- ◆ District officials did not adequately safeguard online banking transactions.
- ◆ District officials did not ensure that a dedicated computer was utilized for online banking.

5. Purchasing and Procurement

- ◆ District officials did not develop additional written procedures regarding procurement as required by the District's purchasing policy.
- ◆ District officials did not require competitive bids or written quotations for the procurement of goods and services in accordance with the District's purchasing policy.
- ◆ District officials did not seek competition for professional services.
- ◆ The Purchasing Agent was not involved in reviewing, processing or approving purchase requisitions or purchase orders.
- ◆ The Purchasing Agent did not ensure purchasing policy requirements had been met prior to goods or services being ordered.
- ◆ The claims auditor did not audit and approve certain claims prior to payments being released.
- ◆ Audited claims did not include sufficient supporting documentation.

4. Reserve Funds

- ◆ The Board did not adopt a comprehensive written reserve fund policy.
- ◆ The District did not analyze reserves annually and did not present the analysis to the Board as required by District policy.
- ◆ The District was not transparent when funding reserves.
- ◆ District officials maintained a capital reserve that was not properly authorized by the voters.

- ◆ District officials maintained an employee benefit accrued liability reserve that was not established by Board resolution.
- ◆ District officials did not utilize reserve funds in accordance with legal requirements.
- ◆ Reserves were overfunded.
- ◆ Reserve funds were not utilized as intended.

3. Technology

- ◆ The Board did not adopt adequate security polices to safeguard information technology assets.
- ◆ The Board did not adopt a disaster recovery plan.
- ◆ District officials did not establish written procedures for password management, wireless security, remote access or user account management.
- ◆ District officials did not provide cyber security awareness training for all District employees who utilized the District's information technology.
- ◆ District officials did not adequately monitor or safeguard information technology assets.
- ◆ District officials did not maintain accurate, complete and up-to-date hardware and software inventory.
- ◆ District officials did not obtain service level agreements with the District's information technology service providers.
- ◆ District officials did not adequately manage network user accounts or permissions.
- ◆ District officials did not regularly review network user accounts or permissions to determine whether they were appropriate, or whether they should be disabled.
- ◆ The District had unneeded network user accounts on the District's network that had not been utilized in at least six months.
- ◆ District officials did not ensure that computers were free from malicious software.
- ◆ Employees did not comply with the District's acceptable use policy.
- ◆ Personal internet use was identified on computers assigned to employees who routinely accessed personal, private and sensitive information.

2. Budgeting

- ◆ The Board overestimated appropriations and annually appropriated fund balance that was not needed to finance operations.
- ◆ The Board underestimated revenues.
- ◆ The District budgeted appropriated fund balance which was not utilized to finance operations.
- ◆ Budgets were not structurally balanced.
- ◆ Appropriations were consistently overestimated, resulting in increasing fund balance levels.
- ◆ Expenditures exceeded appropriations.

1. Financial Management

- ◆ The Board did not adopt a comprehensive multi-year financial plan or fund balance policy.
- ◆ The Board and District officials issued more debt than was needed, and did not properly account for debt proceeds.
- ◆ The District improperly restricted funds for OPEB in its trust and agency fund.
- ◆ Unassigned fund balance exceeded the four percent statutory limitation as per Real Property Tax Law §1310.



License Information *

03/16/2020

Name : VAN DUYNE MARIANNE ELIZABETH

Address : SMITHTOWN NY

Profession : CERTIFIED PUBLIC ACCOUNTANCY

License No: 064793

Date of Licensure : 01/07/1991

Additional Qualification : Not applicable in this profession

Status : REGISTERED

Registered through last day of : 04/23





License

Name : NELSON BRENDAN JOHN
Address : SAINT JAMES NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 121654
Date of Licensure : 06/24/16
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 02/22





License

03/03/2021

Name : SCHNEIDER CHRISTOPHER ANDREW
Address : SMITHTOWN NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 116884
Date of Licensure : 02/06/2015
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 06/23



12/27/2017

References of School District and BOCES External Audit Clients

<u>School District</u>	<u>Contact</u>	<u>Phone Number</u>	<u>Years of Service</u>
Central Islip Union Free School District	Sharon Morgan	631-348-5112	28
Clarkstown Central School District	John LaNave	845-639-6300	5
Comsewogue Union Free School District	Susan Casali	631-642-4300	16
East Islip Union Free School District	Stephen Harrison	631-224-2020	3
East Ramapo Central School District	Valter Paci	845-577-6200	5
Eastchester Union Free School District	Lisa Sanfilippo	914-793-6130	6
Elmsford Union Free School District	Linda Carlin	914-592-6523	5
Elwood Union Free School District	Lorraine Dunkel	631-266-5400	6
Fire Island Union Free School District	Kevin Wurtz	631-583-5626	10
Franklin Square Union Free School District	Theresa Hennessy	516-481-4100	26
Greenport Union Free School District	Charles Scheid	631-477-1950	13
Hauppauge Union Free School District	Jacqueline Pirro	631-761-8211	14
Herricks Union Free School District	Lisa Rutkoske	516-305-8903	16
Hewlett-Woodmere Union Free School District	Marie Donnelly	516-792-4803	37
Island Park Union Free School District	Idowu Ogundipe	516-434-2600	46
Levittown Union Free School District	Dr. Christopher Dillon	516-434-7007	16
Malverne Union Free School District	Christopher Caputo	516-887-6417	21
Manhasset Union Free School District	Rosemary Johnson	516-267-7724	13
Massapequa Union Free School District	Alan Adcock	516-308-5020	16
Middle Country Central School District	Dr. Beth Rella	631-285-8000	16
Montauk Union Free School District	J. Philip Perna	631-668-2474	11
Mount Pleasant Central School District	Andrew B. Lennon	914-769-5500	5
Nanuet Union Free School District	Mario L. Spagnuolo	845-627-9880	5
New Hyde Park--Garden City Park UFSD	Michael Frank	516-434-2310	16
North Merrick Union Free School District	Thomas McDaid	516-292-3696	14
Northport-East Northport Union Free School District	Robert Howard	631-262-6632	4
Oceanside Union Free School District	Dr. Phyllis S. Harrington	516-678-1200	62
Oyster-Bay East Norwich Central School District	Michael Cipriani	516-624-6511	12
Patchogue-Medford Union Free School District	Frank Mazzie	631-687-6330	17
Pearl River School District	Ann Marie Tromer	845-620-3999	3
Plainview-Old Bethpage Central School District	Richard Cunningham	516-434-3050	18
Pocantico Hills Central School District	Richard Calkins	914-631-2440	12
Port Jefferson Union Free School District	Sean Leister	631-791-4500	17
Quogue Union Free School District	Jeffrey Ryvicker	631-653-4285	8
Rockland County BOCES	Ron Hansen	845-627-4721	2
Rocky Point Union Free School District	Christopher Van Cott	631-744-1600	9
Seaford Union Free School District	Rhonda L. Meserole	516-592-4049	15
Sewanhaka Central High School District	Kevin O'Brien	516-488-9810	27
Smithtown Central School District	Andrew Tobin	631-382-2115	39
South Huntington Union Free School District	Karen Vultaggio	631-812-3000	19
Springs Union Free School District	Michael Henery	631-324-0144	19

References of School District and BOCES External Audit Clients (continued)

<u>School District</u>	<u>Contact</u>	<u>Phone Number</u>	<u>Years of Service</u>
Valley Stream #24 Union Free School District	Jack Mitchel	516-434-2831	11
Wantagh Union Free School District	Anthony Cedrone	516-781-8000	12
Westhampton Beach Union Free School District	Kathleen O'Hara	631-288-3800	16
West Islip Union Free School District	Elisa Pellati	631-930-1530	16
Wyandanch Union Free School District	Gina Talbert	631-870-0400	5
Yorktown Central School District	Thomas Cole	914-243-8000	4

NEW DEVELOPMENTS, YEAR END UPDATE

AND 1040 CONSIDERATIONS

JANUARY 2021

**Prepared by:
R.S. ABRAMS & CO., LLP**

Suffolk Location
3033 Express Drive North, Suite 100
Islandia, NY 11749
631-234-4444

Westchester Location
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White Plains, New York 10606

www.rsabrams.com



**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

TABLE OF CONTENTS

- I. School District and Local Government Guidance
 - A. Reserves Available to School Districts and Local Governments
 - B. Bond Anticipation Note Renewal and Interfund Advances
 - C. Tax Shelter Annuities - Limitations
 - D. Retirement Contribution Plans Update
 - E. GASB Update
 - F. Office of the State Comptroller Bulletin Update
 - G. Coronavirus Aid, Relief and Economic Security (CARES) Act Funds

- II. Employer Tax and Reporting Guidelines
 - A. New York State Minimum Wage
 - B. IRS Form W-2 & Form W-3 Reporting
 - C. The Families First Coronavirus Response Act
 - D. IRS 1099 Miscellaneous Form Reporting
 - E. Partnerships and Corporations
 - F. Fringe Benefits
 - 1. Group Term Life Insurance
 - 2. Automobile Expense
 - 3. Employee Benefits Accountable and Unaccountable Plans
 - 4. Per Diem Allowance
 - 5. Cell Phones

- III. IRS Mileage Rates

- IV. Not-For-Profit Update

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

- V. Health Care Reform Changes
- VI. 1040 and New York State Considerations

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

I. SCHOOL DISTRICT AND LOCAL GOVERNMENT GUIDANCE

A. RESERVES AVAILABLE TO SCHOOL DISTRICTS AND LOCAL GOVERNMENTS

AS PERMITTED BY GENERAL MUNICIPAL LAW:

Capital Reserve

Capital reserves (GML §6-c, 6-g) available to counties, cities, villages, towns, fire districts, and town or county sewer and water improvement districts are used to finance all or part of the cost of construction, reconstruction or acquisition of a *specific* or *type* of capital improvement or the acquisition of a *specific* or a *type* of item of equipment. Creation and use of a capital reserve is as follows:

Specific Capital Reserve

The creation of a specific capital reserve requires Board resolution, which must state the estimated maximum cost of the item of equipment or improvement. The establishment of a specific capital reserve is subject to permissive referendum if the authorization to issue indebtedness for the same improvement or equipment is subject to either a permissive or mandatory referendum, except for fire districts. For fire districts, the qualified electors of the fire district must vote and approve the establishment of the specific capital reserve. Expenditures from a specific capital reserve must be authorized by the Board.

Type Capital Reserve

The creation of a type capital reserve should be authorized by the Board by formal resolution however, there is no requirement to state an estimated maximum cost of the equipment or improvement in the resolution. Except for fire districts, a referendum is not required when establishing a type capital reserve. For fire districts, the qualified electors of the fire district must vote and approve the establishment of the specific capital reserve. For certain municipalities, expenditures from a type capital reserve are subject to permissive referendum. If the authorization for the purchase of such improvement or equipment is subject to permissive or mandatory referendum, the expenditure for the same purpose is generally subject to permissive referendum.

The capital reserve is funded by budgetary appropriations and revenues not required by law to be paid into any other fund or account. After all outstanding claims have been satisfied, the Board may appropriate all or part of any unexpended balances remaining in a specific or type capital reserve to another capital reserve without referendum. If a specific capital reserve was established and the improvement or item of equipment was not acquired or completed, the transfer of funds is subject to permissive referendum if the authorization for the creation of the reserve was subject to permissive referendum. Additionally, while subject to a public hearing with fifteen days notice, the unexpended balance may be transferred to a retirement contribution reserve.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

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 (long-term compensated absences liability). This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations, with funds from other reserves as authorized under Article 2 of the General Municipal Law, by resolution subject to permissive referendum and such funds that may be legally appropriated. General Municipal Law (GML) allows local governments and school districts to establish an Employee Benefit Accrued Liability Reserve (EBALR) for the purpose of paying only costs associated with compensated leave paid directly to or on behalf of employees upon separation from employment. Expenditures can be made without voter approval. The reserve is accounted for separate and apart from all other funds of the school district and local government. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

However, unlike the liability calculation for compensated absences under GASB Statement No. 16, school districts and local governments cannot legally accumulate funds in an EBALR for salary-related costs, such as Social Security and Medicare taxes. Also, Other Post Employment Benefit (OPEB) costs, employer retirement contributions and/or retirement incentives for employees cannot be funded by EBALR. Presently, there is no other reserve fund authorized by the GML, or any other law for these salary-related costs. Instead, the school districts and local governments must appropriate funds in each year's budget to pay for salary-related costs associated with separation from employment.

Insurance Reserve

The insurance reserve (GML §6-n) is used to pay liability, casualty and other types of losses. The reserve may also be utilized to pay for expert or professional services in connection with the investigation, adjustment, or settlement of claims, actions or judgments. It does not include accident, health, life or other specified losses. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. The reserve is accounted for separate and apart from all other funds of the school district. Expenditures can be made without voter approval. The annual contribution to the reserve may not exceed the greater of \$33,000 or 5 percent of the annual budget. If the Board decides it no longer needs an insurance reserve fund, it may transfer the monies remaining to any other reserve fund as authorized under Article 2 of the General Municipal Law or by Education Law Section 3651, subject to any liabilities incurred or accrued against the fund. Board members commit a misdemeanor if they authorize a withdrawal from or expend money withdrawn from the insurance reserve fund for any purpose not authorized by law. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Mandatory Reserve Fund

Mandatory reserve fund (GML §6-1) is required to be established to restrict the use of the proceeds of the cash sale of property or capital improvements and state and federal aid received for capital improvements, for the purpose of retiring the outstanding obligations that were issued to finance the improvements. The creation of the reserve is mandatory and voter approval is not required to expend monies from the reserve. Expenditures may only be made

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

to retire the obligations issued to finance the capital improvement sold or for which federal or state aid is received. Board members commit a misdemeanor if they authorize a withdrawal from or expend money withdrawn from the reserve fund for any purpose not authorized by law. Excess funds that may remain in the reserve after all of the outstanding obligations have been retired may be used for any lawful purpose. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Repair Reserve

Repair reserve (GML §6-d) is used to pay the cost of repairs of capital improvements or equipment, which repairs are of a type not recurring annually or shorter intervals. The Board without voter approval may establish a repair reserve fund by a majority vote of its members. The reserve is accounted for separate and apart from all other funds of the school district and local government. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held and at least five days has elapsed between the publication of the notice of hearing and the date specified for the hearing, except in emergency situations. If no hearing is held, the Board must pass a resolution that is approved by at least a two-thirds vote. Additionally, at least one half of the amount expended must be repaid to the reserve fund in the next fiscal year and the balance be repaid by the end of the following fiscal year. Board members commit a misdemeanor if they authorize a withdrawal from or expend money withdrawn from the repair reserve fund for any purpose not authorized by law. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Retirement Contribution Reserve

Retirement contribution reserve (GML §6-r) is used for the purpose of financing retirement contributions made to the New York State and Local Employees' Retirement System. The reserve may be established by Board action and is funded by budgetary appropriation, revenues that are not required to be paid into any other fund or account, transfers from other reserve funds within legal requirements, and such other funds as may be legally appropriated. Expenditures from this reserve may only be made after the Board has passed a resolution authorizing the financing of retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board. If the Board decides it no longer needs a retirement contribution reserve fund, it may terminate the reserve fund by formal resolution and transfer the monies remaining to any other reserve fund as authorized under General Municipal Law or by Education Law Section 3651. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

A retirement contribution reserve (GML §6-r) subfund is used for the purpose of financing retirement contributions made to the New York State Teachers' Retirement System. The reserve subfund may be established by Board action and is funded by budgetary appropriation, revenues that are not required to be paid into any other fund or account, transfers from other reserve funds within legal requirements, and such other funds as may be legally appropriated. Funding during any fiscal year is limited to two percent of the total compensation of teachers employed by the District, who are members of the New York State Teachers' Retirement System, that was paid in the previous fiscal year. The overall balance of the reserve subfund is limited to ten percent

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

of the total compensation of teachers employed by the District, who are members of the New York State Teachers' Retirement System, that was paid in the previous fiscal year. Expenditures from this reserve may only be made after the Board has passed a resolution authorizing the financing of retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board. If the Board decides it no longer needs a retirement contribution reserve subfund, it may terminate the reserve fund by formal resolution and transfer the monies remaining to any other reserve fund as authorized under General Municipal Law or by Education Law Section 3651. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Unemployment Insurance Payment Reserve

Unemployment insurance payment 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 (instead of the contribution method). The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Expenditures can be made without voter approval. Expenditures may be made only as required by law to pay into the Unemployment Insurance Fund in an amount that is equivalent to the amount of benefits paid to claimants. 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 classified as restricted fund balance as per GASB Statement No. 54.

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. The reserve is accounted for separate and apart from all other funds of the school district and local government. Expenditures can be made without voter approval. 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 classified as restricted fund balance as per GASB Statement No. 54.

AS PERMITTED BY EDUCATION LAW:

Capital Reserve

Capital reserves (Education Law §3651) available to school districts are 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. If the voters determine that the original purpose for which the reserve was established is no longer needed,

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

the reserve may be liquidated, the proceeds first be applied to any outstanding indebtedness and the remaining balance, if any, be applied to reduce the annual tax levy subject to certain limitations set in the law. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Property Loss/Liability Reserve

The property loss/liability reserve (Education Law §1709(8-c)) is used to pay for property loss and liability claims incurred. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Separate reserve funds must be established for property loss and for liability claims. The separate identity of each fund must be maintained, whether its assets consist of cash or investments, or both. Expenditures can be made without voter approval. For school districts, each reserve may not exceed the greater of 3% of the annual budget or \$15,000. For BOCES, the total amount of reserves cannot exceed 3% of the annual budget. Once the reserve is established, the reserve fund may not be reduced (other than by payments for losses for which the reserve was established) below the estimated amount necessary to cover unsettled claims or suits. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Reserve for Inventory

Reserve for inventory is used to restrict that portion of fund balance which is not available for appropriation. This reserve is classified as nonspendable fund balance as per GASB Statement No. 54.

Reserve for Tax Reduction

The reserve for tax reduction (Education Law, §1604 & §1709) is for the gradual use of the proceeds of the sale of school district real property where such proceeds are not required to be placed in a mandatory reserve for debt service. Specifically, the District is permitted to retain the proceeds of the sale for a period not to exceed ten years and to use them during that period for tax reduction. The reserve may be established by Board action and expenditures can be made without voter approval. This reserve is classified as unassigned fund balance as per GASB Statement No. 54.

Tax Certiorari Reserve

Chapter 588 of the laws of 1988 amended district real property §3651 of the Education Law to permit the establishment of a reserve fund for tax certiorari and to expend from the fund without voter approval of the qualified voters of the school district. The reserve is funded by budgetary appropriations.

The new Chapter further stipulates that the total of the monies held in the reserve fund shall not exceed the amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of tax certiorari proceedings.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Any monies deposited to such a reserve fund which are not expended for tax certiorari proceedings in the year such monies are deposited must be returned to the general fund on or before the first day of the fourth fiscal year after deposit of these monies. This reserve is classified as restricted fund balance as per GASB Statement No. 54.

Excess Fund Balance – Creation of Reserves

If a District has excess fund balance, the District may utilize excess fund balance to establish reserve funds that do not require prior voter approval. The Commissioner has consistently ruled that school districts may utilize these reserves provided that such reserve funds are established and the excess fund balance is appropriated to the reserve prior to the issuance of the tax levy (*Appeal of Muench, 43 Ed. Dept. Rep. 419, Dec. No. 15,039 [2004]; Real Property Tax Law Section 1318 (1)*).

Allocation of Interest

Monies residing in reserves throughout the year must have interest allocated to them based on their respective balances.

Pandemic Related Use of Reserves

As a result of the COVID-19 health crisis, and to provide flexibility in response to the financial and budgetary burdens on local governments Chapter 157 of the Laws of 2020 was signed into law on August 24, 2020. This legislation allows school districts, towns, villages, counties, cities, water improvement districts, sewer improvement districts, and fire districts, by Board resolution and is not subject to referendum requirements, to authorize expenditures from capital reserve funds for capital costs attributable to the COVID-19 pandemic. These types of costs may include but are not limited to, building and workspace modifications incurred to mitigate the spread of COVID-19.

In addition, this legislation also allows local governments and school districts, by resolution, which is not subject to referendum requirements, to authorize temporary transfer from any reserve fund for operating or other costs attributable to the COVID-19 pandemic. These funds must be paid back from the reserve fund that received the transfer within five years starting with the year after the transfer. At least 20% is required to be paid back each fiscal year, with interest.

Local governments should internally account for costs associated with COVID-19 separately, as well as all funds that may be used to cover these costs, as described above, and ensure they are repaid as required. In addition, they should document the rationale for using funds and how they are related to COVID-19 if it is not apparent.

B. BOND ANTICIPATION NOTE RENEWAL AND INTERFUND ADVANCES

Chapter 157 of the Laws of 2020 also included two other provisions to assist local governments in dealing with the financial effects of the COVID-19 crisis. Bond anticipation notes (“BANS”) (other than those issued for town water or sewer projects) were previously authorized to be renewed for up to five years after the original issuance date. At that time the BANS were required to be retired or converted to long-term debt. This legislation extends the renewal period to seven

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

years for BANS issued originally during calendar years 2015 through 2021, thereby granting an additional two years.

This legislation also provides relief relating to the repayment of interfund advances for a municipal corporation, which under general municipal law are required to be repaid by the close of the fiscal year in which the advance was made. Interfund advances that are made from one fund to another, when the advance is made for costs attributable to the COVID-19 pandemic, can now be repaid by the close of the fiscal year following the advancement, thereby granting an additional year to repay the advance.

C. TAX SHELTER ANNUITIES – LIMITATIONS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Exclusion for elective deferrals [IRC §402(g)(1)]	\$19,500	\$19,500	\$19,000	\$18,500	\$18,000
Limitation on total elective and non-elective contributions [IRC §415 (c)(1)(A)]	\$58,000	\$57,000	\$56,000	\$55,000	\$54,000
Limitation on deferrals under government [IRC §457(b)(2), IRC §457(c)(1)]	\$19,500	\$19,500	\$19,000	\$18,500	\$18,000
Age 50 catch-up contributions limit (non-SIMPLE plans)[IRC §414(v)(2)(B)(i)]	\$6,500	\$6,500	\$6,000	\$6,000	\$6,000
15 years of service catch-up limit	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

D. RETIREMENT CONTRIBUTION PLANS UPDATE

New Contribution Rates

The 2020-2021 Teachers' Retirement System (TRS) employer contribution rate is 9.53%. The 2021-2022 TRS rate is estimated to be between 9.50% and 10.00% of payroll based on the preliminary actuarial valuation. An administrative bulletin will be provided in February 2021 with a more precise estimate of the 2021-2022 TRS rate.

The 2020-2021 employer contribution rates for the Employees' Retirement System (ERS) are 21.4% for Tier 1, 19.6% for Tier 2, 16.1% for Tier 3 and Tier 4, 13.4% for Tier 5, and 9.6% for Tier 6. For Tiers 1 and 2, this includes Plan ID 75-i/75-h, and school service option for Tier 2. For Tiers 3 through 6, this includes Plan ID A14 and A15, and school service option. The 2021-2022 rates for ERS are 25.0% for Tier 1, 22.9% for Tier 2, 18.1% for Tier 3 and Tier 4, 15.1% for Tier 5, and 10.6% for Tier 6.

The Police and Fire Retirement System (PFRS) employer contribution rate ranges for 2020-2021 for Tier 1 are 12.7% to 26.7%, Tier 2 11.1% to 26.6%, Tier 3 11.1% to 25.7%, Tier 5 7.5% to 21.9% (contributory), and Tier 6 3.4% to 16.4% (contributory). Each percentage in the tier is

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

determined based upon the various retirement plans related to that tier and does not include any additional plan options. The 2021-2022 rate ranges for Tier 1 are 13.5% to 31.6%, for Tier 2 11.4% to 31.1%, Tier 3 11.4% to 29.9%, Tier 5 7.1% to 25.9% (contributory), and Tier 6 2.7% to 20.2% (contributory).

E. GASB UPDATE

In May of 2020, GASB issued Statement No.95, *Postponement of the Effective Dates of Certain Authoritative Guidance* in response to the COVID-19 pandemic. This Statement provides for temporary relief of implementing certain standards and guidance by extending the implementation dates by one year to eighteen months, depending on the Statement. The effective dates disclosed below have been updated according to the new effective dates as listed in this Statement.

GASB Statement No. 84, *Fiduciary Activities*

This Statement is effective for reporting periods beginning after December 15, 2019, and provides guidance for identifying fiduciary activities and how these should be reported. The focus for determining fiduciary activities is primarily based on two factors, whether the government is controlling the assets of the fiduciary activity, and the beneficiaries with whom the fiduciary relationship exists. There are separate criteria outlined in the Statement to determine fiduciary component units and postemployment benefit plans that are fiduciary activities.

