

AGENDA
ROCKY POINT PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
October 19, 2020

Reminder Regarding Public Comment:

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

I Meeting called to Order: _____

Present: Susan Sullivan, President
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. The Consent Agenda items are listed below in their regular order within a group. Before an actual vote is taken, any Consent Agenda item may be removed by a Board member without a formal motion or second. If this occurs, the indicated resolution will be discussed during its regular order on the agenda and voted on individually.

III-IX Consent Agenda Items

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

- III: Minutes** – Regular Meeting, September 21, 2020
- IV: Budget Transfer Summary** – August & September 2020
- V: Treasurer’s Reports** – September 2020
- VI: Extra-Classroom Activity Account Treasurer’s Report** – September 2020
- VII: Financials** – September 2020
- VIII: Internal Claims Audit Report** – September 2020
- IX: Committees on Special Education Schedules 10-19-20-A and 10-19-20-B** as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion_____2nd_____Vote_____

X Donation of Air Purifier

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of a Homedics Model: AP-T40BK Large Room Air Purifier from Tesia Brooks, a Rocky Point Schools employee, valued at approximately \$275.

Motion_____2nd_____Vote_____

XI Surplus Equipment

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

Motion_____2nd_____Vote_____

XII Use of Capital Reserve Fund for COVID-19 Permissible Expenditures

WHEREAS, the COVID-19 pandemic has created significant challenges for local governments; and

WHEREAS, affected municipalities and school districts need additional flexibility in responding to the COVID-19 pandemic and its financial aftermath; and

WHEREAS, pursuant to Chapter 157 of the Laws of 2020 (Bill No.'s A10492 / S.8417), New York State has permitted the use of the District's Capital Reserve to fund renovations, equipment, machinery, apparatus or furnishings purchased by the District to mitigate the spread of COVID-19; and

WHEREAS, the District has purchased items such as polycarbonate barriers, desk shields, wall-mounted temperature scanners, cleaning equipment, etc. which are allowable Capital Reserve Fund expenditures under Local Finance Law. Section 11.

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the use of the District's Capital Reserve for this purpose in amount not to exceed \$400,000.

Motion _____ 2nd _____ Vote _____

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute a Memorandum of Agreement between the District and the Rocky Point Teachers' Association for the purpose of approving a change in the method of payment for stipends for select chair persons (ELA, Math, Science, Social Studies and ENL) to be paid in equal increments via remaining 2020-2021 biweekly paychecks as per the attached.

Motion _____ 2nd _____ Vote _____

XIV 2019-20 Independent Auditor's Reports

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the Independent Auditor's Report with accompanying statements and schedules for the fiscal year ending June 30, 2020 as well as the Independent Auditor's Report on Extra-Classroom Activity Funds with accompanying statements and schedules for the fiscal year ending June 30, 2020, which have been submitted by the Board's external auditors, R.S. Abrams.

Motion _____ 2nd _____ Vote _____

XV 2019-2020 Independent Audit Corrective Action Plan

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

Motion _____ 2nd _____ Vote _____

XVI DDI Special Education Contract 2020-21

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 2020 and the 2020-21 school year, under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion _____ 2nd _____ Vote _____

XVII Center Moriches UFSD 2020-21 Special Education Contract

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Center Moriches Union Free School District for special education students' instructional services for the 2020-2021 school year, as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion _____ 2nd _____ Vote _____

XVIII Sachem Central School District 2020-2021 School Year Contract

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to enter into a contract with Sachem Central School District for special education instructional services for the 2020-21 school year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion _____ 2nd _____ Vote _____

XIX Special Education Services Contracts / Rocky Point UFSD as District of Residence 2020-21

WHEREAS, Education Law 3602-c states that the Board of Education shall provide special education services to students with disabilities when such students attend schools located outside the Rocky Point UFSD but reside within the Rocky Point UFSD, and

WHEREAS, a request for such special education services had been made by the educating district (District of Location) set forth in student IEP(s); and

NOW, THEREFORE, BE IT RESOLVED, that Rocky Point UFSD as the District of Residence shall pay the District of Location(s) as contracted with the districts providing special education services and facilities for the number of children attending the following schools subject to verification of names and addresses and proof of the services provided.

District of Residence(s):
South Huntington UFSD
West Islip UFSD

Motion _____ 2nd _____ Vote _____

XX Special Education 2020-2021 Contract – Career & Employment Options, Inc.

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to enter into a contract with Career & Employment Options, Inc. for specialized career assessment for the 2020-2021 school year, under applicable Individual Educational Programs, applicable law, and/or District Policy, as attached.

Motion _____ 2nd _____ Vote _____

XXI Industrial U.I. Service Agreement

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the Superintendent of Schools to enter into a service agreement with Industrial U.I. Services at no additional cost for the handling of unemployment insurance matters, as per the attached.

Motion _____ 2nd _____ Vote _____

XXII 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_____

XXIII New Business

XXIV Executive Session (if necessary)

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

Motion_____2nd_____Vote_____

The Board returned to Open Session at _____

XXV Adjournment

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

Motion_____2nd_____Vote_____

**MINUTES
ROCKY POINT PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
SEPTEMBER 21, 2020**

Present: Susan Sullivan, President
Sean Callahan,, Vice President
Gregory Amendola, Trustee (Leaving at 6:30 p.m.)
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 p.m. a motion was made by Gregory Amendola, and seconded by Jessica Ward, to adjourn to Executive Session to discuss personnel and contractual issues.

All in favor – Motion carried 5-0

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

PLEDGE OF ALLEGIANCE

SUPERINTENDENT'S REPORT

Dr. O'Brien thanked the Rocky Point community, the staff and the Board of Education for their support in the reopening of our schools. He added that it could not have happened without the support of everyone involved.

Mrs. Sullivan opened the floor to the meeting attendees for questions/comments.

There were no questions/comments at this time.

CONSENT AGENDA

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

III-IX CONSENT AGENDA ITEMS

Upon a motion made by 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.

- III: Minutes** – Regular Meeting, August 24, 2020
- IV Budget Transfer Summary** – Year End 2020 & August 2020
- V: Treasurer’s Reports** – July and August 2020
- VI: Extra-Classroom Activity Account Treasurer’s Report** – July & August 2020
- VII: Financials** – June, July and August 2020
- VIII: Internal Claims Audit Report** – August 2020
- IX: Committees on Special Education Schedules** 9-21-20-A and 9-21-20-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

All in favor – Motion carried 4-0

X DONATION OF AIR PURIFIER

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 donation of a Homedics Model #AP-T40 Large Room Air Purifier from Danielle Modrzynski, a Rocky Point Schools employee, valued at approximately \$275.

All in favor – Motion carried 4-0

XI TAX LEVY

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$52,483,059 for the 2020-21 fiscal year be approved.

All in favor – Motion carried 4-0

XII CLAIMS SERVICE BUREAU CONTRACT

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 President of the Board of Education to execute the Claims Service Bureau Claims Service Agreement for the 2020-21 school year, to continue for active claims preceding 7/1/2020.

All in favor – Motion carried 4-0

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 approve for surplus the following attached lists of equipment.

All in favor – Motion carried 4-0

XIV THREE VILLAGE CENTRAL SCHOOL DISTRICT 2020-2021 SCHOOL YEAR CONTRACT

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to enter into a contract with Three Village Central School District for special education students instructional services for the 2020-21 school year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor – Motion carried 4-0

XV MEMORANDUM OF AGREEMENT BETWEEN THE BOARD OF EDUCATION AND THE NORTH SHORE YOUTH COUNCIL

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 authorize the President of the Board of Education to enter into an agreement with the North Shore Youth Council to provide certain services for the 2020-2021 school year, as set forth with the attached Agreement.

All in favor – Motion carried 4-0

XVI MEMORANDUM OF AGREEMENT BETWEEN THE BOARD OF EDUCATION AND THE ROCKY POINT TEACHERS' ASSOCIATION

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 a Memorandum of Agreement between the District and the Rocky Point Teachers' Association for the purpose of eliminating two (2) clubs from Schedule B of the Collective Bargaining Agreement and adding two (2) clubs that shall become part of Schedule B of the Collective Bargaining Agreement between the Rocky Point Union Free School District and the Rocky Point Teachers' Association effective September 21, 2020 as per the attached

All in favor – Motion carried 4-0

XVII MEMORANDUM OF AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND THE ROCKY POINT TEACHERS' ASSOCIATION – ADDITIONAL SUPERINTENDENT CONFERENCE DAYS

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute a Memorandum of Agreement between the District and the Rocky Point Teachers' Association as per the attached.

All in favor – Motion carried 4-0

XVIII MEMORANDUM OF AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND THE ROCKY POINT TEACHERS' ASSOCIATION – CONSECUTIVE CLASS PERIODS

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 President of the Board of Education to execute a Memorandum of Agreement between the District and the Rocky Point Teachers' Association as per the attached.

All in favor – Motion carried 4-0

XIX MEMORANDUM OF AGREEMENT BETWEEN THE BOARD OF EDUCATION AND THE ROCKY POINT SCHOOL RELATED PROFESSIONALS ASSOCIATION

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 a Memorandum of Agreement between the District and the Rocky Point School Related Professionals Organization in accordance with existing provisions of the RPSRP Collective Bargaining Agreement, Article XXIII; Retirement Benefit B, as per the attached.

All in favor – Motion carried 4-0

XX PERSONNEL

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

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

All in favor – Motion carried 4-0

XXI NEW BUSINESS

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

Mrs. Sullivan shared that she met with the Middle School and High School Librarians and then followed up with Dr. O'Brien in an effort to facilitate a streamlined process for our students to obtain library cards to the North Shore Public Library. In addition to the many resources the library can offer, they also have services such as free tutoring. The Board members confirmed their support of this effort.

There was no further new business at this time.

Mrs. Sullivan once again opened the floor to the meeting attendees for questions/comments.

- Mr. Lisa inquired if there has been a decision made regarding travel sports using the school's facilities.
Mrs. Sullivan advised that a decision has not yet been made.
Mr. Lisa asked if there were plans of offering intramural sports.
Mrs. Sullivan stated that they are discussing the possibility but no decision has been made.
- Ms. Salz shared her fears of the all-virtual children being behind due to the absence of interactive teaching.
Dr. O'Brien advised that their teaching plan was discussed and created amongst the Directors as well as Administration. He added that they have already made some adjustments and will continue to do so in order to make improvements as needed.

There were no further comments/questions.

XXII ADJOURNMENT

At 7:21 p.m. a motion was made by Jessica Ward, and seconded by Sean Callahan, to adjourn the meeting.

All in favor – Motion carried 4-0

Mrs. Sullivan extended her gratitude to all of the staff, students and parents and shared her hopes for a full return to in-person schooling.

Respectfully submitted,

Kelly White
District Clerk

Budget Transfer Summary Report
August 2020

From Account			To Account			
From Account #	Description	Amount	To Account #	Description	Amount	Reason
A9060808954000	Empire Insurance Health	200,000.00	A2815500040000	Covid Supplies	50,000.00	Covid PPE
			A1620521040000	Custodial Supplies	75,000.00	
			A1621520040000	Bldgs. & Grnds. Mat.	75,000.00	
C2860460041000	Software	500.00	C2860560041000	Uniforms	500.00	Uniforms
A9060808954000	Empire Insurance Health	200,000.00	A1621400040000	Contractual	400,000.00	Covid Related Items
A9040805954000	Workers Compensation	100,000.00				
A2110130030000	Salary	100,000.00				
A9060808954000	Empire Insurance Health	1,475.88	A2110500063160	Contractual	1,475.88	M5 Science Budget Rate Cut Return

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCE REPORTS
FOR THE MONTH ENDED SEPTEMBER 2020**

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

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

STUDENT ACTIVITY
TRIAL BALANCE

**Rocky Point Union Free School District
Treasurer's Report
For the Month Ended: September 30, 2020**

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2008
As of September 30, 2020

Reconciled Balance as of: 8/31/2020 16,731,583.45

Receipts:

Lottery Aid 2020-2021	3,392,631.59	
General Aid 2019-2020	500,964.00	
Excess Cost Aid 2019-2020	85,376.80	
VLT Lottery Revenue 2020-2021	92,283.46	
Interest Revenue	<u>3,004.05</u>	
		4,074,259.90

Disbursements:

Funding Transfer: Interfund Transfer	300,000.00	
Funding Transfer: AP Warrants	1,350,799.79	
Funding Transfer: Net Payroll	1,580,325.63	
Funding Transfer: Payroll Deductions	<u>963,887.79</u>	
		<u>(4,195,013.21)</u>

Total available balance per General Ledger as of: 9/30/2020 16,610,830.14

Bank Balance as of: 9/30/2020 16,610,830.14

Prepared by: Linda Bilski
Date: 10/5/2020

Reviewed by: Virginia Holley
Date: 10/5/2020

A2008

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$16,731,583.45	Number of Days in Cycle	30
3 Deposits/Credits	\$4,074,259.90	Minimum Balance This Cycle	\$12,924,951.09
Interest Paid	\$0.00	Average Collected Balance	\$14,671,840.42
7 Checks/Debits	(\$4,195,013.21)	Interest Earned During this Cycle	\$0.00
Service Charges	\$0.00	Interest Paid Year-To-Date	\$53,304.50
Ending Balance 09/30/20	\$16,610,830.14		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	ACH deposit NYS OSC ACH 090120 ROCKY POINT SCHOOL DIS AP00052303757	\$85,376.80		\$16,816,960.25
09/02	Book transfer debit TO ...3946		\$583,492.41	\$16,233,467.84
09/02	Book transfer debit TO ...3954		\$285,433.30	\$15,948,034.54
09/16	Blended Checking Interest XSECR BAL INT	\$3,004.05		\$15,951,038.59
09/16	Book transfer debit TO ...3954		\$678,454.49	\$15,272,584.10
09/16	Book transfer debit TO ...3946		\$996,833.22	\$14,275,750.88
09/16	Book transfer debit TO ...9596		\$1,037,596.85	\$13,238,154.03
09/24	Book transfer debit TO ...9596		\$313,202.94	\$12,924,951.09
09/30	ACH deposit NYS OSC ACH 093020 ROCKY POINT SCHOOL DIS AP00052975648	\$3,985,879.05		\$16,910,830.14
09/30	Book transfer debit TO ...7067		\$300,000.00	\$16,610,830.14
Total		\$4,074,259.90	\$4,195,013.21	

Thank you for banking with us.

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2008	CAPITAL ONE INVESTMENT							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	16,731,583.45
09/02/2020	1028044			Excess Cost Aid 2019-2020	CR-3	85,376.80	0.00	16,816,960.25
09/02/2020	1028045			Trust & Agency Deductions 9/4/20	CR-3	0.00	285,433.30	16,531,526.95
09/02/2020	1028046			Funding Net Payroll 9/4/20	CR-3	0.00	583,492.41	15,948,034.54
09/16/2020	1028065			Trust & Agency Deductions 9/18/20	CR-3	0.00	678,454.49	15,269,580.05
09/16/2020	1028066			Funding Net Payroll 9/17/20	CR-3	0.00	996,833.22	14,272,746.83
09/16/2020	1028067			Funding Warrant #14	CR-3	0.00	1,037,596.85	13,235,149.98
09/16/2020	1028070			Interest Revenue	CR-3	3,004.05	0.00	13,238,154.03
09/25/2020	1028071			Funding Warrant #16	CR-3	0.00	313,202.94	12,924,951.09
09/30/2020	61			Fund H warrant	JE-10	0.00	300,000.00	12,624,951.09
09/30/2020	1028077			Lottery Aid 2020-2021	CR-3	3,392,631.59	0.00	16,017,582.68
09/30/2020	1028078			General Aid 2019-2020	CR-3	500,964.00	0.00	16,518,546.68
09/30/2020	1028079			VLT Lottery Revenue 2020-2021	CR-3	92,283.46	0.00	16,610,830.14
Grand Totals:						4,074,259.90	4,195,013.21	16,610,830.14

Rocky Point Union Free School District
Treasurer's Report
General Fund - AP Checking A2010
As of September 30, 2020

Reconciled Balance as of: 8/31/2020 2,255,987.56

Receipts:

Health, Dental, Life	8,028.04	
State Aid 2019-2020	750,274.20	
NYS DOH ACH	29,131.07	
Return of Unclaimed Funds	1,145.52	
Lost Book	32.99	
Refunds	1,000.00	
Funding Transfer	<u>1,350,799.79</u>	
		2,140,411.61

Disbursements:

Cash Disbursements	<u>1,796,309.41</u>	<u>(1,796,309.41)</u>
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Total available balance per General Ledger as of: 9/30/2020 2,600,089.76

Bank Balance as of: 9/30/2020 1,948,245.95

Add: Deposits In Transit 752,331.63

Less: Outstanding Checks (100,487.82)

Adjusted Bank Balance as of: 9/30/2020 2,600,089.76

Prepared by: Linda Bilski
Date: 10/5/2020

Reviewed by: Virginia J. Hays
Date: 10/5/2020

A2010

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$3,289,663.72	Number of Days in Cycle	30
9 Deposits/Credits	\$1,388,079.98	Minimum Balance This Cycle	\$1,892,975.09
183 Checks/Debits	(\$2,729,497.75)	Average Collected Balance	\$2,271,595.23
Service Charges	\$0.00		
Ending Balance 09/30/20	\$1,948,245.95		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	Check 114305		\$908,031.69	\$2,381,632.03
09/01	Check 114289		\$6,665.30	\$2,374,966.73
09/01	Check 114278		\$5,927.13	\$2,369,039.60
09/01	Check 114284		\$5,700.00	\$2,363,339.60
09/01	Check 114298		\$4,168.00	\$2,359,171.60
09/01	Check 114297		\$3,523.50	\$2,355,648.10
09/01	Check 114242		\$2,558.25	\$2,353,089.85
09/01	Check 114290		\$1,684.47	\$2,351,405.38
09/01	Check 114282		\$956.31	\$2,350,449.07
09/01	Check 114283		\$859.51	\$2,349,589.56
09/01	Check 114248		\$756.16	\$2,348,833.40
09/01	Check 114294		\$599.00	\$2,348,234.40
09/01	Check 114251		\$431.85	\$2,347,802.55
09/01	Check 114303		\$279.36	\$2,347,523.19
09/01	Check 114277		\$171.00	\$2,347,352.19
09/01	Check 114279		\$140.05	\$2,347,212.14
09/02	Check 114288		\$4,504.10	\$2,342,708.04
09/02	Check 114295		\$904.69	\$2,341,803.35
09/02	Check 114253		\$568.00	\$2,341,235.35

Thank you for banking with us.

ROCKY POINT UFSD
 OUTSTANDING CHECK LIST
 AS OF SEPTEMBER 30, 2020

<u>CHECK#</u>	<u>CHECK DATE</u>	<u>CHECK AMOUNT</u>
113289	01/28/2020	16.80
114163	08/04/2020	65.00
114194	08/04/2020	4,950.00
114195	08/04/2020	1,130.00
114215	08/11/2020	151.42
114220	08/11/2020	500.00
114247	08/25/2020	8,501.39
114335	09/01/2020	240.00
114343	09/01/2020	60.00
114344	09/01/2020	20.00
114345	09/01/2020	20.00
114401	09/15/2020	70.00
114402	09/15/2020	35.00
114403	09/15/2020	140.00
114408	09/15/2020	217.28
114414	09/15/2020	592.66
114419	09/22/2020	86.75
114420	09/22/2020	89.00
114424	09/22/2020	151.42
114426	09/22/2020	2,135.63
114428	09/22/2020	1,771.40
114431	09/22/2020	117.59
114443	09/22/2020	2,084.00
114445	09/22/2020	74.75
114451	09/22/2020	150.00
114456	09/22/2020	1,002.48
114457	09/22/2020	11,800.00
114462	09/22/2020	70.00
114466	09/22/2020	3,350.00
114468	09/22/2020	173.00
114470	09/22/2020	11,786.68
114477	09/22/2020	1,010.51
114479	09/22/2020	314.58
114482	09/29/2020	5,790.00
114483	09/29/2020	13.79
114484	09/29/2020	390.00
114485	09/29/2020	268.20
114486	09/29/2020	80.00
114487	09/29/2020	16.80

114488	09/29/2020	33.75
114489	09/29/2020	83.20
114490	09/29/2020	750.00
114491	09/29/2020	17,160.00
114492	09/29/2020	750.00
114493	09/29/2020	126.00
114494	09/29/2020	308.69
114495	09/29/2020	940.00
114496	09/29/2020	109.80
114497	09/29/2020	1,574.98
114498	09/29/2020	564.00
114499	09/29/2020	173.13
114500	09/29/2020	33.04
114501	09/29/2020	423.33
114502	09/29/2020	111.15
114503	09/29/2020	197.46
114504	09/29/2020	243.52
114505	09/29/2020	150.00
114506	09/29/2020	26.64
114507	09/29/2020	217.08
114508	09/29/2020	513.87
114509	09/29/2020	4,600.00
114510	09/29/2020	177.71
114511	09/29/2020	732.60
114512	09/29/2020	802.23
114513	09/29/2020	3,703.45
114514	09/29/2020	118.86
114515	09/29/2020	200.00
114516	09/29/2020	213.92
114517	09/29/2020	137.34
114518	09/29/2020	15.96
114519	09/29/2020	5,679.16
114520	09/29/2020	180.82
		<u>100,487.82</u>

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2010	CAPITAL ONE AP CHECKING							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	2,255,987.56
09/02/2020				See Cash Disbursement Schedule 11	CD-11	0.00	211,439.00	2,044,548.56
09/03/2020	1028053			HEALTH	CR-3	852.92	0.00	2,045,401.48
09/03/2020	1028054			REFUND / TO SPED	CR-3	1,000.00	0.00	2,046,401.48
09/09/2020				See Cash Disbursement Schedule 13	CD-13	0.00	186,460.14	1,859,941.34
09/11/2020	1028057			LOST BOOKS	CR-3	17.99	0.00	1,859,959.33
09/15/2020				See Cash Disbursement Schedule 14	CD-14	0.00	1,037,596.85	822,362.48
09/15/2020	1028063			LOST BOOKS	CR-3	15.00	0.00	822,377.48
09/16/2020	1028064			HEALTH	CR-3	5,771.43	0.00	828,148.91
09/16/2020	1028067			Funding Warrant #14	CR-3	1,037,596.85	0.00	1,865,745.76
09/18/2020	1028068			HEALTH	CR-3	491.78	0.00	1,866,237.54
09/23/2020				See Cash Disbursement Schedule 16	CD-16	0.00	313,202.94	1,553,034.60
09/24/2020	1028085			NYS DOH ACH	CR-3	29,131.07	0.00	1,582,165.67
09/25/2020	1028071			Funding Warrant #16	CR-3	313,202.94	0.00	1,895,368.61
09/30/2020				See Cash Disbursement Schedule 17	CD-17	0.00	47,610.48	1,847,758.13
09/30/2020	1028080			UNCLAIMED FUNDS / NYS	CR-3	1,145.52	0.00	1,848,903.65
09/30/2020	1028081			SEPTEMBER STATE AID	CR-3	750,274.20	0.00	2,599,177.85
09/30/2020	1028082			HEALTH	CR-3	911.91	0.00	2,600,089.76
Grand Totals:						2,140,411.61	1,796,309.41	2,600,089.76

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2011
As of September 30, 2020

Reconciled Balance as of:	8/31/2020	2,853,783.47
Receipts:		
	Interest Revenue	<u>23.12</u>
		23.12
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2020	<u>2,853,806.59</u>
Bank Balance as of:	9/30/2020	<u>2,853,806.59</u>

Prepared by: Linda Bilski
Date: 10/2/2020

Reviewed by:
Date: 10/2/2020

Virginia Halway



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

A2011

September 01, 2020 through September 30, 2020
 Account Number:

Customer Service Information

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

00049321 WBS 802 21 1 27520 NNNNNNNNNNN 1 000000000 C2 0000

ROCKY POINT UFSD
 GENERAL FUND MONEY MARKET A/C
 90 ROCKY POINT YAPHANK RD
 ROCKY POINT NY 11778-8423

We're discontinuing the Visa Benefits Package on Chase business debit cards

Effective December 1, 2020, we'll no longer offer the Visa Benefits Package (such as Purchase Security and Warranty Manager) on eligible Chase business debit cards. Benefits you may have with this package will remain in effect for eligible purchases made prior to December 1. This doesn't affect any benefit packages on Chase business credit cards.

Commercial Checking With Interest

Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$2,853,783.47	
Deposits and Credits	1	\$23.12	
Withdrawals and Debits	0	\$0.00	
Checks Paid	0	\$0.00	
Ending Ledger Balance		\$2,853,806.59	

Average Ledger Balance	\$2,853,784	Annual Percentage Yield Earned	0.01%
Interest Credited This Period	\$23.12	Interest Credited Year-to-Date	\$1,733.77
Interest Rate(s):	09/01 to 09/30 at 0.01%		

Deposits and Credits

Ledger Date	Description	Amount
09/30	Interest Payment	\$23.12
Total		\$23.12

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

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Date	Account Name	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2011		CHASE GENERAL FUND MM								
						BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	2,853,783.47
	09/30/2020		1028089			Interest Revenue	CR-3	23.12	0.00	2,853,806.59
Grand Totals:								23.12	0.00	2,853,806.59

Rocky Point Union Free School District
 Treasurer's Report
 Cafeteria Checking - C207
 As of September 30, 2020

Reconciled Balance as of:	8/31/2020	140,906.59
Receipts:		
	Miscellaneous Revenue	1.75
	Café Sales	<u>6,448.75</u>
		6,450.50
Disbursements:		
	Cash Disbursements	<u>13,196.96</u>
		<u>(13,196.96)</u>
Total available balance per General Ledger as of:	9/30/2020	<u>134,160.13</u>
Bank Balance as of:	9/30/2020	133,702.33
Add:	Deposits in Transit	1,776.82
Less:	Outstanding Checks	(1,319.02)
Adjusted Bank Balance as of:	9/30/2020	<u>134,160.13</u>

Prepared by: Linda Bilski
 Date: 10/6/2020

Reviewed by: Virginia Kelley
 Date: 10/6/2020

C207

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$141,771.84	Number of Days in Cycle	30
100 Deposits/Credits	\$4,674.68	Minimum Balance This Cycle	\$133,702.33
26 Checks/Debits	(\$12,744.19)	Average Collected Balance	\$141,719.30
Service Charges	\$0.00		
Ending Balance 09/30/20	\$133,702.33		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/02	Check 11895		\$18.55	\$141,753.29
09/10	Customer Deposit	\$27.00		\$141,780.29
09/10	Check 11919		\$200.00	\$141,580.29
09/11	Customer Deposit	\$192.00		\$141,772.29
09/11	Customer Deposit	\$146.25		\$141,918.54
09/11	Customer Deposit	\$142.85		\$142,061.39
09/11	V Vault Customer Deposit	\$85.50		\$142,146.89
09/11	V Vault Customer Deposit	\$84.00		\$142,230.89
09/11	V Vault Customer Deposit	\$40.00		\$142,270.89
09/11	V Vault Customer Deposit	\$34.00		\$142,304.89
09/11	Customer Deposit	\$32.00		\$142,336.89
09/11	V Vault Customer Deposit	\$5.17		\$142,342.06
09/11	V Vault Customer Deposit	\$4.90		\$142,346.96
09/11	V Vault Customer Deposit	\$2.00		\$142,348.96
09/11	V Vault Customer Deposit	\$1.00		\$142,349.96
09/14	Customer Deposit	\$209.00		\$142,558.96
09/14	Customer Deposit	\$155.85		\$142,714.81
09/14	Customer Deposit	\$100.00		\$142,814.81
09/14	V Vault Customer Deposit	\$38.80		\$142,853.61

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		133,702.33
Outstanding Checks (See listing below):	-	1,319.02
Deposits in Transit:	+	1,776.82
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	134,160.13
Cash Account Balance:	134,160.13

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/11/2020	11874	YANG CHEN	19.15
06/11/2020	11878	KATHLEEN FUSARO	117.20
06/11/2020	11910	KATHY WILBUR	10.35
08/25/2020	11918	LISNDA	500.00
09/08/2020	11922	DEMETRA MAVROPHILIPOS	17.65
09/15/2020	11925	MICHELLE AMEDURI	37.65
09/15/2020	11928	NASSAU FOOD SERVICE EQUIP	58.00
09/15/2020	11933	PATRICIA SMITH	7.90
09/22/2020	11942	MEADOW PROVISIONS CORP	551.12
Outstanding Check Total:			1,319.02

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 207	CAPITAL ONE CHECKING							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	140,906.59
09/02/2020	1028058			PREPAID	CR-1	27.00	0.00	140,933.59
09/08/2020	1028059			CAF'T RECEIPTS	CR-1	533.65	0.00	141,467.24
09/09/2020				See Cash Disbursement Schedule 4	CD-4	0.00	210.93	141,256.31
09/09/2020	1028060			CAF'T RECEIPTS	CR-1	234.02	0.00	141,490.33
09/10/2020	1028061			CAF'T RECEIPTS	CR-1	613.34	0.00	142,103.67
09/11/2020	1028062			CAF'T RECEIPTS	CR-1	625.35	0.00	142,729.02
09/14/2020	1028072			CAF'T RECEIPTS	CR-1	308.26	0.00	143,037.28
09/15/2020	1028073			CAF'T RECEIPTS	CR-1	358.60	0.00	143,395.88
09/16/2020				See Cash Disbursement Schedule 5	CD-5	0.00	4,006.99	139,388.89
09/16/2020	1028074			CAF'T RECEIPTS	CR-1	238.35	0.00	139,627.24
09/17/2020	1028075			CAF'T RECEIPTS	CR-1	436.05	0.00	140,063.29
09/18/2020	1028069			SCHOOL LUNCH	CR-3	20.00	0.00	140,083.29
09/18/2020	1028076			CAF'T RECEIPTS	CR-1	530.30	0.00	140,613.59
09/21/2020	1028087			CAF'T RECEIPTS	CR-1	289.43	0.00	140,903.02
09/22/2020	1028094			CAF'T RECEIPTS	CR-1	257.71	0.00	141,160.73
09/23/2020				See Cash Disbursement Schedule 6	CD-6	0.00	8,979.04	132,181.69
09/23/2020	1028095			CAF'T RECEIPTS	CR-1	142.20	0.00	132,323.89
09/24/2020	1028096			CAF'T RECEIPTS	CR-1	913.93	0.00	133,237.82
09/25/2020	1028097			Cash Receipt	CR-1	306.75	0.00	133,544.57
09/29/2020	1028098			CAF'T RECEIPTS	CR-1	252.48	0.00	133,797.05
09/30/2020	66			Miscellaneous Revenue	JE-10	1.75	0.00	133,798.80
09/30/2020	1028099			CAF'T RECEIPTS	CR-1	361.33	0.00	134,160.13
Grand Totals:						6,450.50	13,196.96	134,160.13

Rocky Point Union Free School District
Treasurer's Report
Cafeteria Fund ACH C208
As of September 30, 2020

Reconciled Balance as of: 8/31/2020 145,298.80

Receipts:

Café ACH Deposits 12,228.71
Interest 1.23
12,229.94

Disbursements:

0.00

Total available balance per General Ledger as of: 9/30/2020 157,528.74

Bank Balance as of: 9/30/2020 157,448.74

Add: Deposits in Transit 80.00

Adjusted Bank Balance as of: 9/30/2020 157,528.74
0.00

Prepared by: Linda Bilski
Date: 10/5/2020

Reviewed by: Virginia H. Uy
Date: 10/5/2020



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

C208

September 01, 2020 through September 30, 2020
 Account Number

CUSTOMER SERVICE INFORMATION

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

00042474 DDA 802 212 27520 NNNNNNNNNNN 1 000000000 C1 0000

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



We're discontinuing the Visa Benefits Package on Chase business debit cards

Effective December 1, 2020, we'll no longer offer the Visa Benefits Package (such as Purchase Security and Warranty Manager) on eligible Chase business debit cards. Benefits you may have with this package will remain in effect for eligible purchases made prior to December 1. This doesn't affect any benefit packages on Chase business credit cards.

CHECKING SUMMARY

Commercial Checking With Interest

	INSTANCES	AMOUNT
Beginning Balance		\$145,298.80
Deposits and Additions	49	12,149.94
Ending Balance	49	\$157,448.74
Annual Percentage Yield Earned This Period		0.01%
Interest Paid This Period		\$1.23
Interest Paid Year-to-Date		\$26.76

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
09/02	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Desc:Txns/Fees Sec:CCD Trace#:091000014973625 Eed:200902 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2464973625Tc	\$220.00
09/03	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Desc:Txns/Fees Sec:CCD Trace#:091000010845139 Eed:200903 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 2470845139Tc	110.00
09/03	Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090220 CO Entry Desc:ACH Funds Sec:CCD Trace#:091000012538238 Eed:200903 Ind ID:3945629 Ind Name:Rocky Point Ufsd Trn: 2462538238Tc	55.00
09/04		214.00

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 208	CHASE ACH REVENUE							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	145,298.80
09/30/2020	1028088			Interest Revenue	CR-3	1.23	0.00	145,300.03
09/30/2020	1028090			FJC ACH	CR-3	3,970.35	0.00	149,270.38
09/30/2020	1028091			JAE ACH	CR-3	3,534.60	0.00	152,804.98
09/30/2020	1028092			RPHS ACH	CR-3	2,420.01	0.00	155,224.99
09/30/2020	1028093			RPMS ACH	CR-3	2,303.75	0.00	157,528.74
Grand Totals:						12,229.94	0.00	157,528.74

Rocky Point Union Free School District
Treasurer's Report
Federal Fund Checking - F205
As of, September 30, 2020

Reconciled Balance as of:	8/31/2020		226,817.55
Receipts:			0.00
Disbursements:			
	Cash Disbursements	<u>5,563.30</u>	<u>(5,563.30)</u>
Total available balance per General Ledger as of:	9/30/2020		<u>221,254.25</u>
Bank Balance as of:	9/30/2020		226,817.55
Less:	Outstanding Checks		<u>(5,563.30)</u>
Adjusted Bank Balance as of:	9/30/2020		<u>221,254.25</u>

Prepared by: Linea Bilski
Date: 10/2/2020

Reviewed by: Virginia Hall
Date: 10/2/2020

F205

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$226,817.55	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$226,817.55
0 Checks/Debits	\$0.00	Average Collected Balance	\$226,817.55
Service Charges	\$0.00		
Ending Balance 09/30/20	\$226,817.55		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$226,817.55
	No Account Activity this Statement Period			
09/30				\$226,817.55
Total		\$0.00	\$0.00	

No Items Processed

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		226,817.55
Outstanding Checks (See listing below):	-	5,563.30
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		221,254.25
Cash Account Balance:		221,254.25

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/29/2020	4562	LEARNING A-Z AND	5,563.30
Outstanding Check Total:			5,563.30

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
F 205			CAPITAL ONE CHECKING						
					BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	226,817.55
	09/30/2020				See Cash Disbursement Schedule 2	CD-2	0.00	5,563.30	221,254.25
Grand Totals:							0.00	5,563.30	221,254.25

Rocky Point Union Free School District
Treasurer's Report
Capital Fund Checking - H205
As of September 30, 2020

Reconciled Balance as of:	8/31/2020	950,566.82
Receipts:	Funding Transfer: Interfund Transfer <u>300,000.00</u>	300,000.00
Disbursements:	Cash Disbursements <u>1,221,153.45</u>	<u>(1,221,153.45)</u>
Total available balance per General Ledger as of:	9/30/2020	<u>29,413.37</u>
Bank Balance as of:	9/30/2020	1,211,958.87
Less:	Outstanding Checks	<u>(1,182,545.50)</u>
Adjusted Bank Balance as of:	9/30/2020	<u>29,413.37</u> (0.00)

Prepared by: Linda Bilski
Date: 10/2/2020

Reviewed by: Virginia Kelly
Date: 10/2/2020

H205

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking			ROCKY POINT UFSD	
Previous Balance 08/31/20	\$950,566.82	Number of Days in Cycle	30	
1 Deposits/Credits	\$300,000.00	Minimum Balance This Cycle	\$911,958.87	
2 Checks/Debits	(\$38,607.95)	Average Collected Balance	\$956,423.18	
Service Charges	\$0.00			
Ending Balance 09/30/20	\$1,211,958.87			

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking			ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance	
09/14	Check 1108		\$3,139.55	\$947,427.27	
09/29	Check 1110		\$35,468.40	\$911,958.87	
09/30	Book transfer credit FROM ...5277	\$300,000.00		\$1,211,958.87	
Total		\$300,000.00	\$38,607.95		

Govt Banking Blended Chking			ROCKY POINT UFSD		
Checks * designates gap in check sequence					
Check No.	Date	Amount	Check No.	Date	Amount
1108	09/14	\$3,139.55	1110*	09/29	\$35,468.40

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		1,211,958.87
Outstanding Checks (See listing below):	-	1,182,545.50
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 29,413.37

Cash Account Balance: 29,413.37

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/22/2020	1109	JOHN A GRILLO ARCHITECT, PC	7,735.00
09/22/2020	1111	PARK LINE ASPHALT MAINTENANCE	335,257.50
09/29/2020	1112	CDW-G	839,553.00
Outstanding Check Total:			1,182,545.50

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
H 205			CAPITAL ONE CHECKING						
					BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	950,566.82
	09/02/2020				See Cash Disbursement Schedule 3	CD-3	0.00	3,139.55	947,427.27
	09/23/2020				See Cash Disbursement Schedule 4	CD-4	0.00	378,460.90	568,966.37
	09/30/2020				See Cash Disbursement Schedule 5	CD-5	0.00	839,553.00	-270,586.63
	09/30/2020	61			Fund H warrant	JE-10	300,000.00	0.00	29,413.37
Grand Totals:							300,000.00	1,221,153.45	29,413.37

Rocky Point Union Free School District
Treasurer's Report
Trust and Agency Checking - T204
As of September 30, 2020

Reconciled Balance as of:	8/31/2020		468,728.11
Receipts:			
	Refund	100.00	
	Payroll Deductions	<u>2,544,213.42</u>	2,544,313.42
Disbursements:			
	Aspire Financial	840.00	
	Cash Disbursements	<u>2,439,632.70</u>	<u>(2,440,472.70)</u>
Total available balance per General Ledger as of:	9/30/2020		<u>572,568.83</u>
Bank Balance as of:	9/30/2020		580,432.49
Less:	Outstanding Checks		<u>(7,863.66)</u>
Adjusted Bank Balance as of :	9/30/2020		<u>572,568.83</u>

Prepared by: Linda Bilski
Date: 10/6/2020

Reviewed by: Virginia Huey
Date: 10/6/2020

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 SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$471,216.11	Number of Days in Cycle	30
3 Deposits/Credits	\$963,987.79	Minimum Balance This Cycle	\$471,120.11
21 Checks/Debits	(\$854,771.41)	Average Collected Balance	\$585,424.01
Service Charges	\$0.00		
Ending Balance 09/30/20	\$580,432.49		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01	Check 12523		\$96.00	\$471,120.11
09/02	Book transfer credit FROM ...5277	\$285,433.30		\$756,553.41
09/03	Check 12912		\$46.00	\$756,507.41
09/04	Wire transfer withdrawal The OMNI Group 090420 USD0006987329		\$45,027.63	\$711,479.78
09/04	ACH Withdrawal IRS USATAXPYMT 090420 ROCKY POINT SCHOOL DIS 270064XXXXX9456		\$199,668.51	\$511,811.27
09/04	ACH Withdrawal NYS DTF PROMPT WT Tax Paymnt 090420 ROCKY POINT UFSD 000000XXXXX7180		\$35,388.43	\$476,422.84
09/04	Check 12525		\$96.00	\$476,326.84
09/04	Check 12411		\$46.00	\$476,280.84
09/08	Check 12918		\$1,639.12	\$474,641.72
09/08	Check 12874		\$32.00	\$474,609.72
09/09	Check 12851		\$16.00	\$474,593.72
09/16	Book transfer credit FROM ...5277	\$678,454.49		\$1,153,048.21
09/16	Customer Deposit	\$100.00		\$1,153,148.21
09/16	Check 12920		\$236.34	\$1,152,911.87
09/17	Check 12407		\$46.00	\$1,152,865.87

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		580,432.49
Outstanding Checks (See listing below):	-	7,863.66
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	572,568.83
Cash Account Balance:	572,568.83

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
05/12/2020	12287	Aprillyn Quire	46.00
05/12/2020	12299	Carrie Lynn George	46.00
05/12/2020	12308	Clark Mason	46.00
05/12/2020	12313	Dan Yan Zhu	46.00
05/12/2020	12316	Darren Pendl	46.00
05/13/2020	12328	Donna Haskamp	46.00
05/13/2020	12341	Erin Fitzsimmons	46.00
05/13/2020	12343	Fatma Kurun	46.00
05/13/2020	12345	Georgette McHugh	46.00
05/13/2020	12352	Jennifer Grable	46.00
05/13/2020	12361	Jorg Schwender	46.00
05/13/2020	12373	Kendra Appling-Cuffey	46.00
05/13/2020	12379	Kimberly Fusco	46.00
05/13/2020	12392	Lucelemene Cordova	46.00
05/16/2020	12409	Mary Mallahan	46.00
05/16/2020	12427	Oana Popovici	46.00
05/16/2020	12438	Scott McEvoy	46.00
05/16/2020	12450	Susan Loper	46.00
05/16/2020	12452	Susanne Contri	46.00
05/16/2020	12466	Wendy Mulzoff	46.00
05/16/2020	12467	Willaim McBride	46.00
05/16/2020	12469	William Lopez	46.00
05/16/2020	12509	Darren Pendl	96.00
05/16/2020	12510	David Cornejo	96.00
05/16/2020	12589	Kyle Matzen	96.00
05/16/2020	12606	Martha Rottmann	96.00
05/16/2020	12614	Michael Williams	96.00
05/16/2020	12662	Thomas Conforti	96.00
06/19/2020	12722	BALANCED BOOKWORKS INC	24.00
06/19/2020	12733	NICHOLAS BUTCHER	16.00
06/19/2020	12735	TONIA CARABALLO	16.00
06/19/2020	12769	SANDRA GALLANT	16.00
06/19/2020	12770	PATRICIA GARSKE	16.00
06/19/2020	12776	ELENA GRAHAM	32.00

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



Check Date	Check Number	Payee	Amount
06/19/2020	12782	DIANA GUZMAN	16.00
06/19/2020	12783	DANIKA HALL	16.00
06/19/2020	12786	JENNIFER HAYES	16.00
06/19/2020	12788	CAROLYN HESS	16.00
06/19/2020	12799	JOSEPH & COURTNEY ZARZYCKI	24.00
06/19/2020	12807	PATRICIA KREPIL	24.00
06/19/2020	12812	CAROL MACCARTHY	32.00
06/19/2020	12824	MICHELLE NAGEL	16.00
06/19/2020	12825	ITARU NAKAGAWA	30.00
06/19/2020	12846	STEPHEN RINALDI	16.00
06/19/2020	12861	ROSA SOTO	24.00
06/19/2020	12866	JAMIE VERALDI	16.00
06/19/2020	12875	SCOTT YOOS	16.00
06/26/2020	12877	ROBIN DEVINE	16.00
07/14/2020	12885	NICOLE CAPRISECCA	10.00
07/14/2020	12887	SAMANTHA CUETO	8.00
07/14/2020	12888	CAROLYN DAVI	8.00
07/14/2020	12890	MARLISE GANETIS	10.00
07/14/2020	12892	STEPHEN KELLY	8.00
07/14/2020	12894	AIDA MADRID	8.00
07/14/2020	12895	JEANINA MOLLINEAUX	8.00
07/14/2020	12902	MARIE DOMINQUE SAINT-SURIN	8.00
07/14/2020	12903	RUSANA SAVELIUK	8.00
07/14/2020	12907	DAWNMARIE TORAL	8.00
07/14/2020	12908	JENNIFER YOUNG	8.00
08/03/2020	12352	Jennifer Grable	-46.00
09/16/2020	12922	NYSUT MEMBER BENEFITS TRUST	1,349.93
09/16/2020	12923	ROCKY POINT ADMIN ASSOCIATION	555.00
09/16/2020	12925	SHERIFF OF SUFFOLK COUNTY	104.45
09/16/2020	12926	VOTE COPE	216.25
09/21/2020	12299	Carrie Lynn George	-46.00
09/22/2020	12928	WESTERN SUFFOLK BOCES	3,652.03
Outstanding Check Total:			7,863.66

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
T 204	CAPITAL ONE TRUST & AGENCY							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	468,728.11
09/02/2020	1028045			Trust & Agency Deductions 9/4/20	CR-3	285,433.30	0.00	754,161.41
09/04/2020		47		FICA & MED & T&A DEDUCTIONS	JE-9	583,492.41	0.00	1,337,653.82
09/09/2020				See Cash Disbursement Schedule 10	CD-10	0.00	236.34	1,337,417.48
09/11/2020	1028056			REFUND FOR TRIP/CRADLE OF AVIATION MUSEUM	CR-3	100.00	0.00	1,337,517.48
09/16/2020	1028065			Trust & Agency Deductions 9/18/20	CR-3	678,454.49	0.00	2,015,971.97
09/18/2020		58		FICA & MED & T&A DEDUCTIONS	JE-9	996,833.22	0.00	3,012,805.19
09/23/2020				See Cash Disbursement Schedule 12	CD-12	0.00	3,652.03	3,009,153.16
09/30/2020				See Cash Disbursement Schedule 11	CD-11	0.00	1,570,740.60	1,438,412.56
09/30/2020				See Cash Disbursement Schedule 9	CD-9	0.00	865,003.73	573,408.83
09/30/2020		65		Aspire Financial Sept	JE-10	0.00	840.00	572,568.83
Grand Totals:						2,544,313.42	2,440,472.70	572,568.83

Rocky Point Union Free School District
Treasurer's Report
Net Payroll Checking - T205
As of September 30, 2020

Reconciled Balance as of:	8/31/2020		50,322.54
Receipts:			
	ACH Return Reverse		
	Funding Transfer	<u>1,580,325.63</u>	1,580,325.63
Disbursements:			
	Disburse Net Payroll	<u>1,580,325.63</u>	<u>(1,580,325.63)</u>
Total available balance per General Ledger as of:	9/30/2020		<u>50,322.54</u>
Bank Balance as of:	9/30/2020		50,476.46
Less:	Outstanding Checks		<u>(153.92)</u>
Adjusted Bank Balance as of:	9/30/2020		<u>50,322.54</u>

Prepared by: Linna Bielaki
Date: 10/2/2020

Reviewed by:
Date: 10/2/2020

Virginia Holly

T205

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$50,476.46	Number of Days in Cycle	30
2 Deposits/Credits	\$1,580,325.63	Minimum Balance This Cycle	\$50,476.46
3 Checks/Debits	(\$1,580,325.63)	Average Collected Balance	\$155,843.80
Service Charges	\$0.00		
Ending Balance 09/30/20	\$50,476.46		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/02	Book transfer credit FROM ...5277	\$583,492.41		\$633,968.87
09/04	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 090420 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$583,418.58	\$50,550.29
09/09	Check 99626		\$73.83	\$50,476.46
09/16	Book transfer credit FROM ...5277	\$996,833.22		\$1,047,309.68
09/18	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 091820 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$996,833.22	\$50,476.46
Total		\$1,580,325.63	\$1,580,325.63	

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
99626	09/09	\$73.83						

Thank you for banking with us.

ROCKY POINT UFSD
OUTSTANDING CHECK LIST
AS OF SEPTEMBER 30, 2020

<u>Check #</u>	<u>Check Date</u>	<u>Check Amt.</u>
99386	02/07/2020	153.92
		<u>153.92</u>

ROCKY POINT UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
T 205	CAPITAL ONE NET PAYROLL							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	50,322.54
09/02/2020	1028046			Funding Net Payroll 9/4/20	CR-3	583,492.41	0.00	633,814.95
09/04/2020		47		FICA & MED & T&A DEDUCTIONS	JE-9	0.00	583,492.41	50,322.54
09/16/2020	1028066			Funding Net Payroll 9/17/20	CR-3	996,833.22	0.00	1,047,155.76
09/18/2020		58		FICA & MED & T&A DEDUCTIONS	JE-9	0.00	996,833.22	50,322.54
Grand Totals:						1,580,325.63	1,580,325.63	50,322.54

Rocky Point Union Free School District
Treasurer's Report
Scholarship Fund Checking - U200
As of September 30, 2020

Reconciled Balance as of:	8/31/2020	46,140.26
Receipts:		0.00
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2020	<u>46,140.26</u>
Bank Balance as of:	9/30/2020	46,290.26
Less: Outstanding Checks		<u>(150.00)</u>
Adjusted Bank Balance as of:	9/30/2020	<u>46,140.26</u>

Prepared by: Linda Bilski
Date: 10/2/2020

Reviewed by: Virginia Polj
Date: 10/2/2020

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 SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$47,140.26	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$46,290.26
4 Checks/Debits	(\$850.00)	Average Collected Balance	\$46,546.92
Service Charges	\$0.00		
Ending Balance 09/30/20	\$46,290.26		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/03	Check 395		\$250.00	\$46,890.26
09/10	Check 397		\$200.00	\$46,690.26
09/14	Check 376		\$200.00	\$46,490.26
09/15	Check 387		\$200.00	\$46,290.26
Total		\$0.00	\$850.00	

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
376	09/14	\$200.00	395*	09/03	\$250.00	397*	09/10	\$200.00
387*	09/15	\$200.00						

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		46,290.26
Outstanding Checks (See listing below):	-	150.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		46,140.26
Cash Account Balance:		46,140.26

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
06/11/2020	378	ZOE CLARKE	150.00
Outstanding Check Total:			150.00

Prepared By _____

Approved By _____

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
U 200			CASH IN CHECKING		BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	46,140.26
Grand Totals:							0.00	0.00	46,140.26

Rocky Point Union Free School District
Treasurer's Report
Debt Service Fund Checking - V200
As of September 30, 2020

Reconciled Balance as of: 8/31/2020 136,878.74

Receipts: 0.00

Disbursements: 0.00

Total available balance per General Ledger as of: 9/30/2020 136,878.74

Bank Balance as of: 9/30/2020 136,878.74

Prepared by: Linda Bilski
Date: 10/5/2020

Reviewed by: Virginia Holly
Date: 10/5/2020

V200

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$136,878.74	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$136,878.74
0 Checks/Debits	\$0.00	Average Collected Balance	\$136,878.74
Service Charges	\$0.00		
Ending Balance 09/30/20	\$136,878.74		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$136,878.74
	No Account Activity this Statement Period			
09/30				\$136,878.74
Total		\$0.00	\$0.00	

No Items Processed

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Date	Account Name	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
V 200		CASH							
					BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	136,878.74
Grand Totals:							0.00	0.00	136,878.74

Rocky Point Union Free School District
Treasurer's Report
Extra Class Checking - X201
As of September 30, 2020

Reconciled Balance as of:	8/31/2020		51,852.35
Receipts:			0.00
Disbursements:			
	Cash Disbursements	<u>1,500.00</u>	<u>(1,500.00)</u>
Total available balance per General Ledger as of:	9/30/2020		<u>50,352.35</u>
Bank Balance as of:	9/30/2020		50,666.85
Less:	Outstanding Checks		<u>(314.50)</u>
Adjusted Bank Balance as of:	9/30/2020		<u>50,352.35</u> 0.00

Prepared by: Linda Belski Date: 10/2/2020
Reviewed by: _____ Date: _____

Virginia Holloway
10/2/2020

X201

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

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

ACCOUNT SUMMARY FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/20	\$52,766.85	Number of Days in Cycle	30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$50,666.85
2 Checks/Debits	(\$2,100.00)	Average Collected Balance	\$52,166.85
Service Charges	\$0.00		
Ending Balance 09/30/20	\$50,666.85		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2020 - SEPTEMBER 30, 2020

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/21	Check 11331		\$600.00	\$52,166.85
09/23	Check 11330		\$1,500.00	\$50,666.85
Total		\$0.00	\$2,100.00	

Govt Banking Blended Chking		ROCKY POINT UFSD				
Checks * designates gap in check sequence						
Check No.	Date	Amount	Check No.	Date	Amount	
11330	09/23	\$1,500.00	11331	09/21	\$600.00	

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 9/30/2020



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

Ending Bank Balance:		50,666.85
Outstanding Checks (See listing below):	-	314.50
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance: 50,352.35

Cash Account Balance: 50,352.35

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
09/15/2020	11329	ROCKY POINT CHILD NUTRITION	314.50
Outstanding Check Total:			314.50

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
X 201	CAPITAL ONE CHECKING							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	51,852.35
09/30/2020				See Cash Disbursement Schedule 2	CD-2	0.00	1,500.00	50,352.35
Grand Totals:						0.00	1,500.00	50,352.35

**CASH REPORT
FOR THE MONTH ENDED
September 30, 2020**

GENERAL FUND

A210	Petty Cash	\$	600.00
A2008	Capital One Investment	\$	16,610,830.14
A2010	Capital One AP Checking	\$	2,600,089.76
A2011	JP Morgan Chase-Money Market	\$	2,853,806.59

Total General Fund: \$ 22,065,326.49

SCHOOL LUNCH FUND

C207	Capital One Lunch Fund Checking	\$	134,160.13
C208	JP Morgan Chase-Lunch ACH	\$	157,528.74

Total School Lunch Fund: \$ 291,688.87

SPECIAL AID FUND

F205	Capital One Federal Checking	\$	221,254.25
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Total Special Aid Fund: \$ 221,254.25

CAPITAL FUND

H205	Capital One - Checking	\$	29,413.37
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Total Capital Fund: \$ 29,413.37

TRUST & AGENCY FUND

T204	Capital One - Checking	\$	572,568.83
T205	Capital One - Net Payroll Checking	\$	50,322.54

Total Trust & Agency Fund: \$ 622,891.37

SCHOLARSHIP FUND

U200	Capital One - Checking	\$	46,140.26
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Total Scholarship Fund: \$ 46,140.26

DEBT SERVICE FUND

V200	Capital One - Money Market	\$	136,878.74
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Total Debt Service Fund: \$ 136,878.74

EXTRA CLASS FUND

X201	Capital One - Checking	\$	50,352.35
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Total Extra Class Fund: \$ 50,352.35

Total All Funds: \$ 23,463,945.70

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

GENERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
A 2008	CAPITAL ONE INVESTMENT	16,610,830.14	0.00
A 2010	CAPITAL ONE AP CHECKING	2,600,089.76	0.00
A 2011	CHASE GENERAL FUND MM	2,853,806.59	0.00
A 210	PETTY CASH	600.00	0.00
A 380	ACCOUNTS RECEIVABLE	94,177.21	0.00
A 391	DUE FROM FEDERAL FUND	854,369.36	0.00
A 3911	DUE FROM TRUST AND AGENCY	537,466.05	0.00
A 3912	DUE FROM SCHOOL LUNCH	270,246.33	0.00
A 410	STATE & FEDERAL AID RECEIVABLE	212,532.58	0.00
A 440	DUE FROM OTHER GOVERNMENTS	187,568.55	0.00
A 4805	PREPAID INSURANCE	60,000.00	0.00
A 510	ESTIMATED REVENUES	352,196.79	0.00
A 521	ENCUMBRANCES	57,603,506.15	0.00
A 522	EXPENDITURES	9,144,928.12	0.00
A 599	APPROPRIATED FUND BALANCE	85,286,006.02	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	120.93
A 6301	DUE TO SCHOOL LUNCH FUND	0.00	87.75
A 6302	DUE TO CAPITAL FUND	0.00	451,500.00
A 6305	DUE TO DEBT SERVICE	0.00	3,029.78
A 6306	DUE TO SCHOLARSHIP FUND	0.00	995.80
A 632	DUE TO STATE TEACHERS' RETIREMENT	0.00	3,013,940.43
A 637	DUE EMPLOYEES' RETIREMENT	0.00	319,946.25
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	1,430,044.23
A 815	UNEMPLOYMENT INSURANCE RESERVE	0.00	515,530.97
A 821	RESERVE FOR ENCUMBRANCES	0.00	57,603,506.15
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	2,448,471.00
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	3,427,302.94
A 960	APPROPRIATIONS	0.00	85,638,202.81
A 980	REVENUES	0.00	3,620,979.42
A Fund Totals:		176,668,323.65	176,668,323.65
Grand Totals:		176,668,323.65	176,668,323.65

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 1316..B</u>	DRIVERS ED-SPRING	0.00	0.00	0.00	19,574.00	-19,574.00
<u>A 2401</u>	INTEREST AND EARNINGS	0.00	0.00	0.00	11,147.05	-11,147.05
<u>A 2680</u>	INSURANCE RECOVERIES	0.00	0.00	0.00	1,796.00	-1,796.00
<u>A 2690</u>	FINES - LOST BOOKS	0.00	0.00	0.00	59.99	-59.99
<u>A 2703</u>	PRIOR YEAR REFUNDS-OTHER (NOT TRANS)	0.00	0.00	0.00	2,145.52	-2,145.52
<u>A 2705</u>	GIFTS AND DONATIONS	0.00	2,196.79	2,196.79	1,896.79	300.00
<u>A 2710</u>	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	42,652.00	-42,652.00
<u>A 2770</u>	OTHER UNCLASSIFIED	0.00	0.00	0.00	24,181.45	-24,181.45
<u>A 3102</u>	STATE AID LOTTERY	0.00	0.00	0.00	3,484,915.05	-3,484,915.05
<u>A 4285</u>	MEDICAID MANAGEMENT REIMBURSEMENT	0.00	0.00	0.00	32,611.57	-32,611.57
<u>A 5999</u>	FUND BALANCE APPLIED	0.00	350,000.00	350,000.00	0.00	350,000.00
A Totals:		0.00	352,196.79	352,196.79	3,620,979.42	-3,268,782.63
Grand Totals:		0.00	352,196.79	352,196.79	3,620,979.42	-3,268,782.63

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION *	12,050.00	103.39	12,153.39	6,999.00	800.00	4,354.39
1040	DISTRICT CLERK *	16,861.00	0.00	16,861.00	3,873.70	13,491.30	-504.00
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	71,551.05	237,469.24	8,499.71
1310	BUSINESS ADMINISTRATION *	758,178.00	-5,990.00	752,188.00	170,348.92	539,233.48	42,605.60
1320	AUDITING *	83,000.00	0.00	83,000.00	7,808.32	61,591.68	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	18,142.13	25,478.87	304.00
1380	FISCAL AGENT FEE *	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00
1420	LEGAL *	75,000.00	0.00	75,000.00	11,896.00	63,104.00	0.00
1430	PERSONNEL *	462,883.00	-750.00	462,133.00	93,457.45	369,345.80	-670.25
1480	PUBLIC INFORMATION AND SERVICES *	38,535.00	0.00	38,535.00	0.00	38,535.00	0.00
1620	OPERATION OF PLANT *	4,365,770.00	82,819.47	4,448,589.47	884,248.32	2,881,926.31	682,414.84
1621	MAINTENANCE OF PLANT *	850,850.00	733,283.14	1,584,133.14	379,962.44	732,797.90	471,372.80
1670	CENTRAL PRINTING AND MAILING *	71,000.00	0.00	71,000.00	30,692.60	37,785.80	2,521.60
1680	CENTRAL DATA PROCESSING *	911,003.00	-90,000.00	821,003.00	30,583.82	790,419.18	0.00
1910	UNALLOCATED INSURANCE *	526,441.00	0.00	526,441.00	456,195.00	10,084.98	60,161.02
1981	ADMINISTRATIVE CHARGE-BOCES *	333,540.00	0.00	333,540.00	54,995.68	278,544.32	0.00
2010	CURRICULUM DEVELOPMENT AND SUPERVISION *	402,789.00	-2,604.00	400,185.00	60,277.51	322,653.04	17,254.45
2020	SUPERVISION - ADMINISTRATION *	2,013,540.00	-7,026.81	2,006,513.19	425,958.53	1,881,034.97	-300,480.31
2060	RESEARCH, PLANNING AND EVALUATION *	25,000.00	30,000.00	55,000.00	735.00	0.00	54,265.00
2070	INSERVICE TRAINING - INSTRUCTION *	22,300.00	0.00	22,300.00	124.65	9,000.00	13,175.35
2110	TEACHING - REGULAR SCHOOL *	23,877,401.00	-203,825.18	23,673,575.82	1,559,612.38	19,446,404.49	2,667,558.95
2138	MUSIC & FINE ARTS *	68,608.00	-6,716.14	61,891.86	12,477.15	12,384.86	37,029.85
2250	PROGRAMS FOR HANDICAPPED CHILDREN *	14,156,393.00	-21,082.00	14,135,311.00	498,063.38	11,717,658.49	1,919,589.13
2280	OCCUPATIONAL EDUCATION *	1,311,499.00	-725.18	1,310,773.82	-284.72	1,307,043.54	4,015.00
2330	COMMUNITY EDUCATION *	907,540.00	-625.00	906,915.00	83.36	777,890.00	128,941.64
2610	SCHOOL LIBRARY AND AUDIOVISUAL *	598,998.00	-6,666.39	592,331.61	36,437.38	516,950.97	38,943.26
2620	EDUCATIONAL TELEVISION *	918.00	0.00	918.00	9,936.00	0.00	-9,018.00
2630	COMPUTER ASSISTED INSTRUCTION *	368,035.00	85,611.32	453,646.32	144,708.33	42,359.95	266,578.04
2805	ATTENDANCE - REGULAR SCHOOL *	48,624.00	0.00	48,624.00	8,200.54	27,975.46	12,448.00
2810	GUIDANCE - REGULAR SCHOOL *	1,383,486.00	-1,858.20	1,381,627.80	186,104.24	1,193,672.95	1,850.61

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2815	HEALTH SERVICES - REGULAR SCHOOL *	521,024.00	48,355.53	569,379.53	81,717.45	401,522.68	86,139.40
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL *	256,484.00	0.00	256,484.00	14,436.45	237,792.55	4,255.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL *	314,611.00	0.00	314,611.00	17,874.76	314,085.24	-17,349.00
2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL *	421,500.00	-175.00	421,325.00	5,962.70	7,666.93	407,695.37
2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL *	922,006.00	3,714.74	925,720.74	63,198.08	282,211.97	580,310.69
5510	DISTRICT TRANSPORTATION SERVICES *	39,814.00	0.00	39,814.00	8,876.14	31,513.36	-575.50
5540	CONTRACT TRANSPORTATION *	5,407,459.00	0.00	5,407,459.00	0.00	5,302,221.00	105,238.00
9010	NYS EMPLOYEES RETIREMENT *	995,923.00	0.00	995,923.00	0.00	0.00	995,923.00
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	263,794.25	0.00	2,792,744.75
9040	WORKERS' COMPENSATION *	600,000.00	-100,000.00	500,000.00	46,418.42	342,734.36	110,847.22
9045	LIFE INSURANCE *	48,000.00	0.00	48,000.00	11,013.85	31,767.77	5,218.38
9050	UNEMPLOYMENT INSURANCE *	50,000.00	0.00	50,000.00	45,303.32	196.68	4,500.00
9060	HEALTH INSURANCE *	11,503,261.00	168,334.12	11,671,595.12	2,665,355.82	7,307,157.03	1,699,082.27
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	0.00	0.00	2,531,381.00
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	1,051,602.81	85,638,202.81	9,144,928.12	57,603,506.15	18,889,768.54
Grand Totals:		84,586,600.00	1,051,602.81	85,638,202.81	9,144,928.12	57,603,506.15	18,889,768.54

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

CAFETERIA FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
C 207	CAPITAL ONE CHECKING	134,160.13	0.00
C 208	CHASE ACH REVENUE	157,528.74	0.00
C 380	ACCOUNTS RECEIVABLE	889.20	0.00
C 391	DUE FROM GENERAL FUND	87.75	0.00
C 410	STATE & FEDERAL AID RECEIVABLE	13.20	0.00
C 445	SUPPLY INVENTORY	10,847.70	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	1,081,900.00	0.00
C 521	ENCUMBRANCES	621,372.07	0.00
C 522	EXPENDITURES	81,539.11	0.00
C 630	DUE TO GENERAL FUND	0.00	270,246.33
C 631	DUE TO OTHER GOVT.	0.00	21.88
C 691	DEFERRED REVENUE	0.00	44,807.18
C 821	RESERVE FOR ENCUMBRANCES	0.00	621,372.07
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	1,081,900.00
C 980	REVENUES	0.00	6,860.37
C Fund Totals:		2,139,123.70	2,139,123.70
Grand Totals:		2,139,123.70	2,139,123.70

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



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	5,045.10	244,954.90
<u>C 1441</u>	ADULT ALA CARTE	6,000.00	0.00	6,000.00	147.78	5,852.22
<u>C 1445</u>	OTHER CAFETERIA SALES	320,900.00	0.00	320,900.00	7,812.70	313,087.30
<u>C 2401</u>	INTEREST AND EARNINGS	1,000.00	0.00	1,000.00	62.17	937.83
<u>C 2770</u>	MISCELLANEOUS REVENUES	2,000.00	0.00	2,000.00	42.54	1,957.46
<u>C 3190</u>	GOVERNMENT REIMB-STATE	17,000.00	0.00	17,000.00	0.00	17,000.00
<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	0.00	410,000.00
C Totals:		1,081,900.00	0.00	1,081,900.00	13,110.29	1,068,789.71
Grand Totals:		1,081,900.00	0.00	1,081,900.00	13,110.29	1,068,789.71

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 9/30/2020



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	76,213.85	621,372.07	383,314.08
9030	*	0.00	0.00	0.00	5,325.26	0.00	-5,325.26
Fund CTotals:		1,081,900.00	0.00	1,081,900.00	81,539.11	621,372.07	378,988.82
Grand Totals:		1,081,900.00	0.00	1,081,900.00	81,539.11	621,372.07	378,988.82

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

FEDERAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
F 205	CAPITAL ONE CHECKING	221,254.25	0.00
F 410	STATE AND FEDERAL AID REC	488,176.53	0.00
F 510	ESTIMATED REVENUES	796,955.75	0.00
F 521	ENCUMBRANCES	712,289.06	0.00
F 522	EXPENDITURES	144,938.58	0.00
F 630	DUE TO GENERAL FUND	0.00	854,369.36
F 821	RESERVE FOR ENCUMBRANCES	0.00	712,289.06
F 960	APPROPRIATIONS	0.00	796,955.75
F Fund Totals:		2,363,614.17	2,363,614.17
Grand Totals:		2,363,614.17	2,363,614.17

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>F 4126.TII.20</u>	REVENUE TITLE I	3,598.28	0.00	3,598.28	0.00	3,598.28
<u>F 4256.PRE.21</u>	REVENUE PRE	43,918.00	0.00	43,918.00	0.00	43,918.00
<u>F 4256.PTB.21</u>	REVENUE PTB	705,820.00	0.00	705,820.00	0.00	705,820.00
<u>F 4289.ELL.20</u>	REVENUE ELL	6,631.47	835.00	7,466.47	0.00	7,466.47
<u>F 4289.TII.20</u>	REVENUE TITLE IIA	36,153.00	0.00	36,153.00	0.00	36,153.00
F Totals:		796,120.75	835.00	796,955.75	0.00	796,955.75
Grand Totals:		796,120.75	835.00	796,955.75	0.00	796,955.75

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2110	*	45,482.75	1,735.00	47,217.75	24,983.50	51,952.00	-29,717.75
2250	*	749,738.00	0.00	749,738.00	119,955.08	660,337.06	-30,554.14
Fund FTotals:		795,220.75	1,735.00	796,955.75	144,938.58	712,289.06	-60,271.89
Grand Totals:		795,220.75	1,735.00	796,955.75	144,938.58	712,289.06	-60,271.89

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

CAPITAL FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
H 205	CAPITAL ONE CHECKING	29,413.37	0.00
H 391	DUE FROM GENERAL FUND	451,500.00	0.00
H 410	DUE FROM STATE AND FEDERAL	1,039,679.70	0.00
H 510	ESTIMATED REVENUES	751,500.00	0.00
H 521	ENCUMBRANCES	1,825,662.15	0.00
H 522	EXPENDITURES	1,221,153.45	0.00
H 599	APPROPRIATED FUND BALANCE	3,882,896.65	0.00
H 691	DEFERRED REVENUE	0.00	1,039,679.70
H 821	RESERVE FOR ENCUMBRANCES	0.00	1,825,662.15
H 909	FUND BALANCE	0.00	950,566.82
H 960	APPROPRIATIONS	0.00	4,634,396.65
H 980	REVENUES	0.00	751,500.00
H Fund Totals:		9,201,805.32	9,201,805.32
Grand Totals:		9,201,805.32	9,201,805.32

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
H 5031	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	751,500.00	0.00
	Grand Totals:	0.00	751,500.00	751,500.00	751,500.00	0.00

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1625	*	1,272,511.94	3,361,884.71	4,634,396.65	1,221,153.45	1,825,662.15	1,587,581.05
	Fund HTotals:	1,272,511.94	3,361,884.71	4,634,396.65	1,221,153.45	1,825,662.15	1,587,581.05
	Grand Totals:	1,272,511.94	3,361,884.71	4,634,396.65	1,221,153.45	1,825,662.15	1,587,581.05