The criteria to be considered a fiduciary activity (excluding fiduciary component units and pension and OPEB arrangements) include:

- The assets associated with the activity are controlled by the government (including holding the assets, or having the ability to direct their use).
- The assets associated with the activity are **not** derived either solely from the government themselves, or from government-mandated nonexchange transactions or voluntary non-exchange transactions.
- The assets have one or more of the following characteristics:
 - Are administered through a trust in which the government itself is not a beneficiary, dedicated to providing benefits to recipients in accordance with the benefit terms, and legally protected from the creditors of the government.
 - The assets are for the benefit of individuals and the government does **not** have administrative involvement with the assets or direct financial involvement with the assets. In addition, the assets are **not** derived from the government's provision of goods or services to those individuals.
 - The assets are for the benefit of organizations or other governments that are **not** part of the financial reporting entity. In addition, the assets are **not** derived from the government's provision of goods or services to those organizations or other governments.

The Statement identifies four kinds of fiduciary funds that may be reported: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. In addition, a Statement of Fiduciary Net Position, as well as a Statement of Changes in

NEW DEVELOPMENTS, YEAR END UPDATE AND 1040 CONSIDERATIONS JANUARY 2021

Fiduciary Net Position is required, for all of these funds. The Statement of Changes in Fiduciary Net Position should include additions and deductions by source/type with certain items required to be separately displayed such as investment earnings and administrative costs.

GASB Statement No. 87, Leases

This Statement is effective for reporting periods beginning after June 15, 2021 and establishes a single model for lease accounting based on the idea that leases are financings of the right-to-use an underlying asset. As such, under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources.

A lease, as defined for purposes of this Statement, is a contract that conveys control of the right to use another entity's nonfinancial asset as specific in the contract for a period of time in an exchange or exchange-like transaction. Non-financial assets include buildings, land, vehicles, and equipment. This would not include leases for intangibles (except for a sublease of the intangible right-to-use leased tangible asset), leases for inventory, service concession agreements, power purchase agreements, short-term leases, or contracts that ultimately transfer ownership of the underlying asset to the lessee. Short-term leases are defined as those that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised.

Under the economic resources measurement focus, the lessee would recognize a lease liability, which would be measured at the present value of payments expected to be made during the lease term (less any lease incentives). In addition, a lease asset would be recorded, and should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

In subsequent periods, the lease liability would be reduced by the lease payments, and interest expense would be recognized for the interest payments. The lease asset would be amortized over the shorter of the lease term or useful life of the underlying asset. Note disclosures are required to include a description of the leasing arrangement, amount of lease assets recognized, and a schedule of future lease payments with principal and interest separately reported.

For the lessor, under the economic resources measurement focus, a lease receivable representing the present value of the lease payments expected to be received during the lease term would be recognized. The lessor should also continue to report the underlying asset. The lessor also recognizes a deferred inflow of resources measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

In subsequent periods, the lessor reduces the lease receivable for payments received, and records interest revenue for the interest received. The deferred inflow of resources is recorded as revenue in a systematic and rational manner over the term of the lease. The notes to the financial statements should include a description of the lease arrangement and the total amount of inflows recognized from leases.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

The Statement also provides guidance on lease modifications and terminations, subleases and leaseback transaction, as well as contracts with multiple components and contract combinations.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*

This Statement is effective for financial statements for periods beginning after December 15, 2020, with earlier application encouraged, and should be applied prospectively. It provides that in financial statements prepared using the economic resources measurement focus, interest incurred before the end of the construction period should be expensed in the period the cost is incurred, and not capitalized as part of the historical cost of a capital asset. Previously, enterprise funds and business-type activities have capitalized these interest costs.

In addition, it reinforces that in financial statements prepared using the current financial resources measurement focus, interest costs incurred before the end of a construction period should be recognized as an expenditure, consistent with governmental fund accounting principles.

GASB Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61*

This Statement is effective for financial statements for periods beginning after December 15, 2019, earlier application is encouraged, and should be applied retrospectively with the exception of paragraphs 8 and 9 of the Statement. The Statement was issued in order to provide clarification on when a government should report a majority equity interest in a legally separate organization as either a component unit or an investment.

For purposes of applying this Statement, GASB defines an equity interest as a financial interest in a legally separate organization evidenced by the ownership of shares of the organization's stock or by otherwise having an explicit, measurable right to the net resources of the organization that is usually based on an investment of financial or capital resources by a government. An equity interest is explicit and measurable if the government has a present or future claim to the net resources of the entity and the method for measuring the government's share of the entity's net resources is determinable.

The Statement provides that if the majority equity interest meets the definition of an investment in paragraph 64 of GASB Statement No. 72, the government should report the majority equity interest as an investment and measure it using the equity method as described in paragraphs 205-209 of GASB Statement No. 62, as amended (and not reported as a component unit of the government). However, the fair value measurement method as described in paragraph 64 of GASB Statement No. 72 should be used to report the equity interest if the investment is held by any one of the following types of governments or funds:

- Special-purpose government engaged only in fiduciary activities
- Fiduciary Fund
- Endowment (including permanent and term endowments)
- Permanent Fund

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

If the equity interest does not meet the definition of an investment, then the government is financially accountable for the organization and should report the legally separate organization as a component unit, either as a blended or a discretely presented component unit, as applicable. It should be reported as an asset of the government or fund that holds the equity interest, measured using the equity method as discussed above. If reported as a blended component unit, the asset and net position of the equity interest should be eliminated in the blending process.

The Statement also provided guidance on how to report an acquisition of a 100% equity interest in a legally separate organization that is reported as a component unit.

GASB Statement No. 91, *Conduit Debt Obligations*

This Statement is effective for financial statements for periods beginning after December 15, 2021 with earlier application encouraged.

The Statement was issued due to the varying reporting practices that were seen involving conduit debt obligations, and provides a single reporting method for commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. Some highlights are included below.

A conduit debt obligation is defined as a debt instrument that has all of the following:

- There are at least three parties involved: an issuer, a third-party obligor, and a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

While all conduit debt involves the issuer making a limited commitment, Statement No. 91 states that this debt should not be recognized as a liability by the issuer. However, if an issuer extends additional commitments, the issuer should perform an annual evaluation of whether the recognition criteria, as described in the Statement, have been met, and record the transaction following the recognition and measurement provisions provided therein.

For limited commitments, the issuer should evaluate the likelihood that it will make a debt service payment due to a voluntary commitment when there is a circumstance or event that causes it to consider supporting debt service payments for that conduit debt obligation. If that event or circumstance occurs, the issuer should then apply the recognition and measurement criteria provided, and annually re-evaluate if those criteria continue to be met or not.

Statement No. 91 also establishes standards for accounting and financial reporting of arrangements associated with conduit debt obligations (often characterized as leases).

NEW DEVELOPMENTS, YEAR END UPDATE AND 1040 CONSIDERATIONS JANUARY 2021

Notes to the financials statements should also include a general description of the issuer's conduit debt obligation, the issuer's limited liability, voluntary commitments, additional commitments (including the legal authority and limits for extending the commitment, the length of time of the commitment, and any arrangements for recovering payments from the third-party obligor), as well as the outstanding principal at the end of the reporting period, by type of commitment. For issuers that recognize a liability as discussed earlier, disclosure about the timing and measurement of the liability, as well as changes in the liability and amounts paid are required.

GASB Statement No. 92, *Omnibus*

This Statement has certain provisions that are effective for fiscal years beginning after, and certain provisions for reporting periods beginning after, June 15, 2021. This omnibus was issued to address several different areas that have been noted during application of already existing Statements and guidance, and was issued to enhance comparability of financial reporting and to improve consistency in the authoritative literature.

Topics covered by this Omnibus include but are not limited to:

- The effective date of Statement No. 87 and Implementation Guide No. 2019-3, *Leases*, for interim financial reports.
- Certain transfers of assets related to certain component unit pension and OPEB plans from a primary government employer.
- The applicability of Statement No.73 and Statement No.74 to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No.84 to postemployment benefit arrangements.
- For asset retirement obligations, the measurement of certain assets and liabilities, in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*

This Statement was issued to address issues relating to interbank offered rates (IBOR) such as the London Interbank Offered Rate (LIBOR), which will no longer exist in its current form after the end of 2021. As many governments enter into agreements that depend on LIBOR, changes were needed to address the various accounting and financial reporting matters that will result from the replacement of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. The rest of the Statement is effective for reporting periods beginning after June 15, 2020, with the exception of paragraphs 13 and 14 relating to lease modifications, which are effective for reporting periods ending after June 15, 2021. Earlier application is encouraged.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*

This Statement is effective for fiscal years beginning after June 15, 2022, with earlier implementation encouraged. The Statement defines public-private and public-public partnership arrangements (PPPs) as “an arrangement in which a government transferor contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset, for a period of time in an exchange or exchange-like transaction”, and provides the accounting treatment for them, as well as the definition of service concession arrangements (SCA) as a type of PPP. PPPs that meet the definition of a lease are directed to apply the requirements of Statement No. 87, *Leases*. In addition, this Statement provides guidance for accounting and financial reporting for availability payment arrangements (APAs), which are defined as an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

This Statement is effective for fiscal years beginning after June 15, 2022, with earlier application encouraged. A subscription-based information technology arrangement (SBITA) is defined as a “contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software, alone or combined with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.” The accounting treatment provided is based on the standards contained in Statement No.87, *Leases*, and generally requires recognition of a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability. It also provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, and requires disclosures regarding the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

This Statement clarifies how the absence of a governing board should be considered in determining whether a primary government is financially accountable for a potential component unit (except for certain OPEB, pension and employee benefit plan component units) by treating the absence of the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board would typically perform. The Statement also requires that the financial burden criterion in paragraph 7 of Statement No. 84 be applicable to only defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement No. 67, *Financial Reporting for Pension Plans*, or paragraph 3 of Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, respectively. In addition, this Statement also requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension, and

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

clarifies that Statement No. 84, as amended, should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. This Statement is effective for fiscal years beginning after June 15, 2021, except for certain paragraphs that are effective upon issuance.

Further detail regarding the GASB Statements can be viewed at <http://gasb.org>

F. OFFICE OF THE STATE COMPTROLLER BULLETIN UPDATE

The Office of the State Comptroller (“OSC”) issued a bulletin titled “*Accounting and Financial Reporting for Fiduciary Activities as Required by GASB Statement 84*” in March 2020 which was subsequently updated in November 2020. This bulletin provides guidance on identifying fiduciary activities for financial reporting purposes, as well as how these activities should be reported in the Annual Update Document (“AUD”) and the Annual Financial Statement Report (“ST3”). The bulletin provides a questionnaire for use in determining whether assets or entities should be reported in a fiduciary fund, in a governmental fund, as a business-type activity, or not reported at all. In addition, the bulletin identifies four categories of assets which were previously classified as fiduciary activities, but which may not qualify as fiduciary activities after implementation of GASB Statement No. 84. These categories include payroll clearing accounts which must be reported in a governmental fund or as a business-type activity, LOSAP assets which must be reported in the governmental funds, with the exception of non-employer contributions which must be reported as a fiduciary activity, property taxes collected for other governments which will vary based on the specific criteria in GASB Statement No. 84, but in most instances will qualify as a fiduciary activity, and student/extraclassroom activity funds which will vary depending on who had administrative or direct financial involvement with these funds, and on the policies and procedures in place over use of the funds.

In addition to the changes for which activities should be classified as fiduciary activities, the bulletin also explains how GASB Statement No. 84 also requires an additional financial statement for fiduciary activities. This Statement of Changes in Fiduciary Net Position will be reported for the private-purpose and custodial funds to present all additions and deductions. GASB Statement No. 84 is effective for financial statements for fiscal years beginning after December 15, 2019. Additional guidance, including examples of classification of various assets, can be found in the GASB Statement No. 84 implementation guide.

G. CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT FUNDS

On March 27, 2020 the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act (the “Act”) was signed into law. In regards to local governments and school districts, the Act was passed to provide funding for unanticipated expenditures incurred due to the pandemic.

As outlined in an OSC accounting bulletin, the Act includes additional funding to some pre-existing programs that are under the Department of Justice, the Office of Community Planning and Development, and the Department of Health and Human Services. Funds received from these departments would be recorded in the same manner as previous programs, using the same revenue codes.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

The Act also included three new funding sources:

- *Coronavirus Relief Fund* – aid to be paid directly from the U.S. Department of the Treasury, currently only six local governments in New York State are eligible (excluding New York City and counties within). Existing revenue code 4489 -Federal Aid, Other health should be used when filing annual update documents (and include in the description box that funds are from Coronavirus Relief Fund).
- *Provider Relief Fund* – Local governments that operate a hospital or Emergency Medical Services department that received Medicare fee-for-service reimbursements in 2019 may be eligible for this relief fund. Additional targeted funding to COVID-19 high impact and rural areas is also expected. Existing revenue code 4489 -Federal Aid, Other health should be used when filing annual update documents (and include in the description box that funds are from Provider Relief Fund).
- *Education Stabilization Fund* – Funds to be distributed to states, schools, and higher education institutions. The two funds that pertain to school districts under this fund (and discussed below) are as follows:
 - *Governor’s Emergency Education Relief (GEER) Fund*
 - Districts have flexibility to determine how best to use the funds to prevent, prepare for, or respond to COVID-19 including but not limited to:
 - Provide high-speed internet by purchasing hotspots, wireless service plans, installation of community Wi-Fi.
 - Purchase hardware and software applications for students and teachers.
 - Cover costs with making materials accessible for students with disabilities or English learners.
 - Provide professional development and training for teachers on effective strategies for remote learning and teaching.
 - To provide child care and early childhood education, social and emotional support, and the protection of education-related jobs
 - Allocations to schools was based on the relative shares of grants awarded under Title I, Part A of the Elementary and Secondary Education Act (“ESEA”) for the 2019-2020 fiscal year.
 - Districts are required to calculate the equitable share of funds, in accordance with section 1117 of the ESEA, for non-public school students.
 - Funds can be used to support any school in a district without regards to the Title I, Part A status.
 - The funding period is from March 13, 2020 to September 30, 2022. Funds must be liquidated by October 30, 2022.
 - Funds are subject to the Single Audit Act.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

- Salaries paid with these funds need to be supported by time and effort documentation required under the Federal Uniform Grant Guidance.
- *Elementary and Secondary School Emergency Relief (ESSER) Fund*
 - Funds may be used for any activities that are necessary to maintain the operation of and continuity of services in local educational agencies and to continue to employ existing staff, including but not limited to:
 - Purchase educational technology such as hardware, software and connectivity.
 - Provide mental health services and support.
 - Coordinate the preparation and response efforts to COVID-19, including planning for long-term closures, how to provide meals, and how to provide technology.
 - Develop and implement procedures and systems to improve the preparedness and response of the District.
 - Train and professionally development staff on sanitization and minimizing the spread of infectious diseases.
 - Purchase supplies to sanitize and clean the facilities
 - Allocations to schools was based on the relative shares of grants awarded under Title I, Part A of the Elementary and Secondary Education Act for the 2019-2020 fiscal year.
 - Districts are required to calculate the equitable share of funds, in accordance with section 1117 of the ESEA, for non-public school students.
 - Funds can be used to support any school in a district without regard to the Title I, Part A status.
 - The funding period is from March 13, 2020 to September 30, 2022. Funds must be liquidated by October 30, 2022.
 - Funds are subject to the Single Audit Act.
 - Salaries paid with these funds need to be supported by time and effort documentation required under the Federal Uniform Grant Guidance.

These funds should be accounted for in the general fund, using new revenue code 4286 - Federal Aid, CARES Act Education Stabilization Fund. Expenditures should be recorded using the standard account codes already in existence. However, school districts may choose to add additional letters or numbers to signify they are pandemic related, or use a separate spreadsheet outside of the accounting system.

The New York State Education Department has issued guidance documents containing additional information, as well as application instructions and they are available at <http://www.p12.nysed.gov/funding/cares-act/>.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

II. EMPLOYER TAX AND REPORTING GUIDANCE

A. NEW YORK STATE MINIMUM WAGE

The minimum wage rates for New York are scheduled to increase each year on December 31st until they ultimately reach \$15.00 per hour. There are different minimum wage rates for different industries. Beginning with the 2021 calendar year, the annual increases to general minimum wage rates will be published by the Commissioner of Labor no later than October 1st of each year. Effective December 31, 2020, the New York State general minimum wage is increasing from \$11.80 per hour to \$12.50 per hour. The Long Island and Westchester general minimum wage rate will be \$14.00 per hour. Additional information from New York State Department of Labor can be found at <https://www.labor.ny.gov/home/>

B. IRS FORM W-2 & FORM W-3 REPORTING

Form W-2 Reporting

Employee Copies – Must be postmarked by February 1, 2021.

Electronic Payee Statements – If employees give their consent, you may be able to furnish Copies B, C, and 2 of Form W-2 to your employees electronically. See Pub. 15-A, Employer's Supplemental Tax Guide, for additional information.

Due Date for Electronic Filers – If you file your 2019 Form W-2 and Form W-3 with the Social Security Administration (SSA) electronically or in paper form, the due date is February 1, 2021. You must e-file if you are required to file 250 or more Forms W-2 or W-2c. A 30-day extension to file Form W-2 may be requested using Form 8809 and is no longer automatic. Even if you request and are granted an extension of time to file Forms W-2, you still must furnish Forms W-2 to your employees by February 1, 2021.

Form 944 – Use the "944" checkbox in **Box b** of Form W-3 if you filed Form 944, Employer's Annual Federal Tax Return.

Earned Income Credit (EIC) Notice – You must notify employees who have no income tax withheld that they may be able to claim an income tax refund because of the EIC. You can do this by using the official IRS Form W-2 with the EIC notice on the back of Copy B or a substitute Form W-2 with the same statement. You must give your employee Notice 797, *Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*, or your own statement that contains the same wording, if certain conditions apply. For more information, see Section 10 in Pub. 15 (Circular E).

Election Workers - Report on Form W-2 payments of \$600 or more to election workers for services performed in state, county, court and municipal elections. Do not report election worker payments on Form 1099-MISC. Mandatory Social Security and Medicare taxes apply to election workers not covered under a Section 218 Agreement in their State and who are paid \$1,900 and \$2,000 or more for 2020 and 2021, respectively. FICA is due on all wages, including the first \$1,899 for 2020 and \$1,999 for 2021 of the election workers wages if they exceed \$1,900 for

NEW DEVELOPMENTS, YEAR END UPDATE AND 1040 CONSIDERATIONS JANUARY 2021

2020 and \$2,000 for 2021. If the employer anticipates the election worker exceeding the threshold, they may want to begin withholding FICA the first pay period.

Employment Tax Information – Detailed employment tax information (www.irs.gov) is provided in:

- Publication 15 (Circular E), Employer's Tax Guide
- Publication 15A, Employer's Supplemental Tax Guide
- Publication 15-B, Employer's Tax Guide to Fringe Benefits
- Publication 15-T, Federal Income Tax Withholding Methods

Household Workers – Social Security and Medicare taxes apply to wages of household workers who are paid \$2,200 and \$2,300 or more for 2020 and 2021, respectively.

Incorrect Address on Employee's Form W-2

Employers may reissue a Form W-2 to the employee by placing the Form W-2 with an incorrect employee address in an envelope with the correct address for mailing to employees.

Box 1 – Wages

- Include total taxable wages, bonuses (including signing bonuses), tips, prizes and awards paid to employees during the year. Also include noncash payments and certain fringe benefits including but not limited to:
 - Certain fringe benefits such as taxable cost of group-term life insurance in excess of \$50,000.
 - Taxable benefits from a Section 125 Plan if the employee chooses cash.
 - Certain scholarships and fellowship grants.
 - Nonqualified moving expenses and expense reimbursements.
 - The cost of accident and health insurance premiums for 2% or more shareholder-employees paid by an S corporation.
 - Employee or employer (if includible) contributions to an Archer MSA.
 - Payments for non-job-related educational expenses, unless they are excludable under the educational assistance programs.
 - Employee or employer (if includible) contributions to a Health Savings Account.
 - Employer contributions for qualified long-term care services to the extent that such coverage is provided through a flexible spending or similar arrangement.
 - Certain employee business expense reimbursements – payments in excess of the amounts treated as substantiated under an accountable plan and all payments made under a non-accountable plan.
 - Cost of current insurance protection under a compensatory split-dollar life insurance arrangement.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Box 2 – Federal income tax withheld

Box 3 – Social Security Wages

- Total should not be more than \$137,700 (for 2020).
- Total should not be more than \$142,800 (for 2021).

Box 4 – Social security tax withheld

- 6.20% of amount reported in Box 3, not to exceed \$8,537 for 2020 and \$8,854 for 2021.

Box 5 – Medicare wages

- No wage base limit.

Box 6 – Medicare tax withheld

- 1.45% of amount reported in Box 5 (plus any additional Medicare tax).

Box 7 – Social security tips

Box 8 – Allocated tips

Box 10 – Dependent care benefits

- Include dependent care benefits under Section 125 and Section 129. Report all amounts paid or incurred including those in excess of the \$5,000 exclusion in Boxes 1, 3 and 5 as income. If reimbursed in subsequent year for current year, it must be reported on Form W-2. The employer should report the *Fair Market Value* of the care in a daycare facility provided in kind or sponsored by the employer.

Box 11 – Non-qualified plans

- Show the amount of distributions to an employee from a non-qualified plan or a non-governmental Section 457(b) plan, also include these distributions in Box 1. Distributions from governmental Section 457(b) plans must be reported on form 1099-R, not in box 1 of Form W-2.

Box 12 – Benefits included in Box 1

- Report the total value of taxable fringe benefits included in Box 1. Do not include amounts reported in Box 10.
- Do not report in Box 12 any items that are not listed as Codes A-HH below. (Do not enter more than four codes on each Copy A, use a separate Form W-2).
- Do not report Section 414(h) (2) contributions in Box 12. Instead use Box 14 for these items, and any other information that you wish to give to your employee.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Applicable Reference Guide for Box 12 codes is as follows (enter codes using capital letter(s)):

- A. Uncollected social security or RRTA tax on tips
- B. Uncollected Medicare tax on tips
- C. Taxable cost of group-term life insurance over \$50,000
- D. Elective deferrals under a Section 401(k) cash or deferred arrangement (including a SIMPLE 401 (k) arrangement) plan
- E. Elective deferrals under a Section 403(b) salary reduction agreement
- F. Elective deferrals under a Section 408(k)(6) salary reduction SEP
- G. Elective deferrals and employer contributions (including non-elective deferrals) to any governmental or nongovernmental Section 457(b) deferred compensation plan
- H. Elective deferrals to a Section 501(c)(18)(D) tax-exempt organization plan
- J. Nontaxable sick pay
- K. 20% excise tax on excess golden parachute payments
- L. Substantiated employee business expense reimbursements (federal rate)
- M. Uncollected social security or RRTA tax on taxable cost of group-term life insurance coverage over \$50,000 (for former employees)
- N. Uncollected Medicare tax on taxable cost of group-term life insurance coverage over \$50,000 (for former employees)
- P. Excludable moving expense reimbursements paid directly to a member of the U.S. Armed Forces
- Q. Non-taxable combat pay
- R. Employer contributions to an Archer MSA
- S. Employee salary reduction contributions under a Section 408(p) SIMPLE plan
- T. Adoption benefits. Also, include adoption benefits paid or reimbursed from the pre-tax contributions made by the employee under a section 125 plan.
- V. Income from the exercise of nonstatutory stock options
- W. Employer contributions (including employee contributions through a cafeteria plan) to an employee's Health Savings Account (HSA)
- Y. Deferrals under a section 409A nonqualified deferred compensation plan
- Z. Income under a nonqualified deferred compensation plan that fails to satisfy section 409A
- AA. Designated Roth Contributions under a section 401(k) plan
- BB. Designated Roth Contributions under a section 403(b) plan
- DD. Cost of employer-sponsored health coverage
- EE. Designated Roth contributions under a governmental section 457(b) plan
- FF. Permitted benefits under a qualified small employer health reimbursement arrangement
- GG. Income from qualified equity grants under section 83(i)
- HH. Aggregate deferrals under section 83(i) elections as of the close of the calendar year

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Box 13 – Checkboxes

- Check all the boxes that apply.
 - Statutory employee
Check this box for statutory employees whose earnings are subject to Social Security and Medicare taxes but not subject to Federal income tax withholding.
 - Retirement plan
Check this box if the employee was an active participant (for any part of the year) in any of the following:
 - 1) A qualified pension, profit-sharing, or stock bonus plan described in Section 401(a) including a 401(k) plan;
 - 2) An annuity plan described in section 403(a);
 - 3) An annuity contract or custodial account described in Section 403(b);
 - 4) A simplified employee pension (SEP) plan described in Section 408(k);
 - 5) A SIMPLE retirement account described in Section 408(p);
 - 6) A trust described in section 501(c)(18);
 - 7) A plan for federal, state, or local government employees or by an agency or instrumentality thereof (other than a section 457(b) plan).
 - Third-party sick pay
Check this box only if you are a third-party sick pay payer filing a Form W-2 for an insured's employee or are an employer reporting sick pay payments made by a third party. See Sick Pay Reporting in Section 6 of Pub. 15-A.