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

TRUST AND AGENCY FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
T 200EX	EXTRACLASSROOM	50,352.35	0.00
T 204	CAPITAL ONE TRUST & AGENCY	572,568.83	0.00
T 205	CAPITAL ONE NET PAYROLL	50,322.54	0.00
T 27	TEACHER RETIREMENT LOANS	0.00	12,119.50
T 271	OTHER-TEA. RETIRE.	0.00	21.40
T 281L	FLEX PLAN HEALTH CARE - YR19	0.00	1,080.00
T 29	TAX SHELTER ANNUITY	0.00	1,060.00
T 290	AFLAC -CPP	0.00	3,009.68
T 291	AFLAC - STD	0.00	1,535.37
T 292	AFLAC - ACC	0.00	762.77
T 293	AFLAC - HSP	0.00	412.95
T 35	SCHOLARSHIP	0.00	75.00
T 38	EXTRACLASSROOM ACTIVITY	0.00	50,352.35
T 61	VISION	0.00	690.40
T 6300	DUE TO SCHOLARSHIP FUND	0.00	1,290.00
T 63001	DUE TO GENERAL FUND	0.00	537,466.05
T 84	OTHER-NYS EMPL RETIRE LOANS	0.00	6,767.43
T 85	OTHER-NYS EMPL RETIRE	0.00	10,069.69
T 89	OTHER VOTE COPE	0.00	564.00
T 91	LONG TERM DISABILITY	567.24	0.00
T 931	SCHOOL ACTIVITIES-FJC	0.00	1,431.64
T 932	SCHOOL ACTIVITIES-JAE	0.00	826.99
T 933	SCHOOL ACTIVITIES-M/S	0.00	348.76
T 9331	HIGH SCHOOL TESTING	0.00	8,954.22
T 9335	NYSSMA	0.00	51.00
T 9337	AP TEST DEPOSITS	0.00	17,778.61
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:		673,810.96	673,810.96
Grand Totals:		673,810.96	673,810.96

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

SCHOLARSHIP FUND

ROCKY POINT UFSD



Trial Balance Report From 7/1/2020 - 9/30/2020

Account	Description	Debits	Credits
U 200	CASH IN CHECKING	46,140.26	0.00
U 2401	INTEREST	0.00	20.05
U 391	DUE FROM TRUST AGENCY	1,290.00	0.00
U 3912	DUE FROM GENERAL	995.80	0.00
U 9000	ALLISON FISCH VERADO SCHOLARSHIP	0.00	0.51
U 9001	RITA SULLIVAN SCHOLARSHIP	0.00	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	63.88
U 9010	AL MAIN SCHOLARSHIP	0.00	4,517.75
U 9011	JOSEPH FALICA	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	28,320.07
U 9020	INTERDIST.COUNCIL OF SUPTS.- SR. SCHOL	0.00	61.07
U 9021	PETER MADDALENA MEMORIAL	0.00	8,523.93
U 9022	HAGGERTY MEMORIAL SCHOLARSHIP	0.00	3,205.86
U 9023	TEAM SCHOLARSHIP	0.00	182.00
U Fund Totals:		48,426.06	48,426.06
Grand Totals:		48,426.06	48,426.06

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2020**

DEBT SERVICE FUND

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
V 200	CASH	136,878.74	0.00
V 3911	DUE FROM GENERAL	3,029.78	0.00
V 909	FUND BALANCE, UNRESERVED	0.00	139,448.74
V 980	REVENUES	0.00	459.78
V Fund Totals:		139,908.52	139,908.52
Grand Totals:		139,908.52	139,908.52

ROCKY POINT UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>V.2401</u>	INTEREST EARNINGS	0.00	0.00	0.00	459.78	-459.78
	V Totals:	0.00	0.00	0.00	459.78	-459.78
	Grand Totals:	0.00	0.00	0.00	459.78	-459.78

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STUDENT ACTIVITY ACCOUNTS
FOR THE MONTH ENDED SEPTEMBER 2020**

ROCKY POINT UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
X 201	CAPITAL ONE CHECKING	50,352.35	0.00
X 391	DUE FROM OTHER FUNDS	120.93	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	222.68
X 6310	SCIENCE CLUB	0.00	327.06
X 6311	SPACE CLUB	0.00	747.66
X 6351	STUDENT COUNCIL-MS	0.00	4,288.96
X 6353	YEARBOOK-MS	0.00	7,286.67
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	3,766.59
X 6454	COMMUNITY SERVICE CLUB	0.00	4,224.92
X 6457	SKILLS USA - HS COSMOTOLOGY	0.00	546.37
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	339.51
X 65012	HS YEARBOOK CLUB	0.00	15,396.99
X 65016	STUDENT COUNCIL	0.00	6,814.40
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	1,739.75
X 6533	ROBOTICS CLUB HS	0.00	505.99
X 6540	HISTORY HONOR SOCIETY	0.00	100.06
X 6542	MATH TEAM	0.00	202.34
X 700	SURPLUS FUNDS	0.00	23.14
X Fund Totals:		50,473.28	50,473.28
Grand Totals:		50,473.28	50,473.28



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

October 6, 2020

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

*Re: Internal Claims Audit Report for the period
September 1, 2020 through September 30, 2020*

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2020 through September 30, 2020. The services I performed, as outlined within my proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

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

Internal Claims Audit Services

Exhibits

INTERNAL CLAIMS AUDIT SERVICES

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

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

Board of Education
Rocky Point School District
October 6, 2020

Page 2

*Re: Internal Claims Audit Report for the time period of
September 1, 2020 through September 30, 2020*

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

Over the time period of September 1, 2020 through September 30, 2020 I have audited 326 claims against the District in the amount of \$7,071,387.31. (See attached Exhibit I) I made inquiries and/ or observations into 76 claims in the amount of \$317,099.30. I have summarized the inquiries and/or observations as well as the resolutions within Exhibit II. It should be noted that currently, there are 0 outstanding inquiries in regards to the audit of the claims made against the District for the period of September 1, 2020 through September 30, 2020. 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
9/2/2020	9/2/2020	11	A	47	211,439.00	21	64,928.96	21	-	114308-114353
9/9/2020	9/9/2020	13	A	13	186,460.14	7	16,137.29	7	-	114354-114366 114367-114409,
9/16/2020	9/16/2020	14	A	48	1,037,596.85	18	64,392.70	18	-	114412-114417*
9/23/2020	9/23/2020	16	A	64	313,202.94	19	148,226.85	19	-	114418-114481
9/30/2020	9/30/2020	17	A	39	47,610.48	5	19,736.44	5	-	114482-114520
9/9/2020	9/9/2020	4	C	4	210.98	-	-	-	-	11921-11924
9/16/2020	9/16/2020	5	C	9	4,006.99	2	1,265.96	2	-	11925-11933
9/23/2020	9/23/2020	6	C	15	8,979.04	2	1,496.60	2	-	11934-11948
9/30/2020	9/30/2020	2	F	1	5,563.30	-	-	-	-	4562
9/2/2020	9/2/2020	3	H	1	3,189.55	-	-	-	-	1108
9/23/2020	9/23/2020	4	H	3	378,460.90	-	-	-	-	1109-1111
9/30/2020	9/30/2020	5	H	1	839,553.00	-	-	-	-	1112
9/4/2020	9/2/2020	9	T	21	865,003.73	-	-	-	-	12918-12919, 5115572-5115590
9/9/2020	9/9/2020	10	T	1	236.34	-	-	-	-	12920
9/18/2020	9/16/2020	11	T	25	1,570,740.60	-	-	-	-	12921-12926, 5115591-5115609
9/23/2020	9/23/2020	12	T	3	3,652.03	-	-	-	-	12927-12928
9/30/2020	9/30/2020	13	T	26	1,594,031.49	-	-	-	-	12929-12935, 5115610-5115628
9/16/2020	9/16/2020	2	X	5	1,500.00	2	914.50	2	-	11329-11331
TOTAL				326	\$ 7,071,387.31	76	\$ 317,099.30	76	-	

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

*Check numbers 114410, 114411, and 114412 were reset to check numbers 114415, 114416, and 114417 due to a printing error.

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 Percentages of Total Claims & Dollar Value of Claims
Exhibit II

2020 / 2021 YTD

Reason For Inquiry	Resolution	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	0.00%	0.00%	2 0.61%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Difference < \$1; Immaterial, claim paid	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Will pay balance with next invoice	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Void & reissue	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check does not reflect all invoices paid	Void & reissue check to reflect all invoices paid as separate line items	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	1 0.11%	17 5.81%	22 6.73%	#DIV/0!	#DIV/0!	#DIV/0!
Duplicate payment	Void check	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Incorrect void or name	Name misspelled; name corrected in system, claim paid	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Held for missing information	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Backup provided	5 2.00%	2 1.00%	1 0.31%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Void check	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice date precedes PO date	Noted by Business Office	32 13.07%	23 8.52%	18 5.32%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	10 4.00%	5 2.00%	12 3.52%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	2 0.8%	2 1.00%	3 0.92%	#DIV/0!	#DIV/0!	#DIV/0!
Missing administrator approval signature	Received proper authorization	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Missing second signature on check	Held for approval of second check signer	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Not an original invoice	Copy, fax or statement accepted	4 1.53%	5 2.00%	3 0.92%	#DIV/0!	#DIV/0!	#DIV/0!
Paid sales tax	Void & reissue	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	5 2.00%	2 1.00%	1 0.31%	#DIV/0!	#DIV/0!	#DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	6 2.40%	16 5.70%	14 4.29%	#DIV/0!	#DIV/0!	#DIV/0!
Pre-dated Invoice	Held until service date	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Extra Class club purchased gift cards for needy family	Utilizing recipient verification procedure through school social worker	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Total Number (#) of Inquiries		65 26.07%	72 28.15%	76 23.31%	#DIV/0!	#DIV/0!	#DIV/0!
Total Claims Audited		246 100.00%	184 100.00%	326 100.00%	#DIV/0!	#DIV/0!	#DIV/0!
Total Outstanding Inquiries		0 0.00%	0 0.00%	0 0.00%	0 #DIV/0!	0 #DIV/0!	0 #DIV/0!

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

2020 / 2021 YTD

Analysis by Dollar Value

Reason For Inquiry	Resolution	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	- 0.00%	- 0.00%	6,183.37 0.03%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Difference \$1; immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Will pay balance with next invoice	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Void & reissue	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check does not reflect all invoices paid	Void & reissue check to reflect all invoices paid as separate line items	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	352.20 0.01%	33,913.96 1.00%	127,887.77 1.81%	#DIV/0!	#DIV/0!	#DIV/0!
Duplicate payment	Void check	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Incorrect vendor name	Name misspelled; name corrected in system, claim paid	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Backup Provided	2,850.00 0.09%	20,435.92 0.62%	100.00 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice date precedes PO date	Noted by Business Office	534,206.10 16.89%	98,215.76 2.97%	31,370.00 0.46%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice over 90 days outstanding/unbilled	Verified no duplicate payment	30,940.47 0.96%	19,429.28 0.59%	50,896.90 0.72%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	1,941.86 0.06%	1,176.84 0.03%	2,137.71 0.03%	#DIV/0!	#DIV/0!	#DIV/0!
Missing administrator approval endorsement	Received proper authorization	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Missing second signature on check	Hold for approval of second check signer	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Not an original invoice	Copy, fax or statement accepted	11,690.77 0.36%	78,750.41 2.33%	35,263.46 0.50%	#DIV/0!	#DIV/0!	#DIV/0!
Paid sales tax	Void & reissue	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	70,892.11 2.16%	5,307.83 0.16%	732.60 0.01%	#DIV/0!	#DIV/0!	#DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	20,947.36 0.64%	172,879.31 5.11%	62,518.19 0.88%	#DIV/0!	#DIV/0!	#DIV/0!
Pre-dated Invoice	Hold until service date	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Xtra Class club purchased gift cards for needy family	Utilizing recipient verification procedure through school social worker	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Total Value (\$) of Inquiries		678,928.67 20.3%	430,379.31 12.7%	317,099.30 4.6%			
Total Claims Audited		3,280,177.89 100.00%	3,280,522.04 100.00%	7,071,387.31 100.00%			
Total Outstanding Inquiries		- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!

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

Void Checks - September 2020

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

Other Notable Exceptions - September 2020

Fund	Ck #	Amount \$	Vendor	Warrant #	Warrant Date	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 - September 2020

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions
PR	291384	348.10	James T Strauch	8/20/2020	None
PR	291399	597.06	Carrie Casswell	8/20/2020	None
PR	291438	1,109.84	Laura Hamilton	8/20/2020	None
PR	291462	926.17	Lisa M Giammarella	8/20/2020	None
PR	291508	105.07	Vincent E Grippa	8/20/2020	None
PR	291752	335.52	Laura E Abernathy	9/4/2020	None
PR	291779	1,610.14	Anthony Di Lorenzo	9/4/2020	Address on W-4 form did not match address on check; email was sent to employee requesting updated W-4 form.
PR	291815	1,539.98	James McCormick	9/4/2020	None
PR	291824	1,566.43	Christopher J Nentwich	9/4/2020	None
PR	291895	1,489.03	Paul A Mammuna	9/4/2020	None
PR	292037	2,104.29	Jamie L Adamski	9/18/2020	None
PR	292046	3,008.37	David Crawford	9/18/2020	None
PR	292132	2,490.04	Nicole Anderson	9/18/2020	None
PR	292154	2,691.98	Brian Gruenberg	9/18/2020	None
PR	292226	85.24	Marylou Colon	9/18/2020	None
		20,007.26			

*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?

CMA BOE Data	CR Doc Committee Responsibility	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
10/19/2020	CSE	Amendment - Agreement No Meeting	Classified	05/11/2020	12		Special Class - English	09/14/2020	06/25/2021	1:1	5	Weekly	600	Home/Community	Counseling	09/14/2020	06/15/2021	Individual	1	Weekly	30
		Amendment - Agreement No Meeting	Classified		12		Integrated Co-teaching Services	09/14/2020	06/25/2021		5	Weekly	42	English / Language Arts Class	Counseling	09/14/2020	06/15/2021	Individual	1	Weekly	30
		Initial Eligibility Determination Meeting	Classified	08/18/2020	02		Integrated Co-teaching Services	09/11/2020	06/25/2021		6	Daily	40	Classroom	Speech/Language Therapy	09/14/2020	06/15/2021	Small Group (5:1)	3	Weekly	30
		Transfer Student - Agreement No Meeting	Classified	08/19/2020	06		Integrated Co-teaching Services	09/08/2020	06/25/2021		5	Weekly	42	English / Language Arts Class	Counseling-Social Skills Counseling	09/16/2020	06/15/2021	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		06		Integrated Co-teaching Services	09/08/2020	06/25/2021		5	Weekly	42	Math Class	Counseling-Social Skills Counseling	09/16/2020	06/15/2021	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		06		Integrated Co-teaching Services	09/08/2020	06/25/2021		5	Weekly	42	Science Class	Counseling-Social Skills Counseling	09/16/2020	06/15/2021	Small Group (5:1)	1	Weekly	30
		Transfer Student - Agreement No Meeting	Classified		06		Integrated Co-teaching Services	09/08/2020	06/25/2021		5	Weekly	42	Social Studies Class	Counseling-Social Skills Counseling	09/16/2020	06/15/2021	Small Group (5:1)	1	Weekly	30
		Initial Eligibility Determination Meeting	Classified	08/20/2020	01		Integrated Co-teaching Services	09/11/2020	06/25/2021		6	Daily	40	Classroom	Speech/Language Therapy	09/14/2020	06/15/2021	Small Group (5:1)	3	Weekly	30
		Program Review	Classified		06		Special Class - English	09/02/2020	06/25/2021	15:1	1	Daily	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		Special Class - English	09/02/2020	06/25/2021	15:1	1	Daily	42	English / Language Arts Class	Speech/Language Therapy	09/14/2020	06/18/2021	Individual	1	Weekly	30
		Program Review	Classified		06		Special Class - English	09/02/2020	06/25/2021	15:1	1	Daily	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		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	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

Initial Eligibility Determination Meeting	Classified	08/27/2020 05	Services Integrated 09/24/2020 06/25/2021	6 Daily	40 Classroom							
Transfer Student - Agreement No Meeting	Classified	02	Special Class 09/08/2020 06/25/2021 15:1	6 Daily	40 Special Location	Speech/Language Therapy	09/14/2020 06/23/2021	Small Group	2 Weekly	30		
Transfer Student - Agreement No Meeting	Classified	02	Special Class 09/08/2020 06/25/2021 15:1	6 Daily	40 Special Location	Counseling	09/14/2020 06/23/2021	Small Group	1 Weekly	30		
Transfer Student - Agreement No Meeting	Classified	02	Special Class 09/08/2020 06/25/2021 15:1	6 Daily	40 Special Location	Hearing Services	09/14/2020 06/23/2021	Individual	1 Weekly	30		
Initial Eligibility Determination Meeting	Classified	05	Resource Room Program 09/11/2020 06/25/2021 5:1	1 Daily	40 Resource Room							
Initial Eligibility Determination Meeting	Classified	10	Integrated Co-teaching Services 09/18/2020 05/25/2021	5 Weekly	42 English / Language Arts Class							
Initial Eligibility Determination Meeting	Classified	10	Integrated Co-teaching Services 09/18/2020 06/25/2021	5 Weekly	42 Social Studies Class							
Initial Eligibility Determination Meeting	Classified	10	Integrated Co-teaching Services 09/18/2020 06/25/2021	5 Weekly	42 Science Class							
Amendment - Agreement No Meeting	Classified	09/09/2020 11	Special Class - Social Studies 09/02/2020 06/15/2021 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		
Amendment - Agreement No Meeting	Classified	11	Special Class - Social Studies 09/02/2020 06/15/2021 15:1	5 Weekly	42 Social Studies Class	Behavior Intervention Services	09/14/2020 06/15/2021	Individual	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	11	Special Class - English 09/02/2020 06/15/2021 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		
Amendment - Agreement No Meeting	Classified	11	Special Class - English 09/02/2020 06/15/2021 15:1	5 Weekly	42 English / Language Arts Class	Behavior Intervention Services	09/14/2020 06/15/2021	Individual	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	07				Counseling Services	09/08/2020 06/24/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Integrated Co-teaching Services 09/02/2020 06/25/2021	2 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	05	Integrated Co-teaching Services 09/02/2020 06/25/2021	2 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Integrated Co-teaching Services 09/02/2020 06/25/2021	2 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Integrated Co-teaching Services 09/02/2020 06/25/2021	2 Daily	40 Classroom	Occupational Therapy	09/09/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Resource Room Program 09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Counseling-Social Skills Counseling	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Resource Room Program 09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Resource Room Program 09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Resource Room Program 09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Occupational Therapy	09/09/2020 06/18/2021	Small Group (5:1)	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	03	Integrated Co-teaching Services 09/02/2020 06/25/2021	5 Weekly	120 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	4 Weekly	30		
Amendment - Agreement No Meeting	Classified	03	Integrated Co-teaching Services 09/02/2020 06/25/2021	5 Weekly	120 Classroom	Occupational Therapy	09/09/2020 06/18/2021	Small	2 Weekly	30		

Agreement No Meeting			Co-teaching Services				Therapy	Group (5:1)			
Amendment - Classified Agreement No Meeting	03		Integrated Co-teaching Services	09/02/2020 06/25/2021	5 Weekly	120 Classroom	Parent AAC Training	Individual	09/14/2020 06/18/2021	4 Yearly	60
Amendment - Classified Agreement No Meeting	03		Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Speech/Language Therapy	Individual	09/14/2020 06/18/2021	4 Weekly	30
Amendment - Classified Agreement No Meeting	03		Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Occupational Therapy	Small Group (5:1)	09/09/2020 06/18/2021	2 Weekly	30
Amendment - Classified Agreement No Meeting	03		Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	40 Separate	Parent AAC Training	Individual	09/14/2020 06/18/2021	4 Yearly	60
Amendment - Classified Agreement No Meeting	03		Special Class	09/02/2020 06/25/2021 15:1	5 Weekly	40 Math Class	Speech/Language Therapy	Individual	09/14/2020 06/18/2021	4 Weekly	30
Amendment - Classified Agreement No Meeting	03		Special Class	09/02/2020 06/25/2021 15:1	5 Weekly	40 Math Class	Occupational Therapy	Small Group (5:1)	09/09/2020 06/18/2021	2 Weekly	30
Amendment - Classified Agreement No Meeting	03		Special Class	09/02/2020 06/25/2021 15:1	5 Weekly	40 Math Class	Parent AAC Training	Individual	09/14/2020 06/18/2021	4 Yearly	60
Amendment - Classified Agreement No Meeting	11		Special Class - Social Studies	09/09/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	Individual	09/09/2020 06/25/2021	1 Weekly	30
Amendment - Classified Agreement No Meeting	11		Special Class - Social Studies	09/09/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Parent Counseling and Training	Small Group	09/14/2020 06/25/2021	4 Yearly	60
Amendment - Classified Agreement No Meeting	11		Special Class - English	09/09/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	Individual	09/09/2020 06/25/2021	1 Weekly	30
Amendment - Classified Agreement No Meeting	11		Special Class - English	09/09/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	Small Group	09/14/2020 06/25/2021	4 Yearly	60
Amendment - Classified Agreement No Meeting	05		Special Class	09/08/2020 06/25/2021 15:1	3 Daily	42 Special Location	Occupational Therapy	Small Group (5:1)	09/16/2020 06/15/2021	2 Weekly	30
Transfer Student - Classified Agreement No Meeting	05	09/10/2020	Special Class	09/16/2020 06/25/2021 8:1+1	5 Weekly	270 Special Classes	Speech/Language Therapy	Individual	09/16/2020 06/25/2021	1 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Special Class	09/16/2020 06/25/2021 8:1+1	5 Weekly	270 Special Classes	Speech/Language Therapy	Small Group (5:1)	09/16/2020 06/25/2021	1 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Special Class	09/16/2020 06/25/2021 8:1+1	5 Weekly	270 Special Classes	Occupational Therapy	Small Group (5:1)	09/16/2020 06/25/2021	2 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Special Class	09/16/2020 06/25/2021 8:1+1	5 Weekly	270 Special Classes	Parent Counseling and Training	Small Group (5:1)	09/16/2020 06/25/2021	1 Monthly	60
Transfer Student - Classified Agreement No Meeting	05		Adapted Physical Education	09/16/2020 06/25/2021 12:1+1	2 Weekly	45 Physical Education	Speech/Language Therapy	Individual	09/16/2020 06/25/2021	1 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Adapted Physical Education	09/16/2020 06/25/2021 12:1+1	2 Weekly	45 Physical Education	Speech/Language Therapy	Small Group (5:1)	09/16/2020 06/25/2021	1 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Adapted Physical Education	09/16/2020 06/25/2021 12:1+1	2 Weekly	45 Physical Education	Occupational Therapy	Small Group (5:1)	09/16/2020 06/25/2021	2 Weekly	30
Transfer Student - Classified Agreement No Meeting	05		Adapted Physical Education	09/16/2020 06/25/2021 12:1+1	2 Weekly	45 Physical Education	Parent Counseling and Training	Small Group (5:1)	09/16/2020 06/25/2021	1 Monthly	60
Parent Request - Classified	10		Special Class	09/10/2020 06/25/2021 1:1	5 Weekly	120 Home	Occupational Therapy	Individual	09/08/2020 06/15/2021	1 Weekly	30
Parent Request - Classified	10		Special Class	09/10/2020 06/25/2021 1:1	5 Weekly	120 Home	Speech/Language Therapy	Individual	09/14/2020 06/15/2021	2 Weekly	45
Parent Request - Classified	10		Special Class	09/10/2020 06/25/2021 1:1	5 Weekly	120 Home	Parent Counseling and Training	Small Group	09/14/2020 06/15/2021	4 Yearly	60
Parent - Classified	10		Special	09/10/2020 06/25/2021 1:1	5 Weekly	120 Home	AAC Training	Individual	09/14/2020 06/15/2021	10 Yearly	60

Request Amendment - Agreement No Meeting	Classified	11	Class Special Class	09/11/2020 06/25/2021 8:1:1	5 Weekly	330 Across All Educational Settings							
Transfer Student - Agreement No Meeting	Classified	11	Integrated Co- teaching Services	09/10/2020 06/25/2021	5 Weekly	42 Math Class							
Transfer Student - Agreement No Meeting	Classified	01					Speech/Language Therapy	09/08/2020 06/25/2021	Small Group (5:1)	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	09/11/2020 05	Special Class	09/11/2020 06/25/2021 15:1	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	3 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Special Class	09/11/2020 06/25/2021 15:1	6 Daily	40 Classroom	Occupational Therapy	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	05	Special Class	09/11/2020 06/25/2021 15:1	6 Daily	40 Classroom	Occupational Therapy	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	09/15/2020 02	Special Class	09/02/2020 06/25/2021 15:1	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	3 Weekly	30		
Amendment - Agreement No Meeting	Classified	09/16/2020 10	Special Class	09/22/2020 06/25/2021 8:1+1	5 Weekly	330 Separate	Psychological Counseling Services	09/22/2020 06/25/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	10	Special Class	09/22/2020 06/25/2021 8:1+1	5 Weekly	330 Separate	Psychological Counseling Services	09/22/2020 06/25/2021	Small Group	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	09/18/2020 11	Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class							
Amendment - Agreement No Meeting	Classified	11	Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class							
Amendment - Agreement No Meeting	Classified	12	Special Class	09/18/2020 06/25/2021 8:1:1	5 Weekly	330 Classroom	Psychological Counseling	09/08/2020 06/25/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	12	Special Class	09/18/2020 06/25/2021 8:1:1	5 Weekly	330 Classroom	Psychological Counseling Services	09/08/2020 06/25/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Individual	3 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Physical Therapy	09/08/2020 06/22/2021	Individual	2 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Occupational Therapy	09/08/2020 06/22/2021	Individual	3 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Vislon Services	09/14/2020 06/18/2021	Individual	1 Weekly	30		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Parent Counseling and Training	09/14/2020 06/18/2021	Small Group	4 Yearly	60		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Assistive Technology Training	09/14/2020 06/18/2021	Individual	2 Yearly	60		
Amendment - Agreement No Meeting	Classified	02	Special Class	09/02/2020 06/25/2021 12:1+1	6 Daily	40 Classroom	Behavior Intervention Services	09/14/2020 06/18/2021	Individual	1 Bi- weekly	30		
Amendment - Agreement No Meeting	Classified	07	Integrated Co- teaching Services	09/18/2020 06/25/2021	5 Weekly	42 Science Class							
Amendment - Agreement No Meeting	Classified	07	Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class							
Amendment - Agreement No Meeting	Classified	07	Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class							
Amendment - Agreement	Classified	09/21/2020 07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Parent Counseling and	09/08/2020 06/25/2021	Individual	1 Weekly	60		

No Meeting Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Training Occupational Therapy	09/08/2020 06/25/2021 Individual	1 Weekly	30		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Applied Behavioral Analysis Services	09/08/2020 06/25/2021 Individual	3 Weekly	60		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Physical Therapy	09/08/2020 06/25/2021 Individual	2 Weekly	30		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Speech/Language Therapy	09/08/2020 06/25/2021 Individual	3 Weekly	30		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Occupational Therapy	09/08/2020 06/25/2021 Individual	2 Weekly	30		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Feeding Therapy	09/08/2020 06/25/2021 Individual	4 Weekly	30		
Amendment - Classified Agreement No Meeting	07	Special Class	09/08/2020 06/25/2021 8:1+1	5 Weekly	360 Classroom	Speech/Language Therapy	09/21/2020 06/25/2021 Individual	3 Weekly	30		
Amendment - Classified Agreement No Meeting	02					Speech/Language Therapy	09/14/2020 06/18/2021 Small Group (5:1)	2 Weekly	30		
Amendment - Classified Agreement No Meeting	02					Occupational Therapy	09/08/2020 06/22/2021 Small Group (5:1)	2 Weekly	30		
Amendment - Classified Agreement No Meeting	02					Counseling-Social Skills Counseling	09/14/2020 06/18/2021 Small Group (5:1)	2 Monthly	30		
Requested Review	Classified	09/22/2020	10	Resource Room Program	09/02/2020 06/25/2021 5:1	5 Weekly	42 Resource Room				
Requested Review	Classified	09		Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/22/2020 06/15/2021 Small Group (5:1)	4 Yearly	30
Requested Review	Classified	09		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	1 Weekly	30
Requested Review	Classified	09		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
Requested Review	Classified	09		Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Parent Counseling and Training	09/22/2020 06/15/2021 Small Group (5:1)	4 Yearly	30
Requested Review	Classified	09		Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Individual	1 Weekly	30
Requested Review	Classified	09		Integrated Co- teaching Services	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
Requested Review	Classified	09		Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Parent Counseling and Training	09/22/2020 06/15/2021 Small Group (5:1)	4 Yearly	30
Requested Review	Classified	09		Integrated Co- teaching Services	09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling-Social Skills Counseling	09/14/2020 06/15/2021 Individual	1 Weekly	30
Requested Review	Classified	09		Integrated Co- teaching Services	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
Reevaluation Review	Classified	Kdg.		Integrated Co- teaching Services	09/22/2020 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021 Individual	1 Weekly	30
Reevaluation Review	Classified	Kdg.		Integrated Co- teaching Services	09/22/2020 06/25/2021	6 Daily	40 Classroom	Occupational Therapy	09/08/2020 06/22/2021 Individual	1 Weekly	30
Reevaluation Review	Classified	Kdg.		Integrated Co- teaching Services	09/22/2020 06/25/2021	6 Daily	40 Classroom	Speech/Language Therapy	09/14/2020 06/18/2021 Small Group (5:1)	1 Weekly	30

Reevaluation Review	Classified		Kdg.	Integrated 09/22/2020 06/25/2021 Co-teaching Services	6 Daily	40 Classroom	Occupational Therapy	09/08/2020 06/22/2021	Small Group (5:1)	1 Weekly	30
Reevaluation Review	Classified		Kdg.	Integrated 09/22/2020 06/25/2021 Co-teaching Services	6 Daily	40 Classroom	Counseling	09/14/2020 06/18/2021	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified		08	Special Class - Reading 09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class					
Amendment - Agreement No Meeting	Classified		08	Special Class - Math 09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Math Class					
Amendment - Agreement No Meeting	Classified		08	Special Class - English 09/02/2020 06/25/2021 12:1+1	5 Weekly	42 English / Language Arts Class					
Amendment - Agreement No Meeting	Classified		08	Special Class - Social Studies 09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Social Studies Class					
Amendment - Agreement No Meeting	Classified		08	Special Class - Science 09/02/2020 06/25/2021 12:1+1	5 Weekly	42 Science Class					
Program Review	Classified	09/23/2020	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	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	Speech/Language Therapy	09/23/2020 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	Speech/Language Therapy	09/23/2020 06/15/2021	Small Group (5:1)	2 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 Counseling	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	Speech/Language Therapy	09/23/2020 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	Speech/Language Therapy	09/23/2020 06/15/2021	Small Group (5:1)	2 Weekly	30
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	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	Speech/Language Therapy	09/23/2020 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	Speech/Language Therapy	09/23/2020 06/15/2021	Small Group (5:1)	2 Weekly	30
Program Review	Classified		07	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	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	Speech/Language Therapy	09/23/2020 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	Speech/Language Therapy	09/23/2020 06/15/2021	Small Group (5:1)	2 Weekly	30
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	Individual	1 Weekly	30
Program Review	Classified		07	Special Class - Science 09/02/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Speech/Language Therapy	09/23/2020 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	Speech/Language Therapy	09/23/2020 06/15/2021	Small Group (5:1)	2 Weekly	30
Initial Eligibility Determination Meeting	Classified		06	Resource Room Program 09/30/2020 06/25/2021 5:1	5 Weekly	42 Resource Room					
Reevaluation Review	Classified		06	Integrated 09/02/2020 06/25/2021 Co-teaching Services	5 Weekly	42 English / Language Arts Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Reevaluation Review	Classified		06	Integrated 09/02/2020 06/25/2021 Co-	5 Weekly	42 Math Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group	2 Weekly	30

									(5:1)		
Reevaluation Review	Classified	06	teaching Services	Integrated 09/23/2020 06/25/2021	5 Weekly	42 Science Class	Speech/Language Therapy	09/14/2020 06/18/2021	Small Group (5:1)	2 Weekly	30
Amendment - Agreement No Meeting	Classified	09/24/2020 09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Science Class	Parent Counseling and Training	09/14/2020 06/15/2021	Individual	1 Monthly	60
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Science Class	Counseling	09/14/2020 06/15/2021	Individual	1 Monthly	30
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Parent Counseling and Training	09/14/2020 06/15/2021	Individual	1 Monthly	60
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Social Studies Class	Counseling	09/14/2020 06/15/2021	Individual	1 Monthly	30
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Math Class	Parent Counseling and Training	09/14/2020 06/15/2021	Individual	1 Monthly	60
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 Math Class	Counseling	09/14/2020 06/15/2021	Individual	1 Monthly	30
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Parent Counseling and Training	09/14/2020 06/15/2021	Individual	1 Monthly	60
Amendment - Agreement No Meeting	Classified	09	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling	09/14/2020 06/15/2021	Individual	1 Monthly	30
Program Review	Classified	09/25/2020 09	Special Class - English	09/25/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	09/25/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	09	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling	09/25/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	09	Special Class - Science	09/02/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Counseling	09/25/2020 06/15/2021	Individual	1 Weekly	30
Program Review	Classified	09	Special Class - Social Studies	09/25/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	09/25/2020 06/15/2021	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	09/29/2020 11	Special Class	09/29/2020 06/25/2021 8:1+1	5 Weekly	330 All Academic Classes	Psychological Counseling Services	09/08/2020 06/25/2021	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	11	Special Class	09/29/2020 06/25/2021 8:1+1	5 Weekly	330 All Academic Classes	Psychological Counseling Services	09/08/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Manifestation Determination	Classified	09/30/2020 11	Special Class - Math	09/02/2020 06/25/2021 15:1	5 Weekly	42 Math Class	Counseling	09/14/2020 06/15/2021	Individual	1 Weekly	30
Manifestation Determination	Classified	11	Special Class - Social Studies	09/02/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	09/14/2020 06/15/2021	Individual	1 Weekly	30
Manifestation Determination	Classified	11	Co-teaching Services	Integrated 09/02/2020 06/25/2021	5 Weekly	42 English / Language Arts Class	Counseling	09/14/2020 06/15/2021	Individual	1 Weekly	30
Amendment - Agreement No Meeting	Classified	10/01/2020 Kdg.	Special Class	09/08/2020 06/25/2021 8:1:1	5 Weekly	330 Classroom	Speech/Language Therapy	09/08/2020 06/25/2021	Individual	3 Weekly	30
Amendment - Agreement No Meeting	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
Amendment - Agreement No Meeting	Classified	12	Special Class	10/01/2020 06/25/2021 8:1+1	5 Weekly	330 Classroom	Psychological Counseling	09/08/2020 06/25/2021	Small Group (5:1)	1 Weekly	30
Amendment - Agreement No Meeting	Classified	12	Special Class	10/01/2020 06/25/2021 8:1+1	5 Weekly	330 Classroom	Psychological Counseling	09/08/2020 06/25/2021	Individual	2 Weekly	30
Amendment - Agreement No Meeting	Classified	12	Special Class	10/01/2020 06/25/2021 8:1+1	5 Weekly	330 Classroom	Parent Counseling and Training	09/08/2020 06/25/2021	Individual	4 Yearly	60

Transfer Student - Agreement No Meeting	Classified	11	Special Class - English	10/01/2020 06/25/2021 15:1	5 Weekly	42 English / Language Arts Class	Counseling	10/01/2020 06/15/2021 Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	11	Special Class - Social Studies	10/01/2020 06/25/2021 15:1	5 Weekly	42 Social Studies Class	Counseling	10/01/2020 06/15/2021 Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Classified	11	Special Class - Science	10/01/2020 06/25/2021 15:1	5 Weekly	42 Science Class	Counseling	10/01/2020 06/15/2021 Individual	1 Weekly	30
Transfer Student - Agreement No Meeting	Consent for Initial Services Refused	09/08/2020 10								

CR Doc Committee Responsible Sub Total: 167

Total Records: 167

Total Students: 44

Interoffice Memorandum

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

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

DATE: *10/19/2020*

RE: *Board Action Sheets*

Below please find the schedule to be approved at the 10/19/2020 Board of Education meeting:

<i>SCHEDULE- B 10/19/2020</i>	
<i>Date</i>	<i>Location</i>
<i>9/10/2020</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 Grada	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
10/19/2020	CPSE	Reevaluation Review	Classified Preschool	09/10/2020	Preschool		Special Class In an Integrated Setting	09/10/2020	06/25/2021	18:2:1	5 Weekly		300	Classroom Occupational Therapy		09/21/2020	06/25/2021	Individual	2 Weekly		30
		Reevaluation Review	Classified Preschool		Preschool		Special Class In an Integrated Setting	09/10/2020	06/25/2021	18:2:1	5 Weekly		300	Classroom Speech/Language Therapy		09/10/2020	06/25/2021	Individual	3 Weekly		30
CR Doc Committee Responsible Sub Total: 2																					

Total Records: 2
Total Students: 1

DONATION OF AIR PURIFIER

**USE OF CAPITAL RESERVE FUND FOR COVID-19 PERMISSIBLE
EXPENDITURES**

AGREEMENT
Between the
BOARD OF EDUCATION OF THE
ROCKY POINT UNION FREE SCHOOL DISTRICT
And
ROCKY POINT TEACHERS' ASSOCIATION

THIS AGREEMENT is entered into by the Board of Education of the Rocky Point Union Free School District (the "District") and the Rocky Point Teachers' Association (the "Association"), collectively referred to as the "Parties."