Box 14 – Other

- If you included 100% of a vehicle's annual lease value in the employee's income, it also must be reported here or on a separate statement to your employee. You may also use this box for any other information you want to give your employee and label each item. For example – Section 414(h) contributions (not taxable on federal, taxable on state and city), union dues and uniform payments.
- The Families First Coronavirus Response Act, P.L. 116-127 requires that Employers report the amount of qualified sick leave wages and qualified family leave wages paid to employees under the Act, on either 2020 Forms W-2, box 14, or on a separate statement. This provides employees who are also self-employed with amounts they may need in order to figure out their qualified sick leave equivalent or qualified family leave equivalent credits. See Notice 2020-54 for more information on how to report these amounts. In addition, refer to paragraph C below on The Families First Coronavirus Response Act for additional information on employer reporting requirements.

Box 15 through Box 20

- Use these boxes to report state and local income tax information.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Form W-3 Reporting

A Form W-3 must be transmitted with copies of Form W-2 and filed by February 1, 2021. A 30-day extension to file may be requested using Form 8809 and is no longer automatic. You may owe a penalty for each Form W-2 filed late. File the entire Copy A page of Form W-2 with the entire page of Form W-3 at the following address:

Social Security Administration
Direct Operations Center
Wilkes-Barre, PA 18769-0001

If you use "Certified Mail" to file, the zip code should be 18769-0002. If you use an IRS-approved private delivery service, add "Attn.: W-2 Process, 1150 E. Mountain Dr., and change the zip code to 18702-7997.

Amounts reported on related employment tax forms (for example Form W-2, Forms 941, 943, or 944) should agree with the amounts on Form W-3. If there are differences, you may be contacted by the IRS or SSA. You should retain a reconciliation for future reference.

Do not send undeliverable Form W-2s to the Social Security Administration. Keep undeliverable Form W-2s (employee copies) for four years demonstrating that you tried to deliver the Form W-2s, but could not. However, if the undelivered Form W-2 can be produced electronically through April 15th of the fourth year after the year of issue, you do not need to keep undeliverable employee copies.

C. THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act ("Families First Act"):

In response to the Coronavirus (COVID-19) pandemic, the Families First Coronavirus Response Act (FFCRA) was signed into law on March 18, 2020. Under this Act, certain covered employers with fewer than 500 employees must provide up to 80 hours of paid sick leave to eligible employees for specified reasons related to COVID-19. There are two separate sub provisions within the FFCRA, which are the Emergency Paid Sick Leave Act (EPSLA) and the Emergency Family and Medical Leave Expansion Act (EFMLEA). Under the EPSLA, an employee qualifies for paid sick leave if the employee is unable to work (or telework) for any of the following reasons:

1. The employee is required to quarantine or isolate due to a Federal, State, or local quarantine or isolation order related to COVID-19;
2. The employee has been advised by a health care provider to self-quarantine due to precautions related to COVID-19;
3. The employee is experiencing symptoms of COVID-19 and seeking a medical diagnosis;

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

4. The employee is caring for an individual who is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, or has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
5. The employee is caring for their son or daughter if the school or place of care of the son or daughter has been closed, or the child care provider of the son or daughter is unavailable, due to COVID-19; or
6. The employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretaries of the Treasury and Labor.

The employee's rate of pay during the paid sick leave will vary depending on the specific reason for the leave, as follows:

For reasons 1, 2, and 3 described above, the employee shall be paid at either their regular rate of pay or the applicable minimum wage, whichever is higher, up to \$511 per day and \$5,110 in the aggregate (for the two-week period).

For reasons 4 and 6 described above, the employee shall be paid at two-thirds their regular rate of pay or two-thirds the applicable minimum wage, whichever is higher, up to \$200 per day and \$2,000 in the aggregate (for the two-week period).

For reason 5 described above, the employee shall be paid at two-thirds their regular rate of pay or two-thirds the applicable minimum wage, whichever is higher, up to \$200 per day and \$10,000 in the aggregate (over a 12-week period). The 12-week period is broken down to two weeks of paid sick leave followed by an additional period of up to 10 weeks of paid expanded family and medical leave.

Employers will also be required to report the amount of qualified sick leave wages and qualified family leave wages paid to employees under the FFCRA starting on April 1, 2020. For 2020 tax year reporting, employers will be required to report these amounts either on Form W-2, Box 14, or on a separate statement.

A. Qualified Sick Leave Wages:

Qualified sick leave wages paid to employees under either sub provision of the FFCRA shall be reported in Boxes 1, 3, and 5 of Form W-2 as well as reporting in Box 14 of Form W-2, or on a separate statement, the following type and amount of wages paid:

- The total amount of qualified sick leave wages paid under the EPSLA provision for reasons 1, 2, and 3 described above must be labeled as the following (or similar language): "sick leave wages subject to the \$511 per day limit."
- The total amount of qualified sick leave wages paid under the EPSLA provision for reasons 4, 5, and 6 described above must be labeled as the following (or similar language): "sick leave wages subject to the \$200 per day limit."

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

B. Qualified Family Leave Wages:

Under the EFMLEA provision of the FFCRA, qualified family leave wages paid to employees must also be reported in Boxes 1, 3, and 5 of Form W-2 as well as reported in Box 14 of Form W-2, or on a separate statement. These qualified family leave wages must be reported separately from any qualified sick leave wages and be labeled as follows: "emergency family leave wages."

If the employer opts to report these paid sick leave and paid family leave wages to the employee on a separate statement then the statement must be provided to the employee in the same manner as their Form W-2 (whether that be mailed in paper form or electronically).

Refer to IRS Notice 2020-54 for additional guidance and information, which can be found at the following link:

[Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid | Internal Revenue Service](#)

Tax Credits for Required Paid Leave Provided by Small and Midsize Employers:

Certain eligible employers subject to the EPSLA and EFMLEA provisions of the FFCRA are entitled to fully refundable tax credits to subsidize the costs paid by employers for qualified sick and family leave wages for employees unable to work or telework due to COVID-19 related reasons. Certain self-employed individuals may also be entitled to similar credits.

According to the FFCRA, eligible employers are defined as businesses and tax-exempt organizations with fewer than 500 employees that are required to provide paid sick leave under the EPSLA and to provide paid family leave under the EFMLEA. Additionally, even though the FFCRA requires most government employers to provide the COVID-19 related paid leave, these government employers are not eligible for the associated paid leave tax credits. Government employers per the FFCRA includes the Federal government, the government of any State or political subdivision, or any other agencies or instrumentalities of those governments.

For additional information, visit the IRS website at:

[COVID-19 Related Tax Credits: What is an Eligible Employer FAQs | Internal Revenue Service \(irs.gov\)](#)

D. IRS 1099 MISCELLANEOUS FORM REPORTING

In general, Form 1099-MISC must be issued to all persons where payments for rents or services (including parts and materials), prizes and awards, and other income payments are \$600 or more. Generally, payments to a corporation do not have to be reported on Form 1099-MISC. Attorneys and medical and healthcare providers are issued a Form 1099-MISC regardless of the type of entity (\$600 or more threshold still applies). Starting with calendar 2020, use Form 1099-NEC to report nonemployee compensation rather than Form 1099-MISC. Due to the creation of this

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

new form, Form 1099-MISC has been redesigned with some changes in reporting of income and the form's box numbers.

The Form 1099-NEC must be filed with the IRS on or before February 1, 2021 using either paper or electronic filing procedures. Form 1099-MISC must be filed with the IRS by March 1, 2021, if you are a paper filer, or by March 31, 2021 if you are an electronic filer. The recipient's copy must be postmarked by January 31, 2021.

For entities located in New York State, the Internal Revenue Service Center paper filing address is:

Internal Revenue Service
Austin Submission Processing Center
P.O. Box 149213
Austin, TX 78741

E. PARTNERSHIPS AND CORPORATIONS

LLC Filing fee

For tax years ending 2020, the LLC filing fee, which is based on the amount of New York source gross income for the tax year immediately preceding the tax year for which the fee is due, is required to be filed or before the 15th day of the third month following the close of your tax year. There is no extension time to file Form IT-204-LL or pay the fee.

Partnership and Corporation Tax Return Due Dates for December 31 Year-End Filers

- Partnerships-March 15, 2021 with a possible six-month extension to September 15, 2021
- C Corporations-April 15, 2021 with a possible six-month extension to October 15, 2021
- S Corporations-March 15, 2021 with a possible six-month extension to September 15, 2021

F. FRINGE BENEFITS

All fringe benefits are taxable unless the law specifically excludes it. IRS Publication 15-B, *Employer's Tax Guide to Fringe Benefits* discusses these exclusions in detail. Below is a highlight of some of the more commonly encountered fringe benefits.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

1. Group Term Life Insurance

Under a group-term arrangement an employee may exclude from income the first \$50,000 of coverage. If the employee receives more than \$50,000 in group term life insurance, the following table should be used to determine the amount of taxable gross income:

Cost per \$1,000 of coverage over \$50,000 (for 1 month)	
Under age 25	\$0.05
25 through 29	0.06
30 through 34	0.08
35 through 39	0.09
40 through 44	0.10
45 through 49	0.15
50 through 54	0.23
55 through 59	0.43
60 through 64	0.66
65 through 69	1.27
70 and older	2.06

To calculate the total cost to include in the employee's wages, multiply the monthly cost by the number of full months' coverage at that cost.

2. Automobile Expense

Employer-provided cars that are used exclusively for business purposes are excluded from an employee's income if the business use can be substantiated. The value of employer-provided cars used for personal purposes, such as commuting to and from work, is included in an employee's gross income.

Annual Lease Value

If an employer provides an employee with an automobile for personal use, the benefit provided may be calculated as the Fair Market Value of the Annual Lease of the automobile. For an automobile that is provided to an employee for less than an entire year, the value of the benefit provided is either a pro-rated Fair Market Value of the Annual Lease or the Daily Lease Fair Market Value, whichever is applicable. The amount of the Annual Lease value or a pro-rated Annual Lease Value or the Daily Lease Value, as applicable, is included in the gross income of the employee.

The Annual Lease Value of a particular automobile is calculated as follows:

- Determine the fair market value of the automobile as of the first date on which the automobile is made available to any employee of the employer for personal use.
- Select the dollar range in column 1 of the Annual Lease Value Table (see IRS Publication 15-B) corresponding to the fair market value of the automobile. The

NEW DEVELOPMENTS, YEAR END UPDATE AND 1040 CONSIDERATIONS JANUARY 2021

Annual Lease Value for each year of availability of the automobile is the corresponding amount in column 2 of the Table.

If substantiating records are maintained, the Annual Lease Value is then multiplied by the percentage of personal use. Percentage of personal use is calculated by dividing personal miles by total miles driven by the employee. This amount is included in the employee's gross income.

Commuting Rule

The fair market value of the use of employer-provided commuter vehicles is included in an employee's gross income and is subject to withholding and employment taxes. As per IRS rules an employer-provided vehicle is a vehicle provided to an employee for use in your trade or business, and for bona fide noncompensatory business reasons, you require the employee to commute in the vehicle. Under a special valuation rule, however, the commuting use of an employer-provided vehicle is valued at \$1.50 per employee for each one-way commute. Use of the commuting rule requires that the vehicle is used solely for business and commuting purposes. A written policy must exist stating that the employee is not allowed to use the vehicle for personal purposes other than commuting or de minimis personal use. Also, the employee cannot be a control employee.

Control Employee

A control employee cannot use the commuting rules. A control employee is defined for government employees by the IRS as any elected official or any employee whose compensation equals or exceeds Federal Government Executive Level V. For 2020 the level is \$160,100. An employer can choose an alternative definition of a control employee as any highly compensated employee. A highly compensated employee for 2020 is anyone who either received more than \$125,000 in pay the previous year or who owns 5% of the entity at any time during the current or previous year. Also, you can choose to ignore the first criteria of a highly compensated employee test (receiving more than \$125,000 in pay the preceding year) if the employee was not also in the top 20% of earners with the organization for the preceding year. If based on the criteria above the employee is considered a control employee, the government must calculate the auto fringe benefit using the annual lease value.

3. Employee Benefits Accountable and Nonaccountable Plans (See IRS Publication 463)

Reimbursements

A reimbursement or other expense allowance arrangement is a system or plan that an employer uses to pay, substantiate, and recover expenses, advances, reimbursements, and amounts charged to the employer for employee business expenses.

Reimbursement for the business use of a personal car by an employee can be based on the actual operating expenses of using a car or the standard mileage rate determined by the IRS.

Accountable Plans

To be an accountable plan, the employer's reimbursement or allowance arrangement must require the employee to meet all three of the following:

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

- There must be a business connection for the expenses – this is satisfied if the expenses have been paid or incurred in connection with the performance of services as an employee.
- The employee must adequately account to the employer for these expenses within a reasonable period of time - this is satisfied if enough information is submitted to the employer to enable the employer to identify the specific nature of each expense and conclude that the expense was attributable to the employee's business activities.
- The employee must return any excess reimbursement or allowance within a reasonable period of time.

If the employee meets these three rules for accountable plans, the employer should not include any reimbursements in gross income of the employee. In addition, if your expenses equal your reimbursements you don't complete Form 2106 as you have no allowable deduction as your expenses and reimbursements are equal.

Nonaccountable Plans

A nonaccountable plan is a reimbursement or expense allowance arrangement that does not meet one or more of the three rules listed above under Accountable Plans.

Furthermore, even if your employer has an accountable plan in place, the following types of payments will be treated as being paid under a nonaccountable plan:

- Excess reimbursements which are not returned to your employer.
- Reimbursement of nondeductible expenses related to your employer's business.

If you are unable to determine if the reimbursement or expense allowance arrangement is an accountable or nonaccountable plan, ask your employer to confirm this.

4. Per Diem Allowance

If the employee is reimbursed by a per diem allowance under an accountable plan and the per diem allowance is less than or equal to the federal rate, the allowance is not to be included in the employee's gross income. If the per diem allowance is more than the federal rate, your employer must include the allowance amount up to the federal rate under code L in box 12 of your Form W-2. This amount is not taxable. However, the excess allowance will be included in box 1 of your Form W-2, and is treated as if it were wage income.

5. Cell Phones

The value of the business use of an employer-provided cell phone will be considered a working condition benefit if the cell phone was provided primarily for non-compensatory business reasons, and therefore, excludable from the gross income of the employee. Non-compensatory business reasons include:

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

- The need to contact the employee at all times for work-related emergencies,
- Requirement that the employee be available to speak with clients at times when they are away from the office,
- The need to speak with clients in another time zone at times outside of the employee's normal workday.

If you meet the non-compensatory business reason for providing the cell phone, any personal use of the cell phone will be deemed a De Minimis (minimal) fringe benefit, also excludable from the income of the employee. If the cell phone is provided as a way to attract new employees, boost morale or goodwill, or to increase compensation to employees, you cannot exclude the value of the cell phone from gross wages.

III. IRS MILEAGE RATES

The amounts for the various deductible costs for use of a car will be effective January 1, 2021 and are as follows:

- The standard mileage rate for the cost of operating a car will decrease to 56 cents per mile for all business miles driven. The previous rate was 57.5 cents for 2020.
- The standard mileage rate for the use of a car when giving services to a charitable organization remains at 14 cents per mile.
- The standard mileage rate for use of your car for medical reasons will decrease to 16 cents per mile. The previous rate was 17 cents for 2020.

The moving expense deduction is available only to active-duty members of the Armed Forces, at 16 cents per mile for 2021. The previous rate was 17 cents per mile for 2020.

IV. NOT-FOR-PROFIT UPDATE

In June 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2020-05, *Revenue from Contracts with Customers* (codified as Accounting Standards Codification ("ASC") Topic 606) and *Leases* (codified as Accounting Standards Codification ("ASC") Topic 842) to defer the effective dates of these two Updates.

In February 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2016-02, *Leases* (codified as Accounting Standards Codification ("ASC") Topic 842). The FASB issued this update to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. It was believed by many that previous lease accounting failed to meet the needs of users of financial statements because it did not always provide a faithful representation of leasing transactions. Topic 842 defines a lease as a contract, or part of a contract, that conveys the right to control the use of identified property, plant, or equipment (an identified asset) for a period of time in exchange for consideration. Control over the use of the identified asset means that the customer has both

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

1) the right to obtain substantially all of the economic benefits from the use of the asset and 2) the right to direct the use of the asset.

One major change that Topic 842 has brought is that most operating leases will now be shown on the lessee balance sheet. Under previous guidance, only capital leases, which are now referred to as “finance leases”, were shown on the lessee balance sheet. The classification criteria for distinguishing between finance leases and operating leases are considerably similar to the classification criteria for distinguishing between capital and operating leases under the previous lease guidance. Because of this, the effect of leases in the Statement of Comprehensive Income and the Statement of Cash Flows is largely unchanged from previous GAAP.

Lessees will report a lease obligation and a corresponding right-of-use asset for both operating and finance leases, measured at the present value of lease payments. For finance leases, the lessee will also recognize interest on the lease liability separately from amortization of the right-of-use asset in the Statement of Comprehensive Income and classify repayments of the principal portion of the lease liability within financing activities and payments of interest on the lease liability and variable lease payments within operating activities in the Statement of Cash Flows. For operating leases, the lessee will also recognize a single lease cost, calculated so that the cost of the lease is allocated over the lease term on a generally straight-line basis and classify all cash payments within operating activities in the Statement of Cash Flows. For short term leases (12 months or less), a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. If this election is made, the lease expense for such leases should generally be recognized on a straight-line basis over the lease term. However, if an entity is reasonably certain that they will exercise renewal options, they may not qualify for the short-term lease exception.

The lessor accounting guidance is largely unchanged from previous guidance. Leases will remain to be classified as either sales-type, direct financing or operating leases for lessors. Key aspects of the lessor accounting are in line with the revenue recognition guidance in Topic 606, *Revenue from Contracts with Customers*.

While under previous guidance it was required for an entity to separate the lease components from the non-lease components, Topic 842 now provides more guidance on how to identify and separate components.

There are both qualitative and quantitative disclosures required by lessees and lessors to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The amendments in ASU No. 2016-02, *Leases* has been postponed for private companies and private not-for-profit until fiscal years beginning after December 15, 2021, and interim periods within the fiscal year beginning after December 15, 2022. Early application is permitted for all entities.

In May 2014, FASB issued ASU No. 2014-09, which was deferred by ASU No. 2015-14 *Revenue from Contracts with Customers* (Topic 606): *Deferral of Effective Date* for all entities for one year. ASU No. 2020-05 deferred the effective date for certain entities, including private not-for-profits entities, that had not yet issued their financial statements (or made them available for issuance) reflecting the adoption of Revenue as of June 3, 2020, the date ASU no. 2020-05 was issued for another year. *Revenue from*

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Contracts with Customers (Topic 606) for these entities is now effective for the annual reporting periods beginning after December 15, 2019, and interim periods within annual period beginning after December 15, 2020.

The guidance affects any not-for-profit that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless those contracts are covered by other standards. The guidance provides principles to report useful information to the users of the financial statements about the nature, timing, and uncertainty of revenue from contracts with customers.

In November 2016, FASB issued ASU No. 2016-18, *Restricted Cash* which addresses the diversity that exists in the classification and presentation of changes in restricted cash on the Statement of Cash Flows under Topic 230, *Statement of Cash Flows*. The amendments in ASU No. 2016-18 apply to all entities that have restricted cash or cash equivalents and are required to present a Statement of Cash Flows under Topic 230. The amendments are effective for public business entities for fiscal years beginning after December 15, 2017, and interim periods within those fiscal years, and for all other entities for fiscal years beginning December 15, 2018, and interim periods within fiscal years beginning after December 15, 2019.

ASU No. 2016-18 requires that a Statement of Cash Flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning and end of period total amounts presented on the Statement of Cash Flows. ASU No. 2016-18 does not provide a definition of restricted cash or restricted cash equivalents.

In June 2018, FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this Update should assist entities in (1) evaluating whether transactions should be accounted for as contributions within the scope of Topic 958, Not-for-Profit Entities, or as exchange transactions subject to other guidance and (2) determining whether a contribution is conditional. Distinguishing between contributions and exchange transactions determines which guidance the entity will apply. Guidance in Subtopic 958-605 should be followed for contributions. For exchange transactions, other guidance should be followed such as Topic 606, Revenue from Contracts with Customers.

This Update clarifies how an entity can determine whether a resource provider is participating in an exchange transaction by evaluating whether the resource provider is receiving value in return for the resources transferred based on the following:

1. A resource provider (including a foundation, a government agency, or other) is not synonymous with the general public. A benefit received by the public as a result of the assets transferred is not equivalent to commensurate value received by the resource provider.
2. Execution of a resource provider's mission or the positive sentiment from acting as a donor does not constitute commensurate value received by a resource provider for purposes of determining whether a transfer of assets is a contribution or an exchange.

NEW DEVELOPMENTS, YEAR END UPDATE AND 1040 CONSIDERATIONS JANUARY 2021

There may also be instances in which the resource provider is not itself receiving commensurate value for the resources provided. An organization would determine whether a transfer of assets represents a payment from a third-party payer on behalf of an existing exchange transaction between the recipient and an identified customer, and if so, other guidance (such as Topic 606, Revenue from Contracts with Customers) would apply.

ASU No. 2018-08 also distinguishes between conditional and unconditional contributions. Under this ASU, a conditional contribution would arise if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets. These improved guidelines could result in more grants and contracts being accounted for as contributions than under current GAAP.

This Update includes a useful diagram which illustrates the process for determining whether a transfer of assets to a recipient is a contribution, an exchange transaction, or another type of transaction and whether a contribution is conditional.

In September 2020, FASB issued ASU No. 2020-07, *Not-For-Profit Entities: Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958) which will further improve the presentation and disclosures required on contributed nonfinancial assets for not-for-profit entities. The term nonfinancial asset derives its value from its physical traits and includes fixed assets, use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets."

The Update requires that a not-for-profit entity present as a separate line item contributed nonfinancial assets in the Statement of Activities. The Update also requires the following disclosures:

1. Contributed nonfinancial assets recognized within the Statement of Activities broken down by category of the type of nonfinancial asset contributed.
2. Qualitative information about whether those assets were either utilized during the period and by what program or activity or converted to cash and the policy followed for the conversion instead of utilizing the nonfinancial asset, if any.
3. Donor-imposed restrictions associated with the nonfinancial asset.
4. Description of the valuation techniques and inputs used to arrive at the fair value, in accordance with Topic 820.
5. The principal or most advantageous market used to arrive at the fair value measurement if it is a market in which the recipient not-for-profit is prohibited by a donor-imposed restriction from selling or using the contributed nonfinancial asset.

The effective date for reporting ASU No. 2020-07, *Not-For-Profit Entities: Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958) is for reporting periods beginning after June 15, 2021, and interim periods within the annual periods beginning after June 15, 2022. Early adoption is permitted.

For more information, visit the FASB's website at www.fasb.org.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Taxpayer Certainty and Disaster Tax Relief Act

Per the Tax Cuts and Jobs Act of 2017 (the TCJA), beginning January 1, 2018, certain employee benefits which were previously provided to employees' tax-free were considered taxable. Those benefits included expenses paid by an organization that were considered qualified transportation fringe benefits, expenses associated with any parking facility used to provide employee parking and expenses associated with an on-premises athletic facility. However, on December 20, 2019, the "parking tax" imposed under IRC Section 512(a)(7) upon enactment of the 2017 Tax Cuts and Jobs Act has been retroactively repealed under the Taxpayer Certainty and Disaster Tax Relief Act. This Act repeals the unrelated business income tax on tax-exempt organization disallowed fringe benefits as if it never existed. Not-for-profits no longer owe this tax, and they will be owed a refund for amounts related to this tax that were reported and paid on Form 990-T over the past two years. In order to receive a refund an amended Form 9900T needs to be filed with the time allowed.

This Act also replaces the private foundation excise tax on investment income, which was a two-tier system of 1% and 2% with a flat rate of 1.39%, effective for tax years beginning after December 20, 2019.

Taxpayer First Act

The Taxpayer First Act, which was enacted July 1, 2019, requires tax-exempt organizations to electronically file information returns and related forms in tax years beginning after July 1, 2019. The IRS forms that are included in this mandate are, Form 990, *Return of Organization Exempt from Income Tax*; Form 990-PF, *Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation*; Form 8872, *Political Organization Report of Contributions and Expenditures* and Form 1065, *U.S. Return of Partnership Income* (if filed by a Section 501(d) apostolic organization).