WHEREAS, this Agreement shall constitute a change and modification to the Collective Bargaining Agreement, dated July 1, 2020, through June 30, 2026. Except as set forth below, all other provisions of the Collective Bargaining Agreement shall remain unchanged.

The parties hereby acknowledge that the secondary science, ELA, social studies, and math chair persons (grade 6-12) and the ENL chairperson (grade K-12), have heretofore agreed to a rate of compensation, with said rate set forth in a previous agreement. NOW, THEREFOR, in consideration of the premises and mutual covenants set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto covenant and agree that the heretofore referenced chair persons shall receive payment for their services in substantially equal increments via 2020-2021 biweekly paychecks, commencing on a date selected by the District and after the full execution of this Memorandum of Agreement.

This Agreement will automatically "sunset" effective June 30, 2021 and have no validity with respect to §209-a.1(e) of the Public Employees Fair Employment Act, unless extended in writing by the parties.

The Parties further agree that this Agreement shall not be precedent-setting nor binding upon the Parties in the future. Moreover, the Parties agree that this Memorandum of Agreement shall not be used and/or admitted into evidence in connection with any subsequent claim, litigation, arbitration, cause of action or proceeding of any kind and nature in any jurisdiction or forum except to enforce this agreement.

Dated: October 19, 2020

BOARD OF EDUCATION OF THE ROCKY
POINT UNION FREE SCHOOL DISTRICT

By: _____
Susan Y. Sullivan, President

Dated: October 19, 2020

ROCKY POINT
TEACHERS ASSOCIATION

By: _____
Laurie Berretta, President



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

To the Board of Education and
Mr. Christopher Van Cott, Assistant Superintendent for Business
Rocky Point Union Free School District
90 Rocky Point –Yaphank Road
Rocky Point, NY 11778

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary funds of the Rocky Point Union Free School District as of and for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Rocky Point Union Free School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rocky Point Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Rocky Point Union Free School District's internal control.

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

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

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters. We have also included the status of our prior year finding and recommendation.

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

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CURRENT YEAR FINDINGS AND RECOMMENDATIONS

FUND BALANCE

Unassigned fund balance – General fund

During our current year audit, we noted that the District’s unassigned fund balance exceeded 4% of the subsequent year’s budget by \$678,817 as of June 30, 2020. It is noted the District is aware and has taken this step so as to ensure that they are able to address the unique educational needs of students due to the COVID-19 crisis. We recommend that the District comply with Section 1318 of the Real Property Tax Law and monitor its financial activity with regards to fund balance during the year.

INFORMATION TECHNOLOGY

Disaster Recovery Plan

During our current year audit, we noted the District does not have a formal disaster recovery plan in place that outlines the District’s procedures in the event of an emergency to minimize data loss and loss of productivity. We noted the District is in the process of developing a disaster recovery plan. We recommend the District continue to develop a disaster recovery plan that identifies potential disaster scenarios and the District’s response to each.

STATUS OF PRIOR YEAR FINDING AND RECOMMENDATION

EXTRACLASSROOM ACTIVITY FUNDS

Cash Receipts

FINDING: During our prior year audit, we noted a time lag for four out of ten extraclassroom cash receipts selected for testing between the date the checks were written and the date of the deposit to the bank, indicating cash and checks were being held at the building level or business office for longer than necessary. We recommended that cash and checks collected at the building level be remitted to the business office and deposited in the bank in a timely manner not only to improve the timeliness of reporting information, but also to improve internal controls for cash receipts.

STATUS: Implemented.

* * * * *

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

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

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 9, 2020

ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2020

ROCKY POINT UNION FREE SCHOOL DISTRICT

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Robert S. Abrams
(1926-2014)

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

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying cash basis financial statements of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2020, and the related note to the financial statement, which collectively comprise the Rocky Point Union Free School District's Extraclassroom Activity Funds basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

Basis for Qualified Opinion

Controls over cash receipts and cash disbursements are not sufficient to enable us to extend our audit procedures beyond the receipts and disbursements recorded. Accordingly, we were unable to form an opinion with respect to completeness of cash receipts and cash disbursements.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the "Basis for Qualified Opinion" paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts, cash disbursements and cash balances of the Extraclassroom Activity Funds of the Rocky Point Union Free School District as of June 30, 2020 and for the fiscal year then ended, in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 15, 2020

**ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2020</u>
Art Club	\$ 1,390	\$ 9		\$ 1,399
Business Club	15			15
Business Honor Society	803	6		809
Community Service	4,312	29	116	4,225
History Honor Society	99	1		100
Human Rights Club	161	1		162
JAE Student Council	2,226	362	849	1,739
Leaders Club	212	3,123	3,272	63
Math Honor Society	57			57
Math Team	201	1		202
Nicer Neighbor Club	2,173	3,494	400	5,267
Robotics - HS	503	3		506
Robotics - MS	32	121		153
SADD	1,274	9		1,283
Science Club	324	3		327
Skills USA	101	2,127	2,221	7
Space Club	743	5		748
Student Council - HS	6,265	3,580	3,031	6,814
Student Council -MS	3,755	1,241	707	4,289
Thespian Troupe	323	117	100	340
Varsity Club	383	8,343	8,503	223
Yearbook - MS	5,749	10,905	9,367	7,287
Yearbook Club HS	17,724	6,233		23,957
Total	\$ 48,825	\$ 39,713	\$ 28,566	\$ 59,972

**ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
JUNE 30, 2020**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Rocky Point Union Free School District (the "District"). Although the extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of these funds. Based on this criterion, the extraclassroom activity funds are included in the District's reporting entity. The District reports these assets held by it as agent for the extraclassroom organizations in an agency fund in the Statement of Fiduciary Net Position – Fiduciary Funds.

B. Basis of Accounting

The accounts of the extra classroom activity funds are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

ROCKY POINT UNION FREE SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Rocky Point Union Free School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary funds of the Rocky Point Union Free School District, as of June 30, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of District's proportionate share of the net pension liability, schedule of District's contributions, and schedule of changes in District's total OPEB liability, on pages 1 through 13 and 55 through 59, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2020 on our consideration of the Rocky Point Union Free School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Rocky Point Union Free School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Rocky Point Union Free School District's internal control over financial reporting and compliance.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 9, 2020

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The following is a discussion and analysis of the Rocky Point Union Free School District's (the District's) financial performance for the fiscal year ended June 30, 2020. This section is a summary of the District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the District-Wide and Fund Financial Statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

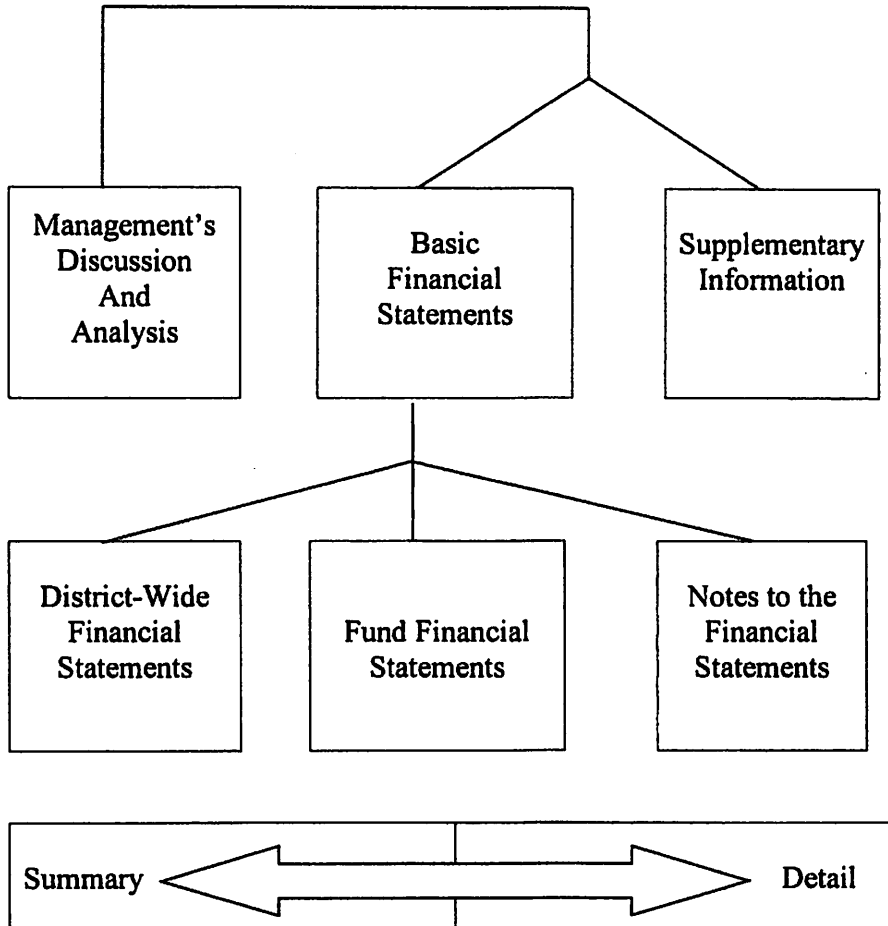
1. FINANCIAL HIGHLIGHTS

- The District's total net position, as reflected in the District-Wide Financial Statements, decreased by \$16,900,245. This was due to an excess of expenditures over revenues based on the accrual basis of accounting.
- The District's fund balance in the general fund, as reflected in the Fund Financial Statements increased \$925,799 based on the modified accrual basis of accounting.
- State and federal revenue in the general fund decreased by \$585,125 to \$28,700,259 in 2019-2020 from \$29,285,384 in 2018-2019.
- The District appropriated \$2,577,971 of fund balance toward the 2020-2021 budget to limit the tax levy increase, and reduce the burden on District taxpayers.
- The District's 2020-2021 budget includes funding for additional staffing, improvements to the District's extracurricular and occupational education programs, building renovations, and investment in capital assets.
- On December 12, 2019 the District refunded \$2,975,000 of the outstanding bonds from the 2009 serial bonds. The present value of savings from the refunding due to lower interest rates on the outstanding issues was \$156,864.
- On March 11, 2020, the World Health Organization declared coronavirus (COVID-19) disease as a global pandemic. Schools, along with all but essential businesses, were ordered closed by the State of New York, and remote learning was conducted for the remainder of the school year. The closure of schools resulted in some areas of savings primarily in the area of transportation, but also included unforeseen expenses such as personal protective equipment and cleaning of buildings.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information and other supplementary information. The basic financial statements consist of district-wide financial statements, fund financial statement, and notes to the financial statements. A graphic display of the relationship of these statements follows:

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**



A. District-Wide Statements

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

These statements utilize the economic resources measurement focus and the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flow related to the events.

The Statement of Net Position

The Statement of Net Position presents information on all of the District’s assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities

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

B. Fund Financial Statements

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

Governmental funds: These statements utilize the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period in which the District incurs the liability, except for certain expenditures such as debt service on general long term indebtedness, claims and judgments, compensated absences, pension costs and other post employment benefits, which are recognized as expenditures to the extent the related liabilities mature each period.

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

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

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Fiduciary funds: The District is the trustee or *fiduciary* for assets that belong to others, such as scholarship funds and student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the district-wide financial statements because it cannot use these assets to finance its operations. Fiduciary fund reporting focuses on net position and changes in net position.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The District's total net position decreased by \$16,900,245 in the fiscal year ended June 30, 2020 as detailed below:

	Fiscal Year 2020	Fiscal Year 2019	Increase/ (Decrease)	Total Percentage Change
Current and other assets	\$29,009,689	\$32,128,539	(\$3,118,850)	-9.71%
Capital assets, net	59,951,126	57,823,434	2,127,692	3.68%
Net pension asset, proportionate share	5,005,152	3,464,167	1,540,985	44.48%
Total Assets	93,965,967	93,416,140	549,827	0.59%
Deferred outflows of resources	87,810,745	55,160,754	32,649,991	59.19%
Total Assets and Deferred Outflows of Resources	181,776,712	148,576,894	33,199,818	22.35%
Other liabilities	5,811,434	7,309,577	(1,498,143)	-20.50%
Long-term liabilities	231,388,926	202,939,915	28,449,011	14.02%
Total Liabilities	237,200,360	210,249,492	26,950,868	12.82%
Deferred inflows of resources	33,021,076	9,871,881	23,149,195	234.50%
Net Position (Deficit)				
Net investment in capital assets	44,568,633	42,668,888	1,899,745	4.45%
Restricted	14,056,364	13,326,347	730,017	5.48%
Unrestricted (Deficit)	(147,069,721)	(127,539,714)	(19,530,007)	15.31%
Total Net Position (Deficit)	(\$88,444,724)	(\$71,544,479)	(\$16,900,245)	23.62%

Current and other assets decreased by \$3,118,850 or 9.71% as compared to the prior year as a result of a decrease in cash, offset by increases in due from state and federal and due from other governments. Capital assets (net of depreciation) increased by \$2,127,692 or 3.68% due to current

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

year additions, offset by current year depreciation. The net pension asset – proportionate share for the teachers' retirement system increased \$1,540,985, or 44.48%, as a result of the actuarial valuation provided by the State. See Note 12 for additional information.

Deferred outflows of resources represents contributions to the retirement plans subsequent to the measurement dates and actuarial adjustments of the retirement and OPEB plans that will be amortized in future years.

Current and other liabilities decreased by \$1,498,143 or 20.50% primarily due to decreases in accounts payable and due to teachers' retirement system. Long-term liabilities increased by \$28,449,011 or 14.02% primarily due to increases in other post-employment benefits obligation and net position liability-proportionate share, offset by a decrease in bonds payable.

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

The net investment in capital assets relates to the investment in capital assets at cost such as land, construction in progress, buildings & improvements, and furniture & equipment, net of depreciation, related debt (net of any unspent proceeds), and any unamortized items (discounts, premiums, gains on refunding).

The restricted net position refers to the District's reserves: workers' compensation, unemployment insurance, retirement contribution (ERS and TRS), property loss, liability, employee benefit accrued liability, and capital, as well as the net position of the debt service fund.

The unrestricted net deficit in the amount of \$147,069,721 relates to the balance of the District's net position. This number does not include the District's reserves, which are classified as restricted net position. Additionally, in accordance with state guidelines, the District is only permitted to fund other postemployment benefits (OPEB) on a "pay as you go" basis, and is not permitted to accumulate funds for the total OPEB obligation. This deficit increased by \$19,530,007 or 15.31% from the prior year.

The overall net deficit increased by \$16,900,245.

B. Changes in Net Position

The results of operations as a whole are reported in the Statement of Activities in a programmatic format. In the accompanying financial statements STAR (school tax relief) revenue is included in the other tax items line. However, in this MD&A, STAR revenue has been combined with real property taxes. A summary of this statement for the years ended June 30, 2020 and 2019 are as follows:

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

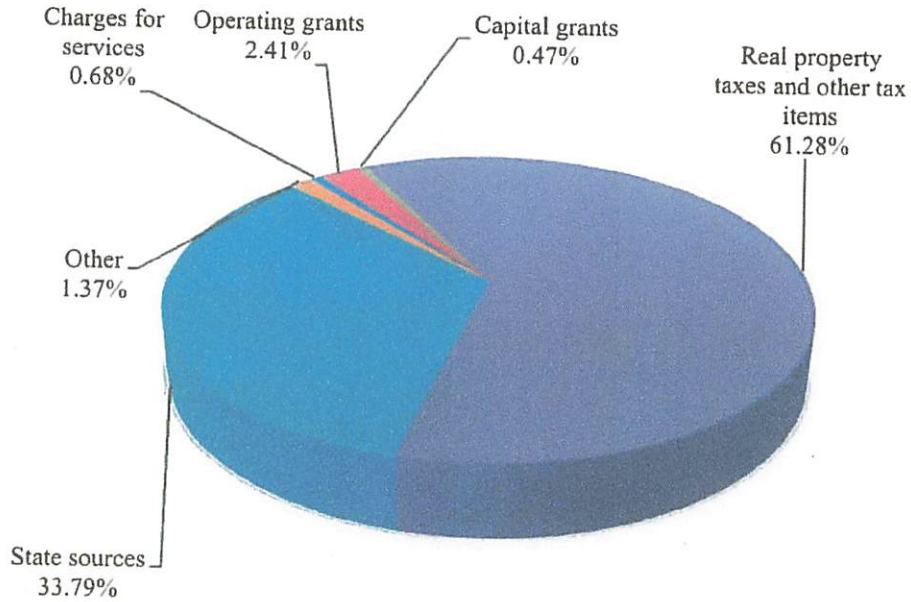
	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)	Total Percentage Change
Revenues				
Program revenues				
Charges for services	\$579,934	\$800,503	(\$220,569)	-27.55%
Operating grants	2,059,077	2,241,668	(182,591)	-8.15%
Capital grants	399,598	640,082	(240,484)	-37.57%
General revenues				
Real property taxes and other tax items	52,440,352	51,166,234	1,274,118	2.49%
State sources	28,919,821	29,207,877	(288,056)	-0.99%
Other	1,178,441	1,486,900	(308,459)	-20.75%
Total revenues	<u>85,577,223</u>	<u>85,543,264</u>	<u>33,959</u>	<u>0.04%</u>
Expenses				
General support	13,638,424	13,623,266	15,158	0.11%
Instruction	82,712,610	74,697,775	8,014,835	10.73%
Pupil transportation	4,681,288	5,187,907	(506,619)	-9.77%
Debt service-interest	465,006	763,136	(298,130)	-39.07%
Food service program	980,140	1,463,900	(483,760)	-33.05%
Total expenses	<u>102,477,468</u>	<u>95,735,984</u>	<u>6,741,484</u>	<u>7.04%</u>
Increase (decrease) in net position	<u>(\$16,900,245)</u>	<u>(\$10,192,720)</u>	<u>(\$6,707,525)</u>	<u>65.81%</u>

The District's fiscal year 2020 revenues totaled \$85,577,273. Real property taxes and other tax items and state sources accounted for most of the District's revenue by contributing 61.28% and 33.79%, respectively of total revenue. The remainder came from charges for services, operating grants, capital grants, and other miscellaneous sources.

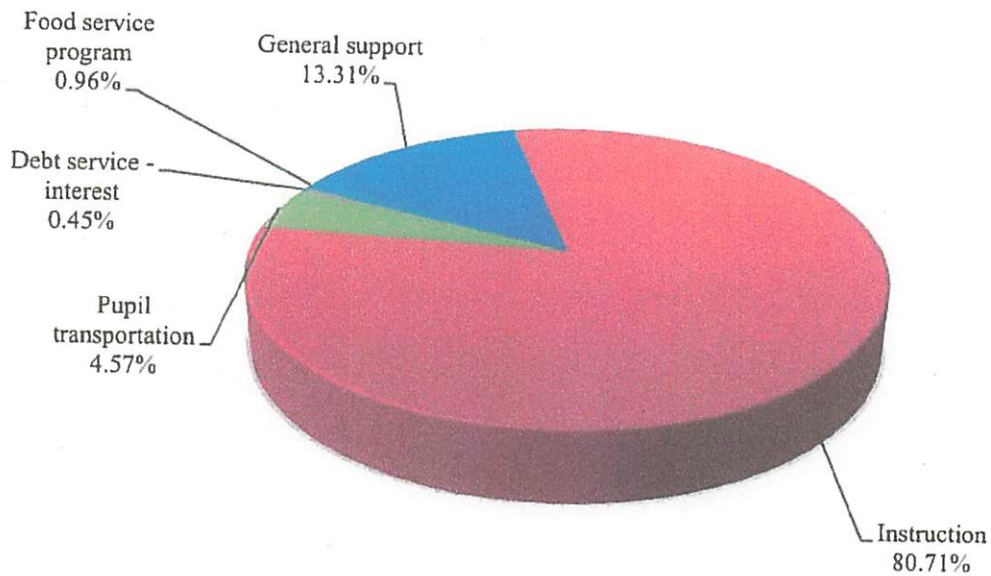
The total cost of all programs and services totaled \$102,477,468 for fiscal year 2020. These expenses are predominantly related to general instruction and caring for (pupil services) and transporting students, which account for 85.28% of District expenses. The District's general support activities accounted for 13.31% of total costs. Total expenses increased by \$6,741,484 or 7.04%, primarily due to an increase in instruction, offset by a decrease in transportation.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

A graphic display of the distribution of revenues for the fiscal year 2020 follows:



A graphic display of the distribution of expense for the fiscal year 2020 follows:



**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As of June 30, 2020, the District's governmental funds reported a total fund balance of \$21,679,849, which is a decrease of \$2,528,722 from the prior year. This decrease is primarily due to a decrease in fund balance in the capital projects fund, offset by an increase in fund balance in the general fund.

A summary of the change in fund balance for all funds is as follows:

	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)	Total Percentage Change
General Fund				
Nonspendable: Prepaid expenditures	\$60,000	\$60,000	\$-	0.00%
Restricted:				
Workers' compensation	1,430,045	1,877,573	(447,528)	-23.84%
Unemployment insurance	515,531	530,779	(15,248)	-2.87%
Retirement contribution:				
Teachers' Retirement System	1,258,685	604,009	654,676	108.39%
Employees' Retirement System	2,804,270	3,675,779	(871,509)	-23.71%
Property loss	54,296	54,021	275	0.51%
Liability	54,296	54,021	275	0.51%
Employee benefit accrued liability	4,160,665	4,400,632	(239,967)	-5.45%
Capital	2,798,471	1,590,368	1,208,103	75.96%
Assigned:				
Appropriated fund balance	2,577,971	2,474,613	103,358	4.18%
Unappropriated fund balance	699,406	758,586	(59,180)	-7.80%
Unassigned fund balance	4,062,281	3,469,737	592,544	17.08%
Total fund balance - general fund	<u>\$20,475,917</u>	<u>\$19,550,118</u>	<u>\$925,799</u>	4.74%
School Food Service Fund				
Nonspendable - inventory	\$61,634	\$40,124	\$21,510	53.61%
Assigned	52,282	73,792	(21,510)	-29.15%
Total fund balance - school food service fund	<u>\$113,916</u>	<u>\$113,916</u>	<u>\$-</u>	0.00%
Debt Service Fund				
Restricted for debt service	\$139,449	\$139,925	(\$476)	-0.34%
Total fund balance - debt service fund	<u>\$139,449</u>	<u>\$139,925</u>	<u>(\$476)</u>	-0.34%
Capital Projects Fund				
Restricted for capital projects	\$840,656	\$399,240	\$441,416	110.56%
Restricted unspent bond proceeds	1,149,591	4,645,454	(3,495,863)	-75.25%
Unassigned	(1,039,680)	(640,082)	(399,598)	62.43%
Total fund balance - capital projects fund	<u>\$950,567</u>	<u>\$4,404,612</u>	<u>(\$3,454,045)</u>	-78.42%
Total Fund Balance - All funds	<u>\$21,679,849</u>	<u>\$24,208,571</u>	<u>(\$2,528,722)</u>	-10.45%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

A. General Fund

The net change in fund balance in the general fund is an increase of \$925,799. This increase is due to actual revenues and other financing sources exceeding actual expenditures and other financing uses in the current year.

B. School Food Service Fund

There was no change in fund balance in the school food service fund from the prior year. This is due to a transfer of \$265,923 from the general fund to cover negative student balances and losses due to the school closures relating to the pandemic.

C. Debt Service Fund

The net change in fund balance in the debt service fund is a decrease of \$476 due to a transfer to the general fund which was offset by interest income.

D. Capital Projects Fund

The net change in fund balance in the capital projects fund is a decrease of \$3,454,045 due to expenditures on capital projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2019-2020 BUDGET

The District's general fund original budget for the year ended June 30, 2020 was \$86,743,446. This amount was increased by encumbrances carried forward from the prior year in the amount of \$758,586 and budget revisions of \$3,216, which resulted in a final budget of \$87,505,248. The majority of the funding came from real property taxes and other tax items including STAR revenue of \$52,440,256.

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

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Opening, unassigned fund balance	\$ 3,469,737
Revenues under budget	(53,946)
Expenditures and encumbrances under budget	5,499,262
Unused appropriated reserves	(368,170)
Interest allocated to reserves	(55,032)
Allocation to reserves	(1,851,599)
Assigned - appropriated for June 30, 2021 budget	<u>(2,577,971)</u>
Closing, unassigned fund balance	<u>\$ 4,062,281</u>

The \$3,469,737 represents the portion of the District's June 30, 2019 fund balance that was retained as unassigned fund balance.

The revenues under budget of \$53,946 were primarily the result of lower than anticipated revenue collection during the year due to state sources under budget offset by other miscellaneous sources over budget. (See Supplemental Schedule #1 for detail).

The expenditures and encumbrances under budget of \$5,499,262 were primarily the result of instruction, general support, and employee benefits coming in under budget. (See Supplemental Schedule #1 for detail).

In the 2019-20 budget, \$1,985,724 of reserves were appropriated to reduce the tax levy. Due to lower than anticipated expenditures, \$368,170 of this funding was not needed and was returned to the reserves for future use.

Interest in the amount of \$55,032 was allocated to the reserves as follows: \$6,509 to the workers compensation reserve, \$2,450 to the unemployment insurance reserve, \$14,215 to the retirement contribution reserve – ERS, \$3,077 to the retirement contribution reserve – TRS, \$275 to the property loss reserve, \$275 to the liability loss reserve, \$20,128 to the employee benefit accrued liability reserve, and \$8,103 to the capital reserve.

Transfers to reserves in the amount of \$1,851,599 were as follows: \$651,599 to the retirement contribution reserve for the teachers' retirement system and \$1,200,000 to the capital reserve.

The assigned, appropriated fund balance of \$2,577,971 is the amount the District has chosen to use to partially fund its operating budget for 2020-2021.

The closing, unassigned fund balance represents the fund balance retained by the District that is not restricted or assigned for the subsequent year's budget. This amount is limited to 4% of the 2020-2021 budget. At June 30, 2020, the District's unassigned fund balance exceeds the statutory limit.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

5. CAPITAL ASSET AND DEBT ADMINISTRATION

A. Capital Assets

At June 30 2020, the District had invested in a broad range of capital assets, as indicated in the table below. The net increase in capital assets is due to capital additions of \$3,886,338 in excess of depreciation of \$1,748,156 and a loss on the disposition of assets of \$10,490. The District paid for equipment and various building additions and renovations during the fiscal year 2020. A summary of the District's capital assets net of depreciation is as follows:

Category	Fiscal Year 2020	Fiscal Year 2019	Increase (Decrease)
Land	\$737,304	\$737,304	\$-
Construction in progress	9,673,946	14,929,369	(5,255,423)
Buildings & improvements	47,809,121	40,542,183	7,266,938
Improvements other than buildings	102,164	134,756	(32,592)
Furniture, equipment & vehicles	1,628,591	1,479,822	148,769
Total capital assets, net	\$59,951,126	\$57,823,434	\$2,127,692

B. Debt Administration

At June 30, 2020, the District had total bonds payable of \$16,460,000. The bonds were issued for school building improvements and the refunding of bonds originally issued for school building improvements. The decrease in outstanding debt is due to current year principal payments. A summary of outstanding bonds payable at June 30, 2020 and 2019 is as follows:

	Issue Date	Interest Rate	2020	2019	Increase (Decrease)
Serial Bonds	6/15/2009	3.125%-4.00%		\$ 2,975,000	(\$2,975,000)
Refunding Serial Bonds	1/27/2010	2.00%-5.00%	\$ 425,000	2,095,000	(1,670,000)
Serial Bonds	6/27/2017	2.00%-3.00%	7,820,000	8,390,000	(570,000)
Serial Bonds	7/26/2018	3.00%	5,975,000	6,340,000	(365,000)
Refunding Serial Bonds	12/12/2019	5.00%	2,240,000		2,240,000
Total:			\$16,460,000	\$19,800,000	(\$3,340,000)

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

C. Other Long Term Liabilities

Included in the District's long term liabilities are the estimated amounts due for compensated absences, workers' compensation liability, termination benefits, total other post-employment benefits and net pension liability – proportionate share. The compensated absences liability and termination benefits are based on employment contracts. The workers' compensation liability is based on loss runs provided by the third party administrator. The total other post-employment benefits obligation and net pension liability – proportionate share are based on actuarial valuations.

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>
Compensated absences	\$5,436,366	\$5,127,023	\$309,343
Workers' compensation	608,559	970,360	(361,801)
Termination benefits	539,100	591,900	(52,800)
Total OPEB obligation	202,352,855	174,747,187	27,605,668
Net pension liability - proportionate share	<u>5,919,962</u>	<u>1,559,277</u>	<u>4,360,685</u>
	<u>\$214,856,842</u>	<u>\$182,995,747</u>	<u>\$31,861,095</u>

6. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on June 15, 2020 for the year ending June 30, 2021 is \$84,586,600. This is a decrease of \$2,156,846 or 2.49% from the previous year's budget. A property tax increase of \$42,803, levy to levy, was applied.

B. Future Budgets

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

C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's 2020-2021 property tax increase did not require an override vote.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

D. State Aid Payments

On August 13, 2020, the New York State Division of the Budget (DOB) issued their "FY 2021 First Quarterly State Budget Financial Plan Update" which notes that the DOB approved payment of 80% for accrued General Aid, Excess Cost Aid and BOCES Aid payments. These financial statements reflect revenue at 80% of the accrued amounts for these aids in the general fund. The remaining 20% is included in deferred inflows of resources and will be recognized as revenue upon such time as this deferred aid is received.

7. CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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

ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS		
Current assets		
Cash		
Unrestricted	\$8,010,121	
Restricted	14,238,051	
Receivables		
Accounts receivable	145,371	
Due from state and federal	3,847,877	
Due from other governments	2,084,095	
Due from fiduciary funds	562,540	
Inventory	61,634	
Prepaid expenditures	60,000	
Non-current assets		
Capital assets		
Not being depreciated	10,411,250	
Being depreciated, net of accumulated depreciation	49,539,876	
Net pension asset - proportionate share - teachers' retirement system	5,005,152	
TOTAL ASSETS	<u>93,965,967</u>	
DEFERRED OUTFLOWS OF RESOURCES		
Other post-employment benefits	67,955,240	
Pensions	19,855,505	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>87,810,745</u>	
LIABILITIES		
Payables		
Accounts payable	2,219,213	
Accrued liabilities	100,732	
Accrued interest payable	21,568	
Due to teachers' retirement system	3,005,341	
Due to employees' retirement system	319,946	
Due to other governments	21	
Due to fiduciary funds	1,074	
Compensated absences payable	91,340	
Unearned credits		
Collections in advance	52,199	
Long-term liabilities		
Due and payable within one year		
Bonds payable (inclusive of premium)	1,977,084	
Compensated absences payable	200,000	
Due and payable after one year		
Bonds payable	14,555,000	
Compensated absences payable	5,236,366	
Termination benefits payable	539,100	
Workers' compensation claims payable	608,559	
Other post-employment benefits obligation	202,352,855	
Net pension liability - proportionate share - employees' retirement system	5,919,962	
TOTAL LIABILITIES	<u>237,200,360</u>	
DEFERRED INFLOWS OF RESOURCES		
Other post-employment benefits	26,095,454	
Pensions	6,925,622	
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>33,021,076</u>	
NET POSITION		
Net investment in capital assets	44,568,633	
Restricted		
Workers' compensation	1,430,045	
Unemployment insurance	515,531	
Retirement contribution - ERS	2,804,270	
Retirement contribution - TRS	1,258,685	
Property loss	54,296	
Liability	54,296	
Employee benefit accrued liability	4,160,665	
Capital	3,639,127	
Debt service	139,449	
	<u>14,056,364</u>	
Unrestricted (deficit)	(147,069,721)	
TOTAL NET POSITION (DEFICIT)	<u>(\$88,444,724)</u>	

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FUNCTIONS / PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants	Capital Grants	
General support	(\$13,638,424)				(\$13,638,424)
Instruction	(82,712,610)	\$195,507	\$1,692,348	\$399,598	(80,425,157)
Pupil transportation	(4,681,288)				(4,681,288)
Debt service - interest	(465,006)				(465,006)
Food service program	(980,140)	384,427	366,729		(228,984)
TOTAL FUNCTIONS AND PROGRAMS	<u>(\$102,477,468)</u>	<u>\$579,934</u>	<u>\$2,059,077</u>	<u>\$399,598</u>	<u>(99,438,859)</u>
GENERAL REVENUES					
Real property taxes					47,140,370
Other tax items - including STAR reimbursement					5,299,982
Use of money & property					129,273
Sale of property & compensation for loss					8,126
Miscellaneous					760,310
State sources					28,919,821
Federal sources					280,732
TOTAL GENERAL REVENUES					<u>82,538,614</u>
CHANGES IN NET POSITION					(16,900,245)
TOTAL NET POSITION - BEGINNING OF YEAR					<u>(71,544,479)</u>
TOTAL NET POSITION - END OF YEAR					<u>(\$88,444,724)</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020**

	<u>General</u>	<u>Special Aid</u>	<u>School Food Service</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents						
Unrestricted	\$7,496,024	\$227,718	\$286,379			\$8,010,121
Restricted	13,076,259			\$136,879	\$1,024,913	14,238,051
Receivables						
Accounts receivable	143,953		1,418			145,371
Due from other funds	2,483,983		258,210	2,570		2,744,763
Due from state and federal	1,563,627	1,240,645	3,925		1,039,680	3,847,877
Due from other governments	2,084,095					2,084,095
Inventory			61,634			61,634
Prepaid expenditures	60,000					60,000
TOTAL ASSETS	<u>\$26,907,941</u>	<u>\$1,468,363</u>	<u>\$611,566</u>	<u>\$139,449</u>	<u>\$2,064,593</u>	<u>\$31,191,912</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Payables						
Accounts payable	\$2,144,202		\$665		\$74,346	\$2,219,213
Accrued liabilities	88,678	\$2,989	9,065			100,732
Due to other funds	261,854	1,465,374	456,069			2,183,297
Due to other governments			21			21
Due to teachers' retirement system	3,005,341					3,005,341
Due to employees' retirement system	319,946					319,946
Compensated absences	91,340					91,340
Unearned revenues						
Collections in advance	20,369		31,830			52,199
TOTAL LIABILITIES	<u>5,931,730</u>	<u>1,468,363</u>	<u>497,650</u>	<u>-</u>	<u>74,346</u>	<u>7,972,089</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	500,294	-	-		1,039,680	1,539,974
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>500,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,039,680</u>	<u>1,539,974</u>
FUND BALANCES						
Non-spendable:						
Inventory			61,634			61,634
Prepaid expenditures	60,000					60,000
Restricted						
Workers' compensation	1,430,045					1,430,045
Unemployment insurance	515,531					515,531
Retirement contribution - ERS	2,804,270					2,804,270
Retirement contribution - TRS	1,258,685					1,258,685
Property loss	54,296					54,296
Liability	54,296					54,296
Employee benefit accrued liability	4,160,665					4,160,665
Capital	2,798,471				840,656	3,639,127
Debt service				139,449		139,449
Unspent bond proceeds					1,149,591	1,149,591
Assigned						
Appropriated fund balance	2,577,971					2,577,971
Unappropriated fund balance	699,406		52,282			751,688
Unassigned	4,062,281				(1,039,680)	3,022,601
TOTAL FUND BALANCES	<u>20,475,917</u>	<u>-</u>	<u>113,916</u>	<u>139,449</u>	<u>950,567</u>	<u>21,679,849</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$26,907,941</u>	<u>\$1,468,363</u>	<u>\$611,566</u>	<u>\$139,449</u>	<u>\$2,064,593</u>	<u>\$31,191,912</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2020**

Total Governmental Fund Balances \$21,679,849

Amounts reported for governmental activities in the Statement of Net Position are different because:

The cost of building and acquiring capital assets (land, buildings, equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the Statement of Net Position includes those capital assets among the assets of the district as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$99,683,777	
Accumulated depreciation	<u>(39,732,651)</u>	59,951,126

Certain disbursements previously expended in the governmental funds relating to pensions are treated as long term assets and increase net position. The net pension asset - proportionate share at year end for TRS was: 5,005,152

Deferred outflows of resources - the Statement of Net Position recognizes expenditures incurred under the full accrual method. Governmental funds recognize expenditures under the modified accrual method. Deferred outflows related to pensions and other post-employment benefits that will be recognized as expenditures in future periods amounted to:

Deferred outflows related to total OPEB liability	67,955,240	
Deferred outflows related to pensions	<u>19,855,505</u>	87,810,745

Deferred inflows of resources - The Statement of Net Position recognizes revenues and expenditures under the full accrual method. Governmental funds recognize revenues and expenditures under the modified accrual method. These amounts will be amortized in future years.

Deferred inflows related to total OPEB liability	(26,095,454)	
Deferred inflows related to pensions	<u>(6,925,622)</u>	(33,021,076)

Deferred inflows - Certain revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the governmental funds, but are recognized on the Statement of Net Position. 1,539,974

Payables that are associated with long-term liabilities that are not payable in the current period are not reported as liabilities in the funds. Additional payables relating to long-term liabilities at year end consisted of:

Accrued interest payable		(21,568)
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Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consisted of:

Bonds payable, including unamortized premium	(16,532,084)	
Compensated absences payable	(5,436,366)	
Termination benefits payable	(539,100)	
Workers' compensation claims payable	(608,559)	
Total other post-employment benefits obligation	(202,352,855)	
Net pension liability - proportionate share - ERS	<u>(5,919,962)</u>	<u>(231,388,926)</u>

Total Net Position (\$88,444,724)

ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES-GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	General	Special Aid	School Food Service	Debt Service	Capital Projects	Total Governmental Funds
REVENUES						
Real property taxes	\$47,140,370					\$47,140,370
Other tax items	5,299,982					5,299,982
Charges for services	195,507					195,507
Use of money and property	104,877		\$1,872	\$22,524		129,273
Sale of property and compensation for loss	8,126					8,126
Miscellaneous	739,556		52			739,608
State sources	28,419,527	\$628,608	13,415			29,061,550
Federal sources	280,732	1,063,740	286,079			1,630,551
Surplus food			67,235			67,235
Sales - food service			384,427			384,427
TOTAL REVENUES	82,188,677	1,692,348	753,080	22,524	-	84,656,629
EXPENDITURES						
General support	9,671,948					9,671,948
Instruction	45,417,345	1,634,174				47,051,519
Pupil transportation	4,460,033	169,337				4,629,370
Employee benefits	17,494,955		45,863			17,540,818
Debt service principal				3,185,000		3,185,000
Debt service interest	79,500			620,713		700,213
Food service program			973,140			973,140
Capital outlay					\$3,454,045	3,454,045
TOTAL EXPENDITURES	77,123,781	1,803,511	1,019,003	3,805,713	3,454,045	87,206,053
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,064,896	(111,163)	(265,923)	(3,783,189)	(3,454,045)	(2,549,424)
OTHER FINANCING SOURCES AND (USES)						
Proceeds of refunding bonds				2,820,000		2,820,000
Premium on obligations	20,702			278,095		298,797
Bond issuance costs				(57,557)		(57,557)
Payment to escrow agent - refunding				(3,040,538)		(3,040,538)
Operating transfers in	23,000	111,163	265,923	3,805,713		4,205,799
Operating transfers (out)	(4,182,799)			(23,000)		(4,205,799)
TOTAL OTHER FINANCING SOURCES AND (USES)	(4,139,097)	111,163	265,923	3,782,713	-	20,702
NET CHANGE IN FUND BALANCES	925,799	-	-	(476)	(3,454,045)	(2,528,722)
FUND BALANCES - BEGINNING OF YEAR	19,550,118	-	113,916	139,925	4,404,612	24,208,571
FUND BALANCES - END OF YEAR	\$20,475,917	\$-	\$113,916	\$139,449	\$950,567	\$21,679,849

**ROCKY POINT UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Net Change in Fund Balances (all Funds) (\$2,528,722)

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating expenses are measured by amounts earned or incurred during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used.

Change in compensated absences payable	(309,343)	
Change in termination benefits payable	52,800	
Change in claims payable	<u>361,801</u>	105,258

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

Other post-employment benefits	(16,526,863)	
Teachers' retirement system	(3,282,981)	
Employees' retirement system	<u>(1,114,728)</u>	(20,924,572)

Deferred inflows of resources - The Statement of Net Position recognizes revenues received under the full accrual method. Governmental funds recognize revenue under the modified accrual method. The difference in state aid revenues recognized under the full accrual method for the fiscal year ended June 30, 2020 is

899,892

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expense in the Statement of Activities.

Capital outlays	\$3,886,338	
Loss on disposal	(10,490)	
Depreciation expense	<u>(1,748,156)</u>	2,127,692

Long-Term Debt Differences

Repayment of bond principal is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. 3,185,000

Governmental funds report the premiums, discounts and similar items on the refunded debt when the debt is first refunded. These amounts are deferred and amortized in the Statement of Activities. 227,084

Interest on long-term debt in the Statement of Activities differs from the amounts reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and this requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Accrued interest from June 30, 2019 to June 30, 2020 changed by:

8,123

Changes in Net Position

(\$16,900,245)

ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents- restricted	\$45,958	\$714,318
Due from agency funds	1,290	
Due from governmental funds	976	98
TOTAL ASSETS	<u>\$48,224</u>	<u>\$714,416</u>
LIABILITIES		
Due to trust funds		\$1,290
Due to governmental funds		562,540
Extraclassroom activity balance		59,972
Other liabilities		90,614
TOTAL LIABILITIES	<u>\$-</u>	<u>\$714,416</u>
NET POSITION		
Restricted for scholarships	\$48,224	
TOTAL NET POSITION	<u>\$48,224</u>	
TOTAL LIABILITIES AND NET POSITION	<u>\$48,224</u>	

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Private Purpose Trust Fund</u>
ADDITIONS	
Contributions	\$7,415
Interest and earnings	<u>320</u>
TOTAL ADDITIONS	<u>7,735</u>
 DEDUCTIONS	
Scholarships and awards	<u>8,400</u>
TOTAL DEDUCTIONS	<u>8,400</u>
 CHANGE IN NET POSITION	 (665)
 NET POSITION - BEGINNING OF YEAR	 <u>48,889</u>
 NET POSITION - END OF YEAR	 <u><u>\$48,224</u></u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1 – SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES:

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

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

A) Reporting entity:

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

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

The accompanying financial statements present the activities of the District and its component unit and other organizational entities determined to be includable in the District’s financial reporting entity. The District is not a component unit of another reporting entity. The decision to include a potential component unit in the District’s reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief description of certain entities included in the District’s reporting entity.

Extraclassroom Activity Funds

The Extraclassroom Activity Funds of the District represent funds of the students of the District. The Board of Education exercises general oversight of these funds. The Extraclassroom Activity Funds are independent of the District with respect to its financial transactions and the designation of student management. The District reports these assets held as an agent for the Extraclassroom organizations in the Statement of Fiduciary Net Position – Fiduciary Fund. Separate audited financial statements (cash basis) of the Extraclassroom Activity Funds can be found at the District’s business office.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

B) Joint venture:

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

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State General Municipal Law.

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

C) Basis of presentation:

i) District-Wide Financial Statements:

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

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

ii) Fund Financial Statements:

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

The District reports the following major governmental funds:

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

Special Aid Fund: This fund accounts for the proceeds of specific revenue sources, such as federal and state grants, that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed either by governments that provide the funds, or by outside parties.

School Food Service Fund: This fund is used to account for the activities of the District's food service operations.

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

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

The District reports the following fiduciary funds:

Fiduciary Fund: These funds are used to account for fiduciary activities. Fiduciary activities are those in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the District-Wide Financial Statements, because their resources do not belong to the District, and are not available to be used.

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

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

D) Measurement focus and basis of accounting:

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

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

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, net pension liabilities, and other post-employment benefits obligations which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E) Real property taxes:

i) Calendar

Real property taxes are levied annually by the Board of Education no later than November 1st, and become a lien on December 1st. Taxes are collected by the Town of Brookhaven and remitted to the District from December to June.

ii) Enforcement

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

F) Restricted resources:

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

G) Interfund transactions:

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

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

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

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

H) Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities and deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, termination benefits, other post-employment benefits, workers compensation claims, potential contingent liabilities, net pension liabilities and useful lives of capital assets.

I) Cash and cash equivalents:

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

J) Receivables:

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

K) Inventories and prepaid items:

Inventories of food in the school food service fund are recorded at cost on a first-in, first-out basis, or in the case of surplus foods donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market. Purchases of inventory items in other funds are recorded as expenditures at the time of purchase, and are considered immaterial in amount. Non-spendable fund balance for these non-liquid assets (inventories) has been recognized in the school food service fund to signify that a portion of fund balance is not available for other subsequent expenditures.

Prepaid items represent payments made by the District for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-Wide and Fund Financial Statements. These items are reported as assets on the Statement of Net Position or Balance Sheet using the consumption method. A current asset and non-spendable fund balance for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed. The District had prepaid expenditures of \$60,000 for workers' compensation claims as of June 30, 2020.

L) Capital assets:

Capital assets are reported at actual cost for acquisitions subsequent to 20 years. For assets acquired prior to 20 years, estimated historical costs, based on appraisals conducted by independent third-party professionals are used. Donated assets are reported at acquisition value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-Wide Financial Statements are as follows:

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Buildings & improvements	\$1,000	20-50 years
Improvements other than buildings	\$1,000	20-50 years
Furniture, equipment & vehicles	\$1,000	5-20 years

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

M) Deferred outflows and inflows of resources:

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

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reported deferred inflows of resources related to pensions and the other post-employment benefits liability reported in the District-Wide Statement of Net Position, and are detailed further in Notes 12 and 14.

In addition to liabilities, the Governmental Funds Balance Sheet will sometimes report deferred inflows of resources when potential revenues do not meet the availability criterion for recognition in the current period. These amounts are recorded as deferred inflows of resources. In subsequent periods, when the availability criterion is met, deferred inflows of resources are classified as revenues. The District-Wide Financial Statements, however, report these deferred inflows of resources as revenues in accordance with the accrual basis of accounting and economic resources measurement focus. Due to the COVID-19 pandemic and revenue losses suffered by the State of New York, New York mandated a 20% withholding of certain state aid allocations due to the District at June 30, 2020. In the Governmental Funds Balance Sheet, the general fund reported \$500,294 of this state aid due as unavailable revenue.

Also included in the governmental fund financial statements as deferred inflows of resources at June 30, 2020, is the amount due from New York State for improvements to educational technology and infrastructure to improve learning and opportunities for students throughout the state (Smart Schools Bond Act). Unavailable revenues in the capital projects fund at June 30, 2020 total \$1,039,680.

N) Collections in advance:

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

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O) Vested employee benefits:

Compensated absences

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

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

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

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

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

Termination benefits

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

P) Other benefits:

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

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

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits for retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become eligible for these

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payments). In the District-Wide Financial Statements, the cost of post-employment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 75.

Q) Short-term debt:

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

The District may issue budget notes up to an amount not to exceed 5% of the amount of the annual budget during any fiscal year for expenditures for which there is an insufficient or no provision made in the annual budget. The budget note must be repaid no later than the close of second fiscal year succeeding the year in which the note was issued.

The District may issue Bond Anticipation Notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date.

R) Accrued liabilities and long-term obligations:

Payables, accrued liabilities and long-term obligations are reported in the District-Wide Financial Statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, compensated absences, net pension liabilities, and other post-employment benefits obligations that will be paid from governmental funds, are reported as a liability in the Funds Financial Statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the Fund Financial Statements when due.

Long-term obligations represent the District's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

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NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

S) Equity classifications:

i) District-Wide Financial Statements:

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

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

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

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

ii) Fund Financial Statements:

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

- 1) **Non-spendable** fund balance - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes the prepaid expenditures recorded in the general fund of \$60,000, and inventory recorded in the school food service fund of \$61,634.
- 2) **Restricted** fund balance - includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

The District has established the following as restricted:

Workers' Compensation Reserve

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

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NOTES TO FINANCIAL STATEMENTS
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another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. This reserve is accounted for in the general fund under restricted fund balance.

Unemployment Insurance Reserve

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

Retirement Contribution Reserve

Retirement Contribution Reserve (GML§6-r), must be used for financing retirement contributions to the New York State and Local Employees' Retirement System. In addition, a subfund of this reserve may also be created to allow for financing retirement contributions to the New York State Teachers' Retirement System. The reserve must be accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the fund must be provided to the Board. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. The Teachers' Retirement System subfund is subject to contribution limits. This reserve is accounted for in the general fund under restricted fund balance.

Property Loss Reserve and Liability Reserve

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

Employee Benefit Accrued Liability Reserve

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

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funds that may be legally appropriated. This reserve is accounted for in the general fund under restricted fund balance.

Capital

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

Restricted for capital in the capital projects fund includes the fund balance for projects that are funded by the capital reserve.

Debt service

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

Unspent Bond Proceeds

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

Scholarships

Amounts restricted for scholarships are used to account for monies donated for scholarship purposes, net of earnings and awards. These restricted funds are accounted for in the private purpose trust fund.

- 3) **Committed fund balance** - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the school districts highest level of decision making authority, (i.e., the Board of Education). The District has no committed fund balances as of June 30, 2020.
- 4) **Assigned fund balance** - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District management through Board policies.

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

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

Unassigned fund balance includes \$4,062,281 in the general fund, and a deficit of \$1,039,680 in the capital projects fund. The deficit in the capital projects fund is the result of the District not receiving grant funding from the State yet for the smart schools bond project.

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

The District's general fund unassigned fund balance was in excess of the New York State Real Property Tax Law 1318 limit. The District plans to utilize the excess towards covering the additional operating costs attributable to the COVID-19 pandemic that are not provided for in the 2020-21 adopted budget.

Order of Use of Fund Balance:

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

T) Future changes in accounting standards:

GASB has issued Statement No. 84, *Fiduciary Activities*, effective for the fiscal year ended June 30, 2021. It provides guidance for identifying fiduciary activities, primarily based on whether the government is controlling the assets, and the beneficiaries with whom the fiduciary relationship exists, and on how different fiduciary activities should be reported.

GASB has issued Statement No. 87, *Leases*, effective for fiscal year ended June 30, 2022. This Statement establishes a single model for lease accounting based on the idea that leases are financings of the right-to-use an underlying asset. As such, under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and the lessor is required to recognize a lease receivable and a deferred inflow of resources.

These are the statements that the District feels may have an impact on these financial statements and are not an all-inclusive list of GASB statements issued. The District will

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN FUND

STATEMENTS AND DISTRICT-WIDE STATEMENTS:

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

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

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

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

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

i) Long-term revenue and expense differences:

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

ii) Capital related differences:

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

iii) Long-term debt differences:

Long-term debt differences occur because both interest and principal payments are recorded as expenditures in the Fund Financial Statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 3 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A) Budgets:

The District administration prepares a proposed budget for approval by the Board of Education for the following governmental funds for which legal (appropriated) budgets are adopted. The voters of the District approved the proposed appropriation budget for the general fund. Appropriations are adopted at the program line item level.

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

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

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

B) Encumbrances:

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

NOTE 4 – DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS:

A) Cash:

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

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

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

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

The District had \$1,686 in deposits which were not covered by depository insurance or collateralized with securities held by the pledging financial institution in the District's name at year end.

Restricted cash

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash at June 30, 2020 included \$14,238,051 within the governmental funds for general reserve purposes, capital projects, and debt service, and \$760,276 within the fiduciary funds.

B) Investments:

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

NOTE 5 – PARTICIPATION IN BOCES:

During the fiscal year ended June 30, 2020, the District was billed \$7,937,543 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,896,526. Financial statements for the BOCES are available from the BOCES administrative office at Eastern Suffolk Board of Cooperative Educational Services James Hines Administration Center 201 Sunrise Highway Patchogue, NY 11772.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 6 – STATE AND FEDERAL AID RECEIVABLE:

State and federal aid receivable at June 30, 2020 consisted of:

General fund	
General aid	\$500,964
Excess cost aid	<u>1,062,663</u>
Total	<u>1,563,627</u>
Special aid fund	
Federal grants	827,906
State grants	<u>412,739</u>
Total	<u>1,240,645</u>
School food service fund	
Federal aid	3,859
State aid	<u>66</u>
Total	<u>3,925</u>
Capital projects fund	
Smart Schools Bond	<u>1,039,680</u>
Total - all funds	<u><u>\$3,847,877</u></u>

The general fund general aid receivable includes \$100,193 of unavailable revenues and the general fund excess cost aid receivables includes \$212,533 of unavailable revenues, which are included in deferred inflows of resources on the balance sheet. The capital fund Smart Schools Bond receivable includes \$1,039,680 of unavailable revenues, which are included in deferred inflows of resources on the balance sheet.

District management has deemed these amounts to be fully collectible.

NOTE 7 – DUE FROM OTHER GOVERNMENTS:

Due from other governments at June 30, 2020 consisted of amounts due for BOCES aid in the amount of \$2,084,095, which includes \$187,568 of unavailable revenues which are included in deferred inflows of resources on the balance sheet.

District management has deemed these amounts to be fully collectible.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8 - CAPITAL ASSETS:

Capital asset balances and activity for the year ended June 30, 2020 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$737,304			\$737,304
Construction in progress	14,929,369	\$3,454,046	(\$8,709,469)	9,673,946
Total capital assets not being depreciated	<u>15,666,673</u>	<u>3,454,046</u>	<u>(8,709,469)</u>	<u>10,411,250</u>
Capital assets that are depreciated:				
Buildings & improvements	74,369,344	90,819	8,709,469	83,169,632
Improvements other than buildings	1,219,243			1,219,243
Furniture, equipment & vehicles	4,596,216	341,473	(54,037)	4,883,652
Total capital assets being depreciated	<u>80,184,803</u>	<u>432,292</u>	<u>8,655,432</u>	<u>89,272,527</u>
Less accumulated depreciation:				
Buildings & improvements	33,827,161	1,533,350		35,360,511
Improvements other than buildings	1,084,487	32,592		1,117,079
Furniture, equipment & vehicles	3,116,394	182,214	(43,547)	3,255,061
Total accumulated depreciation	<u>38,028,042</u>	<u>1,748,156</u>	<u>(43,547)</u>	<u>39,732,651</u>
Total capital assets being depreciated, net	<u>42,156,761</u>	<u>(1,315,864)</u>	<u>8,698,979</u>	<u>49,539,876</u>
Total capital assets, net	<u>\$57,823,434</u>	<u>\$2,138,182</u>	<u>(\$10,490)</u>	<u>\$59,951,126</u>

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

General support	\$218,956
Instruction	1,532,690
Food service program	<u>7,000</u>
Total depreciation expense and loss on disposal	<u>\$1,758,646</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9 – INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS:

	Interfund		Interfund	
	Receivable	Payable	Revenues	Expenditures
General fund	\$ 2,483,983	\$ 261,854	\$ 23,000	\$ 4,182,799
Special aid fund		1,465,374	111,163	
School food service fund	258,210	456,069	265,923	
Debt Service fund	2,570		3,805,713	23,000
Total government activities	2,744,763	2,183,297	4,205,799	4,205,799
Fiduciary agency fund	98	563,830		
Private purpose fund	2,266			
Totals	<u>\$ 2,747,127</u>	<u>\$ 2,747,127</u>	<u>\$ 4,205,799</u>	<u>\$ 4,205,799</u>

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

The transfer from the debt service fund to the general fund was for a budgeted use of the debt service fund to offset debt service expense in the general fund. The District transferred from the general fund to the school food service fund to eliminate negative student account balances, and to subsidize the operating loss.

NOTE 10 - SHORT-TERM DEBT:

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

	Maturity	Effective Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
TAN	6/25/2020	2.000000%	\$ -	\$ 4,500,000	\$ (4,500,000)	\$ -
Total			<u>\$ -</u>	<u>\$ 4,500,000</u>	<u>\$ (4,500,000)</u>	<u>\$ -</u>

The tax anticipation note was issued for interim financing of the general fund operations. Interest on short-term debt for the year was \$79,500.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 11 – LONG-TERM LIABILITIES:

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

	Balance June 30, 2019	Issued	Redeemed	Ending Balance	Due Within One Year
Long term debt:					
Bonds payable	\$19,800,000	\$2,820,000	(\$6,160,000)	\$16,460,000	\$1,905,000
Add: Premium on refunding	144,168		(72,084)	72,084	72,084
	<u>19,944,168</u>	<u>2,820,000</u>	<u>(6,232,084)</u>	<u>16,532,084</u>	<u>1,977,084</u>
Other liabilities:					
Compensated absences payable	5,127,023	400,683	(91,340)	5,436,366	200,000
Termination benefits	591,900		(52,800)	539,100	
Workers' compensation	970,360	66,876	(428,677)	608,559	
Other post-employment benefits obligation	174,747,187	30,861,339	(3,255,671)	202,352,855	
Net pension liability - proportionate share	1,559,277	5,364,060	(1,003,375)	5,919,962	
	<u>182,995,747</u>	<u>36,692,958</u>	<u>(4,831,863)</u>	<u>214,856,842</u>	<u>200,000</u>
Total long-term liabilities	<u>\$202,939,915</u>	<u>\$39,512,958</u>	<u>(\$11,063,947)</u>	<u>\$231,388,926</u>	<u>\$2,177,084</u>

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

A) Bonds Payable:

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at Year End
Serial Bonds - Refunding	1/27/2010	6/1/2021	2.00% - 5.00%	\$425,000
Serial Bonds	6/27/2017	6/15/2032	2.00% - 3.00%	7,820,000
Serial Bonds	7/26/2018	6/15/2033	3.00%	5,975,000
Serial Bonds - Refunding	12/12/2019	6/15/2024	5.00%	2,240,000
			Total	<u>\$16,460,000</u>

On December 12, 2019 the District issued \$2,820,000 in serial bonds with an interest rate of 5.00% to refund \$2,975,000 of outstanding 2009 serial bonds with an interest rate of 3.125% - 4.000%. The net proceeds of \$3,098,095 (including a premium of \$278,095 and after payment of \$57,557 in underwriting fees, insurance and other issuance costs) were used to purchase United States government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2009 serial bonds. As a result, the 2009 refunded serial bonds are considered to be defeased and the liability for those bonds have been removed from the government wide Statement of Net Position. The District refunded the 2009 serial bonds to reduce its total debt service payments over the

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

next four years by approximately \$161,088 and to obtain an economic gain on the transaction (the difference between the present values of the debt service payments on the old and new debt) of \$156,864.

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2021	\$1,905,000	\$496,381	\$2,401,381
2022	1,525,000	426,031	1,951,031
2023	1,575,000	375,281	1,950,281
2024	1,630,000	322,681	1,952,681
2025	1,055,000	267,931	1,322,931
2026-2030	5,700,000	936,375	6,636,375
2031-2033	3,070,000	163,651	3,233,651
	<u>\$16,460,000</u>	<u>\$2,988,331</u>	<u>\$19,448,331</u>

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

Unissued Debt

On May 17, 2016 the voters approved a bond issue not to exceed \$16,439,513 for district wide capital improvements. As of June 30, 2020, debt in the amount of \$16,215,000 has been issued, leaving \$224,513 in authorized but unissued debt.

Unamortized Premiums on Bonds

The District received premiums on the advanced refunding of serial bonds. These premiums are being amortized over the lives of the refunding bonds. Amortization is included as a component of interest expense on the District-Wide Financial Statement.

B) Interest Expense:

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

Interest paid	<u>\$620,713</u>
Less interest accrued in the prior year	(29,691)
Less amortization of bond premiums	(227,084)
Plus interest accrued in the current year	<u>21,568</u>
Total expense	<u>\$385,506</u>

**ROCKY POINT UNION FREE SCHOOL DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 12 – PENSION PLANS:

A) Plan Description and Benefits Provided:

i) Teachers' Retirement System

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

ii) Employees' Retirement System

The District participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple –employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all new assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP) which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany NY 12244.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

B) Funding policies:

The Systems are noncontributory, except as follows:

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

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

For ERS, the Comptroller annually certifies the rates expressed as proportions of members' payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund, for the ERS' fiscal year ended March 31st. The District's contribution rates for ERS' fiscal year ended March 31, 2020 for covered payroll was 15.9% for Tiers 3 & 4, 13.3% for Tier 5, and 9.4% for Tier 6.

Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for TRS. The District's contribution rate for the TRS' fiscal year ended June 30, 2020 was 8.86% of covered payroll.

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

	<u>NYSTRS</u>	<u>NYSERS</u>
2020	\$2,886,583	\$1,003,375
2019	\$3,415,690	\$985,327
2018	\$3,058,118	\$954,307

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

At June 30, 2020, the District reported the following liability for its proportionate share of the net pension liability for each of the Systems. The net pension liability was measured as of March 31, 2020 for ERS and June 30, 2019 for TRS. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation, with update procedures used to roll forward the total pension liability. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the ERS and TRS Systems in reports provided to the District.

	<u>TRS</u>	<u>ERS</u>
Measurement date	June 30, 2019	March 31, 2020
Net pension asset/(liability)	\$ 5,005,152	\$ (5,919,962)
District's portion of the Plan's total net pension asset/(liability)	0.192654%	0.0223559%
Change in proportion since prior measurement date	0.001080%	0.0003487%

For the fiscal year ended June 30, 2020 the District recognized pension expense of \$6,172,792 for TRS and \$2,118,243 for ERS. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 348,414	\$ 3,391,864	\$ -	\$ 372,193
Changes of assumptions	119,200	9,455,402	102,927	2,305,495
Net difference between projected and actual earnings on pension plan investments	3,034,860	-	-	4,013,874
Changes in proportion and differences between the District's contributions and proportionate share of contributions	256,682	42,554	8,598	122,535
District's contributions subsequent to the measurement date	319,946	2,886,583		
	<u>\$ 4,079,102</u>	<u>\$ 15,776,403</u>	<u>\$ 111,525</u>	<u>\$ 6,814,097</u>

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>ERS</u>	<u>TRS</u>
Plan year ended:		
2020		\$ 2,247,461
2021	\$ 660,850	126,741
2022	931,869	2,239,254
2023	1,140,861	1,475,941
2024	914,051	163,279
Thereafter		(176,953)
	<u>\$ 3,647,631</u>	<u>\$ 6,075,723</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2020	June 30, 2019
Actuarial valuation date	April 1, 2019	June 30, 2018
Interest rate	6.80%	7.10%
Salary scale	4.20%	4.72% - 1.90%
Cost of living adjustments	1.3% annually	1.3%, annually
Decrement tables	April 1, 2010 - March 31, 2015	July 1, 2009 - June 30, 2014
	System's Experience	System's Experience
Inflation rate	2.50%	2.20%

For ERS, annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System's experience with adjustments for mortality improvements based on MP-2018. For TRS, annuitant mortality rates are based on plan member experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2018, applied on a generational basis.

For ERS, the actuarial assumptions used in the April 1, 2019 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015. For TRS, the actuarial assumptions used in the June 30, 2018 valuation are based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The long term rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selections of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of investment expense and inflation) for each major asset class, as well as historical investment data and plan performance. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of the valuation date are summarized below:

<u>Measurement Date</u>	<u>ERS</u>		<u>TRS</u>	
	<u>March 31, 2020</u>		<u>June 30, 2019</u>	
<u>Asset type</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>
Domestic equity	36%	4.05%	33%	6.3%
International equity	14%	6.15%	16%	7.8%
Global equity			4%	7.2%
Private equity	10%	6.75%	8%	9.9%
Real estate	10%	4.95%	11%	4.6%
Absolute return strategies	2%	3.25%		
Opportunistic portfolio	3%	4.65%		
Real assets	3%	5.95%		
Bonds and mortgages	17%	0.75%		
Cash	1%	0.00%		
Inflation-indexed bonds	4%	0.50%		
Domestic fixed income securities			16%	1.3%
Global fixed income securities			2%	0.9%
High-yield fixed income securities			1%	3.6%
Private debt			1%	6.5%
Real estate debt			7%	2.9%
Short-term			1%	0.3%
	<u>100%</u>		<u>100%</u>	

The expected real rate of return is net of the long-term inflation assumptions of 2.5% for ERS, and 2.2% for TRS.

Discount Rate

The discount rate used to calculate the total pension liability was 6.8% for ERS and 7.10% for TRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/(liability) calculated using the discount rate of 6.8% for ERS and 7.10% for TRS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8% for ERS and 6.1% for TRS) or 1-percentage-point higher (7.8% for ERS and 8.1% for TRS) than the current rate:

ERS	1% Decrease (5.8%)	Current Assumption (6.8%)	1% Increase (7.8%)
District's proportionate share of the net pension asset (liability)	<u>(\$10,864,820)</u>	<u>(\$5,919,962)</u>	<u>(\$1,365,744)</u>

TRS	1% Decrease (6.10%)	Current Assumption (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension asset (liability)	<u>(\$22,592,735)</u>	<u>\$5,005,152</u>	<u>\$28,156,666</u>

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of the respective valuation dates, were as follows:

	(Dollars in Thousands)	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2020	June 30, 2019
Employers' total pension liability	\$ (194,596,261)	\$ (119,879,474)
Plan Net Position	<u>168,115,682</u>	<u>122,477,481</u>
Employers' net pension asset/(liability)	<u>\$ (26,480,579)</u>	<u>\$ 2,598,007</u>
Ratio of plan net position to the Employers' total pension asset/(liability)	86.39%	102.17%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System's fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2020 represent the projected employer contribution for the period of April 1, 2020 through June 30, 2020 based on paid ERS wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2020 amounted to \$319,946

For TRS, employer and employee contributions for the fiscal year ended June 30, 2020 are paid to the System in September, October and November 2020 through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2020 represent employee and employer contributions for the fiscal year ended June 30, 2020 based on paid TRS covered wages multiplied by the employer's contribution rate, and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2020 amounted to \$3,005,341.

NOTE 13 – RETIREMENT PLANS - OTHER:

A) Tax Sheltered Annuities:

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain compensated absence payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2020, totaled \$91,339 and \$1,769,354, respectively.