The legislation provided relief for small organizations allowing paper or electronic filing of Form 990-EZ for tax years ending before July 31, 2021. Electronic filing is required for tax years ending after July 31, 2021.

Tax-exempt organizations that have previously paper-filed will receive a letter from the IRS informing them of the change. Filing deadlines vary by each form type.

In 2020, the IRS will continue to accept paper forms of Form 990-T and Form 4720 that are pending conversion into electronic format.

Coronavirus Aid, Relief, and Economic Security Act

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) contains several provisions that are applicable to not-for-profit organizations. Obtaining relief will depend on your tax classification under Section 501(a) of the Internal Revenue Code.

For 501(c)(3) and 501(c)(19) organizations with 500 or fewer employees in existence on March 1, 2020 and certifies that current economic uncertainty makes the loan necessary to continue operations may apply for a forgivable SBA-backed loan called the Paycheck Protection Program (PPP). This loan may be used to cover eight weeks of payroll and certain operating expenses during the COVID-19 pandemic.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

All other types of not-for-profit organizations, such as 501(c)(4) and 501(c)(6) with 500 or fewer employees, are provided emergency financial relief under the Economic Injury Disaster Loan (EIDL) program.

501(c)(3) or 501(c)(19) not-for-profit organizations may also apply for an EIDL grant in addition to a loan under the PPP. A not-for-profit may apply for both loans as long the funding is not used for the same purpose. The EIDL grant allows for a \$10,000 emergency advance.

All not-for-profit entities are allowed a refundable payroll tax credit under the Employee Retention Credit of up to \$5,000 for each eligible employee on the payroll between the period March 12, 2020 and January 1, 2021, as long as they carried on a trade or business during the 2020 calendar year, and satisfy one of the following two tests:

- Had business operations suspended, either fully or partially, during any calendar quarter by order of a government authority limiting commerce, travel, or group meetings due to the COVID-19 pandemic.
- Had a significant decline in revenue. The gross receipts are 50% or lower as compared to the same quarter of the prior year.

V. HEALTH CARE REFORM CHANGES

The Patient Protection and Affordable Care Act is designed to ensure that all Americans have access to quality affordable health care, and is intended to create transformation within the health care system necessary to contain costs in the future. Under the law, a new "Patient's Bill of Rights" will give Americans the ability to make informed choices.

A. INDIVIDUALS AND FAMILIES

1. Open Enrollment for the Health Insurance Marketplace began in 2013. The enrollment period for 2021 remains the same as in previous years and is from November 1, 2020 through December 15, 2020. Eligible individuals and families can enroll or gather information at www.HealthCare.gov.
2. If you itemize your deductions on Form 1040, Schedule A, *Itemized Deductions*, you are able to deduct certain medical and dental care expenses for yourself, spouse and dependents. As part of the Taxpayer Certainty & Disaster Tax Relief Act of 2019, for tax years beginning after December 31, 2018 and before January 1, 2021, taxpayers may deduct certain medical and dental care expenses that exceed 7.5% of their adjusted gross income. Starting with the 2021 tax year taxpayers will only be allowed deduct certain medical and dental care expenses that exceed 10% of their adjusted gross income.
3. Remaining in 2020 there is the premium tax credit for the insurance premiums obtained through the Health Insurance Marketplace. This tax credit was designed to make health insurance more affordable. There are income limitations on qualifying for the credit. Your household income must be between 100% - 400% of the Federal Poverty Level ("FPL") in order to qualify for the credit. The credit

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

can be claimed in advance or with your filed tax return. If an advanced payment is received you are required to file Form 1040 in order to reconcile the advanced payment with the credit that you are actually entitled to, and this may result in having to pay back part of or all of the advanced payment received. This credit remains for 2021 with indexing adjustments made by the IRS.

4. Starting in 2014 and continuing to 2018, you and your family were required to have minimum essential health care coverage or had an exemption for coverage. If one did not have either, a penalty payment was required to be made with your tax return. For tax years 2019 and beyond, the penalty no longer applies as Section 11081 of the Tax Cuts and Jobs Act of 2017 sets the penalty at \$0 for tax years 2019 and beyond. However, some states have their own individual health insurance mandates which still require you to have qualifying health coverage or pay a penalty fee with your state taxes. For tax year 2020 and beyond, these states are California, Vermont, Massachusetts, New Jersey, Rhode Island and the District of Columbia.

5. The IRS has issued the following forms that taxpayers need to maintain for their records or file with their tax returns:
 - a. Form 1095-A – Health Insurance Marketplace Statement: Marketplaces must provide this form to all enrollees by February 1, 2021, for coverage in calendar year 2020.
 - b. Form 1095-B – Health Coverage: Insurers and self-funded plans must provide this form to each enrollee by January 31st following the year of coverage. However, for the 2020 tax year, the due date was extended to March 2, 2021.
 - c. Form 1095-C – Employer-Provided Health Insurance Offer and Coverage: Applicable large employees must provide this form to each enrollee by January 31st following the year of coverage. However, for the 2020 tax year, the due date was extended to March 2, 2021.
 - d. Form 8962 – Premium Tax Credit
 - e. Form 8965 – Health Coverage Exemptions

6. Health Reimbursement Arrangement (“HRA”)
 - a. For plan years beginning on or after January 1, 2020, employers may offer HRAs combined with individual health insurance coverage or Medicare. In general, HRAs are employer-sponsored plans used to reimburse some out-of-pocket medical expenses.
 - b. For HRAs, a new code has been added on Form 1095-B, line 8, to identify an individual coverage HRA.

7. Health Savings Account (“HSA”)
 - a. The annual contribution limit for HSA plans for 2020 is \$3,550 for individuals and \$7,100 for an individual with family coverage. These contributions are not subject to tax. The contribution limits will be increasing for 2021 to \$3,600 for individuals and \$7,200 for an individual with family coverage.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

- b. HSA holders 55 and older, can save an additional \$1,000 catch-up contribution limit, bringing the single amount to \$4,550 and \$8,100 for a family in 2020.
 - c. High deductible health plans allow for an annual deductible that is no less than \$1,400 (an increase of \$50 from 2019) for self-only coverage or \$2,800 (an increase of \$100 from 2019) for family coverage for 2020. Annual out of pocket costs cannot exceed \$6,900 for self-only coverage (an increase of \$150 from 2019) or \$13,800 for family coverage (an increase of \$300 from 2019).
8. Flexible Spending Arrangement (“FSA”)
- a. The annual contribution limit for an FSA for 2020 is \$2,750 and remains at \$2,750 in 2021. Any contribution to the health FSA plan by an employer is in addition to the amount elected by the employee.
 - b. If there is a balance in your FSA plan at the end of the year, your plan may have one of the following features:
 - 1. Grace period extension - FSA plans are permitted to allow for a maximum grace period of 2 months and 15 days following the end of the plan year for unused contributions to be used against expenses incurred in the subsequent plan year. Any funds remaining after the grace period extension will be forfeited.
 - 2. Carryover – FSA plans can allow participants to roll forward up to \$500 for the tax year 2020 and \$550 for the tax year 2021 of amounts not utilized to the subsequent year. This rollover will not affect the annual contribution limit described above. Any remaining funds in excess of the \$500 will be forfeited.
 - c. Please note that the FSA Plan can have only have one of the features above and not both. The FSA Plan is not required to offer either one.

B. EMPLOYERS

- 1. In 2016, the Protecting Affordable Coverage for Employees (PACE) Act gave states the ability to define “small-group employer” as either less than 51 employees or less than 101 employees. Back in January of 2016, New York State chose to define small employers as 100 or fewer full-time equivalent employees which will make them eligible to purchase affordable insurance through the Small Business Health Options Program (“SHOP”).
- 2. Employers are required to report the value of coverage under an employer-sponsored group health plan on box 12 of the W-2 with a code of “DD”. Employers that provide “applicable employer-sponsored coverage” under a group health plan are subject to the reporting requirements. The Internal Revenue Service has stated

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

that any expansion of the reporting rules or ending of the transitional relief which continues for the 2020 tax year will only apply for calendar years that start at least six months after the new rules are issued. See <http://www.irs.gov/uac/Form-W-2-Reporting-of-Employer-Sponsored-Health-Coverage> for more information.

3. Small business owners could be eligible for the Small Business Health Care Tax Credit if they purchased coverage through SHOP and pay at least 50% of the full-time premiums on behalf of employees enrolled in a qualified health plan and have less than 25 full-time equivalent employees with average wages of \$50,000 (adjusted for inflation) or less. An employer may claim the credit for no more than two consecutive taxable years, beginning with the first taxable year in or after 2014 in which the eligible small employer attaches a Form 8941, *Credit for Small employer Health Insurance Premiums*, to its income tax return.
4. On December 20, 2019, the Further Consolidated Appropriations Act of 2020 became effective, which extends the IRS's Patient-Centered Outcomes Research Trust Fund fee for an additional 10 years (effective through 2029). Certain employers that self-insure may be required to pay this fee. For more information refer to the following link at the IRS website: <https://www.irs.gov/affordable-care-act/patient-centered-outcomes-research-trust-fund-fee-questions-and-answers>
5. Continuing in 2020, all employers, regardless of size, that provide self-insured health coverage to employees must file an annual return reporting certain information for each employee covered.
6. If you have 50 or more full-time employees, including full-time equivalent employees, you are considered an applicable full-time employer and need to issue statements to employees and file an *annual information return* reporting whether or not you offered health insurance to employees and if so, what health insurance options were offered.
7. Employers with 50 or more full time employees (including full-time equivalents) could be subject to a penalty fee if adequate affordable coverage is not offered to full time employees and one or more of these employees get a premium tax credit.

For more information, visit <https://www.healthcare.gov>

VI. 1040 AND NEW YORK STATE CONSIDERATIONS

The following is a summary of the new tax law changes:

A. TAX RATE BRACKETS

In 2020 the 37% tax bracket applies to taxable income that exceeds \$518,400 for single and head of household ("HOH") taxpayers, \$622,050 for married individuals filing jointly ("MFJ") and surviving spouse, and \$311,025 for married individuals filing separate ("MFS"). All of the other tax brackets have been adjusted for inflation.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Individuals with wages and other compensation in excess of \$250,000 for MFJ, \$125,000 for MFS, and \$200,000 for all others are subject to the additional Medicare tax of .9%. Employers are obligated to withhold the additional tax beginning in the pay period when wages exceed \$200,000 for the calendar year. The employer is obligated regardless of the filing status or income from other sources. If the taxpayer does not owe the additional withholding for Medicare, they can claim a credit on their 2020 income tax return.

B. PREFERENTIAL RATES FOR CAPITAL GAINS AND QUALIFIED DIVIDENDS

Unchanged for 2020, qualified dividends and long-term capital gains can avoid tax totally under the 0% capital gains rate, or be subject to capital gains rates of 15% or 20%. The capital gains rate depends on taxable income, how much of the taxable income consists of qualified dividends and eligible long-term gains, and filing status. The 20% capital gain rate applies to single taxpayers with taxable income over \$441,450, MFJ taxpayers with taxable income over \$496,600, and for head of household taxpayers with income over \$469,050.

C. NET INVESTMENT INCOME TAX

The net investment income tax ("NIIT") is still applicable for 2020. This affects income tax returns of taxpayers who have net investment income and have modified adjusted gross income ("MAGI") over the following thresholds: \$250,000 for MFJ or surviving spouse, \$125,000 for MFS, \$200,000 for single, and \$200,000 for head of household.

If modified adjusted gross income ("MAGI") exceeds the threshold, a 3.8% tax applies to the lesser of the net investment income or the excess of MAGI over the threshold.

D. REQUIRED MINIMUM DISTRIBUTION

Under the CARES Act, the required minimum distribution for 2020 has been suspended.

E. RETIREMENT PLAN DISTRIBUTIONS AND LOANS

If the taxpayer is impacted by COVID-19, they may take a distribution of up to \$100,000 and not be subject to the 10% early withdrawal penalty. The taxpayer can elect to include the distribution in income over a 3-year period. The taxpayer can also contribute the money back to a retirement plan within three years of the withdrawal and treat it as a rollover with no tax consequence once paid back.

Under the CARES Act, taxpayers impacted by COVID-19, may have taken a loan of up to the lesser of \$100,000 less any outstanding loans, or 100% of their non-forfeited account balance from a qualified plan between March 27, 2020 and September 23, 2020.

F. CHARITABLE CONTRIBUTIONS

The CARES Act in 2020 allows taxpayers who don't itemize deductions to take a charitable deduction of up to \$300 for cash contributions made to qualifying organizations.

G. PERSONAL EXEMPTIONS AND ITEMIZED DEDUCTIONS

The personal exemption continues to be eliminated for 2020. This elimination modifies the level of income which a taxpayer must file a return. Also continuing for 2020 for most taxpayers, the filing requirement will be based solely upon the standard deduction available to them.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

We have outlined the itemized deductions continuing to be available for 2020 as follows:

- Deduction for state and local income taxes, personal property taxes and real estate taxes will be limited to \$10,000 in total.
- Mortgage interest up to \$750,000 is allowed on new mortgages entered into on or after December 15, 2017. Interest on the portion of the mortgage not used to buy, build or remodel your personal residence is not allowed.
- Mortgage insurance premiums paid or accrued in connection with debt that qualifies as acquisition indebtedness is deductible for 2020 as qualified residence interest.
- Charitable donations of cash that are limited to 60% of AGI will have no limitations in 2020 due to the CARES Act.
- All miscellaneous deductions formerly subject to the 2% threshold are still no longer available on your federal tax return. Some examples of these expenses are employee business expenses, tax preparation fees, investment expenses. However, these expenses may be available on your state tax return.
- Casualty losses will now only be allowed for presidentially declared disaster areas.
- Gambling losses remain deductible as a miscellaneous itemized deduction not subject to the 2% limitation. The IRS has determined that an entry fee paid by individuals to participate in a fantasy sports contest is a wagering transaction and therefore subject to the gambling loss limitation.
- The overall itemized deduction limitation of 3% of the excess of adjusted gross income over the threshold amount is still suspended.

H. PATIENT PROTECTION AND AFFORDABLE CARE ACT

Still in effect for 2020, the Tax Cuts & Jobs Act repealed the tax on individuals that fail to carry minimum health coverage for themselves and their dependents, although there are still some states (such as MA, NJ and DC) that still have health insurance mandates and may apply penalties for not having coverage. Individuals and families are still able to acquire coverage through the Patient Protection and Affordable Care Act market place. Individuals with marketplace coverage may be entitled to the §36B premium assistance tax credit when filing their 2020 tax return. If a taxpayer received an advanced payment of the credit, they are required to file a 2020 Form 1040.

For 2020 the §36B premium assistance tax credit is available for taxpayers who meet certain household income criteria.

Taxpayers should receive one of the following forms which pertain to healthcare coverage and these forms should be utilized when filing your 2020 returns:

- Form 1095-A Health Insurance Marketplace Statement
- Form 1095-B Health Coverage (sent out on or before March 2, 2021)
- Form 1095-C Employer-Provided Health Insurance Offer and Coverage

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

I. STANDARD DEDUCTIONS

The standard deduction for 2020 increases to \$24,800 for MFJ and surviving spouse, \$18,650 for head of household, or \$12,400 for all other taxpayers. The additional standard deduction for being 65 or older or blind is \$1,650 if single or head of household (\$3,300 if 65 and blind). If MFJ, the additional standard deduction is \$1,300 if one spouse is 65 or older or blind, \$2,600 if both spouses are at least 65 (or one is 65 and blind).

J. DEDUCTION FLOOR FOR MEDICAL EXPENSES

Remaining for 2020, the floor for deducting medical expenses as an itemized deduction is 7.5% of AGI for all taxpayers.

K. SOCIAL SECURITY WAGE BASE

For 2020, the tax rate on the employee portion of social security is 6.2% on wages up to \$137,700; therefore, social security tax withholdings will not top \$8,537. Medicare tax of 1.45% is withheld from all wages regardless of amount.

Self-employment taxes of 15.3% apply to earnings up to \$137,700 after the earnings are decreased by 7.65%. The 15.3% rate equals 12.4% for social security plus 2.9% for Medicare. If net earnings are in excess of \$137,700, the 2.9% Medicare rate applies to the total amount. One half of the self-employment tax may be taken as an above the line deduction. The maximum self-employment social security tax is reached at \$17,075.

It should be noted, that if earnings exceed the applicable threshold, net self-employment earnings could be subject to the .9% additional Medicare Tax.

L. IRA AND ROTH IRA CONTRIBUTION PHASE-OUT

For 2020, the contribution limit for traditional IRAs and Roth IRAs is \$6,000 or \$7,000 for those age 50 or older. For 2021, the contribution limit will remain the same with an additional \$1,000 if you are age 50 or older. The contribution deduction for traditional IRAs is phased-out for active plan participants with MAGI between \$65,000 and \$74,999 for a single person or head of household, or between \$104,000 and \$123,999 for MFJ. The phase-out range is \$196,000-\$205,999 for a spouse who is not an active plan participant and who files jointly with a spouse who is an active plan participant.

Under the SECURE Act for contributions made in 2020, taxpayers of any age including those over 70 ½ can contribute to a traditional IRA.

IRA CHARITABLE CONTRIBUTION

The IRA charitable contribution gives the taxpayer the ability to distribute to a charity directly from an IRA for an individual over the age of 70½ without including the distribution in income or deducting the amount as a charitable contribution. This distribution is taken into account when determining the taxpayers required minimum distribution and is a permanent rule by the IRS.

M. 529 PLANS

Continuing for 2020, all 529 plan savings may be used toward elementary or secondary public, private or religious school tuition. There is a \$10,000 limitation for elementary, middle or high school expenses.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

N. DEPRECIATION

The maximum §179 deduction allowed is \$1,040,000 for qualifying property placed in service in 2020, subject to a limitation based upon the qualified assets placed into service. For 2020, this threshold amount is \$2,590,000. The §179 deduction also imposes an income limitation upon the deduction.

Bonus depreciation remains at 100% for 2020 through 2022. Bonus depreciation allows a taxpayer to take a deduction in the year that the acquired asset is placed in service. Continuing for 2020, property eligible for bonus depreciation was expanded to include used property. Bonus depreciation is mandatory unless you elect out of it.

O. IRS MILEAGE ALLOWANCE

The IRS standard business mileage rate for 2020 is 57.5 cents a mile. The medical and moving expense mileage rate deduction is 17 cents a mile. For charitable volunteers, the mileage rate is 14 cents a mile. The deduction for moving expenses is only available for active-duty members of the Armed Forces.

P. ALTERNATIVE MINIMUM TAX

The 2020 alternative minimum tax ("AMT") exemptions are increased to \$113,400 for MFJ and surviving spouse, \$72,900 for single and head of household, \$25,400 for estates and trusts, and \$56,700 for MFS. The 2020 AMT exemptions phase-out begins at \$1,036,800 for MFJ and surviving spouse, \$518,400 for all others. The AMT exemption amount is reduce one dollar for every four dollars of AMT income above the threshold amount for the taxpayer's filing status.

Q. ELIGIBILITY FOR SAVER'S CREDIT

The saver's credit is 50%, 20% or 10% of your retirement plan or IRA or ABLÉ account contributions depending on your adjusted gross income. The maximum amount of the credit is \$1,000 for single taxpayers and \$2,000 for married filing joint taxpayers. Credits are not allowed when AGI reaches \$32,500 for single taxpayers, \$48,750 for head of household and \$65,000 for MFJ and surviving spouse.

R. ADOPTION CREDIT

For adoptions finalized in 2020, taxpayers will see an increase in the credit and exclusion amounts for the adoption credit. The amount in 2020 will be increased to \$14,300.

S. DEDUCTION LIMITS FOR LONG-TERM CARE PREMIUMS

The maximum amount of age-based long-term care premiums that can be included as deductible medical expenses for 2020 (subject to the 7.5% of AGI floor) is \$430 if you are age 40 or younger at the end of 2020; \$810 for those age 41 through 50; \$1,630 for those age 51 through 60; \$4,350 for those age 61 through 70; and \$5,430 for those over age 70.

T. FOREIGN EARNED INCOME AND HOUSING EXCLUSIONS

The foreign earned income exclusion for 2020 is \$107,600. In addition, the housing expense limitation to use in calculating your maximum housing exclusion is generally \$32,280. However, the housing expense exclusion is based on locality, so in some cases there will be adjustments to the \$32,280 used to calculate the final housing exclusion. Due to the COVID-19 pandemic, the IRS is

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

providing a waiver for 2020 of the time requirements that allow a qualified individual to exclude foreign earned income and the housing cost amounts from income. If the taxpayer reasonably expected and can establish that they would meet either the bona fide residence test or physical presence test if it had not been for the pandemic they may be entitled to this waiver.

U. REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS ("FBAR")

The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 provides, for tax years beginning after December 31, 2015, the TD-F-90-22.1 (Fin Cen Report 114) "Report of Foreign Bank and Financial Accounts (FBAR)" is usually electronically filed to the Treasury Department on or before April 15th with an automatic extension of six months. All US persons who have a financial interest in or signature authority over at least one foreign account and the aggregate value of all accounts exceeds \$10,000 at any time during the year must file a FBAR. They are filed separate from your income tax return. The willful failure to file a FBAR can carry a penalty equal to the greater of \$100,000 or 50% of the highest balance in the account, for each violation.

V. ANNUAL EXCLUSION FOR GIFTS

With regards to gift taxes, the per-donee exclusion for gifts of present interest is \$15,000, for 2020 and 2021.

W. CHILD TAX CREDIT

The child tax credit remains the same for 2020 at \$2,000 per child and the level the credit begins to phase-out for MFJ is \$400,000 and \$200,000 for all others. Of this amount up to \$1,400 is refundable.

X. DEPENDENT CREDIT

Continuing for 2020, taxpayers are eligible for a non-refundable \$500 credit for each dependent who is not a qualifying child under age 17. The credit begins to phase out when your income is more than \$200,000 for a single taxpayer and \$400,000 for a married taxpayer.

Y. GIFT TAX AND ESTATE TAX EXEMPTION

For 2020 gift tax and estate tax purposes, the basic exemption amount is \$11,580,000 for federal taxes which will increase to \$11,700,000 for 2021. The top rate remains at 40% for 2020.

Z. EDUCATION CREDITS

The maximum credit allowed under the American Opportunity Credit is \$2,500 per student for all taxpayers except MFS, who do not qualify for the credit. For 2020, the credit starts to phase out at \$160,000 for MFJ filers and \$80,000 for all other qualifying taxpayers.

The maximum credit allowed under the Lifetime Learning Credit is \$2,000 per tax return for all taxpayers except MFS, who do not qualify for the credit. For 2020, the credit starts to phase out at \$118,000 for MFJ filers and \$59,000 for all other qualifying taxpayers.

For 2020, the above-the-line \$4,000 maximum deduction for qualified tuition and related expenses for higher education continues and goes through January 1, 2021.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

AA. SOLAR CREDITS

For 2020, the federal tax credit for solar installations prior to December 31, 2020 decreases to 26%. For 2021, the federal tax credit decreases again to 22%. If you purchase or lease solar energy system equipment you are also eligible for a New York State credit equal to 25% of your qualified solar energy system equipment expenditures with a maximum amount of \$5,000.

BB. THE SETTING EVERY COMMUNITY UP FOR RETIREMENT ENHANCEMENT (“SECURE”) ACT AND ITS IMPACT ON RETIREMENT PLAN PROVISIONS

The SECURE Act passed in December 2019 and includes many reforms that are designed to increase access to workplace retirement plans and expand retirement savings. The legislation includes policy changes that impact defined contribution plans, defined benefit plans, as well as individual retirement accounts and 529 plans, many of which took effect January 1, 2020. Below are some of the key changes incorporated in the SECURE Act and how they will affect both individuals, employers, and plan sponsors.

Individuals:

- The age at which participants must begin taking required minimum distributions (RMDs) has been increased to 72 (previously was 70 ½). This applies to participants whom will attain age 72 after December 31, 2019.
- Effective for taxable years beginning after December 31, 2019, individuals can now contribute to an IRA at any age. Previously, individuals were prohibited from contributing after age 70 1/2.
- During a one-year period following the birth or adoption of a child, individuals may withdraw up to \$5,000 from a retirement program, penalty free. This includes IRAs, 403(b) plans, 457 plans and 401(a) plans and is effective for plan years beginning after December 31, 2019.
- Individuals who participate in 529 Plans may withdraw up to \$10,000 annually, tax-free, for the repayment of student loans.