B) Deferred Compensation Plan:

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for some employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2020 totaled \$144,712.

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

A) General Information about the OPEB Plan

Plan Description:

The District's OPEB Plan (the "Plan"), defined as a single employer defined benefit plan, primarily provides post-employment health insurance coverage to retired employees and their eligible dependents in accordance with the provisions of various employment contracts. Benefits are provided through the New York State Health Insurance Program (NYSHIP), and a small number of retirees also receive dental insurance benefits. Article 37 of the Statutes of the State assigns the authority to establish and amend benefit

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

provisions to the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

The Plan provides medical and Medicare Part B benefits for retired employees and their eligible dependents. Benefit terms provide for the District to contribute between 85% and 100% of premiums for retirees, between 85% and 100% of the excess premiums for family coverage, and 0% of the premiums for surviving spouses. The District recognizes the cost of the Plan annually as expenditures in the fund financial statements as payments are accrued. For fiscal year 2020, the District contributed an estimated \$3,255,671 to the Plan, including \$3,255,671 for current premiums and \$0 to prefund benefits. Currently, there is no provision in the law to permit the District to fund OPEB by any other means than the “pay as you go” method.

Employees Covered by Benefit Terms

At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	233
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	447
	<u>680</u>

B) Total OPEB Liability:

The District’s total OPEB liability of \$202,352,855 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2018. Update procedures were used to roll forward the total OPEB liability to the measurement date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.20%
Salary increases	Varied by years of service and retirement system
Discount rate	2.21%
Healthcare cost trend rates	Actual premium increases in 2018 and 2019 followed by 5.30% for 2020, decreasing to an ultimate rate of 3.84% by 2075 for medical. 4.25% for 2019 decreasing to an ultimate rate of 3.00% by 2025 for dental, and 6.49% for 2019

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

decreasing to an ultimate rate of 3.84% by 2075 for Medicare Part B reimbursements

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

Mortality rates were based on Pub-2010 Headcount-Weighted table (teachers for TRS group and general employees for ERS group) projected fully generationally using MP-2019.

C) Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2019	\$ 174,747,187
Changes for the fiscal year:	
Service cost	7,547,157
Interest	6,341,887
Changes of benefit terms	-
Differences between expected and actual experience	(24,942,090)
Changes in assumptions or other inputs	41,914,385
Benefit payments	(3,255,671)
Net changes	27,605,668
Balance at June 30, 2020	\$ 202,352,855

There were no significant plan changes since the last valuation.

Changes of assumptions or other inputs includes a decrease in the discount rate from 3.51% at the June 30, 2019 measurement date to 2.21% at the June 30, 2020 measurement date.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ (245,076,351)	\$ (202,352,855)	\$ (168,987,339)

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

	1% Decrease	Healthcare Cost Trend	1% Increase
Total OPEB liability	\$ 160,580,471	\$ 202,352,855	\$ 258,869,927

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

For the fiscal year ended June 30, 2020 the District recognized OPEB expense (credit) of \$19,782,534. At June 30, 2020 the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,016,204	\$ (21,824,329)
Changes of assumptions or other inputs	55,939,036	(4,271,125)
	\$ 67,955,240	\$ (26,095,454)

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

Fiscal Year ended June 30:	
2021	\$ 5,893,490
2022	5,893,490
2023	5,893,490
2024	5,893,490
2025	5,893,490
Thereafter	12,392,336
	\$ 41,859,786

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 15 – RISK MANAGEMENT:

A) General:

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

B) Risk Retention:

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

	2020	2019
Unpaid claims, beginning of year	\$970,360	\$478,526
Incurred claims and claim adjustment expenses	66,876	756,847
Claim payments	(428,677)	(265,013)
Unpaid claims, end of year	\$608,559	\$970,360

C) Public Entity Risk Pool:

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

NOTE 16– COMMITMENTS AND CONTINGENCIES:

A) Encumbrances:

All encumbrances are classified as assigned fund balance. At June 30, 2020 the District encumbered the following amounts:

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Assigned: Unappropriated Fund Balance:

General Fund:

General support	\$528,341
Instructional	171,065
Total General Fund	699,406

Special Aid Fund:

Instructional	900
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Capital Projects Fund:

Capital projects	2,610,385
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Total	\$ 3,310,691
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B) Grants:

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

B) Litigation:

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

NOTE 21 – SUBSEQUENT EVENTS:

The District has evaluated subsequent events through October 9, 2020 which is the date the financial statements were available to be issued. The following significant events were identified:

- A) On July 1, 2020, the District issued a tax anticipation note in the amount of \$5,000,000, which is due June 25, 2021, and bears an interest rate of 1.50%, and a premium of \$42,652.

- B) On August 13, 2020 the Division of the Budget (DOB) issued their "FY 2021 First Quarterly State Budget Financial Plan Update" which notes that the DOB approved payment at 80% for accrued General Aid, Excess Cost Aid and BOCES Aid payments. These financial statements reflect revenue at 80% of the accrued amounts for these aids in the general fund. The remaining 20% is included in deferred inflows of resources and will be recognized as revenue upon such time this deferred aid is received.

SUPPLEMENTARY INFORMATION

**ROCKY POINT UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget Variance with Budgetary Actual</u>
REVENUES				
Local Sources				
Real property taxes	\$45,940,256	\$45,940,256	\$47,140,370	\$1,200,114
Other real property tax items	6,500,000	6,500,000	5,299,982	(1,200,018)
Charges for services	169,000	169,000	195,507	26,507
Use of money & property	83,000	83,000	104,877	21,877
Sale of property & compensation for loss			8,126	8,126
Miscellaneous	286,000	289,216	739,556	450,340
State Sources				
Basic formula	16,679,608	16,679,608	15,485,444	(1,194,164)
Excess cost aid	5,700,000	5,700,000	6,120,950	420,950
Lottery aid	4,500,000	4,500,000	4,630,796	130,796
BOCES aid	1,869,560	1,869,560	1,896,526	26,966
Textbook aid	185,000	185,000	176,964	(8,036)
Computer software aid	247,685	247,685	90,172	(157,513)
Library A/V loan program aid	25,000	25,000	18,675	(6,325)
Other state aid				
Federal Sources	<u>75,000</u>	<u>75,000</u>	<u>280,732</u>	<u>205,732</u>
TOTAL REVENUES	<u>82,260,109</u>	<u>82,263,325</u>	<u>82,188,677</u>	<u>(74,648)</u>
Other Financing Sources				
Premiums on obligations			20,702	20,702
Transfers from other funds	23,000	23,000	23,000	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>82,283,109</u>	<u>82,286,325</u>	<u>\$82,232,379</u>	<u>(\$53,946)</u>
Appropriated fund balance	2,474,613	2,474,613		
Prior year's encumbrances	758,586	758,586		
Appropriated reserves	1,985,724	1,985,724		
TOTAL REVENUES, OTHER FINANCING SOURCES, APPROPRIATED FUND BALANCE & RESERVES	<u>\$87,502,032</u>	<u>\$87,505,248</u>		

Note to Required Supplementary Information

Budget Basis of Accounting

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

ROCKY POINT UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Year-End Encumbrances</u>	<u>Final Budget Variance with Budgetary Actual and Encumbrances</u>
EXPENDITURES					
General support					
Board of education	\$40,340	\$50,251	\$39,389	\$553	\$10,309
Central administration	413,989	411,197	321,081		90,116
Finance	912,953	1,067,037	862,966	760	203,311
Staff	778,281	834,458	611,122		223,336
Central services	7,580,350	8,014,465	6,912,278	527,028	575,159
Special items	854,725	943,121	925,112		18,009
Total general support	<u>10,580,638</u>	<u>11,320,529</u>	<u>9,671,948</u>	<u>528,341</u>	<u>1,120,240</u>
Instructional					
Instruction, adm. & imp.	2,735,412	2,714,559	2,468,987	1,435	244,137
Teaching - regular school	24,322,070	24,117,565	22,745,228	28,026	1,344,311
Programs for children with handicapping conditions	13,833,870	14,747,240	13,599,522	2,667	1,145,051
Occupational education	1,417,400	1,417,400	1,360,424	225	56,751
Teaching special schools	793,800	793,800	543,167		250,633
Instructional media	998,205	1,191,520	933,935	128,880	128,705
Pupil services	4,136,922	4,270,323	3,766,082	9,832	494,409
Total instructional	<u>48,237,679</u>	<u>49,252,407</u>	<u>45,417,345</u>	<u>171,065</u>	<u>3,663,997</u>
Pupil transportation	5,443,715	4,676,123	4,460,033	-	216,090
Employee benefits	19,247,156	17,959,553	17,494,955	-	464,598
Debt service interest	<u>95,000</u>	<u>95,000</u>	<u>79,500</u>	<u>-</u>	<u>15,500</u>
TOTAL EXPENDITURES	83,604,188	83,303,612	77,123,781	699,406	5,480,425
Other Financing Uses					
Transfers to other funds	<u>3,897,844</u>	<u>4,201,636</u>	<u>4,182,799</u>	<u>-</u>	<u>18,837</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$87,502,032</u>	<u>\$87,505,248</u>	<u>81,306,580</u>	<u>\$699,406</u>	<u>\$5,499,262</u>
Net change in fund balances			925,799		
Fund balances - beginning of year			<u>19,550,118</u>		
Fund balances - end of year			<u>\$20,475,917</u>		

Note to Required Supplementary Information

Budget Basis of Accounting

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

**ROCKY POINT UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST THREE FISCAL YEARS**

Total OPEB Liability	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$7,547,157	\$5,925,172	\$4,242,571
Interest	6,341,887	5,073,753	4,504,219
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(24,942,090)	15,449,404	-
Changes of assumptions or other inputs	41,914,385	24,767,935	(6,361,045)
Benefit payments	<u>(3,255,671)</u>	<u>(3,266,251)</u>	<u>(2,809,462)</u>
Net change in total OPEB liability	27,605,668	47,950,013	(423,717)
Total OPEB liability - beginning	<u>174,747,187</u>	<u>126,797,174</u>	<u>127,220,891</u>
Total OPEB liability - ending	<u>\$202,352,855</u>	<u>\$174,747,187</u>	<u>\$126,797,174</u>
Covered-employee payroll	\$39,962,602	\$36,133,095	\$34,807,204
Total OPEB liability as a percentage of covered-employee payroll	506.36%	483.62%	364.28%

Notes to Schedule:*Trust Assets*

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No.75 to pay related benefits

Changes of Assumptions

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

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

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

Implicit liabilities were included and valued for all retirees prior to Medicare eligibility as of June 30, 2019. Mortality rate were updated to reflect Pub-2010 Teachers and General Employees Headcount-Weighted table projected using MP-2019 from MP-2018 as of June 30, 2020. Termination and retirement rates were updated as of June 30, 2019 based on NYS ERS assumptions first adopted on April 1, 2014 and NYS TRS assumptions first adopted on June 30, 2015

Healthcare cost trend rates were updated as of June 30, 2020 to reflect known premium rate increases from 2018 to 2020.

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

NYSTRS Pension Plan							
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension (liability)	0.192654%	0.191574%	0.191295%	0.190739%	0.192087%	0.192192%	0.184650%
District's proportionate share of the net pension (liability)	\$ 5,005,152	\$ 3,464,167	\$ 1,454,033	\$ (2,042,891)	\$ 19,951,689	\$ 21,408,959	\$ 1,215,462
District's covered payroll	\$ 32,579,948	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149
District's proportionate share of the net pension (liability) as a percentage of its covered payroll	15.36%	11.10%	4.79%	6.85%	68.02%	74.17%	4.43%
Plan fiduciary net position as a percentage of the total pension (liability)	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
NYSERS Pension Plan							
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension (liability)/asset	0.0223559%	0.0220072%	0.0221614%	0.0205259%	0.0209623%	0.0213375%	0.0213375%
District's proportionate share of the net pension (liability)/asset	\$ 5,919,962	\$ (1,559,277)	\$ (715,248)	\$ (1,928,662)	\$ (3,364,507)	\$ (720,832)	\$ (964,210)
District's covered payroll	\$ 7,134,821	\$ 7,000,614	\$ 6,754,339	\$ 5,798,809	\$ 6,004,599	\$ 5,967,941	\$ 5,876,902
District's proportionate share of the net pension (liability)/asset as a percentage of its covered payroll	82.97%	22.27%	10.59%	33.26%	56.03%	12.08%	16.41%
Plan fiduciary net position as a percentage of the total pension (liability)/asset	86.39%	96.27%	98.24%	94.70%	90.70%	97.90%	97.90%

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

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

NYSTRS Pension Plan

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contribution	\$ 2,886,583	\$ 3,415,690	\$ 3,058,118	\$ 3,553,573	\$ 3,902,802	\$ 5,058,112	\$ 4,613,327	\$ 3,202,382	\$ 2,968,191	\$ 2,278,162
Contributions in relation to the contractually required contribution	2,886,583	3,415,690	3,058,118	3,553,573	3,902,802	5,058,112	4,613,327	3,202,382	2,968,191	2,278,162
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 32,579,948	\$ 32,162,806	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149	\$ 27,067,061	\$ 26,855,362
Contributions as a percentage of covered payroll	8.86%	10.62%	9.80%	11.70%	13.08%	17.25%	15.98%	11.68%	10.97%	8.48%

NYSERS Pension Plan

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually required contribution	\$ 1,003,375	\$ 985,327	\$ 954,307	\$ 891,815	\$ 1,056,812	\$ 1,086,747	\$ 1,103,423	\$ 1,009,429	\$ 778,468	\$ 677,186
Contributions in relation to the contractually required contribution	1,003,375	985,327	954,307	891,815	1,056,812	1,086,747	1,103,423	1,009,429	778,468	677,186
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,074,357	\$ 6,488,826	\$ 6,393,775	\$ 5,798,809	\$ 6,170,976	\$ 6,060,580	\$ 5,896,138	\$ 5,704,899	\$ 5,621,245	\$ 5,698,163
Contributions as a percentage of covered payroll	14.18%	15.18%	14.93%	15.38%	17.13%	17.93%	18.71%	17.69%	13.85%	11.88%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET
AND THE REAL PROPERTY TAX LIMIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$86,743,446
Add: Prior year's encumbrances	<u>758,586</u>
Original Budget	87,502,032
Budget revisions: Donations	<u>3,216</u>
Final Budget	<u><u>\$87,505,248</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2020-21 voter approved expenditure budget	<u>\$84,586,600</u>
Maximum allowed (4% of the 2020-2021 budget)	<u>\$3,383,464</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$3,277,377
Unassigned fund balance	<u>4,062,281</u>
Total unrestricted fund balance	7,339,658
Less:	
Appropriated fund balance	\$2,577,971
Encumbrances included in assigned fund balance	<u>699,406</u>
Total adjustments	<u>3,277,377</u>
General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law	<u>\$4,062,281</u>
Actual percentage	4.80%

**ROCKY POINT UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Project Title	Project #	Original Appropriation	Revised Appropriation	Expenditures			Unexpended Balance	Methods of Financing			Fund Balance June 30, 2020
				Prior Year's	Current Year	Total		Proceeds of Obligations	Local Sources	Total	
FJC Carasiti	06-0019	\$598,582	\$1,586,958	\$492,523	\$1,094,434	\$1,586,957	\$1	\$1,586,957	\$-	\$1,586,957	\$-
FJC Carasiti	06-0018	499,543	499,543	418,860	14,013	432,873	66,670	499,543	-	499,543	66,670
FJC Carasiti	06-0017	110,376	110,376	5,934	81,879	87,813	22,563	110,376	-	110,376	22,563
JAE	01-0015	158,787	158,797	119,983	(110,558)	9,425	149,372	158,797	-	158,797	149,372
JAE	01-0014	3,262,179	3,439,396	3,190,475	248,921	3,439,396	-	3,439,396	-	3,439,396	-
JAE	02-0014		8,500	-	8,183	8,183	317	8,500	-	8,500	317
JAE	01-0013	427,753	528,753	396,033	102,297	498,330	30,423	528,753	-	528,753	30,423
MSHS	05-0031	691,386	691,386	660,388	17,165	677,553	13,833	691,386	-	691,386	13,833
MSHS	05-0032	2,538,996	3,428,996	2,533,721	581,882	3,115,603	313,393	3,428,996	-	3,428,996	313,393
MSHS	05-0034	3,187,494	3,702,056	3,161,276	238,532	3,399,808	302,248	3,702,056	-	3,702,056	302,248
District Wide	7999-006	400,983	919,456	387,172	532,284	919,456	-	619,456	300,000	919,456	-
District Wide	7999-004	579,104	979,104	487,148	(8,722)	478,426	500,678	729,104	250,000	979,104	500,678
Pit Field	05-0036	1,811,544	2,078,840	1,810,566	233,423	2,043,989	34,851	2,078,840	2,078,840	2,078,840	34,851
Music Room	05-0035	695,150	1,199,672	626,159	17,708	643,867	555,805	442,547	757,125	1,199,672	555,805
MS Alarm Doors VCT	05-0037		3,100	-	3,006	3,006	94	3,100	-	3,100	94
Smart Schools	SSBA	2,450,155	2,450,155	640,082	399,598	1,039,680	1,410,475		-	-	(1,039,680) *
TOTAL		<u>\$17,412,032</u>	<u>\$21,785,088</u>	<u>\$14,930,320</u>	<u>\$3,454,045</u>	<u>\$18,384,365</u>	<u>\$3,400,723</u>	<u>\$15,948,967</u>	<u>\$3,385,965</u>	<u>\$19,334,932</u>	<u>\$950,567</u>

* Deficit fund balance will be eliminated when grant funding is received.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
NET INVESTMENT IN CAPITAL ASSETS
JUNE 30, 2020**

Capital assets, net		\$59,951,126
Deduct:		
Short-term portion of bonds payable	1,905,000	
Long-term portion of bonds payable	14,555,000	
Less: Unspent bond proceeds	(1,149,591)	
Unamortized premium on bonds	72,084	
		15,382,493
Net investment in capital assets		\$44,568,633



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

To the Board of Education
Rocky Point Union Free School District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the fiduciary funds of the Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Rocky Point Union Free School District's basic financial statements, and have issued our report thereon dated October 9, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 9, 2020



**ROCKY POINT UNION FREE SCHOOL DISTRICT
BUSINESS OFFICE**

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

Telephone: (631) 744-1600

Fax: (631) 849-7556

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

October 15, 2020

CORRECTIVE ACTION PLAN

External Auditor Finding #1 - Unassigned fund balance – General fund

During our current year audit, we noted that the District's unassigned fund balance exceeded 4% of the subsequent year's budget by \$678,817 as of June 30, 2020. It is noted the District is aware and has taken this step so as to ensure that they are able to address the unique educational needs of students due to the COVID-19 crisis. We recommend that the District comply with Section 1318 of the Real Property Tax Law and monitor its financial activity with regards to fund balance during the year.

District Response

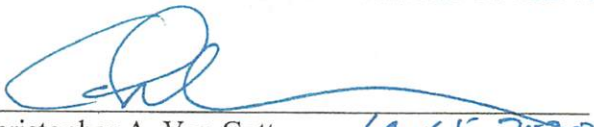
During these unprecedented times, financial flexibility is of the utmost importance to the Rocky Point Union Free School District. As such, certain strategies and recommendations were reviewed with the Board of Education and it was determined to slightly exceed the level contained within the District's Unassigned Fund Balance. These funds would be available to the District in the event NYS aid is reduced during the year and/or for unanticipated/unbudgeted COVID-19 related expenses. Throughout the 2020-21 fiscal year, the Assistant Superintendent for Business will monitor the balance in the Unassigned Fund Balance very closely. When state aid becomes more stable & predictable and costs to mitigate the spread of the coronavirus subside, suggested plans for transferring excess unassigned fund balance to other allowable reserves will be discussed as soon as is prudent.

External Auditor Finding #2 - Disaster Recovery Plan

During our current year audit, we noted the District does not have a formal disaster recovery plan in place that outlines the District's procedures in the event of an emergency to minimize data loss and loss of productivity. We noted the District is in the process of developing a disaster recovery plan. We recommend the District continue to develop a disaster recovery plan that identifies potential disaster scenarios and the District's response to each.

District Response

Although the District does not have a formal disaster recovery plan on file, there is an extensive arrangement with Boces to ensure recovery of any data loss and minimize any data damage. All data is currently housed offsite and out of region to guarantee the greatest amount of protection. The District will work this year to draft and file emergency business continuity measures. The Assistant Superintendent for Business and the Executive Director for Educational Services will be the responsible parties for its development.


Christopher A. Van Cott
Assistant Superintendent for Business
Rocky Point UFSD

10.15.2020

**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 17th day of September 2020 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 13, 2020 through August 21, 2020 for the Summer session and September 8, 2020 through June 25, 2021 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.

 Executive Director Signature

John Lessard
 Printed Name

 Date

 School District Signature

 Printed Name

 Date

Center Moriches Union Free School District

BOARD OF EDUCATION
George Maxwell, *President*
Danielle Dench, *Vice President*
Marcus Babzien
Robyn Rayburn
Thomas Kelly

Jeannine Barr
District Clerk
Diane M. Smith
Treasurer

529 Main Street
Center Moriches, New York 11934
(631) 878-0052
Fax (631) 878-4326
www.cmschools.org

Dr. Ronald M. Masera
Superintendent of Schools
Ms. Raina Ingoglia
*Assistant Superintendent for Curriculum,
Instruction, Data Coordination and
Buildings and Grounds*
Mr. Ricardo Soto
*Assistant Superintendent for Student Services,
Personnel and Instructional Technology*
Ms. Keri Loughlin
Assistant Superintendent for Business



August 6, 2020

Chris Vancott
School Business Official
Rocky Point UFSD
90 Rocky Point - Yaphank Rd.
Rocky Point, NY 11778

Dear Mr. ^{Chris}Vancott:

Enclosed are three (3) original contracts for participation of each of your students in the Center Moriches Special Education Program (Tuition Contract) for the 2020-2021 school year.

Please return the contracts to my attention as soon as possible. We cannot continue the attendance of any student in our program without receiving an approved and executed contract.

If you have any questions or concerns, please contact me at 878-0052.

Thank you for your prompt attention in this regard.

Very truly yours,



Keri Loughlin
Assistant Superintendent for Business

jm

Enclosure

**PUBLIC SCHOOL TUITION CONTRACT
FOR
SPECIAL EDUCATION SERVICES**

AGREEMENT made by and between the Board of Education of the Center Moriches Union Free School District, having its principal office at 529 Main Street, Center Moriches, New York 11934 (hereinafter called the "Receiving School District"), and the Board of Education of the Rocky Point UFSD, having its principal office at 90 Rocky Point-Yaphank Road, Rocky Point, NY (hereinafter called the "Sending School District").

WITNESSETH:

WHEREAS, pursuant to Education Law §4402(2) (b), the Sending School District is authorized to contract for special services or programs as the Sending School District shall deem reasonable and appropriate for students with disabilities, and has determined after consideration of the recommendations of the local committee on special education ("CSE") that the Receiving School District is adequate to provide such special education instruction and/or related services; and

WHEREAS, the Receiving School District is a public school district authorized by New York State to conduct, operate and maintain an educational program and provide special education and related services to students with disabilities; and

WHEREAS, the Sending School District is desirous of having the Receiving School District provide such instruction and/or related services to certain students with disabilities residing within the Sending School District; and

WHEREAS, the Receiving School District acknowledges that it has reviewed the Individualized Education Program(s) ("IEP") of the student(s) to be served pursuant to this agreement and warrants that it is capable of providing and will provide the level of instructional and related services required by each applicable IEP;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM:

The Sending School District hereby agrees to place, and the Receiving School District agrees to accept, the student(s) listed on the attached "Confidential Schedule A" in an appropriate program of the Receiving School District for the 2020-2021 school year. The term of this Agreement shall be from September 1, 2020 through June 30, 2021, inclusive, unless earlier terminated as provided in this Agreement.

B. COMPENSATION:

1. The Sending School District agrees to pay nonresident tuition to the Receiving

School District for each student receiving services pursuant to this Agreement in the **estimated** amount of **\$85,935.91** per student, which includes Basic Instruction and additional services, in 10 equal monthly installments of **\$8,593.59** per student. The total nonresident tuition rate charged shall be based on either the Receiving School District's actual costs to educate the student(s) or on the tuition formula set forth in §174.2 of the Commissioner's Regulations. If the Receiving School District's tuition rates are modified, or upon the request of the Sending School District, the Receiving School District shall provide verification of its tuition charges.

2. The Receiving School District shall submit a written invoice to the Sending School District which references the time period for which payment is being requested and includes a breakdown of the total amount due for the period specified.
3. The Sending School District shall pay the Receiving School District within thirty (30) days of receipt of each invoice by the Sending School District.
4. The Sending School District shall only be responsible for making payment for services actually rendered. The Sending School District shall not incur any charges should the Receiving School District, its employees and/or agents in any way fail to perform services.

C. SERVICES AND RESPONSIBILITIES:

1. The Receiving School District shall provide the services as set forth in each student's Individualized Education Program (IEP). The Sending School District shall obtain and provide to the Receiving School District such releases, prescriptions and/or other legal documents as necessary for the Receiving School District to provide such services and to fulfill its obligations under this Agreement. The Sending School District shall provide prompt written notice to the Receiving School District of any modification of a student's IEP.
2. The Sending School District is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the Sending School District and paid by the Sending School District directly to the contractor.
3. The Sending School District shall give written notice to the Receiving School District if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given thirty days in advance or as soon as the Sending School District becomes aware of the student terminating attendance in the Receiving School District's program. In the event that a student(s) is/are added or deleted during the term of this Agreement, the payment amount owed by the Sending School District shall be adjusted accordingly.

4. The Receiving School District shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department, including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
5. The Receiving School District agrees to report to the Sending School District on the progress of the student as requested and as set forth in the student's IEP. The Receiving School District agrees to permit a representative or representatives of the Committee on Special Education of the Sending School District to visit the program in which the student is enrolled upon reasonable prior written notice.
6. The Receiving School District shall make qualified personnel available to participate in meetings of the Sending School District's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the Receiving School District of such meetings.
7. The Receiving School District shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
8. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the Receiving School District shall promptly give written notice of same to the Sending School District.

D. INSURANCE:

1. The receiving district, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the receiving district and the sending district, including the Board of Education, employees and volunteers, as additionally insured, against any claim for liability, personal injury or death occasioned directly or indirectly by the receiving district in connection with the performance of the receiving district's responsibilities under this agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
1. The insurance is to be written by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-Minus.
2. In the event any of the aforementioned insurance policies are cancelled or not renewed, the receiving district shall notify the sending district in writing within thirty

(30) days of such cancellation or non-renewal.

E. REPRESENTATIONS:

1. The Receiving School District represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The Receiving School District represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
2. In the event that the required license/certification of any agent or employee of the Receiving School District providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the Receiving School District shall immediately notify the Sending School District in accordance with the requirements for all notices pursuant to this Agreement set forth below.
3. Nothing contained herein, shall serve to transfer responsibilities for the student from the Sending School District to the Receiving School District of offering a free appropriate public education except for the provision of the particular special education services contracted herein.

F. CONDITIONS:

1. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.
2. Receiving School District agrees to defend, indemnify and hold harmless the Sending School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Receiving School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. This indemnity shall survive the termination of this Agreement.
3. Sending School District agrees to defend, indemnify and hold harmless the Receiving School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Sending School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

G. TERMINATION:

1. Either the Sending School District or the Receiving School District may terminate this Agreement upon thirty (30) days prior written notice to the other party, subject to any asserted pendency rights. 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 Sending School District or the Receiving School District terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
4. In the event the Sending School District's CSE changes the student's program or placement recommendation, the Receiving School District shall be entitled to a pro rata share of tuition through and including the final date of the student's attendance in the Program or the last day noticed, whichever is later.

H. NOTICES:

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

To the Sending School District:

Superintendent of Schools
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

To Receiving School District:

Superintendent of Schools
Center Moriches UFSD
529 Main Street
Center Moriches, NY 11934

I. GENERAL

1. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
2. The relationship of the Receiving School District and the Sending School District over the course of this Agreement shall at all times be deemed an Independent Contractor. Employees of the Receiving School District are solely deemed employees of the Receiving School District for purpose of this Agreement and the Receiving School District is entirely responsible for their supervision, work, and compensation. Employees of the Receiving School District will not be entitled to participate in any of the Sending School District's employee benefit programs such as workers' compensation, unemployment insurance, retirement benefits, fringe benefits, disability benefits, or other similar programs.
3. Both parties acknowledge and agree to comply with all laws, rules and/or regulations as applicable and pertaining to the confidentiality of information obtained, transmitted, reviewed, generated, requested, provided, maintained and/or otherwise utilized in connection with this Agreement. This shall include but not be limited to the requirements of the Individuals with Disabilities Education Act ("IDEA"), the Family Educational Rights and Privacy Act ("FERPA") and any concurrent Federal and/or State law, rule and/or regulation. The Receiving School District agrees that it will not disclose confidential information to third parties except as provided for and necessitated under this Agreement. This provision will survive the termination of this Agreement.
4. 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.
5. 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 provisions(s) eliminated.
6. 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.
7. This Agreement, along with the attached "Schedule A," is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the

Agreement.

8. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.

Sending School District

Receiving School District

By:
President, Board of Education

By: George Maxwell
President, Board of Education

Date _____

Date _____

Confidential Schedule A

<u>Student's Name:</u>	<u>Program or Placement:</u>
	<u>8:1:1</u>

**PUBLIC SCHOOL TUITION CONTRACT
FOR
SPECIAL EDUCATION SERVICES**

AGREEMENT made by and between the Board of Education of the Center Moriches Union Free School District, having its principal office at 529 Main Street, Center Moriches, New York 11934 (hereinafter called the "Receiving School District"), and the Board of Education of the **Rocky Point UFSD**, having its principal office at 90 Rocky Point-Yaphank Road, Rocky Point, NY (hereinafter called the "Sending School District").

WITNESSETH:

WHEREAS, pursuant to Education Law §4402(2) (b), the Sending School District is authorized to contract for special services or programs as the Sending School District shall deem reasonable and appropriate for students with disabilities, and has determined after consideration of the recommendations of the local committee on special education ("CSE") that the Receiving School District is adequate to provide such special education instruction and/or related services; and

WHEREAS, the Receiving School District is a public school district authorized by New York State to conduct, operate and maintain an educational program and provide special education and related services to students with disabilities; and

WHEREAS, the Sending School District is desirous of having the Receiving School District provide such instruction and/or related services to certain students with disabilities residing within the Sending School District; and

WHEREAS, the Receiving School District acknowledges that it has reviewed the Individualized Education Program(s) ("IEP") of the student(s) to be served pursuant to this agreement and warrants that it is capable of providing and will provide the level of instructional and related services required by each applicable IEP;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM:

The Sending School District hereby agrees to place, and the Receiving School District agrees to accept, the student(s) listed on the attached "Confidential Schedule A" in an appropriate program of the Receiving School District for the 2020-2021 school year. The term of this Agreement shall be from September 1, 2020 through June 30, 2021, inclusive, unless earlier terminated as provided in this Agreement.

B. COMPENSATION:

1. The Sending School District agrees to pay nonresident tuition to the Receiving

School District for each student receiving services pursuant to this Agreement in the **estimated** amount of **\$78,348.41** per student, which includes Basic Instruction and additional services, in 10 equal monthly installments of **\$7834.84** per student. The total nonresident tuition rate charged shall be based on either the Receiving School District's actual costs to educate the student(s) or on the tuition formula set forth in §174.2 of the Commissioner's Regulations. If the Receiving School District's tuition rates are modified, or upon the request of the Sending School District, the Receiving School District shall provide verification of its tuition charges.

2. The Receiving School District shall submit a written invoice to the Sending School District which references the time period for which payment is being requested and includes a breakdown of the total amount due for the period specified.
3. The Sending School District shall pay the Receiving School District within thirty (30) days of receipt of each invoice by the Sending School District.
4. The Sending School District shall only be responsible for making payment for services actually rendered. The Sending School District shall not incur any charges should the Receiving School District, its employees and/or agents in any way fail to perform services.

C. SERVICES AND RESPONSIBILITIES:

1. The Receiving School District shall provide the services as set forth in each student's Individualized Education Program (IEP). The Sending School District shall obtain and provide to the Receiving School District such releases, prescriptions and/or other legal documents as necessary for the Receiving School District to provide such services and to fulfill its obligations under this Agreement. The Sending School District shall provide prompt written notice to the Receiving School District of any modification of a student's IEP.
2. The Sending School District is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the Sending School District and paid by the Sending School District directly to the contractor.
3. The Sending School District shall give written notice to the Receiving School District if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given thirty days in advance or as soon as the Sending School District becomes aware of the student terminating attendance in the Receiving School District's program. In the event that a student(s) is/are added or deleted during the term of this Agreement, the payment amount owed by the Sending School District shall be adjusted accordingly.

4. The Receiving School District shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department, including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
5. The Receiving School District agrees to report to the Sending School District on the progress of the student as requested and as set forth in the student's IEP. The Receiving School District agrees to permit a representative or representatives of the Committee on Special Education of the Sending School District to visit the program in which the student is enrolled upon reasonable prior written notice.
6. The Receiving School District shall make qualified personnel available to participate in meetings of the Sending School District's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the Receiving School District of such meetings.
7. The Receiving School District shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
8. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the Receiving School District shall promptly give written notice of same to the Sending School District.

D. INSURANCE:

1. The receiving district, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the receiving district and the sending district, including the Board of Education, employees and volunteers, as additionally insured, against any claim for liability, personal injury or death occasioned directly or indirectly by the receiving district in connection with the performance of the receiving district's responsibilities under this agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
1. The insurance is to be written by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-Minus.
2. In the event any of the aforementioned insurance policies are cancelled or not renewed, the receiving district shall notify the sending district in writing within thirty

(30) days of such cancellation or non-renewal.

E. REPRESENTATIONS:

1. The Receiving School District represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The Receiving School District represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
2. In the event that the required license/certification of any agent or employee of the Receiving School District providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the Receiving School District shall immediately notify the Sending School District in accordance with the requirements for all notices pursuant to this Agreement set forth below.
3. Nothing contained herein, shall serve to transfer responsibilities for the student from the Sending School District to the Receiving School District of offering a free appropriate public education except for the provision of the particular special education services contracted herein.