Employers and Plan Sponsors:

- Small employers who start a tax-qualified retirement plan are eligible for a tax credit up to a maximum of \$5,000 (previous maximum was \$500) depending on the number of employees. This change is effective for employer taxable years beginning after December 31, 2019.
- Small employers who create a 401(k) plan or SIMPLE IRA plan and utilize automatic participant enrollment will be eligible for an annual tax credit up to \$500. This provision is effective for employer taxable years beginning after December 31, 2019.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

It is important to note that employers may have to make amendments to their current plan documents to allow their plan participants to take advantage of these changes in 2020.

CC. THE CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT

The CARES Act was passed in March 2020 and provides aid packages to families and businesses impacted by the COVID-19 pandemic. Below are some of the key changes incorporated in the CARES Act and how they will affect both individuals and employers.

Individuals:

Recovery Rebate Credit/Economic Impact Payment

- The CARES Act provided an advance of the Recovery Rebate Credit in 2020 equal to \$1,200 per eligible individual and \$500 per eligible child subject to AGI limitations. Any amounts over the limitation were reduced by 5% of the excess.
- Receipt of the advance was based on information filed with the taxpayer's last 2019 or 2018 income tax return.
- The advanced payment received by a taxpayer is not considered taxable income for 2020.
- Taxpayers who received an advance payment but are not eligible for the credit based upon their 2020 income tax return, will not have to return the payment received. However, if the advanced payment received was lower than what the taxpayer was entitled based on their 2020 income tax filing the taxpayer will be allowed to claim the additional credit on their 2020 income tax return.
- Taxpayers who received an advanced payment for a deceased individual will have to pay back that advanced payment.

Employers:

- As part of the overall \$5,250 cap for tax-free educational assistance programs for employees, an employer can make student loan payments on behalf of an employee in 2020.
- Amounts received under the CARES Act Paycheck Protection Program (PPP) will be forgiven by the lender/SBA if expended as per provisions.
- The CARES Act provides an exception and exempts from taxation any amount forgiven under the PPP loan. Accordingly, disallowed is any expense otherwise allowed to be deducted for the amount forgiven or expected to be forgiven under the PPP loan forgiveness program.

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

Corporations:

- The CARES Act allows the carryback of losses for 5 previous years preceding the year of loss that arose in the years ending after December 31, 2017 and before January 1, 2021.
- Any net operating loss created in 2018 through 2020 can be used to offset 100% of taxable income (previously 80% imposed by the Tax Cuts and Jobs Act (“TCJA”).
- The TCJA provision limiting the current deduction of net business losses has been suspended for 2018 through 2020.
- For 2019 and 2020, every business is subject to a limited deduction for interest expense equal to the sum of the taxpayer’s business interest income, 50% of the adjusted taxable income of the business, and the taxpayer’s floor plan financing interest (otherwise it is 30% enacted under the TCJA). As an added benefit, taxpayers may elect to use 2019 taxable income to calculate the deductible interest in 2020.

CORPORATE TAXES:

Corporate tax changes that took effect for years beginning on or after January 1, 2019, continue through December 31, 2020. The following is a summary of some of the key changes that will continue:

- C-Corporations will continue to have a flat tax rate of 21% on all taxable income.
- The use of business losses of noncorporate taxpayers is restricted to \$259,000 for unmarried taxpayers and \$518,000 for married taxpayers.
- The deduction for employer provided meals that were previously 100% deductible under the de minimis rules are now subject to the 50% limitation.
- For 2020 there is no deduction allowed for amounts paid for entertainment expenses. On September 30, 2020, the IRS issued final regulations on deducting certain meal and travel expenses. The regulations make it clear that a food or beverage deduction can be available for the cost of the food or beverage consumed by the taxpayer if it is separately stated from the cost of the entertainment.
- Eligible employers are entitled to a credit for paid family and medical leave ranging from 12.5% to 25% of wages paid to qualifying employees while on family or medical leave and are being paid at least 50% of their regular wage amount. The Department of Labor implemented health emergency leave under Title I of the Family and Medical Leave Act. Employers temporarily are required to provide up to 10 weeks of paid and 2 weeks unpaid emergency family and medical leave to eligible employees for reasons related to COVID-19. The leave provision is set to expire December 31, 2020 and is effective from April 2, 2020 and December 31, 2020.
- Small and midsize employers with fewer than 500 employees are eligible for refundable tax credits that are a dollar-for-dollar reimbursement, for the cost of providing paid sick and

**NEW DEVELOPMENTS, YEAR END UPDATE
AND 1040 CONSIDERATIONS
JANUARY 2021**

family leave wages to their employees for leave related to COVID-19 under the Families First Coronavirus Response Act.

- The Emergency Paid Sick Leave Act entitles workers up to 80 hours of paid sick time if they are unable to work due to COVID-19 related reason.
- The alternative minimum tax no longer applies to corporations.
- There is an executive order for the optional postponement of the certain employee's share of only the Social Security portion of FICA tax on wages and compensation paid from September 1, 2020 through December 31, 2020. These deferred taxes are to be withheld from the employees' wages and remitted ratably beginning January 1, 2021 through April 30, 2021. The employer is responsible for the deferred taxes liability.
- Qualified Business Income Deduction (199A Deduction):
 - A special 20% deduction will apply for certain business income reported on a person's individual return. This includes income from qualified businesses.
 - This deduction is available to sole proprietors (Schedule C), real estate rental income (Schedule E), Trust and Estates, Partnerships and S-Corporations.
 - The deduction is subject to some limitation rules and in general will not be allowed for most professions or consulting businesses, unless the taxpayer's total income is under \$163,300 for single and \$326,600 for MFJ taxpayers.

Feel free to contact our Suffolk County office at (631) 234-4444 or you can e-mail us at mvanduyne@rsabrams.com if you have any questions. You can also visit our website at www.rsabrams.com for updated information and to obtain additional copies of our annual New Developments, Year End Update and 1040 Considerations. We suggest you share this update with your Board.



RFP #12-2-03

**PROPOSAL FOR
EXTERNAL AUDIT SERVICES**

Rocky Point Union Free School District

June 30, 2022

Includes renewal options for 2023 - 2026

CHRISTOPHER V. REINO, CPA, CITP – PARTNER
CVR@CDLLP.NET | (P) 631.473.3400 x107 | (D) 631.828.1508

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

1650 ROUTE 112 | PORT JEFFERSON STATION | NEW YORK 11776

CONTENTS

TRANSMITTAL LETTER	1
WHAT SETS US APART?	3
OUR CORE VALUES.....	3
OUR PARTNERS	4
OUR EXPERIENCE.....	4
AUDIT TEAM QUALIFICATIONS.....	6
YOUR AUDIT TEAM.....	6
PROFESSIONAL AFFILIATIONS.....	8
REFERENCES	9
OBJECTIVE AND SCOPE	10
AUDIT METHODOLOGY	10
QUALITY CONTROL	12
QUALITY ASSURANCE.....	13
SYSTEM REVIEW REPORT.....	14
MUNICIPAL CLIENTS LISTING.....	15
INSURANCE	17
FEES FOR SERVICES	18
NON-COLLUSIVE BIDDING CERTIFICATION.....	19
AFFIDAVIT OF COMPLIANCE	20
COMPLIANCE WITH IRAN DIVESTMENT ACT.....	21

CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

VINCENT D. CULLEN, CPA
(1950 - 2013)

JAMES E. DANOWSKI, CPA
PETER F. RODRIGUEZ, CPA
JILL S. SANDERS, CPA
DONALD J. HOFFMANN, CPA
CHRISTOPHER V. REINO, CPA
ALAN YU, CPA

March 24, 2021

Mr. Christopher A. Van Cott
Assistant Superintendent for Business
Rocky Point Union Free School District
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778

Dear Mr. Van Cott:

We respectfully submit this proposal for consideration in the selection of external auditor for the five years ending June 30, 2022 through, and including June 30, 2026.

We believe we are qualified to offer the Rocky Point Union Free School District (District) the same quality and timely service that we have been providing to our other local municipal clients; in evaluating our firm please consider the following:

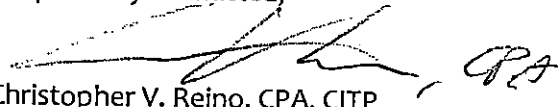
- Cullen & Danowski, LLP (Firm) is a firm of certified public accountants licensed in the state of New York, serving the New York and metropolitan area since 1971.
- Five of our firm's six partners specialize in municipal auditing and accounting.
- In addition to the Firm's audit partners and three principals, our management team includes four senior level directors and managers, and one audit supervisor overseeing ten audit teams.
- Employee longevity, resulting in a highly qualified audit staff, is one of the keys to our success. Our staff has acquired the special knowledge, skills, and experience needed to serve local municipalities effectively and efficiently.
- With over forty professionals, our firm is the ideal size for providing services to the many school districts that we currently audit. In total we engage over approximately 90 school districts, for which we provide accounting, internal audit or external audit services.
- Our expertise and reputation are also recognized by the New York State Education Department, which has requested our assistance in providing special accounting and oversight services for school districts on several occasions.

- We continuously provide our clients with up-to-date information regarding the many changes promulgated by both state and federal governments, as well as the Governmental Accounting Standards Board.
- As part of our audit engagement, we determine the District's degree of compliance with internal Board policy and with federal and state regulations.
- Prior to release, to ensure your satisfaction with our services, your financial statement report is put through an extensive review by our Quality Control Department.
- We take a positive approach in our management letter recommendations, as our intention is to aid and assist the Board and the District.
- We encourage a continuous, year-round dialogue in order to be responsive to all your needs.

We would be pleased to serve as external auditor for the Rocky Point Union Free School District, and have attached a detailed proposal and quoted fees for the services to be rendered.

If you have any questions or require additional information, please feel free to call.

Respectfully submitted,


Christopher V. Reino, CPA, CITP
Partner

Rocky Point Union Free School District

CULLEN & DANOWSKI LLP

WHAT SETS US APART?

Our years of experience? Our hard-earned expertise? The breadth of our services? Our attention to our clients? These qualities are all undeniably, even vitally important. While we possess them all, our defining and differentiating characteristics can be stated in two words:

PRESENT & ACCOUNTABLE

By **PRESENT**, we mean that Cullen & Danowski is with you, available to you and accessible when you need us. When you work with us, you will have all of our years of experience and the depth of our expertise at your disposal. We will be there to provide the ongoing resources to assist you, by giving you sound advice, implementing change, and providing auditing, accounting, tax, consulting services and anything in between, in a timely manner.

By **ACCOUNTABLE**, we mean that we stand behind our work and our clients. Naturally, that means we are meticulous about our work. Confident that it will stand up to any scrutiny from others, because it has stood up to our own scrutiny.

This is what sets Cullen & Danowski apart. Once you have had a chance to get to know us and our work, we think you'll agree.

OUR CORE VALUES

Honesty, integrity, trust and unwavering commitment to our clients and staff are Cullen & Danowski's core values.

Since 1971, Cullen & Danowski, located in Port Jefferson Station, NY, has been committed to providing our clients with the highest level of quality service. From attracting and employing the most experienced professional and administrative staff, keeping current with professional standards and best practices, to working with state of the art technology, Cullen & Danowski has earned a reputation of providing exceptional service.



Rocky Point Union Free School District

CULLEN & DANOWSKI LLP

OUR PARTNERS

We are a firm of six partners:

JAMES E. DANOWSKI, CPA
PETER F. RODRIGUEZ, CPA
JILL S. SANDERS, CPA

DONALD J. HOFFMANN, CPA
CHRISTOPHER V. REINO, CPA, CITP
ALAN YU, CPA

Five of our six partners specialize in municipal auditing and accounting; three of whom have over thirty-five years and two of whom have over thirty years of experience in public accounting.

OUR EXPERIENCE

We are a full-service firm with a strong commitment to the growth and success of our clients and the community. The Firm has developed a highly respected reputation over the years through the determination and hard work of the partners and associates.

We provide general accounting, auditing, taxation, and management consulting services for clients in the private and public sectors. A major portion of our practice is devoted to providing services for governmental and not-for-profit organizations and, in particular, auditing local municipalities. Consequently, all staff members spend considerable time serving our municipal clients.

We keep our clients updated by mailings and we hold and/or participate in several informative workshops during the year for board members, superintendents, business officials and other staff members. Some of the topics include: internal controls, the internal audit function, types of audits, GASB Statements, district treasurer duties, payroll reporting, personnel compliance, reserve funds, fund balance management and New York State Teachers' and Employees' Retirement contributions.

Our partners frequently present at workshops, seminars and webinars hosted by the NYSSBA and NYSASBO, and also serve as guest speakers at the meetings of business officials for Western Suffolk BOCES that take place throughout the year.

Our firm maintains associations with attorneys and other professionals who are helpful in providing a variety of services to school districts. Additionally, we are experienced in dealing with the major bond counsels and fiscal advisors serving school districts, and have interacted on behalf of our clients with federal and state government agencies on a variety of matters.

Some of the consulting engagements for which we have been engaged are:

- Fund balance forecast;
- multiple year financial projections;
- reserve fund analysis;
- evaluation of food service management program;
- analysis of capital projects expenditures and reporting with the New York State Education Department;
- analysis of preschool and school aged special education program revenues and expenditures and reporting with the New York State Education Department;
- fiscal reviews for the New York State Education Department;
- evaluation of cash management systems;
- departmental reviews of payroll benefits, facilities, purchasing, and special education;
- analysis of contract proposals budgetary impact;
- review of retroactive payroll calculation; and,
- review of extraclassroom activities policies and procedures.

Financial statement audits previously conducted in accordance with auditing standards generally accepted in the United States of America, the standards contained in *Government Auditing Standards*, and single audits conducted in accordance with the provisions of the *Uniform Guidance* are among the services we provide. We also offer assistance with the preparation of financial reports.

As a member of the AICPA Governmental Audit Quality Center, we receive timely information on a variety of technical, legislative and regulatory subjects that we can apply to our audits. We ensure compliance with the appropriate standards and changes to regulations.

Our firm is independent as defined by both generally accepted auditing standards and the Government Accountability Office's *Government Auditing Standards* with regard to your district. As such, there are no conflicts of interest.

There has never been any disciplinary action taken, nor is there any pending against the Firm with any regulatory bodies or professional organizations.

AUDIT TEAM QUALIFICATIONS



Our management team includes: five audit partners, three principals, four senior-level directors and managers, and one audit supervisor. Most of the directors and managers have more than twenty-five years of experience with our firm. Together, our management team supervises ten audit teams, which allows us to properly plan the audit and supervise the assigned staff auditors.

Employee longevity is one of the keys to our success, as our firm has had very low employee turnover. We staff each of our engagements with a team of highly experienced, degreed accountants, many of whom are certified public accountants, with the remainder working towards certification. All members of our audit teams are permanent, full-time employees.

New York State requires all certified professionals to receive at least forty hours of continuing professional education (CPE) per year. Firm members involved in municipal and not-for-profit audits conducted in accordance with *Government Auditing Standards* are also required to fulfill the CPE requirements of the Government Accountability Office (GAO).

All staff meet the continuing education requirements of the New York State Education Department, the U.S. Comptroller General, and the American Institute of Certified Public Accountants.

YOUR AUDIT TEAM



The following would be the supervisory members of the audit team, all of whom are certified public accountants, licensed in the state of New York:

CHRISTOPHER V. REINO, CPA, CITP
PARTNER

DEIRDRE A. LUNETTA, CPA
PRINCIPAL

STEVEN P. LENZ, CPA
DIRECTOR OF QUALITY CONTROL



All members of the audit team will be full-time staff of the Firm who have had prior school district auditing experience; the senior and staff accountants will be assigned to the engagement upon confirmation of appointment.

PARTNER

CHRISTOPHER V. REINO, CPA, CITP | CVR@CDLLP.NET

Chris, a graduate of Dowling College, started his accounting career as an intern with our firm in 1989. He is extremely well versed in accounting, but he is just as well versed in computer information technology.

With many years of diversified accounting, audit, tax and consulting experience, Chris provides a wide variety of clients with municipal auditing services, business taxation services, individual taxation services, accounting services, computer consulting and special engagement services. His industry expertise includes working with school districts, villages, fire districts, towns and other local municipalities, as well as corporations and individual tax clients.

In addition to being co-chairman of the NYS GFOA's Accounting, Auditing and Financial Reporting Committee, Chris prides himself on giving back to the local community through his many civic endeavors. He is the treasurer of the Rocky Point Lions Club Scholarship and Community Improvement Foundation, a board member and past president of the Rocky Point Lions Club, and an active member of the North Brookhaven Chamber of Commerce, which represents the towns of Port Jefferson Station, Terryville, Mount Sinai, Miller Place, Sound Beach and Rocky Point.

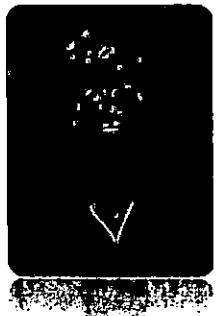


PRINCIPAL

DEIRDRE A. LUNETTA, CPA | DAL@CDLLP.NET

Deirdre A. Lunetta, CPA, graduated from Lander University with a Bachelor of Science in accounting and joined our firm in 1996 as a staff accountant. Through Deirdre's hard work and determination, she honed her skills and refined her knowledge of governmental accounting and auditing and has attained the position of Principal.

Deirdre has specialized in providing accounting and auditing services for many municipalities including: school districts, incorporated villages, libraries, and fire districts. She has developed a very broad knowledge in the following areas: complex audit and accounting issues, fund balance planning, budget projections, implementation of reporting standards, compliance with federal single audit requirements and fiscal trending analysis. As Principal, she strives to constantly inform and educate the Firm's staff by periodically lecturing at accounting and auditing workshops.



DIRECTOR OF QUALITY CONTROL

STEVEN P. LENZ, CPA | SPL@CDLLP.NET

Steven P. Lenz, CPA, a graduate of the University of Pennsylvania, became a licensed CPA in 1984 and joined the Firm in 1988. During his time with the Firm, he has worked extensively with municipal clients, including school districts, villages, libraries, towns and both water and fire districts.

With an eye for detail and a high standard of quality, Steven plays a vital role in the Firm. As Director of Quality Control he strives to constantly enhance the knowledge of both staff and clients by periodically lecturing on school district auditing and accounting.



When not educating others, Steven diligently researches authoritative sources of GAAP, laws and regulations applicable to local governments in order to better address internal and external inquiries. Steven is also tasked with the responsibility of performing financial statement reviews for compliance with both professional standards and GAAP, and on a select basis performs reviews of engagement files. Additionally, he is the Firm's liaison with the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the New York State Office of the State Comptroller (OSC).

PROFESSIONAL AFFILIATIONS



American Institute of Certified Public Accountants
AICPA Certified Information Technology Professional
AICPA Employee Benefit Plan Audit Quality Center
AICPA Governmental Audit Quality Center
AICPA Not-for-Profit Section
Association of Certified Fraud Examiners
Long Island Village Clerks and Treasurers Association
Long Island Water Conference
Nassau County Chapter of NYS Association of School Business Officials
New York Council of Nonprofits, Inc.
New York State Conference of Mayors and Municipal Officials
New York State Government Finance Officers Association
New York State Society of Certified Public Accountants
NYSSCPA Public Schools Committee
Suffolk County Chapter of NYS Association of School Business Officials

REFERENCES

We provide services to more than 90 school district clients (see "Municipal Clients Listing").

**BALDWIN
UNION FREE SCHOOL DISTRICT**

Dr. James Robinson
Assistant Superintendent for Business
960 Hastings Street, Baldwin, NY 11510
516-434-6049 robinsonj@baldwinschools.org

**COPIAGUE
UNION FREE SCHOOL DISTRICT**

Mr. Jeffrey White
Asst. Superintendent for Finance & Operations
2650 Great Neck Road, Copiague, NY 11726
631-842-4015 x530 JWhite@copiague.net

**MILLER PLACE
UNION FREE SCHOOL DISTRICT**

Ms. Colleen Card
School Business Official
7 Memorial Drive, Miller Place, NY 11764
631-474-2700 x261 ccard@millerplace.k12.ny.us

**MOUNT SINAI
UNION FREE SCHOOL DISTRICT**

Ms. Linda F. Jensen
Assistant Superintendent for Business
North Country Road, Mount Sinai, NY 11766
631-840-2561 ljensen@mtsinai.k12.ny.us

**OYSTERPONDS
UNION FREE SCHOOL DISTRICT**

Ms. Melissa Palermo
District Clerk
23405 Main Road, Orient, NY 11957
631-323-2410 mepalermo@oysterponds.org

OBJECTIVE AND SCOPE

We will audit the financial statements of the District, including the government-wide and fund statements in compliance with GASB Statement No. 34, for the fiscal year ending June 30, 2022 and at the option of the District the fiscal years ending 2023, 2024, 2025 and 2026. Additionally, we will audit the District's federal financial assistance programs and the extraclassroom activity funds financial statement.

These audits will be in accordance with:

- auditing standards generally accepted in the United States of America; and,
- the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In conducting our audits of the financial statements, we will consider the District's compliance, as applicable, with the requirements and guidelines contained in the following publications:

- the *Single Audit Act Amendments of 1996* and the provisions of *OMB Uniform Guidance*;
- the *New York State Regulations of the Commissioner of Education*;
- the *New York State Uniform System of Accounts for School Districts*, issued by the New York State Office of the State Comptroller; and,
- the New York State Education Department's *Reference Manual for Audits of Financial Statements of New York State School Districts*.

AUDIT METHODOLOGY

Audits of New York State school districts are conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, as previously discussed.

Based on our understanding of your district and the experience we have in school district auditing, we do not anticipate any potential audit problems. Our approach to the audit includes:

- Audit Planning (*Upon receipt of engagement letter*)
- Field Work (*August/September*)
- Issuance of Reports (*September/October*)

AUDIT PLANNING & FIELD WORK



In the conduct of our engagement, significant effort will be devoted to designing an audit program that is tailored to the District's needs. Proper planning not only promotes audit efficiencies, but also allows us to identify any major areas of concern.

We will schedule an entrance meeting with key District administrative personnel. The objectives of this meeting are to develop background information on your accounting and financial reporting system, to identify the type and relative emphasis of specific work to be performed, and to agree on a timetable for the completion of the audit. We will also schedule a planning meeting between the District's audit committee and the audit engagement partner to discuss the audit process, our audit approach and the scope of our services, as well as areas of concerns that the audit committee might have.

Initial year engagements require very specific attention to the transition from one audit firm to another. We have very experienced personnel that will be assigned to this engagement to ensure a smooth transition. Your audit team will coordinate a review of the prior year auditor's work; and provide a listing of schedules to be prepared by the District. We understand the importance of change and will coordinate this transition with management to ensure that it is seamless.

Our audit planning continues with a brainstorming and planning meeting of all members of our audit engagement team. We will discuss, pertinent information from prior years' audits, current developments obtained from reviewing the year's Board meeting minutes and our meeting with the District's key administrative personnel, as well as fraud risks. Additionally, we will develop our audit plan.

Our field work will be conducted in two phases, and we will make every effort to minimize disruptions to District staff. During the preliminary risk assessment phase of the audit, our audit team members will interview various District personnel, document, review, evaluate, and test the District's current procedures and system of internal controls. One of the primary objectives of this review and evaluation will be to identify weaknesses and deficiencies within the system. Areas of focus will include cash receipts, cash disbursements, payroll, purchasing, and information technology.

We will also test the District's transactions for compliance with federal, state and local laws and regulations employing judgmental sampling techniques. In addition, we will evaluate the extraclassroom activity funds' procedures and internal controls and perform necessary testing.

The second phase of our field work will take place once the District's books are effectively closed. At that time, the audit team will perform substantive testing and audit the financial balances and draft financial statements for reasonableness under the supervision of the engagement partner and assigned audit manager or supervisor. We will employ analytical procedures to identify variances that are not within expectations, as well as judgmental sampling techniques based on our extensive experience in auditing school districts and our understanding of the District. Any proposed adjusting journal entries will be reviewed with management. Upon completion of our field work, we will provide the Business Office with copies of trial balances, adjusting journal entries and any schedules it requires.

ISSUANCE OF AUDIT REPORTS



After the completion of the second phase of field work, we will begin the audit of the District's financial statements, which include district-wide full accrual basis financial items that are required by the GASB, and are in addition to the District's governmental funds records. If the District does not itself prepare, or have a third-party accountant prepare, the financial statements, the Firm can assist in preparation as a non-audit service at no additional cost, if the District can designate an individual who, in our judgment, possesses the suitable skill, knowledge or experience to oversee our service in accordance with *Generally Accepted Government Auditing Standards*.

Supervisory reviews of the audit work files and draft financial statements by the engagement partner and audit manager/supervisor take place throughout the audit. The technical review of the financial statements by the Firm's Quality Control Department takes place before the financial statements are provided to the District's management and audit committee for their review and discussion with the engagement partner. Other required audit reports, including management letter recommendations and the extraclassroom activity funds financial statement, are also prepared at this time.