F. CONDITIONS:

1. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.
2. Receiving School District agrees to defend, indemnify and hold harmless the Sending School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Receiving School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. This indemnity shall survive the termination of this Agreement.
3. Sending School District agrees to defend, indemnify and hold harmless the Receiving School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Sending School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

G. TERMINATION:

1. Either the Sending School District or the Receiving School District may terminate this Agreement upon thirty (30) days prior written notice to the other party, subject to any asserted pendency rights. 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 Sending School District or the Receiving School District terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
4. In the event the Sending School District's CSE changes the student's program or placement recommendation, the Receiving School District shall be entitled to a pro rata share of tuition through and including the final date of the student's attendance in the Program or the last day noticed, whichever is later.

H. NOTICES:

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

To the Sending School District:

Superintendent of Schools
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

To Receiving School District:

Superintendent of Schools
Center Moriches UFSD
529 Main Street
Center Moriches, NY 11934

I. GENERAL

1. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
2. The relationship of the Receiving School District and the Sending School District over the course of this Agreement shall at all times be deemed an Independent Contractor. Employees of the Receiving School District are solely deemed employees of the Receiving School District for purpose of this Agreement and the Receiving School District is entirely responsible for their supervision, work, and compensation. Employees of the Receiving School District will not be entitled to participate in any of the Sending School District's employee benefit programs such as workers' compensation, unemployment insurance, retirement benefits, fringe benefits, disability benefits, or other similar programs.
3. Both parties acknowledge and agree to comply with all laws, rules and/or regulations as applicable and pertaining to the confidentiality of information obtained, transmitted, reviewed, generated, requested, provided, maintained and/or otherwise utilized in connection with this Agreement. This shall include but not be limited to the requirements of the Individuals with Disabilities Education Act ("IDEA"), the Family Educational Rights and Privacy Act ("FERPA") and any concurrent Federal and/or State law, rule and/or regulation. The Receiving School District agrees that it will not disclose confidential information to third parties except as provided for and necessitated under this Agreement. This provision will survive the termination of this Agreement.
4. 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.
5. 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 provisions(s) eliminated.
6. 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.
7. This Agreement, along with the attached "Schedule A," is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the

Agreement.

8. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.

Sending School District

Receiving School District

By:
President, Board of Education

By: George Maxwell
President, Board of Education

Date _____

Date _____

Confidential Schedule A

<u>Student's Name:</u>	<u>Program or Placement:</u>
	<u>8:1:1</u>

**PUBLIC SCHOOL TUITION CONTRACT
FOR
SPECIAL EDUCATION SERVICES**

AGREEMENT made by and between the Board of Education of the Center Moriches Union Free School District, having its principal office at 529 Main Street, Center Moriches, New York 11934 (hereinafter called the "Receiving School District"), and the Board of Education of the Rocky Point UFSD, having its principal office at 90 Rocky Point-Yaphank Road, Rocky Point, NY (hereinafter called the "Sending School District").

WITNESSETH:

WHEREAS, pursuant to Education Law §4402(2) (b), the Sending School District is authorized to contract for special services or programs as the Sending School District shall deem reasonable and appropriate for students with disabilities, and has determined after consideration of the recommendations of the local committee on special education ("CSE") that the Receiving School District is adequate to provide such special education instruction and/or related services; and

WHEREAS, the Receiving School District is a public school district authorized by New York State to conduct, operate and maintain an educational program and provide special education and related services to students with disabilities; and

WHEREAS, the Sending School District is desirous of having the Receiving School District provide such instruction and/or related services to certain students with disabilities residing within the Sending School District; and

WHEREAS, the Receiving School District acknowledges that it has reviewed the Individualized Education Program(s) ("IEP") of the student(s) to be served pursuant to this agreement and warrants that it is capable of providing and will provide the level of instructional and related services required by each applicable IEP;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM:

The Sending School District hereby agrees to place, and the Receiving School District agrees to accept, the student(s) listed on the attached "Confidential Schedule A" in an appropriate program of the Receiving School District for the 2020-2021 school year. The term of this Agreement shall be from September 1, 2020 through June 30, 2021, inclusive, unless earlier terminated as provided in this Agreement.

B. COMPENSATION:

1. The Sending School District agrees to pay nonresident tuition to the Receiving

School District for each student receiving services pursuant to this Agreement in the **estimated** amount of **\$66,942.76** per student, which includes Basic Instruction and additional services, in 10 equal monthly installments of **\$6,694.27** per student. The total nonresident tuition rate charged shall be based on either the Receiving School District's actual costs to educate the student(s) or on the tuition formula set forth in §174.2 of the Commissioner's Regulations. If the Receiving School District's tuition rates are modified, or upon the request of the Sending School District, the Receiving School District shall provide verification of its tuition charges.

2. The Receiving School District shall submit a written invoice to the Sending School District which references the time period for which payment is being requested and includes a breakdown of the total amount due for the period specified.
3. The Sending School District shall pay the Receiving School District within thirty (30) days of receipt of each invoice by the Sending School District.
4. The Sending School District shall only be responsible for making payment for services actually rendered. The Sending School District shall not incur any charges should the Receiving School District, its employees and/or agents in any way fail to perform services.

C. SERVICES AND RESPONSIBILITIES:

1. The Receiving School District shall provide the services as set forth in each student's Individualized Education Program (IEP). The Sending School District shall obtain and provide to the Receiving School District such releases, prescriptions and/or other legal documents as necessary for the Receiving School District to provide such services and to fulfill its obligations under this Agreement. The Sending School District shall provide prompt written notice to the Receiving School District of any modification of a student's IEP.
2. The Sending School District is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the Sending School District and paid by the Sending School District directly to the contractor.
3. The Sending School District shall give written notice to the Receiving School District if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given thirty days in advance or as soon as the Sending School District becomes aware of the student terminating attendance in the Receiving School District's program. In the event that a student(s) is/are added or deleted during the term of this Agreement, the payment amount owed by the Sending School District shall be adjusted accordingly.

4. The Receiving School District shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department, including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
5. The Receiving School District agrees to report to the Sending School District on the progress of the student as requested and as set forth in the student's IEP. The Receiving School District agrees to permit a representative or representatives of the Committee on Special Education of the Sending School District to visit the program in which the student is enrolled upon reasonable prior written notice.
6. The Receiving School District shall make qualified personnel available to participate in meetings of the Sending School District's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the Receiving School District of such meetings.
7. The Receiving School District shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
8. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the Receiving School District shall promptly give written notice of same to the Sending School District.

D. INSURANCE:

1. The receiving district, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the receiving district and the sending district, including the Board of Education, employees and volunteers, as additionally insured, against any claim for liability, personal injury or death occasioned directly or indirectly by the receiving district in connection with the performance of the receiving district's responsibilities under this agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
1. The insurance is to be written by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-Minus.
2. In the event any of the aforementioned insurance policies are cancelled or not renewed, the receiving district shall notify the sending district in writing within thirty

(30) days of such cancellation or non-renewal.

E. REPRESENTATIONS:

1. The Receiving School District represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The Receiving School District represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
2. In the event that the required license/certification of any agent or employee of the Receiving School District providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the Receiving School District shall immediately notify the Sending School District in accordance with the requirements for all notices pursuant to this Agreement set forth below.
3. Nothing contained herein, shall serve to transfer responsibilities for the student from the Sending School District to the Receiving School District of offering a free appropriate public education except for the provision of the particular special education services contracted herein.

F. CONDITIONS:

1. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.
2. Receiving School District agrees to defend, indemnify and hold harmless the Sending School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Receiving School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. This indemnity shall survive the termination of this Agreement.
3. Sending School District agrees to defend, indemnify and hold harmless the Receiving School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Sending School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

G. TERMINATION:

1. Either the Sending School District or the Receiving School District may terminate this Agreement upon thirty (30) days prior written notice to the other party, subject to any asserted pendency rights. 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 Sending School District or the Receiving School District terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
4. In the event the Sending School District's CSE changes the student's program or placement recommendation, the Receiving School District shall be entitled to a pro rata share of tuition through and including the final date of the student's attendance in the Program or the last day noticed, whichever is later.

H. NOTICES:

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

To the Sending School District:

Superintendent of Schools
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

To Receiving School District:

Superintendent of Schools
Center Moriches UFSD
529 Main Street
Center Moriches, NY 11934

I. GENERAL

1. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
2. The relationship of the Receiving School District and the Sending School District over the course of this Agreement shall at all times be deemed an Independent Contractor. Employees of the Receiving School District are solely deemed employees of the Receiving School District for purpose of this Agreement and the Receiving School District is entirely responsible for their supervision, work, and compensation. Employees of the Receiving School District will not be entitled to participate in any of the Sending School District's employee benefit programs such as workers' compensation, unemployment insurance, retirement benefits, fringe benefits, disability benefits, or other similar programs.
3. Both parties acknowledge and agree to comply with all laws, rules and/or regulations as applicable and pertaining to the confidentiality of information obtained, transmitted, reviewed, generated, requested, provided, maintained and/or otherwise utilized in connection with this Agreement. This shall include but not be limited to the requirements of the Individuals with Disabilities Education Act ("IDEA"), the Family Educational Rights and Privacy Act ("FERPA") and any concurrent Federal and/or State law, rule and/or regulation. The Receiving School District agrees that it will not disclose confidential information to third parties except as provided for and necessitated under this Agreement. This provision will survive the termination of this Agreement.
4. 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.
5. 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 provisions(s) eliminated.
6. 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.
7. This Agreement, along with the attached "Schedule A," is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the

Agreement.

8. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.

Sending School District

Receiving School District

By:
President, Board of Education

By: George Maxwell
President, Board of Education

Date _____

Date _____

Confidential Schedule A

<u>Student's Name:</u>	<u>Program or Placement:</u>
	8:1:1

**PUBLIC SCHOOL TUITION CONTRACT
FOR
SPECIAL EDUCATION SERVICES**

AGREEMENT made by and between the Board of Education of the Center Moriches Union Free School District, having its principal office at 529 Main Street, Center Moriches, New York 11934 (hereinafter called the "Receiving School District"), and the Board of Education of the Rocky Point UFSD, having its principal office at 90 Rocky Point-Yaphank Road, Rocky Point, NY (hereinafter called the "Sending School District").

WITNESSETH:

WHEREAS, pursuant to Education Law §4402(2) (b), the Sending School District is authorized to contract for special services or programs as the Sending School District shall deem reasonable and appropriate for students with disabilities, and has determined after consideration of the recommendations of the local committee on special education ("CSE") that the Receiving School District is adequate to provide such special education instruction and/or related services; and

WHEREAS, the Receiving School District is a public school district authorized by New York State to conduct, operate and maintain an educational program and provide special education and related services to students with disabilities; and

WHEREAS, the Sending School District is desirous of having the Receiving School District provide such instruction and/or related services to certain students with disabilities residing within the Sending School District; and

WHEREAS, the Receiving School District acknowledges that it has reviewed the Individualized Education Program(s) ("IEP") of the student(s) to be served pursuant to this agreement and warrants that it is capable of providing and will provide the level of instructional and related services required by each applicable IEP;

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM:

The Sending School District hereby agrees to place, and the Receiving School District agrees to accept, the student(s) listed on the attached "Confidential Schedule A" in an appropriate program of the Receiving School District for the 2020-2021 school year. The term of this Agreement shall be from September 1, 2020 through June 30, 2021, inclusive, unless earlier terminated as provided in this Agreement.

B. COMPENSATION:

1. The Sending School District agrees to pay nonresident tuition to the Receiving

School District for each student receiving services pursuant to this Agreement in the **estimated** amount of **\$71,878.78** per student, which includes Basic Instruction and additional services, in 10 equal monthly installments of **\$7187.87** per student. The total nonresident tuition rate charged shall be based on either the Receiving School District's actual costs to educate the student(s) or on the tuition formula set forth in §174.2 of the Commissioner's Regulations. If the Receiving School District's tuition rates are modified, or upon the request of the Sending School District, the Receiving School District shall provide verification of its tuition charges.

2. The Receiving School District shall submit a written invoice to the Sending School District which references the time period for which payment is being requested and includes a breakdown of the total amount due for the period specified.
3. The Sending School District shall pay the Receiving School District within thirty (30) days of receipt of each invoice by the Sending School District.
4. The Sending School District shall only be responsible for making payment for services actually rendered. The Sending School District shall not incur any charges should the Receiving School District, its employees and/or agents in any way fail to perform services.

C. SERVICES AND RESPONSIBILITIES:

1. The Receiving School District shall provide the services as set forth in each student's Individualized Education Program (IEP). The Sending School District shall obtain and provide to the Receiving School District such releases, prescriptions and/or other legal documents as necessary for the Receiving School District to provide such services and to fulfill its obligations under this Agreement. The Sending School District shall provide prompt written notice to the Receiving School District of any modification of a student's IEP.
2. The Sending School District is responsible for OT, PT and speech therapy as set forth in the student's IEP. These related services are in addition to the tuition and will be billed separately and directly by the contractor to the Sending School District and paid by the Sending School District directly to the contractor.
3. The Sending School District shall give written notice to the Receiving School District if a student(s) is to be added or deleted from the Confidential Schedule A. Such notice shall be given thirty days in advance or as soon as the Sending School District becomes aware of the student terminating attendance in the Receiving School District's program. In the event that a student(s) is/are added or deleted during the term of this Agreement, the payment amount owed by the Sending School District shall be adjusted accordingly.

4. The Receiving School District shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department, including but not limited to the maintenance of the student's pendency rights, if and when such rights are properly asserted.
5. The Receiving School District agrees to report to the Sending School District on the progress of the student as requested and as set forth in the student's IEP. The Receiving School District agrees to permit a representative or representatives of the Committee on Special Education of the Sending School District to visit the program in which the student is enrolled upon reasonable prior written notice.
6. The Receiving School District shall make qualified personnel available to participate in meetings of the Sending School District's Committee on Special Education (CSE), where appropriate, upon reasonable prior notice to the Receiving School District of such meetings.
7. The Receiving School District shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act including background checks and fingerprinting of all staff directly providing services to students.
8. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the Receiving School District shall promptly give written notice of same to the Sending School District.

D. INSURANCE:

1. The receiving district, at its sole expense, shall procure and maintain such policies of commercial general liability, malpractice and other insurance as shall be necessary to insure the receiving district and the sending district, including the Board of Education, employees and volunteers, as additionally insured, against any claim for liability, personal injury or death occasioned directly or indirectly by the receiving district in connection with the performance of the receiving district's responsibilities under this agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of Three Million Dollars (\$3,000,000).
1. The insurance is to be written by a licensed and/or admitted New York State Insurer with a minimum Bests rating of A-Minus.
2. In the event any of the aforementioned insurance policies are cancelled or not renewed, the receiving district shall notify the sending district in writing within thirty

(30) days of such cancellation or non-renewal.

E. REPRESENTATIONS:

1. The Receiving School District represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The Receiving School District represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
2. In the event that the required license/certification of any agent or employee of the Receiving School District providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the Receiving School District shall immediately notify the Sending School District in accordance with the requirements for all notices pursuant to this Agreement set forth below.
3. Nothing contained herein, shall serve to transfer responsibilities for the student from the Sending School District to the Receiving School District of offering a free appropriate public education except for the provision of the particular special education services contracted herein.

F. CONDITIONS:

1. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.
2. Receiving School District agrees to defend, indemnify and hold harmless the Sending School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Receiving School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. This indemnity shall survive the termination of this Agreement.
3. Sending School District agrees to defend, indemnify and hold harmless the Receiving School District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the Sending School District, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

G. TERMINATION:

1. Either the Sending School District or the Receiving School District may terminate this Agreement upon thirty (30) days prior written notice to the other party, subject to any asserted pendency rights. 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 Sending School District or the Receiving School District terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.
4. In the event the Sending School District's CSE changes the student's program or placement recommendation, the Receiving School District shall be entitled to a pro rata share of tuition through and including the final date of the student's attendance in the Program or the last day noticed, whichever is later.

H. NOTICES:

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

To the Sending School District:

Superintendent of Schools
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

To Receiving School District:

Superintendent of Schools
Center Moriches UFSD
529 Main Street
Center Moriches, NY 11934

I. GENERAL

1. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
2. The relationship of the Receiving School District and the Sending School District over the course of this Agreement shall at all times be deemed an Independent Contractor. Employees of the Receiving School District are solely deemed employees of the Receiving School District for purpose of this Agreement and the Receiving School District is entirely responsible for their supervision, work, and compensation. Employees of the Receiving School District will not be entitled to participate in any of the Sending School District's employee benefit programs such as workers' compensation, unemployment insurance, retirement benefits, fringe benefits, disability benefits, or other similar programs.
3. Both parties acknowledge and agree to comply with all laws, rules and/or regulations as applicable and pertaining to the confidentiality of information obtained, transmitted, reviewed, generated, requested, provided, maintained and/or otherwise utilized in connection with this Agreement. This shall include but not be limited to the requirements of the Individuals with Disabilities Education Act ("IDEA"), the Family Educational Rights and Privacy Act ("FERPA") and any concurrent Federal and/or State law, rule and/or regulation. The Receiving School District agrees that it will not disclose confidential information to third parties except as provided for and necessitated under this Agreement. This provision will survive the termination of this Agreement.
4. 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.
5. 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 provisions(s) eliminated.
6. 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.
7. This Agreement, along with the attached "Schedule A," is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the

Agreement.

8. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.

Sending School District

Receiving School District

By:
President, Board of Education

By: George Maxwell
President, Board of Education

Date _____

Date _____

Confidential Schedule A

<u>Student's Name:</u>	<u>Program or Placement:</u>
	<u>8:1:1</u>



Executive Director for
Special Education
Dennis McElheron
dmcelheron@sachem.edu

Assistant Director for
Special Education
Elizabeth Caruana
hcaruana@sachem.edu

Assistant Director for
Special Education
Elizabeth Tucci
etucci@sachem.edu

Assistant Director for
Special Education
Heather Shook
hshook@sachem.edu

Superintendent of Schools
Christopher J. Pelletieri,
Ed. D.

51 School Street
Lake Ronkonkoma,
NY 11779
631.471.1890



#WeAreSachem

Sachem Central School District

September 18, 2020

Kristen White
Executive Director of PPS
Rocky Point School District
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

**RE: INSTRUCTIONAL SERVICES AGREEMENT FOR SPECIAL
EDUCATION CROSS CONTRACTED TUITION – 2020-2021**

Dear Ms. White,

Enclosed please find **two** original Instructional Services Agreements for a student receiving special education instructional services in the Sachem Central School District for the 2020-2021 school year. The agreement was approved by our Board of Education on September 16, 2020.

Please execute with the proper signature, return one copy to my attention and retain one for your files.

If you have any questions or concerns, please do not hesitate to contact me at (631) 471-1890 or Laura Sager at (631) 471-1352.

Thank you for your cooperation in this matter.

Sincerely,

Dennis McElheron
Executive Director for Special Education

DM;ls

INSTRUCTIONAL SERVICE AGREEMENT
SPECIAL EDUCATION CROSS CONTRACTED TUITION

THIS AGREEMENT made this 1st day of September, 2020 by ^{Receiving} and between SACHEM CENTRAL SCHOOL DISTRICT (hereinafter referred to as the "~~SENDING~~ SCHOOL DISTRICT"), as the party of the first part, having its principal place of business located at 51 School Street, Lake Ronkonkoma, New York 11779, and ROCKY POINT SCHOOL DISTRICT (hereinafter referred to as "~~RECEIVING~~ SCHOOL DISTRICT"), as the party of the second part, having its principal place of business for purposes of this Agreement at 90 Rocky Point-Yaphank Road, Rocky Point, NY 11778. _{Sending}

WITNESSETH:

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

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

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

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

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

1. **TERM OF AGREEMENT:** This Agreement shall be in effect for the period Sept. 1, 2020 to June 30, 2021, unless terminated earlier, as set forth herein.
2. **SCOPE OF SERVICES:** During the term of this Agreement, RECEIVING SCHOOL DISTRICT shall provide a special education program and/or services to the students covered by this Agreement.

RECEIVING SCHOOL DISTRICT shall provide adequate instruction, related services and/or a facility to the students during the school year. The education provided by RECEIVING SCHOOL DISTRICT shall be appropriate to the mental ability and physical condition of the children, and in accordance with Commissioner's Regulations, all applicable Federal, State and local statutes, rules and ordinances. RECEIVING SCHOOL DISTRICT agrees to provide services in accordance with the State Education Department's regulations, using only professionals certified by the New York State Education Department. RECEIVING SCHOOL DISTRICT agrees to provide the students who are the subject of this Agreement with the special education program(s) and/or related service(s) in accordance with the student's Individualized Education Plan ("IEP").

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

3. PAYMENT SCHEDULE:

- a. In full consideration for the educational services to be rendered by RECEIVING SCHOOL DISTRICT to SENDING SCHOOL DISTRICT for the period of this Agreement, upon presentment of an invoice by RECEIVING SCHOOL DISTRICT, SENDING SCHOOL DISTRICT will pay to RECEIVING SCHOOL DISTRICT for each child the tuition rate set by the State Education Department. If the tuition rates for this school year are not available at the beginning of that school year, SENDING SCHOOL DISTRICT shall, as set by the State Education Department, pay the rates applicable to the previous school year until new rates are set, at which time the parties shall adjust future tuition payments so that RECEIVING SCHOOL DISTRICT will be paid in accordance with the rates applicable to that current school year.
- b. SENDING SCHOOL DISTRICT shall be responsible for the payment of the tuition for as long as the student is enrolled in RECEIVING SCHOOL DISTRICT's program.
- c. In addition to the payment of tuition, RECEIVING SCHOOL DISTRICT shall pay SENDING SCHOOL DISTRICT the actual cost of related services provided to the student. Upon enrollment in its program, RECEIVING SCHOOL DISTRICT shall advise SENDING SCHOOL DISTRICT, in writing, of the actual cost of related services it is providing to the student in accordance with the student's IEP. RECEIVING SCHOOL DISTRICT shall submit an itemized invoice to SENDING SCHOOL DISTRICT, detailing the related services provided to the student in the prior month, on a monthly basis.

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

5. INDEPENDENT CONTRACTOR: All employees of RECEIVING SCHOOL DISTRICT shall be deemed employees of RECEIVING SCHOOL DISTRICT for all purposes and

RECEIVING SCHOOL DISTRICT alone shall be responsible for their work, personal conduct, direction, and compensation. RECEIVING SCHOOL DISTRICT acknowledges that it will not hold itself, its officers, employees and/or agents out as employees of SENDING SCHOOL DISTRICT. RECEIVING SCHOOL DISTRICT is retained by SENDING SCHOOL DISTRICT only for the purposes and to the extent set forth in this Agreement, and its relationship to SENDING SCHOOL DISTRICT shall, during the periods of its services hereunder, be that of an independent contractor. RECEIVING SCHOOL DISTRICT shall not be considered as having employee status and shall not be entitled to participate in any of SENDING SCHOOL DISTRICT's workers' compensation, retirement, fringe benefits, unemployment insurance, liability insurance, disability insurance, or other similar employee benefit programs. Similarly, RECEIVING SCHOOL DISTRICT, its officers, its employees and/or agents shall not be considered as having employee status for the purposes of any other rights, privileges or benefits derived from employment by SENDING SCHOOL DISTRICT. RECEIVING SCHOOL DISTRICT agrees that this Agreement does not confer benefits of any nature whatsoever upon it other than payment for services provided herein. RECEIVING SCHOOL DISTRICT shall not assert any claim for additional benefits of any nature, including, but not limited to, unemployment compensation benefits, by reason of the services to be performed pursuant to this Agreement. RECEIVING SCHOOL DISTRICT shall not be entitled to assert any claim to entitlements pursuant to any collective bargaining agreement now or hereafter in effect between SENDING SCHOOL DISTRICT and its employees.

6. RESPONSIBILITY FOR PAYMENT OF SERVICES:

- a. No parent or guardian or any other person shall be required to make any payment for services on behalf of any child covered by this Agreement. RECEIVING SCHOOL DISTRICT and its employees shall not share or accept any fee or gratuity from the student or student's family for service provided pursuant to this Agreement.
- b. In the event the performance of RECEIVING SCHOOL DISTRICT's services is rendered impossible or delayed by events beyond the control of parties, including but not limited to: war, social unrest, labor dispute, act of God, public health emergency, epidemic, pandemic, weather conditions, or regulations or restrictions imposed by any government or governmental agency, SENDING SCHOOL DISTRICT shall not be liable for the payment of tuition to RECEIVING SCHOOL DISTRICT.

7. SCHOOL DISTRICT'S RIGHT TO EXAMINE ACCOUNTING RECORDS: SENDING SCHOOL DISTRICT shall have the right to examine any and all accounting records as they pertain to tuition and related service costs. For purposes of this Agreement, the definition and calculation of enrollment and attendance shall be determined by SENDING SCHOOL DISTRICT, in accordance with section 175.6 of the Regulations of the Commissioner of Education.

8. COMPLIANCE WITH LAW: RECEIVING SCHOOL DISTRICT understands and agrees that it is responsible for complying with all applicable Federal, State, local statutes, rules, and ordinances including the New York State Safe Schools Against Violence in Education (SAVE) legislation. RECEIVING SCHOOL DISTRICT shall adhere to all requirements and protocols as established by SENDING SCHOOL DISTRICT and the State Education Department of New York:

to wit, but not limited to, fingerprinting. RECEIVING SCHOOL DISTRICT further agrees and understands that all individuals providing services under this Agreement must be cleared by the New York State Education Department in accordance with the provisions contained in the SAVE Legislation prior to providing services to SENDING SCHOOL DISTRICT. In the event that RECEIVING SCHOOL DISTRICT utilizes a provider who has not obtained fingerprinting clearance with the State Education Department, SENDING SCHOOL DISTRICT shall have the right to immediately terminate the within contract.

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

10. REPORTS TO STATE: RECEIVING SCHOOL DISTRICT hereby agrees to furnish to the State all reports, audits, etc. required to make determinations as to eligibility under the provisions of the Regulations of the Commissioner of Education. Such materials shall be furnished at such times as are required by the State. Failure to submit required materials within ten (10) days of demand or as required by regulations shall constitute grounds for SENDING SCHOOL DISTRICT to terminate this Agreement. RECEIVING SCHOOL DISTRICT agrees to provide the State access to all relevant records which the State requires to determine either RECEIVING SCHOOL DISTRICT's or SENDING SCHOOL DISTRICT's compliance with applicable Federal or State statutes or regulations with the effect of law, which regulate either the execution of the Agreement or the performance of obligations under the Agreement. RECEIVING SCHOOL DISTRICT agrees to retain all materials and records relevant to the execution or performance of the Agreement in accordance with the provision of section 74.21 of volume 34 of the Code of Federal Regulations, but in no event less than six (6) years from the date of this Agreement.

11. REPORTS TO SCHOOL DISTRICT: RECEIVING SCHOOL DISTRICT hereby agrees to furnish written reports of each pupil's educational progress to SENDING SCHOOL DISTRICT. RECEIVING SCHOOL DISTRICT will render such reports to SENDING SCHOOL DISTRICT at any time that such reports are made to the parents of the pupil(s) covered by the terms of this Agreement, and will render such additional reports as may be required by SENDING SCHOOL DISTRICT. At a minimum, all reports shall be furnished at the end of each semester, i.e., January 31st and June 30th. Any and all reports shall be furnished upon termination of the Agreement. RECEIVING SCHOOL DISTRICT shall provide such additional information concerning the pupil's progress as may be required by SENDING SCHOOL DISTRICT.

12. COMMISSIONER VISITS: RECEIVING SCHOOL DISTRICT shall be subject to the visitation of the Commissioner of Education or his/her designated representative(s).

13. AUTHORIZATION OF SCHOOL DISTRICT: RECEIVING SCHOOL DISTRICT shall coordinate all instruction through the Pupil Personnel Services Office or any other authorized office of SENDING SCHOOL DISTRICT.

14. **STUDENT REMOVAL:** SENDING SCHOOL DISTRICT shall have the right to add or remove a child from the program/services at any time during the school year. Payment for children added or removed shall be prorated for the period of time services were provided to the child.

15. **STUDENT DISCIPLINE:** RECEIVING SCHOOL DISTRICT agrees that all disciplinary measures for disabled students will be conducted in accordance with applicable Federal, State and local laws, rules and regulations.

16. **STUDENT TRANSPORTATION:** SENDING SCHOOL DISTRICT shall be responsible for providing all students covered by this Agreement with transportation to and from school.

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

18. **ATTENDANCE RECORDS:** RECEIVING SCHOOL DISTRICT shall maintain monthly attendance records which shall be submitted to SENDING SCHOOL DISTRICT at the end of each month. If a child has been absent for a period of five (5) or more consecutive days, the attendance record shall indicate the reason for that absence.

19. **TERMINATION:**

a. This Agreement may be terminated by either party upon seven (7) days' written notice to the other party. In the event of such termination, the parties will adjust the accounts due and payable to RECEIVING SCHOOL DISTRICT for services rendered. RECEIVING SCHOOL DISTRICT will not incur any additional expenses upon receipt of SCHOOL DISTRICT's notification that RECEIVING SCHOOL DISTRICT's services have been terminated. Upon any such termination, the parties shall endeavor in an orderly manner to wind down activities hereunder. In the event of termination, all reports and services due to SCHOOL DISTRICT must be completed by RECEIVING SCHOOL DISTRICT within thirty (30) days of the termination date.

b. This Agreement may be terminated by SENDING SCHOOL DISTRICT in the event of a material breach by RECEIVING SCHOOL DISTRICT, upon three (3) days' written notice from SENDING SCHOOL DISTRICT to RECEIVING SCHOOL DISTRICT.

20. **HIPAA and FERPA ACKNOWLEDGMENT:** 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") and information protected by the Family Educational Rights and Privacy Act ("FERPA"). The Parties hereby acknowledge their respective responsibilities pursuant to HIPAA and FERPA and, if necessary, shall execute a Business Associate Agreement in connection with such responsibilities.

21. **INDEMNIFICATION and HOLD HARMLESS:** To the fullest extent permitted by law, RECEIVING SCHOOL DISTRICT agrees to defend, indemnify and hold harmless SENDING

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

22. INSURANCE:

- a. Notwithstanding any terms, conditions or provisions, in any other writing between the parties, RECEIVING SCHOOL DISTRICT hereby agrees to effectuate the naming of SENDING SCHOOL DISTRICT as an additional insured on RECEIVING SCHOOL DISTRICT's commercial general liability and excess liability insurance policies. If the policy is written on a claims-made basis, the retroactive date must precede the date of the contract.
- b. The policy naming SENDING SCHOOL DISTRICT as an additional insured shall:
 - i. be an insurance policy from an A.M. Best rated "Secure" insurer, licensed in New York State.
 - ii. state that RECEIVING SCHOOL DISTRICT's coverage shall be primary and non-contributory coverage for SENDING SCHOOL DISTRICT, its Board, employees and volunteers.
- c. SENDING SCHOOL DISTRICT shall be listed as an additional insured by using endorsement CG 2026 or equivalent. The decision to accept an alternative endorsement rests solely with SENDING SCHOOL DISTRICT. A completed copy of the endorsement must be attached to the certificate of insurance.
- d. The certificate of insurance must describe the specific services provided by RECEIVING SCHOOL DISTRICT that are covered by the liability policies.
- e. At SENDING SCHOOL DISTRICT's request, RECEIVING SCHOOL DISTRICT shall provide a copy of the declaration page of the liability and umbrella policies with a list of endorsements and forms. If so requested, RECEIVING SCHOOL DISTRICT will provide a copy of the policy endorsements and forms.
- f. RECEIVING SCHOOL DISTRICT agrees to indemnify SENDING SCHOOL DISTRICT for any applicable deductibles and self-insured retentions.
- g. Required Insurance:
 - i. **Commercial General Liability Insurance:**
\$1,000,000 per occurrence/ \$2,000,000 aggregate with coverage for sexual misconduct.
 - ii. **Workers' Compensation and N.Y.S. Disability:**

Statutory Workers' Compensation, Employers' Liability and N.Y.S. Disability Benefits Insurance for all employees. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificates are not acceptable.

A self-employed person and certain partners and corporate officers are excluded from the definition of "employee" pursuant to Workers' Compensation Law Section 2 (4). As such, individuals in such capacity are excluded from Workers' Compensation Law coverage requirements. A person seeking an exemption must file a CE-200 form with the state.

iii. **Professional Errors and Omissions Insurance:**

\$2,000,000 per occurrence/ \$2,000,000 aggregate for the professional acts of RECEIVING SCHOOL DISTRICT performed under the contract for SENDING SCHOOL DISTRICT. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two years following the completion of work.

iv. **Excess Insurance**

\$1,000,000 each occurrence and aggregate. Excess coverage shall be on a follow-form basis.

- h. RECEIVING SCHOOL DISTRICT acknowledges that failure to obtain such insurance on behalf of the District constitutes a material breach of contract. RECEIVING SCHOOL DISTRICT is to provide SENDING SCHOOL DISTRICT with a certificate of insurance, evidencing the above requirements have been met, prior to the commencement of work or use of facilities. The failure of SENDING SCHOOL DISTRICT to object to the contents of the certificate or the absence of same shall not be deemed a waiver of any and all rights held by SENDING SCHOOL DISTRICT.
- i. SENDING SCHOOL DISTRICT is a member/owner of the NY Schools Insurance Reciprocal (NYSIR). RECEIVING SCHOOL DISTRICT further acknowledges that the procurement of such insurance as required herein is intended to benefit not only SENDING SCHOOL DISTRICT but also NYSIR, as SENDING SCHOOL DISTRICT's insurer.