The Firm's thorough audit planning, preparation of the audit team and timing of the audit work will contribute to the timely issuance of our reports by the prescribed due dates. We are available to make a public presentation of the reports to the Board of Education.

QUALITY CONTROL

One of the most important aspects for the success of any engagement is quality control. To ensure your satisfaction, this is a process that we give significance to. Prior to release, your financial statement report is put through an extensive review by our Quality Control (QC) Department.



The objective of the quality control review process is to help guarantee not only the delivery of reports that consistently meet or exceed your expectations, while adhering to industry standards and any applicable regulations, but also that the report strictly complies with our firm's standards of excellence.

Our QC experts have impeccable analytical skills, are capable of interpreting laws and regulations, implementing defined policies and performing investigative duties when needed. With a precise eye for detail, our QC Department has the responsibility of making sure that products and services you receive are reliable and of finest quality.

QUALITY ASSURANCE

As a member of the American Institute of Certified Public Accountants (AICPA) Division of Firms, Cullen & Danowski undergoes a mandatory peer review of the accounting and auditing practice. This triennial review is conducted according to the quality control standards issued by the AICPA. At the conclusion of our most recent peer review, the review concluded the Firm met the objectives and received a "passed" opinion. Peer review opinions are classified as "passed," "passed with deficiencies" or "failed." The receipt of a "passed" opinion is testimony to our commitment to the highest standards.

SYSTEM REVIEW REPORT



Cubie J. Bridges, CPA
Kenneth S. Frank, CPA
Roger J. Lis, CPA
Julie L. Jago-Booth, CPA
Kathryn A. Larracuente, CPA

R. A. MERCER & CO., P.C.
Certified Public Accountants
63 South Main Street
Cattaraugus, NY 14719
Phone 716-257-9511 Fax 716-257-9513
www.ramercercpa.com

Raymond A. Mercer, CPA 1931-1983

Robert W. Irwin, CPA

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 28, 2018

To the Partners of Cullen & Danowski, LLP and the
Peer Review Committee of the PICPA

We have reviewed the system of quality control for the accounting and auditing practice of Cullen & Danowski, LLP (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cullen & Danowski, LLP in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cullen & Danowski, LLP has received a peer review rating of *pass*.

R.A. MERCER & CO., P.C.

Raymond A. Mercer & Co. P.C.

CATTARAUGUS
716-257-9511

ORCHARD PARK
716-675-0270



SARDINIA
716-496-5028

SPRINGVILLE
716-592-0038

Rocky Point Union Free School District

CULLEN & DANOWSKI LLP

MUNICIPAL CLIENTS LISTING

SCHOOL DISTRICTS

ACCOUNTING

AMAGANSETT UFSD
FIRE ISLAND UFSD
ISLAND TREES UFSD
MALVERNE UFSD
NORTH MERRICK UFSD
OYSTERPONDS UFSD
PLAINVIEW - OLD BETHPAGE CSD
PORT JEFFERSON UFSD
REMSENBURG-SPEONK UFSD
ROOSEVELT UFSD
SHELTER ISLAND UFSD
SPRINGS UFSD
VALLEY STREAM UFSD TWENTY FOUR

EXTERNAL AUDIT

AMITYVILLE UFSD
BABYLON UFSD
BALDWIN UFSD
BAY SHORE UFSD
BAYPORT - BLUE POINT UFSD
BELLMORE UFSD
BELLMORE-MERRICK CHSD
BETHPAGE UFSD
BRIDGEHAMPTON UFSD
CENTER MORICHES UFSD
CONNETQUOT CSD
COPIAGUE UFSD
EAST MEADOW UFSD
EAST MORICHES UFSD
EAST WILLISTON UFSD
EASTPORT - SOUTH MANOR CSD
FREEPORT UFSD
GREAT NECK UFSD
HALF HOLLOW HILLS CSD
HAMPTON BAYS UFSD
HARBORFIELDS CSD
HICKSVILLE UFSD
HUNTINGTON UFSD
ISLIP UFSD
JERICHO UFSD
KIRYAS JOEL UFSD
LAWRENCE UFSD
LINDENHURST UFSD
LITTLE FLOWER UFSD
LONG BEACH CITY SD
LONGWOOD CSD
MERRICK UFSD
MILLER PLACE UFSD
MOUNT SINAI UFSD

NORTH BABYLON UFSD
NORTH SHORE CSD
PLAINEDGE UFSD
RIVERHEAD CSD
ROSLYN UFSD
SAG HARBOR UFSD
SHOREHAM-WADING RIVER CSD
SOUTH COUNTRY CSD
SOUTHAMPTON UFSD
SOUTHOLD UFSD
SYOSSET CSD
TUCKAHOE COMMON SD
VALLEY STREAM UFSD THIRTY
WEST BABYLON UFSD
WEST HEMPSTEAD UFSD
WESTBURY UFSD

INTERNAL AUDIT

EAST ISLIP UFSD
EAST ROCKAWAY UFSD
EASTERN SUFFOLK BOCES
EDGEMONT UFSD
FARMINGDALE UFSD
FLORAL PARK - BELLEROSE UFSD
GARDEN CITY UFSD
GLEN COVE CITY SD
HARRISON CSD
HAUPPAUGE UFSD
HERRICKS UFSD
HEWLETT WOODMERE UFSD
LEVITTOWN UFSD
MAMARONECK UFSD
MINEOLA UFSD
NEW HYDE PARK - GARDEN CITY PARK UFSD
PELHAM UFSD
ROCKVILLE CENTRE UFSD
SACHEM CSD
SCARSDALE UFSD
SEWANHAKA CHSD
SMITHTOWN CSD
SOUTHERN WESTCHESTER BOCES
VALLEY STREAM CHSD
WEST ISLIP UFSD
WESTERN SUFFOLK BOCES
WESTHAMPTON BEACH UFSD

FIRE DISTRICTS

- ATLANTIC BEACH FD
- BELLPORT FD
- BETHPAGE FD
- BOHEMIA FD
- BRIDGEHAMPTON FD
- BROOKHAVEN FD
- CENTEREACH FD
- COMMACK FD
- DEER PARK FD 14
- EAST ISLIP FD
- EAST MARION FD
- GORDON HEIGHTS FD
- HAUPPAUGE FD
- HOLBROOK FD
- ISLIP TERRACE FD
- JAMESPORT FD
- KINGS PARK FD
- LOCUST VALLEY FD
- MATTITUCK FD
- MONTAUK FD
- ORIENT FD
- RIVERHEAD FD
- SETAUKET FD
- SOUTHAMPTON FD
- SOUTHOLD FD
- SPRINGS FD
- WEST BABYLON FD
- WEST HEMPSTEAD FD
- WESTHAMPTON BEACH FD

LIBRARIES

- AMITYVILLE PUBLIC LIBRARY
- COMSEWOGUE PUBLIC LIBRARY
- EAST ISLIP PUBLIC LIBRARY
- FREEPORT MEMORIAL LIBRARY
- GREAT NECK PUBLIC LIBRARY
- HEWLETT-WOODMERE PUBLIC LIBRARY
- ISLAND PARK PUBLIC LIBRARY
- JERICO PUBLIC LIBRARY
- MANHASSET PUBLIC LIBRARY
- MASSAPEQUA PUBLIC LIBRARY
- PORT WASHINGTON LIBRARY
- SHELTER ROCK PUBLIC LIBRARY

TOWNS

- TOWN OF EAST HAMPTON —
COMMUNITY PRESERVATION FUND
- TOWN OF OYSTER BAY
- TOWN OF RIVERHEAD —
COMMUNITY PRESERVATION FUND
- TOWN OF SHELTER ISLAND
- TOWN OF SOUTHAMPTON —
COMMUNITY PRESERVATION FUND

VILLAGES

- INC. VILLAGE OF AMITYVILLE
- INC. VILLAGE OF BAXTER ESTATES
- INC. VILLAGE OF BELLE TERRE
- INC. VILLAGE OF BELLPORT
- INC. VILLAGE OF EAST HILLS
- INC. VILLAGE OF EAST ROCKAWAY
- INC. VILLAGE OF FLOWER HILL
- INC. VILLAGE OF GREAT NECK ESTATES
- INC. VILLAGE OF GREENPORT
- INC. VILLAGE OF HEAD OF THE HARBOR
- INC. VILLAGE OF LAKE SUCCESS
- INC. VILLAGE OF LAUREL HOLLOW
- INC. VILLAGE OF LINDENHURST
- INC. VILLAGE OF LLOYD HARBOR
- INC. VILLAGE OF MASSAPEQUA PARK
- INC. VILLAGE OF MUNSEY PARK
- INC. VILLAGE OF NORTH HILLS
- INC. VILLAGE OF OCEAN BEACH
- INC. VILLAGE OF OLD FIELD
- INC. VILLAGE OF OLD WESTBURY
- INC. VILLAGE OF PATCHOGUE
- INC. VILLAGE OF PLANDOME MANOR
- INC. VILLAGE OF POQUOTT
- INC. VILLAGE OF PORT JEFFERSON
- INC. VILLAGE OF PORT WASHINGTON NORTH
- INC. VILLAGE OF ROSLYN
- INC. VILLAGE OF SALTAIRE
- INC. VILLAGE OF SANDS POINT
- INC. VILLAGE OF UPPER BROOKVILLE

WATER DISTRICTS

- HICKSVILLE WATER DISTRICT
- JERICO WATER DISTRICT
- MASSAPEQUA WATER DISTRICT
- PLAINVIEW WATER DISTRICT
- PORT WASHINGTON WATER DISTRICT
- SOUTH FARMINGDALE WATER DISTRICT
- WEST HEMPSTEAD WATER DISTRICT

SPECIAL DISTRICTS

- CARLE PLACE GARBAGE DISTRICT
- FISHERS ISLAND WASTE MANAGEMENT
- GLENWOOD GARBAGE DISTRICT
- OLD BROOKVILLE POLICE DISTRICT
- PORT WASHINGTON POLICE DISTRICT
- SANITARY DISTRICT #2
- SUFFOLK COUNTY SOIL & WATER
CONSERVATION DISTRICT

INSURANCE

As indicated in the request for proposals, the Firm currently holds the following insurance policies, as indicated below, which will be evidenced by providing a certificate of insurance to the District prior to commencement of work or use of facilities.

We further acknowledge that the procurement of such insurance is intended to benefit not only the District, but also the District's insurer.

GENERAL LIABILITY

Commercial liability insurance in the amount of \$1,000,000 per occurrence, \$2,000,000 aggregate.

UMBRELLA LIABILITY

Umbrella liability insurance in the amount of \$3,000,000 per occurrence, \$3,000,000 aggregate.

WORKERS' COMPENSATION

Workers' compensation insurance maintained at the requested statutory limits.

PROFESSIONAL ERRORS & OMISSIONS

Professional errors and omissions insurance for errors and omissions resulting from services performed for the District in the amount of \$2,000,000 per occurrence, \$2,000,000 aggregate.

AUTOMOBILE

Automobile insurance in the amount of \$1,000,000 per accident.

FEES FOR SERVICES

We use a computerized client time record system, which enables us to track the actual time spent on an engagement by date, staff level, and work code. This time record assists us in projecting proposed fees. Based on our extensive experience in school district auditing and our estimate of the time required, we will undertake and complete the engagement for the fiscal year ending June 30, 2022 for the fee indicated below. This fee includes the audit of the financial statements that are prepared in compliance with GASB Standards, the audit of the federal financial assistance programs, as required under the Single Audit Act Amendments of 1996, and the audit of the extraclassroom activity funds.

Out-of-pocket expenses in connection with this engagement will be the responsibility of this firm. We will not seek reimbursement from the District for travel or other out-of-pocket expenses other than charges from financial institutions for processing audit confirmations.

Progress billings against the engagement fee will be submitted to the District during the course of the engagement.

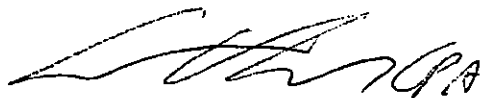
We understand that the District is contemplating an option to renew for the fiscal years ending June 30, 2022 through 2026. Accordingly, we are proposing the fees as follows:

Description	Proposal				
	2021-22	2022-23	2023-24	2024-25	2025-26
Annual Services	\$ 46,000	\$ 46,000	\$ 46,000	\$ 47,000	\$ 47,000

Partner	\$220
Director of Quality Control	175
Principal/Manager	175
Supervisor	160
Senior	145
Staff	125

Additional professional services requested by the Board of Education will be billed at the rates indicated above through the year ending December 31, 2022. Additional services requested in subsequent years will be billed at the hourly rates in effect for the respective year, we will discuss those rates with the District and arrive at a cost estimate accordingly.

Christopher V. Reino, CPA, CITP, as partner of the firm of Cullen & Danowski, LLP, certifies that he is empowered to submit this bid and authorized to sign a contract with the Rocky Point Union Free School District on behalf of the Firm.



Christopher V. Reino, CPA, CITP
March 24, 2021

Rocky Point Union Free School District
CULLEN & DANOWSKI LLP

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name Cullen & Danowski, LLP

Business Address 1650 Route 112, Port Jefferson Sta., NY 11776

Telephone Number (631) 473-3400 RFP # R22-03 Date of Opening: 3/26/2021

i. General Bid Certification

The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

ii. Non-Collusive Bidding Certification

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1) **Statement of non-collusion in bids and proposals to political subdivision of the state.** Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any; other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).

2) Any bid hereafter made to any political sub-division of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized)  Title Partner

Please Print Name Christopher V. Reino, CPA, CITP

Rocky Point Union Free School District

CULLEN & DANOWSKI LLP

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 80 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

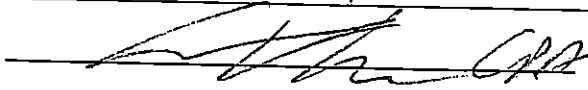
STATE OF New York

COUNTY OF Suffolk

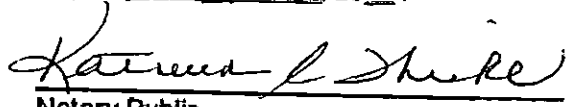
___Christopher V. Reino___, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Cullen & Danowski, LLP and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to _____ such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties


 Signed _____ Date 3/24/2021

Sworn to before me this 24th
 Day of March, 2021


 Notary Public

KATHLEEN A. THIEKE
 Notary Public, State of New York
 No. 01TH6257742
 Qualified in Suffolk County
 Commission Expires March 19, 2024

Rocky Point Union Free School District

 CULLEN & DANOWSKI LLP

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Christopher V. Reina, being duly sworn, deposes and says that he/she is the

Partner of the Cullen & Danowski, LLP

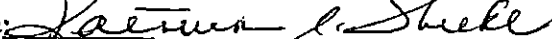
Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.


SIGNED

SWORN to before me this

24th day of March 2021

Notary Public: 

KATHLEEN A. THIEKE
Notary Public, State of New York
No. 01TH6257742
Qualified in Suffolk County
Commission Expires March 19, 2024

Rocky Point Union Free School District

CULLEN & DANOWSKI LLP



"The Educated Way to Purchase"

www.ed-data.com

Mr. Greg Hilton
Rocky Point Union Free School District
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

January 22, 2021

Dear Board of Education:

Thank you for your support in making the New York Cooperative Bid Maintenance Program the largest and most successful shared services program of its kind. This year participating districts received the lowest overall pricing for consumable school supplies in the state.

The licensing and maintenance fee for the 2021-2022 school year will be: **\$ 4,030.00**

The licensing fee refers to the use of our copyrighted bid specifications and interactive software. The maintenance fee refers to the supplying of our cooperative bid prices, cross referenced awarded vendor catalogs, updated users and account codes. The above will be utilized in ordering 2022-2023 district school supplies.

Payment Schedule

<u>Date</u>	<u>L&M</u>
07/01/2021	\$ 1,007.50
10/01/2021	\$ 1,007.50
01/01/2022	\$ 1,007.50
04/01/2022	\$ 1,007.50
	\$ 4,030.00

Acknowledged By: _____

Date: _____

1/27/21

Sincerely,

Alan Wohl
Educational Data



"The Educated Way to Purchase"

www.ed-data.com

Last year

January 16, 2020

Mr. Greg Hilton
Rocky Point Union Free School District
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

Dear Board of Education:

Thank you for your support in making the New York Cooperative Bid Maintenance Program the largest and most successful shared services program of its kind. This year participating districts received the lowest overall pricing for consumable school supplies in the state.

The licensing and maintenance fee for the 2020-2021 school year will be: \$ 4,108.00

The licensing fee refers to the use of our copyrighted bid specifications and interactive software. The maintenance fee refers to the supplying of our cooperative bid prices, cross referenced awarded vendor catalogs, updated users and account codes. The above will be utilized in ordering 2021-2022 district school supplies.

Payment Schedule

Table with 2 columns: Date, L&M. Rows include 07/01/2020, 10/01/2020, 01/01/2021, 04/01/2021, and a total of \$4,108.00.

Acknowledged By:

[Handwritten signature]

Date:

5/19/20

Sincerely,

[Handwritten signature]

Alan Wohl
Educational Data

CONTRACT FOR SERVICES

AGREEMENT dated as of July 1, 2021 by and between the **ROCKY POINT UNION FREE SCHOOL DISTRICT** (the "District"), having an address at 90 Rocky Point-Yaphank Rd., Rocky Point, New York 11778 and **ST. CHARLES HOSPITAL AND REHABILITATION CENTER** ("St. Charles"), having an office at 200 Belle Terre Road, Port Jefferson, NY 11777. Each is individually a "Party" and collectively the "Parties."

In consideration of the mutual covenants and conditions contained in this Agreement, the District and St. Charles hereby agree as follows:

1. Retention: The District previously retained St. Charles pursuant to an Agreement for Services in December of 2015, as amended by the Amendments to Agreement for Services dated as of May 13, 2016, July 1, 2017, July 1, 2018, July 1, 2019, and July 1, 2020. The District now agrees to retain St. Charles to provide, and St. Charles agrees to provide the District with, the services set forth in the attached Fee Schedule (collectively, the "Services") during the Term hereof.

2. Term: This Agreement will be for services provided beginning as of July 1, 2021, and ending on June 30, 2022, unless terminated earlier as provided in this Agreement. It is understood that the District is under no obligation to renew this Agreement upon its expiration.

3. Compensation: The District agrees to compensate St. Charles at the rates set forth on the Fee Schedule. St. Charles shall submit monthly invoices (in a form and substance reasonably satisfactory to the District) for the Services provided under this Agreement. The District shall compensate St. Charles within sixty (60) days of receipt of the invoice.

4. Independent Contractor: St. Charles is retained by the District only for the purposes and to the extent set forth in this Agreement, and its relation to the District is solely that of an independent contractor during the period of its retention and Services hereunder. Neither St. Charles nor any of its employees, agents, or assignees will be eligible for any employee benefits whatsoever from the District relative to this Agreement including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Retirement System benefits, health or dental insurance, or malpractice insurance. St. Charles shall be solely responsible for the work, personal conduct, direction, compensation of any employees providing the Services, and for payment of all employment and other taxes in relation thereto.

5. Expenses: St. Charles will pay all expenses incurred by it in connection with the performance of its duties hereunder, including but not limited to automobile and/or travel expenses.

6. Required Records: St. Charles will provide the Services and maintain records, logs and reports in accordance with all applicable laws, regulations and requirements of the New York State Education Department, the New York State Department of Labor and District policies and procedures in place during the term of this Agreement, provided such policies and procedures have been made available to St. Charles. All student records and logs will be the property of the District. St. Charles must provide the District with a copy of any reports, tests, evaluations or observations that are prepared in connection with the Services provided by St. Charles under this Agreement

subject to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and all regulations now or hereafter adopted by the federal government in furtherance thereof, and all other state or federal law, rule, or regulation pertaining to the confidentiality of protected patient health information.

7. Confidentiality and HIPAA: St. Charles will maintain the confidentiality of student records in accordance with all applicable laws, regulations, and requirements of the New York State Education Department and District policies and procedures in force during the term of this Agreement, provided such policies and procedures have been made available to St. Charles. Both Parties agree to comply with HIPAA, and all regulations now or hereafter adopted by the federal government in furtherance thereof, and all other state or federal law, rule, or regulation pertaining to the confidentiality of protected patient health information.

8. Review of Records: The District will have the right to examine any or all records or accounts maintained by St. Charles in connection with the Services provided under this Agreement.

9. District's Authority: St. Charles represents and warrants that it will observe and comply with the policies, rules and regulations of the District including, but not limited to, the District Code of Conduct (collectively, the "Policies") and will cause its employees providing the Services to do the same. Copies of the Policies are available at http://www.rockypointufsd.org/board_of_education/board_policy. St. Charles will carry out the reasonable orders, directions and policies conveyed to it by the District from time to time either orally or in writing, provided, however, that St. Charles will determine the manner of carrying out its professional duties hereunder consistent with its status as an independent contractor.

10. Insurance:

(a) During the term, St. Charles, at its sole expense, agrees to carry worker's compensation insurance and professional liability insurance coverage. The amount of professional liability insurance coverage maintained by St. Charles shall be at least one million (\$1,000,000.00) dollars per event and three million (\$3,000,000.00) dollars in the aggregate.

(b) In the event any of the aforementioned insurance policies are cancelled or not renewed, St. Charles shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.

(c) Upon execution of this Agreement, St. Charles will supply the District with a Certificate of Insurance including the District, Board of Education, Employees and Volunteers as Additional Insured, and a copy of the additional insured endorsement.

11. Indemnification:

(a) St. Charles agrees to defend, indemnify and hold harmless the District, its Board of Education, Board of Education members, officers, directors, agents and/or employees (collectively, "District Indemnitees") from and against all claims, demands, actions, lawsuits, costs, damages, losses and expenses, including reasonable attorneys' fees, judgments, fines and amounts (collectively, "Losses") to the extent incurred by the District Indemnitees as a direct result

of any act or omission of St. Charles, in connection with the obligations of St. Charles hereunder.

(b) The District shall indemnify and hold harmless St. Charles, and its employees and agents (collectively, "St. Charles Indemnitees") from and against any Losses to the extent incurred by St. Charles Indemnitees as a direct result of any act or omission of the District and/or any of the District's employees, staff and/or agents in connection with the obligations of the District hereunder. For purposes of this section, and only with respect to the provision of Services pursuant to this Agreement, St. Charles shall not be deemed an agent of the District.

12. Safeguarding Information: Neither St. Charles nor the District will use or disclose any information concerning the Services under this Agreement for any purpose which is prohibited by Federal and State statutes and/or regulations.

13. Termination:

(a) This Agreement may be terminated by the District "for cause" upon the occurrence of any of the following events:

(1) Immediately upon the District delivering written notice to St. Charles of a breach by St. Charles of any of the policies, rules and regulations of the District relating to the health or safety of students or District employees;

(2) Immediately upon St. Charles's breach of its obligations to provide the insurance coverage set forth in Paragraph 10;

(3) Immediately upon St. Charles's breach of any of its obligations under, or violation of, any applicable state or federal law or regulation; or

(4) Fifteen (15) days after St. Charles has received written notice from the District that it has breached any of its other obligations hereunder, unless within such fifteen (15) day period St. Charles cures such breach to the District's satisfaction.

Upon termination of this Agreement "for cause", St. Charles is not entitled to any further payments hereunder and shall be compensated only for Services provided up to the date of termination.

(b) This Agreement is automatically terminated upon St. Charles's filing of a voluntary petition in bankruptcy or making an assignment for the benefit of creditors, or upon other action taken or suffered, voluntarily or involuntarily, under any federal or state law for the benefit of insolvents, and upon the filing of an involuntary petition in bankruptcy against St. Charles which is not dismissed within sixty (60) days of filing. Upon termination of this Agreement pursuant to this subparagraph 13(B), St. Charles is not entitled to any further payments hereunder.

(c) This Agreement may be terminated by the District for convenience upon thirty (30) days written notice to St. Charles, at any time. Upon termination of this Agreement for convenience by the District, St. Charles is entitled to receive all sums due, accrued and unpaid as of the date of termination.

(d) This Agreement may be terminated by St. Charles for cause fifteen (15)

days after the District has received written notice from St. Charles that the District has breached its payment obligations hereunder, unless within such fifteen (15) day period the District cures such breach.

(e) In the event of termination for any reason, all reports due to the District must be completed by St. Charles and delivered to the District within thirty (30) days of the termination date.

14. Signing of Acknowledgement: St. Charles agrees to complete and sign an Acknowledgement Form with regard to the New York State Education Department Waiver for the New York State Public Retirement System with respect to each principal employee of St. Charles providing Services pursuant to this Agreement.

15. Other: The District's Parents' Bill of Rights is annexed hereto as Exhibit A and is signed by the District and St. Charles. St. Charles represents and warrants that it will comply with the District's Parents' Bill of Rights.

16. Notices: Any notice required to be given hereunder shall be sufficient if in writing, shall be deemed to be effective upon receipt, and shall be delivered by hand, sent by certified U.S. mail, with postage prepaid and return receipt requested, or sent by receipted overnight courier, with delivery tracking and costs prepaid, to the parties at the following addresses (or to such other address as may be given in accordance with this Notice section):

If to District: Rocky Point Union Free School District
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778
Attention: Superintendent of Schools

If to St. Charles: St. Charles Hospital and Rehabilitation Center
200 Belle Terre Road
Port Jefferson, New York 11777
Attention: President

With a copy to: Catholic Health Services of Long Island
992 North Village Avenue
Rockville Centre, New York 11570
Attention: EVP and General Counsel

17. Entire Agreement: This Agreement contains the entire agreement of the parties with respect to the subject matter thereof and supersedes any and all other agreements, understandings and representations, written or oral, by and between the parties.

18. Modification: This Agreement may not be changed orally, but only by an agreement in writing signed by the party or parties against whom an enforcement of any waiver, change, modification, extension or discharge is sought. Any waiver of any term, condition or provision of this Agreement will not constitute a waiver of any other term, condition or provision, nor will a waiver of any breach of any term, condition or provision constitute a waiver of any subsequent or

succeeding breach.

19. Governing Law, Choice of Forum and Waiver of Jury Trial: This Agreement is subject to, governed by, enforced according to and construed according to the laws of the State of New York, without regard to the conflicts of law's provisions thereof. Any dispute arising under this Agreement will be litigated in a New York State Court in Suffolk County, New York. The Parties each waive trial by jury in any action concerning this Agreement.

20. Negotiated Agreement: This is a negotiated agreement, and this Agreement will not be construed against any Party by reason of this Agreement being prepared by such Party's attorney. Each Party warrants that it has full power to execute, deliver and perform this Agreement and has taken all actions required by law, its organizational documents or otherwise to authorize the execution and delivery of this Agreement.

21. Iran Divestment Act of 2012: By signing this Agreement, each person and each person signing on behalf of any other Party certifies, and in the case of a joint bid or partnership each Party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each person is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the New York State Finance Law.

22. Prohibition of Discrimination: St. Charles represents and warrants that: (a) in the hiring of employees for the performance of work within the territorial limits of New York State under this Agreement or any subcontract hereunder, St. Charles, its employees or subcontractors, and any persons acting on behalf of St. Charles or any subcontractor will not by reason of race, creed, color, disability, sex or national origin discriminate against any citizen of New York State who is qualified and available to perform the work; and (b) St. Charles, its employees or subcontractors, and any persons acting on behalf of St. Charles or any subcontractor will not discriminate against or intimidate any employee hired for the performance of work pursuant to this Agreement on account of race, creed, color, disability, sex or national origin.

23. Ethical and Religious Directives. St. Charles is sponsored by the Roman Catholic Church and adheres to the *Ethical and Religious Directives for Catholic Health Care Services of the United States Conference of Catholic Bishops* (as interpreted and applied by the Bishop of Rockville Centre). St. Charles reserves the right to terminate this Agreement to the extent that its participation hereunder is determined to be inconsistent with Catholic teaching or to violate the *Directives*. A copy of the *Directives* can be found at <http://www.usccb.org/about/doctrine/ethical-and-religious-directives/upload/ethical-religious-directives-catholic-health-service-sixth-edition-2016-06.pdf>.

24. Compliance.

(a) Regulatory Compliance. To the extent applicable, notwithstanding any other provision in the Agreement, St. Charles remains responsible for ensuring that any service provided to its patients complies with all pertinent provisions of federal, state and local statutes, rules and regulations.

(b) Compliance Program. District acknowledges that St. Charles has adopted a Compliance Program and is committed to complying with all applicable laws, rules and regulations. District shall bring to the attention of the St. Charles Compliance Officer, or his/her designee (through the CHS Compliance Helpline at 866-272-0004), any noncompliance District

may discover in association with the Agreement so that the Compliance Officer may take appropriate action.

25. Non-Exclusive. The Agreement is non-exclusive. District and St. Charles reserve the right to enter into similar agreements with other entities for similar services.

26. Assignment. Neither party may assign this Agreement, whether voluntarily or by operation of law, without the other party's prior written consent. Any attempted assignment in violation of this provision shall be null and void.

27. Force Majeure. Neither party shall be liable for any delays or non-performance of any of its obligations arising out of causes not within such party's reasonable control, including, without limitation, actions or decrees of governmental authorities, criminal acts of third parties, earthquakes, flood, and other natural disasters, fire, war, and acts of God.

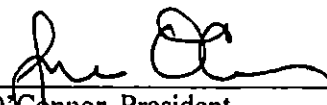
IN WITNESS WHEREOF, duly authorized representatives of the parties hereto have executed this Amendment as of the date first written above.

ROCKY POINT UNION FREE SCHOOL DISTRICT

By: _____ Date: _____

[Print Name/Title]

ST. CHARLES HOSPITAL AND REHABILITATION CENTER

By:  _____ Date: 4/29/2024
James O'Connor, President

FEE SCHEDULE - FALL 2021 SEASON
ST. CHARLES HOSPITAL AND REHABILITATION CENTER

St. Charles Hospital and Rehabilitation Center will provide a board certified fellowship trained sports medicine physician for medical coverage at Rocky Point Union Free School District Varsity home football games during the Fall 2021 season. In addition, a Certified / Registered Orthopedic Physician Assistant will be provided to cover all home Junior Varsity football games.

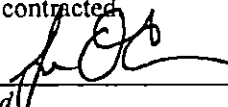
Rate / Fee: \$175 per game – Junior Varsity Home Games
 NO FEE – Varsity Home Games

**EXHIBIT A
PARENT'S BILL OF RIGHTS**

See Attached

**ACKNOWLEDGMENT WITH REGARD TO
THE NEW YORK STATE EDUCATION DEPARTMENT WAIVER**

I, James O'Connor, verify that I am not a retired member of any New York State Public Retirement System, and therefore do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.

X  _____
Signed
Dated 4/30/2021

I, _____, verify that I am a retired member of a New York State Public Retirement System but all collective earnings from any public employment in New York State will not and does not exceed the current earnings limitation. Therefore, I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.

N/A _____
Signed
Dated

I, _____, verify that I am a retired member of a New York State Public Retirement System and I expect that my collective earnings from any public employment in New York State will exceed the current earnings limitation. Therefore, I require a waiver from the New York State Education Department and I request that Connetquot Central School District file a request for such waiver on my behalf.

N/A _____
Signed
Dated

I, _____, verify that I am a retired member of any New York State Public Retirement System, but I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted since I am sixty-five (65) years or older.

N/A _____
Signed
Dated

I, James O'Connor, verify that I am not a retired member of any New York State Public Retirement System, and therefore do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.

X  _____
Signed
Dated 4/30/2021

I, _____, verify that I am a retired member of a New York State Public Retirement System but all collective earnings from any public employment in New York State will not and does not exceed the current earnings limitation. Therefore, I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.

N/A _____
Signed
Dated

I, _____, verify that I am a retired member of a New York State Public Retirement System and I expect that my collective earnings from any public employment in New York State will exceed the current earnings limitation. Therefore, I require a waiver from the New York State Education Department and I request that Connetquot Central School District file a request for such waiver on my behalf.

N/A _____
Signed
Dated



99 Hollywood Drive
Smithtown, NY 11787
Tel: (631) 366-2900
Fax: (631) 366-2996
www.ddiny.org

March 29, 2021

RE: (2) 2021-2022 Tuition Contracts

BOARD OF DIRECTORS

PHILIP VENEZIANO, CPA
Chairperson

LARRY W. BOONE, Ph.D
Vice Chairperson

PETER PIERRI
Treasurer

JOHN WERNER, Ph.D
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JOHN LESSARD
Executive Director

KIM M. KUBASEK
Associate Executive Director

SOPHIA SAMUEL
Chief Financial Officer

ERIN DAVIES
Chief Human Resources Officer

Dear School District:

In preparation for the upcoming school year, enclosed please find two copies of the Developmental Disabilities Institute Special Education Tuition Contract for 2021-2022. Please sign all copies and return to my attention as soon as possible. Upon our approval, a fully executed contract will be returned to you for your records. Please note that we have included our W-9, Certificate of Liability Insurance and a copy of the NYSED Rate sheet we are currently billing at.

The Certificate of Liability Insurance will expire on 4/29/21 and when our Insurance Agent renews the policies, a new copy will automatically be sent to your school district.

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

Sincerely,

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

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

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

This Agreement made this 1st day of July 2021 between Rocky Point UFSD, New York hereinafter referred to as the "District" and having its principal offices located at 90 Rocky Point-Yaphank Road, Rocky Point, NY, 11778 and Developmental Disabilities Institute, Inc., hereinafter referred to as the "School" having its principal offices located at 99 Hollywood Drive, Smithtown, New York, 11787.

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

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

Now, therefore, the parties mutually agree as follows:

A. TERM

The term of this Agreement shall be from July 1, 2021 through August 30, 2021 for the Summer session and September 1, 2021 through June 30, 2022 for the School Year session, unless terminated early as provided for in this Agreement.

B. SERVICES AND RESPONSIBILITIES:

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

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

C. COMPENSATION:

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

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

D. TERMINATION:

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

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

DEVELOPMENTAL DISABILITIES INSTITUTE, INC.

Chief Executive Officer Signature

John Lessard

Printed Name

Date

School District Signature

Printed Name

Date

The State Education Department Rate Setting Unit

Official Notification of Rate Approval for Prospective Tuition Rate for
Programs Approved under Article 81 and 89 of the Education Law and the
Corresponding Commissioner's Regulations

Rate Year Rate Type Budget

Search

Provider

Programs

Report Year 1718 Version CURR Report Type C

Accountant Name KWACHENH Date Rate Authorized 03/05/21 Phone 518-473-2854

Summer Rate: \$10,652 School YR Rate: \$64,625 Per Diem: \$355.0800

The above tuition rates were calculated by the State Education Department
in accordance with the approved methodology and the annual Reimbursable Cost
Manual and certified by the New York State Division of Budget.

Please send a page print of this official rate notification to all appropriate
payers including school districts and/or local governments with which you
contract to provide special education to students with disabilities.



HAUPPAUGE PUBLIC SCHOOLS

495 Hoffman Lane
P.O. Box 6006
Hauppauge, NY 11788

JACQUELINE I. PIRRO
*Assistant Superintendent
for Business & Operations*

March 26, 2021

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

Dear Mr. Van Cott:

Enclosed are two (2) copies of our Health Services Contract, an invoice and cost per student worksheet for health services provided to non-resident students who reside in your district and attend private or parochial schools located within the boundaries of the Hauppauge Union Free School District during school year 2020-2021.

Kindly obtain the necessary signatures and return one fully executed copy of the contract, along with payment to the attention of the Business Office.

Please do not hesitate to contact Karen Jackson at 631-761-8205 with any questions.

Sincerely,

Jacqueline I. Pirro
Assistant Superintendent for Business and Operations

JP:kj
Encs

HEALTH AND WELFARE SERVICE AGREEMENT

THIS AGREEMENT made in duplicate this ~~25~~^{18th} day of ~~March~~^{May}, 2021, by and between the Rocky Point UFSD, the central office of which is located at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778, as the *District of Residence*, and the Hauppauge Union Free School District, the central office of which is located at 495 Hoffman Lane, Hauppauge, New York 11788, as the *District of Location*.

WITNESSETH, THAT whereas District of Residence has been duly empowered by the provisions of Section 912 of the Education Law to enter into a contract for the purpose of providing health and welfare services for children residing in said school district and attending non-public schools in the Hauppauge Union Free School District for the 2020-2021 school year.

NOW THEREFORE, the said District of Residence hereby agrees to pay the Hauppauge Union Free School District the sum of \$1,070.00 for each child for health and welfare services to be provided under Section 912 to children residing in the District of Residence and attending non-public schools in Hauppauge Union Free School District, Hauppauge, New York.

And the Hauppauge Union Free School District hereby agrees with the party of the first part as follows:

1. The parties incorporate the above statements of this Agreement as if fully set forth herein.
2. The health and welfare services provided by Hauppauge Union Free School District may include, but are not limited to, the following:

- Physician Services
- Dentist and Dental Hygienist Services
- School Nursing Services
- School Psychological Services
- School Social Work Services
- School Speech Services
- Examinations for participants in athletics
- Notification of parents regarding defect and follow up
- Vision and hearing tests
- Maintenance of cumulative health records
- Administration of emergency care for ill or injured students.

3. The Hauppauge Union Free School District will also furnish the following equipment to be used in providing such services if requested by the authorities in charge of the non-public school:

- Supplies and equipment for use by the physician, dentist, dental hygienist, school nurse, psychologist, social worker and speech therapist (i.e., scales, vision and hearing testing devices, health record forms, first-aid supplies

and all other readily transportable equipment and supplies pertaining to the delivery of services).

4. It is expressly agreed by and between the parties hereto that the services agreed to be supplied under this contract will not include any teaching service.
5. It is mutually agreed that this Agreement will not become valid and binding upon either party thereto until the same has been executed by: (i) duly authorized representatives of both parties; and (ii) the Superintendent of Schools of the District of Residence.
6. There are no third-party beneficiaries of or in this Agreement.
7. This Agreement may not be changed orally, but only by an agreement in writing signed by both parties. This Agreement contains the entire agreement of the parties with respect to the subject matter thereof and supersedes any and all other agreements, understandings and representations, written or oral, by and between the parties.
8. This Agreement will not be assigned or transferred without the prior written consent of the other party.
9. The Agreement may be executed in one or more counterparts, all of which will be considered one and the same agreement. The Agreement may be executed by facsimile or PDF signature, each of which will constitute an original for all purposes.

IN WITNESS WHEREOF, the parties have hereto have executed this agreement as of the latter date that appears below.

District of Residence
Rocky Point UFSD

By: _____

President, Board of Education

By: _____

Superintendent of Schools

Date: _____, 2021

District of Location
Hauppauge UFSD

By: _____  

David M. Barshay, Esq.

President, Board of Education

By: _____ 

Dennis P. O'Hara, Ed.D.

Superintendent of Schools

Date: 3/23, 2021

HAUPPAUGE UNION FREE SCHOOL DISTRICT
HEALTH SERVICES 2020 - 2021

SERVICES

PROFESSIONAL SERVICES

Nurses	\$ 646,779
Psychologists	\$ 851,475
Social Workers	\$ 370,651
Speech	\$ 669,617
Administration	\$ 24,173
	<hr/>
	\$ 2,562,695
Employee Benefits (Health, Retirement Systems, FICA, etc.)	\$ 896,943
<u>SUB-TOTAL Salaries</u>	<u>\$ 3,459,638</u>
Physician	\$ 55,000
Contractual Psychologist	\$ -
Contractual Speech	\$ -
<u>SUB-TOTAL Contractual</u>	<u>\$ 55,000</u>
Total Professional Services	<u>\$ 3,514,638</u>

NON-PROFESSIONAL SERVICES

SALARIES:

Clerical Personnel	\$ 57,907
<u>SUB-TOTAL</u>	<u>\$ 57,907</u>
Employee Benefits (Health, Retirement Systems, FICA, etc.)	\$ 20,267
Total Non-Professional Services	<u>\$ 78,174</u>

SUPPLIES & MATERIALS, EQUIPMENT

Supplies & Materials, Equipment	\$ 20,000
Total Supplies & Materials, Equipment	<u>\$ 20,000</u>

ENROLLMENT

HAUPPAUGE SCHOOLS	3243
IVY LEAGUE	132
Total Enrollment	<u>3375</u>

Total Expenses	<u>\$ 3,612,812</u>
-----------------------	----------------------------

<u>COST PER STUDENT</u>	<u>\$ 1,070</u>
(Total Expenses / Total Enrollment)	

Hauppauge Public SchoolsP.O. Box 6006
Hauppauge, NY 11788**INVOICE****23948**Invoice Date 03/30/2021
Customer No. 171

Customer/Bill To:
Rocky Point UFSD 90 Rocky Point-Yaphank Road Rocky Point, NY 11778

Remit To:
Hauppauge Public Schools P.O. Box 6006 Hauppauge, NY 11788 ATTN: Business Office

Phone:	Fax:	E-Mail Address:	Terms:	Invoice Amount:
(631) 761-8210	(631) 265-4804	felicianol@hauppauge.k12.ny.us	DUE UPON RECEIPT	1,070.00

Items/Services	Cost Basis	Quantity	Unit Price	Amount
Health Services 2020/2021 Health Services as per attached	STU	1.00	1,070.000	1,070.00

FOR QUESTIONS REGARDING THIS INVOICE PLEASE CONTACT KAREN JACKSON 631.761.8205

TOTAL: 1,070.00

Page 1 of 1

DETACH HERE AND SEND WITH PAYMENT

Rocky Point UFSD
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778Invoice No. 23948
Invoice Date 03/30/2021
Customer No. 171
Total Due: \$1,070.00

Payment Terms: DUE UPON RECEIPT

Mail Payments To:Hauppauge Public Schools
P.O. Box 6006
Hauppauge, NY 11788
ATTN: Business Office

Amount Enclosed

HEALTH AND WELFARE SERVICES AGREEMENT

This Agreement is entered into this 18th day of ~~April~~ ^{May} 2021 by and between the Board of Education of the Three Village Central School District of Brookhaven & Smithtown (hereinafter "THREE VILLAGE"), having its principal place of business for the purpose of this Agreement at 100 Suffolk Avenue, Stony Brook, New York 11790, and the Board of Education of the **ROCKY POINT UNION FREE SCHOOL DISTRICT** (hereinafter "ROCKY POINT"), having its principal place of business for the purpose of this Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778.

W I T N E S S E T H

WHEREAS, ROCKY POINT is authorized pursuant to Section 912 of the Education Law, to enter into a contract with THREE VILLAGE for the purpose of having THREE VILLAGE provide health and welfare services to children residing in ROCKY POINT and attending a non-public school located in THREE VILLAGE.

WHEREAS, certain students who are residents of ROCKY POINT are attending non-public schools located in THREE VILLAGE,

WHEREAS, THREE VILLAGE has received a request(s) from said non-public schools for the provision of health and welfare services to the aforementioned students,

NOW THEREFORE, in consideration of the mutual promises and covenants contained in this Agreement, the parties hereby mutually agree as follows.

1. **The term of this Agreement shall be from September 7, 2020 through June 25, 2021 inclusive.**
2. THREE VILLAGE warrants that the health and welfare services will be provided by licensed health care providers. THREE VILLAGE further represents that such services shall be performed by health care providers that are licensed under the laws of the State of New York, including New York State Department of Health and the State Education Department licensing requirements, if applicable. THREE VILLAGE further represents that such services will be in accordance with all applicable provisions of Federal, State, and local laws, rules, and regulations, including Section 912 of the Education Law, and the student's IEP, if applicable. THREE VILLAGE shall certify that all service providers possess documentation evidencing such license qualifications as required by Federal, State, and local laws, rules, regulations and orders.
3. THREE VILLAGE understands and agrees that it will comply and is responsible for complying with all applicable Federal, State, and local laws, rules and regulations with respect to the services provided pursuant to this Agreement.
4. The services provided by THREE VILLAGE shall be consistent with the services available to students attending public schools within the THREE VILLAGE School District; and may include, but are not limited to:

- a. all services performed by a physician, physician assistant, dentist, dental hygienist, registered professional nurse, nurse practitioner, school psychologist, school social worker, or school speech therapist,
- b. dental prophylaxis,
- c. vision and hearing screening examinations,
- d. the taking of medical histories and the administration of health screening tests,
- e. the maintenance of cumulative health records, and
- f. the administration of emergency care programs for ill or injured students.

It is expressly understood and agreed between the parties that the services to be provided pursuant to this Agreement shall not include any teaching services.

5. In exchange for the provision of health and welfare services pursuant to this Agreement, ROCKY POINT agrees to pay THREE VILLAGE the sum of \$1,405.01 per eligible pupil for the 2020-2021 school year.
6. ROCKY POINT shall pay THREE VILLAGE within thirty (30) days of ROCKY POINT's receipt of a detailed written invoice from THREE VILLAGE. Said invoice shall specify the services provided, dates that the invoice covers, and the total amount due for the period specified.
7. If, during the term of this Agreement, a student becomes eligible to receive services pursuant to this Agreement, THREE VILLAGE shall undertake to provide services pursuant to this Agreement, and the amount of compensation owed by ROCKY POINT shall be prorated accordingly to accurately reflect the period of time services were provided to the student.
8. If, during the term of this Agreement, a student ceases to be eligible to receive services pursuant to this Agreement, THREE VILLAGE shall no longer be responsible for providing services to that student pursuant to this Agreement, and the amount of compensation owed by ROCKY POINT shall be prorated accordingly to accurately reflect the period of time services were provided to the student.
9. THREE VILLAGE shall furnish any supplies or equipment necessary to provide the services pursuant to this Agreement to the extent such items are not provided by the non-public school.
10. Both parties agree to provide the State access to all relevant records which the State requires to determine either THREE VILLAGE's or ROCKY POINT's compliance with applicable Federal, State, or local laws, rules, or regulations with respect to provision of services pursuant to this Agreement. Both parties agree to retain all materials and records relevant to the execution or performance of their obligations pursuant to this Agreement in accordance with the record retention requirements for such materials and records.
11. Both parties to this Agreement understand that they may receive and or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.

12. Both parties, their 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 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 by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).
13. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, national origin, religion, age, disability, or sponsorship.
14. 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:

ROCKY POINT UNION FREE SCHOOL DISTRICT
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

THREE VILLAGE CENTRAL SCHOOL DISTRICT
100 Suffolk Avenue
Stony Brook, New York 11790
15. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
16. 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.
17. 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.
18. 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
19. This Agreement is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.

- 20. This Agreement may not be changed orally, but only by an Agreement, in writing, signed by authorized representatives of both parties.
- 21. It is mutually agreed that this contract shall not become valid and binding upon either party until the contract is approved by the Superintendent of Schools for the Rocky Point Union Free School District.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year written above.

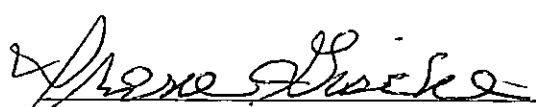
Rocky Point Union Free School District

Dr. Scott O'Brien
Superintendent of Schools

ROCKY POINT UFSD

THREE VILLAGE CSD

Susan Sullivan
President, Board of Education



Irene Gische
President, Board of Education

THREE VILLAGE CENTRAL SCHOOL DISTRICT
100 SUFFOLK AVE
STONY BROOK, NY 1790
2020-2021

HOME DISTRICT	NON-PUBLIC SCHOOL	LAST	FIRST	DOB	ADDRESS	TOWN
ROCKY POINT	Laurel Hill					Sound Beach
ROCKY POINT	Laurel Hill					Sound Beach
ROCKY POINT	Laurel Hill					Sound Beach
ROCKY POINT	Laurel Hill					Sound Beach
ROCKY POINT	Laurel Hill					Sound Beach

**THREE VILLAGE CENTRAL SCHOOL DISTRICT
HEALTH SERVICES CALCULATION
2020-2021**

Salaries:

Nurses	1,275,039
Speech	2,029,114
Psychologists	1,017,783
Social Workers	1,150,684
Clerical	228,900
Total Salaries	<u>5,701,520</u>
Fringe Benefits @ 41%	<u>2,337,623</u>
<i>Total Salaries & Benefits</i>	8,039,143
<i>Supplies/Equipment/Contractual</i>	108,500
<u>Total Costs</u>	8,147,643

Enrollment:

Three Village Central School District	5,668
Laurel Hill	128
North Shore Montessori	3
<u>Total Student Enrollment</u>	<u>5,799</u>

Total cost per student **1,405.01**

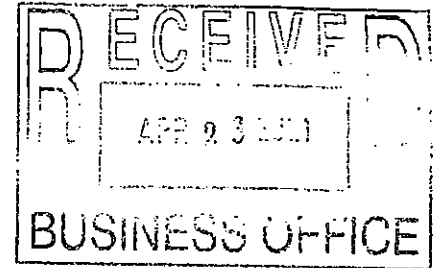
Issue Date
04/23/2021

Three Village Central School District
100 Suffolk Ave
Stony Brook, NY 11790

Invoice Number
118-21A



INVOICE



Issued To:
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

009651

Item Number	Item Description	Amount
HLTH SVC-HEALTH	Health & Welfare Billing Health Services provided-Please see attached 5.0000 @ 1,405.0100 per Student	7,025.05
Invoice Total		7,025.05

580209
(SED CODE)

The State Education Department
Transportation Unit, Room 876 EBA
Albany, New York 12234

C _____
Contract Number
(SED will fill in)
Emergency Contract
Charter Trips

TRANSPORTATION CONTRACT

(Do not use for Addendums or Extensions - See Note on Reverse)

Christopher Van Cott	Tele() 631-849-7564
	Fax () 631-849-7556
Contact Person	
Assistant Superintendent for Business, Rocky Point Union Free School District	
School District/BOCES	
90 Rocky Point Yaphank Road	
Street or P.O. Box	
Rocky Point, New York 11778	
City	State Zip Code

- Check if applicable:
- () Special Education Pupils - Transportation required as a related service.
 - () Contract will begin part way through the school year and cost \$10,000 or less.
 - () One-month emergency contract -31 Calendar Days.
 - () Contract for bus maintenance only.
 - () District will supply contractor with fuel.
- Specifications include:
- () Provision for attendants, escorts or monitors.
 - () Clause for increasing or decreasing service.

This AGREEMENT made this 21st day of March 2021 by and between

Rocky Point Union Free School District, County of Suffolk, N.Y.
(Name of School District or BOCES)

party of the first part and Montauk Bus LLC, party of the second part.
(Contractor)

WITNESSETH. That whereas party of the first part is duly empowered (by the provisions of Section 1604, 1709, 2021, 2503, 4401 and 4402 of the Education Law) to enter into a contract for the purpose of providing transportation for children of said district for the period of service to begin 05/22/21 and to end 06/22/21.
Month Day Year Month Day Year

NOW, THEREFORE, the said party of the first part hereby agrees to pay to the said party of the second part the sum of \$ _____ or \$ See attached if on a per-bus, per-diem, per-mile or other unit cost basis for providing such transportation on a suitable conveyance.
(If lump sum contract) (Unit Cost)

Total Anticipated Annual Cost \$ \$ 10,000.00

If awarded through a request for proposals, date of request of such proposals _____ (see note on reverse)

IN WITNESS WHEREOF, The parties have set their hands the day and year above written.

<u></u> <small>(Signature of Trustee or President of Board of Education)</small>	<u>Montauk Bus LLC.</u> <small>(Party of the First Part)</small>	<u>209 Wading River Rd, Center Moriches, NY 11934</u> <small>(Post Office Address)</small>
<u></u> <small>(Signature of Contractor)</small>	<u>Montauk Bus LLC.</u> <small>(Party of the Second Part)</small>	<u>209 Wading River Rd, Center Moriches, NY 11934</u> <small>(Post Office Address)</small>

COMPLIANCE CERTIFICATION. I certify that this contract was awarded in accordance with the competitive bidding provisions of Section 103 of the General Municipal Law, Section 305 (14) of the Education Law, and Section 156.1(b) of Commissioner of Education Regulations, or in accordance with the request for proposals provisions of Section 305(14) of the Education law and Section 156.12 of Commissioner of Education Regulations. I also certify that this contract has been authorized by the voters in accordance with Section 1709(27) of the Education Law, and has been approved by the Superintendent of Schools in accordance with Section 3625(1) of the Education Law.

Approval Date: 5/18/2021 Filed by: _____
(Date of Superintendent's Approval) (Signature of Superintendent or Designee)

SUBMIT ORIGINAL TO THE STATE EDUCATION DEPARTMENT. RETAIN A COPY FOR YOUR SCHOOL DISTRICT RECORDS.

The party of the second part covenants with the party of the first part that in consideration of the payments hereinbefore stated and of the covenants and agreements set forth that said school children will be conveyed safely, that said duties and obligations in relation thereto pursuant to this contract will be faithfully performed, at all times exercising proper supervision over said children and that said party of the second part will abide by all reasonable rules and regulations and that the driver will be at least 21 years of age and duly licensed and that said driver will be currently approved by the chief school administrator. And the party of the second part further covenants and agrees that the vehicle shall come to a full stop before crossing the tracks of any railroad and before crossing any State highway and that it shall at all times comply with the rules and regulations of the Department of Transportation applying to such vehicles.

It is mutually agreed that this contract shall not become valid and binding upon either party thereto until the same shall be signed by the trustee or president of the board of education and the contractor. This contract or any right, title or interest therein may not be assigned by the party of the second part without the previous consent in writing of the party of the first part. This contract shall be void and of no effect unless the party of the second part shall comply with all applicable provisions of the Workman's Compensation Law in respect to employees engaged in the performance of this contract. The party of the second part will comply with the Labor Law.

"The contractor hereby consents to an audit of any and all financial records relating to this contract by the Department of Audit and Control." "The contractor further agrees to provide to the board of education, trustee(s), or the Commissioner of Education, upon request, any information relating to this contract including financial data."

State aid will be computed on account of this contract in accordance with the total sum specified. Any expenditure in excess of this total sum will not be considered in computing State aid. For school districts eligible for transportation aid, no aid shall be allowed for a period greater than 120 days prior to the filing of the contract in accordance with Section 3625 of the State Education Law.

MINIMUM STATUTORY INSURANCE REQUIREMENTS as provided in Section 370 of New York State Vehicle and Traffic Law must be complied with.

If **COMPETITIVELY BID** date of bid opening _____ Complete **BID TABULATION** below:

1. _____ (Name)	_____ (Amount of Bid)	3. _____ (Name)	_____ (Amount of Bid)
2. _____ (Name)	_____ (Amount of Bid)	4. _____ (Name)	_____ (Amount of Bid)

Was contract awarded to the lowest responsible bidder? Yes No If not awarded to the lowest bidder, state reasons why. Give detailed and completed reasons on a separate sheet and attach to this contract. If no bids are received, it is necessary for the district to re-advertise.

Attach Affidavits of Publication which you can secure from the newspapers. Also, attach one printed copy of each Notice to Bidder which appeared in the papers. If detailed specifications were used, kindly forward a copy.

MULTI-YEAR CONTRACT: A separate line item shall be included in the Annual Budget and Budget Brochures. Also a footnote to that line item shall indicate: " _____ year (first, second, etc.) of a _____ - year (two, three, etc.) contract, the total cost of which is \$ _____ " (total cost of multi-year contract).

REQUEST FOR PROPOSALS: If contract was awarded through a request for proposals (RFP), submit evidence of the date of the request, the forms and instructions used in making the request, the contract specifications, all proposals received, the criteria used in evaluating the proposals, the weights assigned to each criterion, and the scores used to assess each category of the criteria, in accordance with the provisions of Section 156.12 of Commissioner of Education Regulations.

EXTENSIONS AND ADDENDUMS: An Extension of Contract (Form CE) must be filed for all extensions. Please notify the Department by letter of any additions to a contract after it has been filed with the Department. Such additions can only be made where authorized by the contract specifications.

Rates for Rocky Point UFSD Emergency Contract 2021

BIG BUS	Per
4 Hour	482.00
After Base rate 30 min increment	65.00

Van	per
4 Hour	435.00
After Base rate 30 min increment	55.00

Tolls / Parking not included. All trips are in Suffolk and Nassau County
Scheduling is upon availability



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
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

Christopher A. Van Cott
Assistant Superintendent for Business

April 20, 2021 (Revised 5/19/2021 as per SED)

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

To Whom It May Concern:

The Rocky Point Union Free School District hereby submits a **Corrective Action Plan for the annual Risk Assessment Report** ("Report") as required under Section 170.12 of the Regulations of the Commissioner of Education in response to matters identified in the 2020/21 Report provided to the District by Nawrocki Smith, LLC., internal auditors.

Upon review of nineteen (19) Business Processes of the District, the auditors revised their risk opinion for two categories within Pupil Personnel Services from "Moderate" to "High" risk. Please note the corrective actions below are intended to ensure the District properly accounts for the findings contained in the report entitled *Rocky Point Union Free School District, Annual Risk Assessment Pertaining to the Internal Controls of District Operations, December 2020*.

Current Year Observations and Recommendations

Pupil Personnel Services

Auditor Recommendation #1:

We noted that the District does not reconcile the number of sessions claimed to the number of sessions paid or review denied claims. We recommend that the District develop a procedure to reconcile sessions claimed to sessions paid and review denied claims to ensure the District receives all funds it is entitled to.

District Corrective Action(s):

A master list of Medicaid students with eligible services will be maintained by the District's third party Medicaid claims Consultant. This document will contain notes as to services/sessions claimed or unclaimed and include related explanations. This will be a shared document between the District's Special Education Office, Business Office and third-party Consultant. Effective 9/1/2021.

Auditor Recommendation #2:

We noted that parental consent was not on file for six (6) students receiving Medicaid eligible services. Without parental consent, eligible services cannot be claimed. The District had claimed services for three (3) of the six (6) students noted in our sample. We recommend that the District request signed parental consent forms for all students who are eligible to be claimed and maintain these forms in the student's folder. The District should consider using the checklist recommended above to track receipt of required documentation.

District Corrective Action(s):

Three of the six students referenced are enrolled in the Supplemental Security Income (SSI) program. Parental consent forms are maintained by the state for these students and not filed at the District. District will now require Consultant to provide parental consent forms even if family is already registered in the S.S.I. program. Effective 5/1/2021.

Auditor Recommendation #3:

We noted seven (7) students with a properly completed parental consent form were not claimed because prescriptions and/or session notes were not maintained. We recommend that the District maintain prescriptions and session notes for all services provided to Medicaid eligible students to ensure claims can be submitted on a timely basis.

District Corrective Action(s):

In order to claim for Medicaid reimbursement, a number of records are to be provided and maintained. Even though a student is Medicaid-eligible it does not always result in being able to submit a claim if the District is missing documentation. Examples include: missing sessions notes, prescriptions issued by non-Medicaid providers, prescriptions received from out-of-state doctors, etc. District will schedule formal monthly phone calls with Medicaid consultant to review a shared document containing claims, missing items, etc. to better track claims submitted, compared to claims not paid. Missing and/or incorrect documentation will be updated by Consultant and the District will work internally and/or with families to collect necessary documentation in order to receive maximum Medicaid reimbursement. Effective 9/1/2021.

Auditor Recommendation #'s 4 & 5:

We noted that 2018/2019 STAC calculation worksheet was prepared using estimates based on services required by the student's IEP. The District could not provide complete documentation to support the calculations for services provided by outside vendors. We recommend that Special Education Department maintain a file for each STAC eligible student with a copy of the student's IEP and all related service provider invoices applicable to that student for each school year. The folder should be sent to the Business Office to ensure the STAC calculation worksheet accurately reflects costs incurred for each student. We noted that District employee salaries used in seven (7) of the STAC calculations did not agree to the salary information in nVision. In addition, we noted the teachers used in the STAC calculation did not agree to the class schedule for two (2) students. We recommend that the District review the salaries used in each calculation to ensure they agree to the student's class schedule and salary information in nVision.

District Corrective Action(s):

The District has contracted with a STAC Consultant to perform training and claim submissions. Said Consultant is an expert in this area and provides these services to multiple districts. As such, the source and format of the District's existing internal worksheets used to calculate in-house Medicaid service costs will be aligned with best practices as experienced by Consultant. Effective 9/1/2021.

Auditor Recommendation #6:

We noted that three (3) invoices included charges for services that did not agree to the vendor's contracted rates. We recommend that the District compare the charges on all provider invoices to contracted rates and session detail to the number of sessions charged to ensure all invoices submitted for payment are accurate.

District Corrective Action(s):

Every five years, the District administers a Request for Proposal (RFP) process to secure needed special education services from a variety of providers. Submissions are reviewed and awarded based on a number of factors. Following contract award, a reference binder is prepared containing a master list of rates. This binder will now be provided to designated clerical staff members within the special education office to utilize when reviewing invoices prior to their supervisor's signature of approval.

It will also be ensured the District's Claims Auditors who reviews outgoing payments has the most up-to-date reference manual. Effective 9/1/2021.

Thank you very much for the opportunity to identify procedural changes & enhancements to continue to improve the District's strong internal controls and fiscal health.

Very truly yours,



Christopher A. Van Cott
Assistant Superintendent for Business

Cc: Dr. Scott O'Brien, Superintendent of Schools
Virginia Holloway, Treasurer



**ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

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

Christopher A. Van Cott
Assistant Superintendent for Business

April 20, 2021 (Revised 5/19/2021 as per SED)

New York State Education Department
Office of Audit Services
89 Washington Avenue
Room 524 EB
Albany, NY 12234

To Whom It May Concern:

The Rocky Point Union Free School District hereby submits a **Corrective Action Plan for a cycle audit on Pupil Personnel Services** as conducted by Nawrocki Smith, LLC. As required under Section 170.12 of the Regulations of the Commissioner of Education, the corrective actions below are intended to ensure the District properly accounts for the findings contained in the report entitled *Rocky Point Union Free School District, Report on the Internal Controls of the Pupil Personnel Cycle, January 2021*.

Current Year Observations and Recommendations

Pupil Personnel Services

Auditor Recommendation #1:

We noted that the District does not reconcile the number of sessions claimed to the number of sessions paid or review denied claims. We recommend that the District develop a procedure to reconcile sessions claimed to sessions paid and review denied claims to ensure the District receives all funds it is entitled to.

District Corrective Action(s):

A master list of Medicaid students with eligible services will be maintained by the District's third party Medicaid claims Consultant. This document will contain notes as to services/sessions claimed or unclaimed and include related explanations. This will be a shared document between the District's Special Education Office, Business Office and third-party Consultant. Effective 9/1/2021.

Auditor Recommendation #2:

We noted that parental consent was not on file for six (6) students receiving Medicaid eligible services. Without parental consent, eligible services cannot be claimed. The District had claimed services for three (3) of the six (6) students noted in our sample. We recommend that the District request signed parental consent forms for all students who are eligible to be claimed and maintain these forms in the student's folder. The District should consider using the checklist recommended above to track receipt of required documentation.

District Corrective Action(s):

Three of the six students referenced are enrolled in the Supplemental Security Income (SSI) program. Parental consent forms are maintained by the state for these students and not filed at the District. District will now require Consultant to provide parental consent forms even if family is already registered in the S.S.I. program. Effective 5/1/2021.

Auditor Recommendation #3:

We noted seven (7) students with a properly completed parental consent form were not claimed because prescriptions and/or session notes were not maintained. We recommend that the District maintain prescriptions and session notes for all services provided to Medicaid eligible students to ensure claims can be submitted on a timely basis.

District Corrective Action(s):

In order to claim for Medicaid reimbursement, a number of records are to be provided and maintained. Even though a student is Medicaid-eligible it does not always result in being able to submit a claim if the District is missing documentation. Examples include: missing sessions notes, prescriptions issued by non-Medicaid providers, prescriptions received from out-of-state doctors, etc.

District will schedule formal monthly phone calls with Medicaid consultant to review a shared document containing claims, missing items, etc. to better track claims submitted, compared to claims not paid. Missing and/or incorrect documentation will be updated by Consultant and the District will work internally and/or with families to collect necessary documentation in order to receive maximum Medicaid reimbursement. Effective 9/1/2021.

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The District has contracted with a STAC Consultant to perform training and claim submissions. Said Consultant is an expert in this area and provides these services to multiple districts. As such, the source and format of the District's existing internal worksheets used to calculate in-house Medicaid service costs will be aligned with best practices as experienced by Consultant. Effective 9/1/2021.

Auditor Recommendation #6:

We noted that three (3) invoices included charges for services that did not agree to the vendor's contracted rates. We recommend that the District compare the charges on all provider invoices to

contracted rates and session detail to the number of sessions charged to ensure all invoices submitted for payment are accurate.

District Corrective Action(s):

Every five years, the District administers a Request for Proposal (RFP) process to secure needed special education services from a variety of providers. Submissions are reviewed and awarded based on a number of factors. Following contract award, a reference binder is prepared containing a master list of rates. This binder will now be provided to designated clerical staff members within the special education office to utilize when reviewing invoices prior to their supervisor's signature of approval. It will also be ensured the District's Claims Auditors who reviews outgoing payments has the most up-to-date reference manual. Effective 9/1/2021.

Thank you very much for the opportunity to identify procedural changes & enhancements to continue to improve the District's strong internal controls and fiscal health.

Very truly yours,



Christopher A. Van Cott
Assistant Superintendent for Business

Cc: Dr. Scott O'Brien, Superintendent of Schools
Virginia Holloway, Treasurer

**APPOINTMENT OF POLL CLERKS AND TELLERS FOR THE ANNUAL
BUDGET VOTE AND ELECTION TO BE HELD ON MAY 18, 2021**

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021

5/18/2021 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Gibaldi	Patricia	School Teacher Aide	DW	N/A	5/18/2021	N/A	8/30/2021	Resignation for the purpose of retirement
Trude	Lori	School Teacher Aide	HS	Annual	5/18/2021	750.00	4/6/2021	Amended Supplemental Student Assistance Stipend 2020-2021 school year. Salary pro-rated.
Giacalone	Eileen	School Teacher Aide	MS	Annual	5/18/2021	750.00	4/6/2021	Amended Supplemental Student Assistance Stipend 2020-2021 school year for part-time status; Salary pro-rated for two (2) periods per day - 5x per week.
Volpe	Lisa	School Teacher Aide	HS	Annual	5/18/2021	750.00	4/6/2021	Supplemental Student Assistance Stipend 2020-2021 school year for part-time status; Salary pro-rated for one (1) period per day - 5x per week.
DeNicola	Nicholas	Custodial Worker I	DW	Annual - Step 0	5/18/2021	32,500	5/20/2021	Full time, twelve-month probationary contractual conditional appointment 2020-2021 and 2021-2022 school years. Salary pro-rated.
Raymond	Devon	Custodial Worker I	DW	Annual - Step 0	5/18/2021	32,500	7/1/2021	Continuation of full time, twelve-month probationary contractual appointment 2021-2022 school year.
Carpenter	Mary	Office Assistant	HS	Annual - Step 0	5/18/2021	27,080	5/24/2021	Full-time twelve-month probationary permanent appointment as per Civil Service rules and regulations. Replaces J. Cambridge. Salary pro-rated.
White	Kelly	Principal Office Assistant	HS	Annual - Step 6	5/18/2021	43,383	7/26/2021	Promotional provisional probationary appointment. Change in title from Senior Office Assistant to Principal Office Assistant per Civil Service rules and regulations. Replaces R. Monz. Salary pro-rated.
Devine	Robin	Food Service Worker	DW	N/A	5/18/2021	N/A	5/10/2021	Resignation for personal reasons

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021**

5/18/2021 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Gordon	Jennifer	FACS Teacher	MS	Annual, B Step 3	5/18/2021	53,002	8/31/2021	Full-time, ten-month probationary appointment commencing 8/31/2021 through 8/30/2025. The probationary expiration date will depend on the individual's APPR ratings. To receive tenure, Ms. Gordon must have overall APPR ratings of effective or highly effective in at least three of four preceding years. If Ms. Gordon receives an ineffective composite or overall APPR rating in her final year of probation, she will not be eligible for tenure at that time. Replaces L. Janson. Effective 8/31/2021
Wilson	Susan	Executive Director for Educational Services	DO	N/A	5/18/2021	N/A	6/30/2021	Amended date of retirement
Tribby	Carly	Mathematics Teacher 7-12	HS	N/A	5/18/2021	N/A	8/31/2021	Tenure
Pollina	Jacqueline	Teaching Assistant	DW	N/A	5/18/2021	N/A	8/31/2021	Tenure
Capell	Daniel	Mathematics Teacher 7-12	HS	N/A	5/18/2021	N/A	8/31/2021	Tenure
Foley	Lauren	LOTE Teacher 7-12	HS	N/A	5/18/2021	N/A	8/31/2021	Tenure
Pipia	Cynthia	Special Education Teacher	FJC	N/A	5/18/2021	N/A	6/30/2021	Resignation for personal reasons
Weis	Kathryn	ENL Teacher	JAE	N/A	5/18/2021	N/A	6/30/2021	Resignation for personal reasons
Williams	James	ENL Teacher	FJC	Annual, M30 Step 4	5/18/2021	69,780	8/31/2021	Full-time, ten-month probationary appointment commencing 8/31/2021 through 8/30/2024. The probationary expiration date will depend on the individual's APPR ratings. To receive tenure, Mr. Williams must have overall APPR ratings of effective or highly effective in at least three of four preceding years. If Mr. Williams receives an ineffective composite or overall APPR rating in his final year of probation, he will not be eligible for tenure at that time. New position. Effective 8/31/2021

Steinberg	Nicole	ENL Teacher	JAE	Annual, M15 Step 6	5/18/2021	72,211	8/31/2021	Full-time, ten-month probationary appointment commencing 8/31/2021 through 8/30/2024. The probationary expiration date will depend on the individual's APPR ratings. To receive tenure, Ms. Steinberg must have overall APPR ratings of effective or highly effective in at least three of four preceding years. If Ms. Steinberg receives an ineffective composite or overall APPR rating in her final year of probation, she will not be eligible for tenure at that time. Replaces K. Weis. Effective 8/31/2021
Vandette	Erin	ENL Teacher	JAE	Annual, M Step 2	5/18/2021	60,057	8/31/2021	Full-time, ten-month probationary appointment commencing 8/31/2021 through 8/30/2025. The probationary expiration date will depend on the individual's APPR ratings. To receive tenure, Ms. Vandette must have overall APPR ratings of effective or highly effective in at least three of four preceding years. If Ms. Vandette receives an ineffective composite or overall APPR rating in her final year of probation, she will not be eligible for tenure at that time. New position. Effective 8/31/2021
Catandella	Heather	English Teacher	HS	N/A	5/18/2021	N/A	6/14/2021	Unpaid leave of absence for the purpose of childcare commencing 6/14/2021 through 6/25/2021.
Modrzynski	Danielle	LOTE Teacher 7-12	HS	N/A	5/18/2021	N/A	5/18/2021	Unpaid leave of absence for medical reasons commencing 5/18/2021 through 6/25/2021.

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021**

5/18/2021 Schedule-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Ahearn	Clifford	Substitute Custodian	DW	Hourly	5/18/2021	15.00	5/20/2021	2020-2021 school year
Ginocchio	David	Substitute Custodian	DW	Hourly	5/18/2021	15.00	5/20/2021	2020-2021 school year

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021

5/18/2021 Schedule-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Alderman	Andrew	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	5/18/2021	N/A	4/26/2021	Inactivation of 2020-2021 appointment
Ettlinger	Zachariah	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Dancause	Catherine	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
McCarren	Meghan	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Weil	Alexis	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Gibaldi	Alexandria	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Purkis	Claudia	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Post	Danielle	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year
Costa	Jack	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	5/18/2021	125.00 non preferred; 150.00 preferred	5/20/2021	2020-2021 school year. Conditional appointment.

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021

5/18/2021 Schedule-E Co-Curricular Positions 2020/2021

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Buchner	Eugene	Event Management and School Safety/Emergency Planning	DW	Annual	5/18/2021	9,000	4/1/2021	Pro-rated for the period of 4/1/2021 through 6/30/2021. (Not to exceed \$2,250)
Acritelli	Richard	MS Baseball (Year 6)	DW	Annual	5/18/2021	4,444.00	5/10/2021	Coaching appointment 2020 -2021 school year. Salary will be pro-rated if season is ended prematurely.
DiLorenzo	Anthony	MS Girls Lacrosse	DW	N/A	5/18/2021	N/A	4/22/2021	Resignation of 2020-2021 coaching appointment
Walsh, Sr.	Thomas	Volunteer - Boys Lacrosse	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Kotarski	Tyler	Volunteer - Boys Lacrosse	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Callahan	Kyle	Volunteer - Baseball	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Garske	Austin	Volunteer - Boys & Girls Track & Field	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Krase	Joshua	Volunteer - Boys Lacrosse	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Lovaglio	Nick	Volunteer - Boys Lacrosse	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Brown	Lucas	Volunteer - Boys & Girls Track & Field	DW	N/A	5/18/2021	N/A	5/18/2021	Volunteer appointment 2020-2021 school year
Domenchello	Melissa	MS Girls Track & Field (Year 1)	DW	Annual	5/18/2021	3,888	5/18/2021	Coaching appointment 2020 -2021 school year. Salary will be pro-rated if season is ended prematurely.
Lynch	Reagan	JV Softball (Year 1)	DW	N/A	5/18/2021	N/A	4/30/2021	Resignation of 2020-2021 coaching appointment
Lynch	Reagan	MS Softball (Year 1)	DW	Annual	5/18/2021	3,888	5/11/2021	Coaching appointment 2020 -2021 school year. Salary will be pro-rated if season is ended prematurely.
Schecher	Amy	HS Band 11-12	HS	Annual	5/18/2021	1,000	5/18/2021	2020-2021 school year. Adjusted stipend.
Butcher	Nicholas	HS Orchestra 9-12	MS	Annual	5/18/2021	1,000	5/18/2021	2020-2021 school year. Adjusted stipend.

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/18/2021

5/18/2021 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								