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

Rocky Point School District
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778
Attn: Executive Director of PPS

Sachem Central School District
51 School Street
Lake Ronkonkoma, NY 11779
Attn: School Business Administrator

- 24. ASSIGNMENT OF AGREEMENT:** RECEIVING SCHOOL DISTRICT shall not assign, transfer or convey any of its respective rights or obligations under this Agreement without the prior written consent of SENDING SCHOOL DISTRICT.
- 25. DISCRIMINATION PROHIBITED:** Neither SENDING SCHOOL DISTRICT nor RECEIVING SCHOOL DISTRICT will discriminate against any individual because of his/her age, race, creed, color, national origin, sexual orientation, military status, sex, reproductive health decisions, disability, predisposing genetic characteristics or marital status and will take affirmative action to ensure that each individual is afforded equal opportunities without discrimination because of his/her age, race, creed, color, national origin, sexual orientation, military status, sex, reproductive health decisions, disability, predisposing genetic characteristics or marital status.
- 26. GOVERNING LAW:** This Agreement shall be governed by, and interpreted and enforced in accordance with, the laws of the State of New York without regard to conflicts or choice of law provisions that would defer to the substantive laws of another jurisdiction. Each of the parties hereto consents to the jurisdiction of any state court located within the County of Suffolk, State of New York, or federal court located in the County of Suffolk, State of New York, and irrevocably agrees that all actions or proceedings relating to this Agreement must be litigated in such courts, and each of the parties waives any objection which it may have based on improper venue or forum non conveniens to the conduct of and proceeding in any such court.
- 27. SEVERABILITY:** If any term, provision, covenant or condition of this Agreement, or the application thereof to any person, place or circumstance, shall be held by a court of competent jurisdiction to be invalid, unenforceable or void, the remainder of this Agreement and such term, provision, covenant or condition as applied to other persons, places and circumstances shall remain in full force and effect.
- 28. NO PRIOR AGREEMENTS:** This Agreement constitutes the full and complete Agreement between SENDING SCHOOL DISTRICT and RECEIVING SCHOOL DISTRICT, and supersedes all prior written and oral agreements, commitments or understandings with respect thereto. This Agreement may not be altered, changed, added to, deleted from or modified except through the mutual written consent of the parties.
- 29. AGREEMENT CONSTRUCTION:** This Agreement has been arrived at mutually and is not to be construed against any party hereto as being the drafter hereof or causing the same to be drafted.
- 30. REPRESENTATIONS AND WARRANTIES:** RECEIVING SCHOOL DISTRICT represents and warrants: 1) that RECEIVING SCHOOL DISTRICT has no obligations, legal or otherwise, inconsistent with the terms of this Agreement; 2) that the performance of the services to be provided in this Agreement does not and will not violate any applicable law, rule or regulation or any proprietary or other right of any third party; and 3) that RECEIVING SCHOOL

DISTRICT has not entered into or will not enter into any Agreement (whether oral or written) in conflict with this Agreement.

31. **AMENDMENT:** This Agreement may be amended only in writing and signed by the parties.


32. **NON-WAIVER:** No course of dealing of any party hereto, no omission, failure or delay on the part of any party hereto in asserting or exercising any right hereunder, and no partial or single exercise of any right hereunder by any party hereto shall constitute or operate as a waiver of any such right or any other right hereunder. No waiver of any provision hereof shall be effective unless in writing and signed by or on behalf of the party to be charged therewith. No waiver of any provision hereof shall be deemed or construed as a continuing waiver, as a waiver in respect of any other or subsequent breach or default of such provision, or as a waiver of any other provision hereof unless expressly so stated in writing and signed by or on behalf of the party to be charged therewith.

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

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

SACHEM CENTRAL SCHOOL DISTRICT

Date: 9/16/2020

By: 
Alex Piccirillo
President, Board of Education

ROCKY POINT SCHOOL DISTRICT

Date: _____

By: _____
(Print) _____
President, Board of Education



SOUTH HUNTINGTON
UNION FREE SCHOOL DISTRICT

CREATING THE LEADERS OF TOMORROW

ASSISTANT SUPERINTENDENT FOR BUSINESS & DISTRICT OPERATIONS
Vito D'Elia, Ed. D.
vdelia@shufsd.org
Phone: 631-812-3001

SUPERINTENDENT OF SCHOOLS
David P. Bennardo, Ed.D.
dbennardo@shufsd.org

September 21, 2020

~~Mr. Gregory Hilton~~
~~School Business Official~~
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

Mr. Christopher Van Cott
Asst Sup for Business

Dear Mr. ~~Hilton~~, *Van Cott*

Enclosed please find two copies of the 2020-2021 Agreement for parentally-placed students with disabilities who attend private schools in our district (District of Location) but reside in your district (District of Residence).

Please have your Board President sign both contracts and mail one fully-executable contract back to us.

Sincerely,

Vito M. D'Elia
Asst. Supt. for Business & District Operations

VMD/dl
enclosure

AGREEMENT

This Agreement is entered into this 1st day of July, 2020 by and between the Rocky Point UFSD School District (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 90 Rocky Point-Yaphank Rd. Rocky Point, NY 11778 and the South Huntington Union Free School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 60 Weston Street, Huntington Station, New York 11746.

WITNESSETH

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

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

NOW, THEREFORE, the parties mutually agree as follows:

- A. **TERM:** The term of this Agreement shall be from July 1, 2020 through June 30, 2021 inclusive, unless terminated earlier as provided for in this Agreement.

- B. **SERVICES AND RESPONSIBILITIES:**
 1. The DISTRICT OF LOCATION shall develop an individualized education service program (IESP) for those student(s) listed on the attached "Confidential Schedule A," incorporated by reference herein and made a part of this Agreement, and shall provide the services set forth in such IESP. If an IEP for any of the students covered by this Agreement was developed by the DISTRICT OF RESIDENCE, and the DISTRICT OF RESIDENCE obtains written parental consent, the DISTRICT OF RESIDENCE shall forward the IEP to the Committee on Special Education of the DISTRICT OF LOCATION. The DISTRICT OF LOCATION shall provide the services recommended in such IEP, unless and until the IEP is amended by the DISTRICT OF LOCATION's own Committee on Special Education.
 - a. A student(s) may be added or deleted from the attached Schedule "A" at any time. In such event, the payment amount owed by the DISTRICT OF RESIDENCE shall be adjusted accordingly.

 2. The services provided by the DISTRICT OF LOCATION to students under this Agreement shall be in accordance with each student's IESP, as it may be modified from time to time.

3. The DISTRICT OF LOCATION shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.
4. Both parties to this Agreement shall comply with the provisions of the New York State Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students. If requested, each District shall provide the other with the proof of clearance for employment from the New York State Education Department.
5. The DISTRICT OF LOCATION represents its services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The DISTRICT OF LOCATION represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
6. Upon execution of this Agreement, the DISTRICT OF LOCATION shall provide copies of required licenses/certifications of all professionals providing services to student(s) under this Agreement. In the event that the required license/certification of any agent or employee of the DISTRICT OF LOCATION providing services under this Agreement is revoked, terminated, suspended, or otherwise impaired, the DISTRICT OF LOCATION shall immediately notify the DISTRICT OF RESIDENCE in accordance with the requirements for all notices pursuant to this Agreement as set forth below.
7. The DISTRICT OF LOCATION shall obtain whatever releases, prescriptions, or other legal documents that are necessary for the DISTRICT OF LOCATION to provide services pursuant to this Agreement and to render full reports concerning the education and progress of the student(s).
8. The DISTRICT OF LOCATION agrees to furnish to the State all reports, audits, etc. required to make determination as to eligibility under the provisions of the Regulations of the Commissioner of Education. Such material shall be furnished at such times as are required by the State. The DISTRICT OF LOCATION agrees to provide the State access to all relevant records which the State requires to determine either DISTRICT OF LOCATION's or DISTRICT OF RESIDENCE's compliance with applicable Federal or State statutes or regulations with the effect of law, which regulate either the execution of this Agreement or the performance of obligations under this Agreement. The DISTRICT OF LOCATION agrees to retain all materials and records relevant to the execution or performance of this Agreement in accordance with the provision or section 74.21 of volume 34 of the Code of Federal Regulations, but in no event less than six (6) years from the date of this Agreement.
9. The DISTRICT OF LOCATION agrees to furnish written reports of each pupil's educational progress to DISTRICT OF RESIDENCE. DISTRICT OF LOCATION will render such reports to DISTRICT OF RESIDENCE at any time that such reports are

made to the parents of the pupil(s) covered by the terms of this Agreement, and will render such additional reports as may be required by the DISTRICT OF RESIDENCE. At a minimum, all reports shall be furnished at the end of each semester, i.e. January 31st and June 30th. Any and all reports shall be furnished upon termination of this Agreement. The DISTRICT OF LOCATION shall provide such additional information concerning the pupil's progress as may be required by the DISTRICT OF RESIDENCE.

10. The DISTRICT OF LOCATION shall maintain records, logs and/or reports in accordance with all applicable laws, regulations, requirements of the New York State Education Department or Health Department. The DISTRICT OF RESIDENCE shall have the right to examine any or all records or accounts maintained and/or created by the DISTRICT OF LOCATION in connection with this Agreement, and upon request shall be entitled to copies of same.
11. Upon reasonable prior written notice, the DISTRICT OF LOCATION shall be subject to visitation by the DISTRICT OF RESIDENCE and/or its designated representatives during the normal business hours of the DISTRICT OF LOCATION.
12. The DISTRICT OF LOCATION shall be subject to the visitation of the Commissioner of Education or his/her designated representative(s).
13. The DISTRICT OF LOCATION shall maintain monthly attendance records which shall be submitted to DISTRICT OF RESIDENCE at the end of each month. If a child has been absent for a period of five (5) or more consecutive days, the attendance record shall indicate the reason for that absence.
14. The DISTRICT OF RESIDENCE shall request and do its best to obtain written consent from parents or guardians of each student covered by this Agreement to the release of personally identifiable information concerning the child from the DISTRICT OF RESIDENCE to the DISTRICT OF LOCATION.
15. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the DISTRICT OF LOCATION shall promptly give written notice of same to the DISTRICT OF RESIDENCE.
16. The DISTRICT OF LOCATION agrees that all disciplinary measures for disabled students will be conducted in accordance with applicable Federal, State and local laws, rules and regulations.
17. The DISTRICT OF RESIDENCE shall be responsible for providing all students listed in Schedule A of the Agreement with transportation to and from school.
18. The DISTRICT OF LOCATION will provide transportation from the nonpublic school to a school in the DISTRICT OF LOCATION and from the DISTRICT OF

LOCATION to the student's home if the special education services are provided after the nonpublic school day.

C. COMPENSATION:

1. The DISTRICT OF LOCATION shall be entitled to recover from the DISTRICT OF RESIDENCE 100% of the actual cost of services that may be charged for each student receiving services pursuant to this Agreement in accordance with the Education Law and the Regulations of the Commissioner of Education, hereinafter referred to as the "Actual Cost of Services."

"Actual Cost of Services" shall mean costs of services, costs of evaluation, and costs of committee on special education administration. However, the Actual Cost of Services shall not exceed the actual cost to the DISTRICT OF LOCATION of providing such services, after deducting any costs paid with federal or state funds.

The DISTRICT OF LOCATION may only recover the Actual Cost of Services directly from the DISTRICT OF RESIDENCE if DISTRICT OF RESIDENCE has obtained parental written consent to the release of personally identifiable information concerning the child to the DISTRICT OF LOCATION. If parental consent to release of such information is not obtained, THE DISTRICT OF LOCATION shall submit a claim for the costs of said services to the Commissioner of Education.

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

The DISTRICT OF LOCATION shall utilize its best efforts to accurately calculate the Actual Cost of Services, and such calculations will be consistent with the maximum costs that may be authorized by the Education Law and the Regulations of the Commissioner of Education to be charged.

2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE on a monthly basis which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
3. The DISTRICT OF RESIDENCE shall pay the DISTRICT OF LOCATION within thirty (30) days of receipt of each invoice by the DISTRICT OF RESIDENCE, except as set forth in paragraph C(1) of this Agreement.

D. INDEMNIFICATION:

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

E. CONFIDENTIALITY:

1. DISTRICT OF LOCATION, its employees, and/or agents agree that all information obtained in connection with the services provided for in this Agreement is deemed confidential information. DISTRICT OF LOCATION, its employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. DISTRICT OF LOCATION further agrees that any information received by DISTRICT OF LOCATION, its employees, and/or agents during the course of the services provided pursuant to this Agreement which concerns the personal, financial, or other affairs of DISTRICT OF RESIDENCE, its employees, agents, clients, and/or students will be treated by DISTRICT OF LOCATION, its employees, and/or agents in full confidence and will not be revealed to any other persons, firms, or organizations.
2. DISTRICT OF RESIDENCE, its employees, and/or agents agree that all information obtained in connection with the services provided for in this Agreement is deemed confidential information. DISTRICT OF RESIDENCE, its employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. DISTRICT OF RESIDENCE further agrees that any information received by DISTRICT OF RESIDENCE, its employees, and/or agents during the course of the services provided pursuant to this Agreement which concerns the personal, financial, or other affairs of DISTRICT OF LOCATION, its employees, agents, clients, and/or students will be treated by DISTRICT OF RESIDENCE, its employees, and/or agents in full confidence and will not be revealed to any other persons, firms, or organizations.

3. In the event of a breach of the within confidentiality provision by either party, the breaching party shall immediately notify the non-breaching party and advise it as to the nature of the breach and the steps it has taken to minimize said breach. The breaching party shall indemnify and hold the non-breaching party harmless from any claims arising from its breach of the within confidentiality provision. The parties further agree that the terms and conditions set forth herein shall survive the expiration and/or termination of this Agreement.
4. 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") and information protected by the Family Educational Rights and Privacy Act ("FERPA"). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and, if necessary, shall execute a Business Associate Agreement in connection with such responsibilities.

F. REPRESENTATIONS:

1. All employees of DISTRICT OF LOCATION shall be deemed employees of DISTRICT OF LOCATION for all purposes and DISTRICT OF LOCATION alone shall be responsible for their work, personal conduct, direction, and compensation. DISTRICT OF LOCATION acknowledges that it will not hold itself, its officers, employees and/or agents out as employees of DISTRICT OF RESIDENCE. DISTRICT OF LOCATION shall, during the periods of its services hereunder, be engaged as an independent contractor. As such, the DISTRICT OF LOCATION will be solely responsible for the payment of Federal and State income taxes applicable to this Agreement. The DISTRICT OF RESIDENCE, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.
2. All employees of DISTRICT OF RESIDENCE shall be deemed employees of DISTRICT OF RESIDENCE for all purposes and DISTRICT OF RESIDENCE alone shall be responsible for their work, personal conduct, direction, and compensation. DISTRICT OF RESIDENCE acknowledges that it will not hold itself, its officers, employees and/or agents out as employees of DISTRICT OF LOCATION. DISTRICT OF RESIDENCE shall, during the periods of its services hereunder, be engaged as an independent contractor. As such, the DISTRICT OF RESIDENCE will be solely responsible for the payment of Federal and State income taxes applicable to this Agreement. The DISTRICT OF LOCATION, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.
3. Neither the DISTRICT OF LOCATION nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this Agreement

including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Employee's Retirement System, health or dental insurance, or malpractice insurance, or the like.

G. INSURANCE:

1. Each party to this Agreement shall purchase from and maintain in a company or companies lawfully licensed to do business in the State of New York such insurance as will protect each party from claims set forth below for which the other may be legally liable, whether such operations be by the other party or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

2. Required Insurance:

- a. Commercial General Liability Insurance: \$1,000,000 per occurrence/ \$2,000,000 aggregate.
- b. Automobile Liability: \$1,000,000 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
- c. Workers' Compensation and N.Y.S. Disability: Statutory Workers' Compensation, Employers' Liability and N.Y.S. Disability Benefits Insurance for all employees.
- d. Professional Errors and Omissions Insurance: \$1,000,000 per occurrence/ \$2,000,000 aggregate for the professional acts of each party performed under the contract for the other party. If written on a "claims-made" basis, the retroactive date must pre-date the inception of the contract or agreement. Coverage shall remain in effect for two (2) years following the completion of work.

3. Each party shall provide the other with evidence of the above insurance requirements upon execution of the within Agreement. Each party further acknowledges that its failure to obtain or keep current the insurance coverage required by this Agreement shall constitute a material breach of contract and subjects the party to liability for damages including, but not limited to, direct, indirect, consequential, special and any other damages the other party sustains as a result of this breach.

H. MISCELLANEOUS

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

To DISTRICT OF RESIDENCE:
Rocky Point UFSD
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

To DISTRICT OF LOCATION:
South Huntington Union Free School District
60 Weston Street
Huntington Station, New York 11746

2. This Agreement, along with the attached "Schedule A," is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
3. This Agreement has been arrived at mutually and is not to be construed against any party hereto as being the drafter hereof or causing the same to be drafted.
4. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
5. This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
6. Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
7. This Agreement shall be governed by, and interpreted and enforced in accordance with, the laws of the State of New York without regard to conflicts or choice of law provisions that would defer to the substantive laws of another jurisdiction. Each of the parties hereto consents to the jurisdiction of any state court located within the County of Nassau, State of New York, or federal court in Federal District Court for the Eastern District of New York located in the County of Suffolk, State of New York, and irrevocably agrees that all actions or proceedings relating to this Agreement must be litigated in such courts, and each of the parties waives any objection which it may have based on improper venue or *forum non conveniens* to the conduct of and proceeding in any such court.
8. No course of dealing of any party hereto, no omission, failure or delay on the part of any party hereto in asserting or exercising any right hereunder, and no partial or single exercise of any right hereunder by any party hereto shall constitute or operate as a waiver of any such right or any other right hereunder. No waiver of any provision hereof shall be effective unless in writing and signed by or on behalf of the party to be charged therewith. No waiver of any provision hereof shall be deemed or construed as a continuing waiver, as a waiver in respect of any other or subsequent breach or default of such provision, or as a waiver of any other provision hereof unless expressly so stated in writing and signed by or on behalf of the party to be charged therewith.

9. Neither party will discriminate against any individual because of his/her age, race, creed, color, national origin, sexual orientation, military status, sex, disability, predisposing genetic characteristics or marital status and will take affirmative action to ensure that each individual is afforded equal opportunities without discrimination because of his/her age, race, creed, color, national origin, sexual orientation, military status, sex, disability, predisposing genetic characteristics or marital status.

I. AUTHORIZATION TO ENTER INTO AGREEMENT

1. The undersigned representative of DISTRICT OF LOCATION to this Agreement hereby represents and warrants that the undersigned is an officer, director, or agent of DISTRICT OF LOCATION with full legal rights, power and authority to enter into this Agreement on behalf of DISTRICT OF LOCATION and bind DISTRICT OF LOCATION with respect to the obligations enforceable against DISTRICT OF LOCATION in accordance with its terms.
2. The undersigned representative of DISTRICT OF RESIDENCE to this Agreement hereby represents and warrants that the undersigned is an officer, director, or agent of DISTRICT OF RESIDENCE with full legal rights, power and authority to enter into this Agreement on behalf of DISTRICT OF RESIDENCE and bind DISTRICT OF RESIDENCE with respect to the obligations enforceable against DISTRICT OF RESIDENCE in accordance with its terms.

DISTRICT OF RESIDENCE

By:

Rocky Point UFSD

Date: _____

DISTRICT OF LOCATION


By:

South Huntington UFSD

Date: 9/20/20

WI

West Islip Union Free School District
The Michael & Christine Freyer Administration Building
100 Sherman Avenue • West Islip, New York 11795
631-930-1530 • fax: 631-893-3217 • e.pellati@wi.k12.ny.us

Bernadette M. Burns
Superintendent of Schools

Elisa Pellati, CPA
Assistant Superintendent for Business

September 28, 2020

Enclosed please find the following documents for children residing in your school district and attending St. John the Baptist High School and/or The Bridges Academy in West Islip during the 2020-2021 school year and receiving additional services:

- ▶ A list of students receiving Resource Room/ Speech/OT services
- ▶ A copy of their IESP
- ▶ Two copies of the Special Education Services Contract

Please note, Special Education invoices will be sent out **after June 30, 2021**. Please return a copy of the contracts signed by the appropriate school officials.

Any questions concerning the above items should be directed to:

Mary Hock-e-mail- m.hock@wi.k12.ny.us or call 631-930-1531

Sincerely,



Elisa Pellati
Assistant Superintendent for Business

SPECIAL EDUCATION SERVICES CONTRACT

This Agreement is entered into this 1st day of July, 2020 by and between the Board of Education of the **Rocky Point UFSD** (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at **90 Rocky Pt Yaphank Rd, Rocky Point, NY 11778** and the Board of Education of the WEST ISLIP UNION FREE School District (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 100 Sherman Avenue, West Islip, New York.

WITNESSETH

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

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

NOW, THEREFORE, the parties mutually agree as follows:

- A. **TERM:** The term of this Agreement shall be from July 1, 2020 through June 30, 2021
- B. inclusive, unless terminated earlier as provided for in this Agreement.

B. SERVICES AND RESPONSIBILITIES:

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

C. **COMPENSATION:**

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

The DISTRICT OF LOCATION shall be entitled to recover from the DISTRICT OF RESIDENCE the actual cost as described in Education Law Section 3602-c and Regulations of the Commissioner of Education, Part 177.

2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE on a monthly basis which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
3. The DISTRICT OF RESIDENCE shall pay the costs claimed by the DISTRICT OF LOCATION within forty-five (45) business days of receipt of each invoice by the DISTRICT OF RESIDENCE, unless the DISTRICT OF RESIDENCE sends the DISTRICT OF LOCATION a written notice disputing the invoice within forty-five (45) business days of its receipt. If a dispute or claim arises regarding payment, the parties shall have those legal rights and remedies provided by law and regulation. Failure to provide the written notice herein shall not preclude the DISTRICT OF RESIDENCE from disputing the costs by the DISTRICT OF LOCATION. Resolution of disputes regarding such cost claims shall be governed by Education Law Section 3602-c, part 177.

D. **TERMINATION**

This Agreement may be terminated by written notice of either party.

E. **MISCELLANEOUS**

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

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

West Islip Union Free School District
100 Sherman Avenue
West Islip, NY 11795

2. It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
3. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement. Enforcement of the Agreement must be made pursuant to Education Law Section 3602-c at 8 NYCRR Part 177.
4. Should any provision of this Agreement for any reason, be declared invalid and/or unenforceable such declaration shall not effect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.
5. This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
6. This Agreement, along with the attached Schedules "A" and "B", is the complete and exclusive statement of the Agreement between the parties, and supercedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement
7. Except for Schedules "A" and "B", this Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
8. It is expressly understood that nothing in this Agreement is intended to modify or vary, or enlarge or diminish the statutory and regulatory obligations or rights of the parties; nor is it intended to create any additional legal rights or obligations other than those imposed or provided by Federal or State law or regulation. This Agreement does not provide either party with a breach of contract action. Enforcement of this Agreement is through the dispute resolution procedures set forth in 8 NYCRR Part 177.
9. Nothing in this Agreement is intended to bestow any benefits or rights to any third parties who are not signatories to this Agreement. The parties to this Agreement shall have the sole right to enforce its terms.
10. Nothing in this Agreement is intended to place an obligation on the parties to ensure that the other party is complying with its obligations under Federal or State law or regulation.

Rocky Point UFSD

West Islip Union Free School District

By:
President, Board of Education

Date _____

Adam D. Miller

By:
President, Board of Education

Date 9/22/2020

CONFIDENTIAL SCHEDULE "A"

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

ST. JOHN THE BAPTIST

DISTRICT OF RESIDENCE: ROCKY POINT

GRADE	STUDENT NAME	DATE OF BIRTH
09		



Career & Employment Options, Inc.
"Innovation through collaboration and cooperation"

June 15, 2020

Ms. Kristen White
Executive Director of Pupil Personnel Services
Rocky Point Union Free School District
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

Dear Ms. White:

Enclosed is the contract and rate sheet for the program that CEO proposed to Rocky Point Union Free School District for the school year 2020-2021.

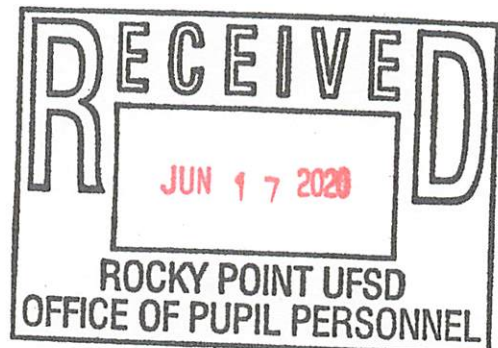
I have also included our rate sheets for our group services, School Business Partnership development program and summer group program. In the event you are interested please feel free to contact me and I can provide you with a more detailed explanation.

I would like to thank the Rocky Point Union Free School District for using CEO to provide transition support services to their students and we hope the contract meets with your approval. Feel free to contact me at (631) 234-6064 or at NVillani@CEOincworks.com if you have any further questions.

Sincerely,

A handwritten signature in black ink that reads "Nicholas A. Villani". The signature is written in a cursive, flowing style.

Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.



Contract for Services

SCHOOL DISTRICT CONSULTANT SERVICES CONTRACT for CAREER & EMPLOYMENT OPTIONS, INC.

THIS AGREEMENT is entered into this ____ day of October, 2020 by the Board of Education of the _____ (hereinafter "District"), and Career & Employment Options CEO, Inc., located at 1 Rabro Drive Suite 102, Hauppauge NY 11788 (hereinafter "Consultant").

TERM:

This AGREEMENT shall commence on Sept. 8 2020 and continue thereafter in full force and effect through the period ending June 25, 2021, unless terminated as hereinafter specified in this AGREEMENT.

CONDITIONS:

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

1. Consultant will be engaged as an independent Contractor and therefore be solely responsible for the payment of federal and state income taxes applicable to this AGREEMENT.
2. Consultant will not be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, social security, New York State Worker's Compensation, unemployment insurance, New York State Employee's Retirement System, health or dental insurance, or malpractice insurance, or the like.
3. District, if required by Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.
4. This contract, and any amendments to this contract, will not be in effect until approved by District.
5. District reserves the right to reject any of the Consultant's staff, which District, at its sole but reasonable discretion, may deem unqualified.

SERVICES AND RESPONSIBILITIES:

1. During the term of this AGREEMENT, Consultant will provide the District with the services set forth in the attached Schedule of Work and Fees.

2. Consultant shall provide conscientious, competent and diligent services throughout the entire term of this AGREEMENT.
3. Consultant will provide on-site services within the District.
4. Consultant shall perform such services in accordance with established and acceptable requirements of the State Education Department.
5. Consultant shall provide services and maintain records, logs and reports including, but not limited to, those pertaining to confidentiality of student records, in accordance with all applicable laws, regulations, requirements of the New York State Education Department or Health Department and school district policies and procedures in force during the term of this AGREEMENT. All students' records, logs, etc., will be the property of District and will be considered as mandated records. Consultant shall observe and comply with all District Policies and Regulations while on the grounds of the District or providing services under this Agreement.
6. See Addendum A, B, C, and D.

REPRESENTATIONS:

Consultant represents that its officers, employees and agents are professionals of good character, who are in good professional standing and who possesses current and valid license, if any, necessary to perform the services under this AGREEMENT. Consultant represents that its officers, employees and agents are not currently charged, nor in the past has been charged with any criminal or professional misconduct or incompetence. Consultant shall provide copies of licenses of all professionals servicing the District upon the execution of this AGREEMENT.

In the event that the license of Consultant or any officer, agent or employee thereof is revoked, terminated, suspended, or otherwise impaired, or if any litigation becomes pending against Consultant, or in the event that Consultant receives notice of such impending action, Consultant shall immediately notify District through the Superintendent of Schools.

COMPENSATION:

District agrees to pay Consultant the fees indicated on the attached Schedule of Work and Fees, following presentation of detailed, written, invoices and approval by the Board of Education.

INSURANCE:

Consultant, at his sole expense, shall procure and maintain such policies of comprehensive general liability, malpractice and other insurance as shall be necessary to insure the District as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by Consultant in connection with the performance of Consultant's responsibilities under this AGREEMENT; each such policy shall provide a minimum coverage of One Million (\$1,000,000.00) Dollars in the event of injury or death to one person, and Three Million (\$3,000,000.00) Dollars in the event of injury or death to more than one person as the result of the same incident. Upon the execution of this AGREEMENT, Consultant will supply District with a copy of said policy.

INDEMNIFICATION

Career and Employment Options, Inc. represents and warrants that it, nor its employees or contractors, are not excluded from participation, and is not otherwise ineligible to participate, in a "federal health care program" as defined in 42 U.S.C. § 1320a-7b(f) or in any other government payment program.

In the event Career and Employment Options, Inc or one of its employees or contractors, is excluded from participation, or becomes otherwise ineligible to participate in any such program during the Term, Career and Employment Options will notify the District, in writing, within three (3) days after such event. Upon the occurrence of such event, whether or not on such notice is given to Career and Employment Options, Inc, the District reserves the right to immediately cease contracting with Career and Employment Options, Inc.

If Career and Employment Options, Inc is an Employment Agency, Career and Employment Options, Inc represents and warrants that its employees and contractors are not excluded from participation in a "federal health care program" as defined in 42 U.S.C. § 1320a-7b(f) or debarred from participation in any federal or other program.

Career and Employment Options, Inc. further represents and warrants it will, at a minimum, check monthly all of its employees and subcontractors against:

- The General Services Administration's Federal Excluded Party List System (or any successor system),
- The United States Department of Health and Human Service's Office of the Inspector General's Lists of Excluded Individuals and Entities or any successor list,
- The New York State Department of Health's Office of the Medicaid Inspector General's list of Restricted, Terminated or Excluded Individuals or Entities.

In the event an excluded party is discovered Career and Employment Options, Inc. will notify the District in writing within three (3) days after such event.

Upon the occurrence of such event, whether or not such notice is given to Career and Employment Options, the District reserves the right to immediately cease contracting with Career and Employment Options.

Consultant and District shall defend, indemnify and hold harmless one another and their officers, directors, employees and agents from and against any and all claims, liabilities, losses, damages, costs or expenses of any kind, including reasonable attorney's fees and disbursements, incurred as a result of or arising out of and relating to any acts or omissions of the other party's officers, directors, employees or agents relating to the services provided pursuant to this AGREEMENT.

DEFAULT AND TERMINATION:

Either Consultant or District may terminate this AGREEMENT upon thirty (30) days prior written notification to the other party. Such notice shall be deemed to have been given, if delivered personally or sent by registered or certified mail, addressed as follows:

To District:

To Consultant: Career & Employment Options, Inc. (CEO, Inc.)
Nicholas A. Villani, President/CEO
1 Rabro Drive Suite 102
Hauppauge, N.Y. 11788

In the event the consultant or District terminates this AGREEMENT upon thirty (30) days written notice, with or without cause, Consultant shall not be liable to the District for further services, and the District shall only be liable to Consultant to those amounts invoiced for services performed by Consultant.

The parties agree that Consultant's failure to comply with any terms or conditions of this AGREEMENT will be deemed a material breach of contract.

SUCCESSORS AND ASSIGNS: It is expressly understood that this AGREEMENT shall not be assigned without prior written consent of the other party.

ENTIRE AGREEMENT:

This AGREEMENT is the complete and exclusive statement of the AGREEMENT between the parties, and supersedes all prior contemporaneous proposals, oral or written, understandings, representations, conditions or covenants between the parties relating to the subject matter of the AGREEMENT.

This AGREEMENT may not be changed orally, but only by an AGREEMENT, in writing, signed by the parties hereto.

WHEREFORE, the parties have set their hands and seals this ____ day of _____, 20__.

_____ / / _____ / /

School District Personnel

Nicholas A. Villani, President/CEO

Career and Employment Options, Inc.

Career & Employment Options.
1 Rabro Drive
Hauppauge, N.Y. 11788
Phone (631) 234-6064 Fax (631) 234-6081
www.ceoincworks.com

Rocky Point Union Free School District Addendum A 2020-2021 Rate Sheet

Group Format Services: CEO provides services to groups within district which significantly lowers the price per student. The pricing is based upon:

- Number of Students.
- Amount of hours per day.
- Level of activities requested.
- Number of students graduating that year.
- *This pricing requires consultation prior to develop the program.*

Job Coaching: \$62 per hour:

- Job coaching will be provided at a rate of \$62 per hour for both direct and indirect student services.
- Evaluation and criteria for student preference of employment or career choice will be performed. Available employment opportunities or internship options will be discussed and evaluated. Assessment and exploration or development of potential worksites, based upon evaluation material may be conducted. Any orientation services to the worksite and evaluation of the specific services required by the student to participate in workplace will be provided. The findings will be provided in written format. These would be considered both direct and indirect student services.
- Job development services including job/task analysis, determination of student interest, transportation strategies and career planning, crisis intervention and onsite advocacy will be provided as both direct and indirect student services. The findings will be provided in written format.
- Job coaching would include job placement services and on-site training. When the student is faded from intensive job coaching, the student will receive a follow up service. Follow up services will consist of identified service hours as per the IEP. The findings will be provided in written format.
- Indirect student service time includes the provision of student specific goals and objectives consistent with the student's IEP as well as any communication including phone calls, letters or any electronic correspondence for the maintenance, record review of the student specific accomplishments, efforts, and demonstrated need for additional instruction.

In-School Career Counseling: \$62 session.

- Focus upon CDOS related skills that follow the CEO curriculum "Career Services for Students *In & Beyond* Special Education". "Career Services..." contains over 100 lessons relating to CDOS and career related skills.
- A session includes direct student services for the duration of one period defined by the district as well as indirect student services for the remainder of the one hour session.
- Indirect student services include the provision of student specific goals and objectives consistent with the student's IEP as well as the maintenance of the record of the student specific accomplishments, efforts, and demonstrated need for additional instruction. This information will be provided to the CSE for the development of the IEP. The provision of written information to school personnel in the format of a report is an indirect service which is included in the per session rate. Indirect student services can include the review and/or development of the preliminary transition services plan as well as Career Plan, Student Exit Summary and Employability Profile as well as other transition assessments are included in the per session rate. Also included in the per session rate would be the review of the IEP, the psychological, and any other vocational evaluation provided by the district to develop that plan as well as any preparation required for the student lesson.

- CEOTrackit is a component of the indirect services and provides a report of student performance in the curriculum and CDOS related skills. This is considered as part of the indirect students services for the session.

Community Access Training: \$62 per hour.

- Community Access Training shall be provided as both a direct and indirect student service. Instruction shall be provided in the use of community services i.e. libraries, stores, food shopping etc. as well as training in the use of banking and budgeting, transportation management strategies shall be developed that utilize multiple transportation modes for work or leisure. Community Access Training shall be provided to students on an individual basis and shall be billed at the hourly rate described above. Indirect student service time includes the provision of student specific goals and objectives consistent with the student's IEP as well as the maintenance of the record of the student specific accomplishments, efforts, and demonstrated need for additional instruction.
- Community Access Training shall include: evaluation of skill needs, student expectation of skills, fluency with the skills, including task analysis wherein they are assessed within the community for successful participation. Evaluation and assessment of community resources availability and student accessibility will be billed at the above rate.

Job Coaching & Career Consulting: For Non-Program (All Services Included) Group Services

- For 2 students at the same time is \$99 per hour/session.
- For 3 students at the same time is \$115 per hour/session.
- For 4 students at the same time is \$145 per hour/session.
- For 5 students at the same time is \$168 per hour/session.
- For 6 students at the same time is \$179 per hour/session.

Career Class/PAES Lab/Computer Literacy Classes \$95 per hour

- Services provided that evaluates and provides instruction to student and groups of students in a classroom setting. This includes meeting transition and vocational goals.
- Provides instruction to the development of the needs identified as part of their transition planning and vocational training.
- Classroom instructor provides service as well as a documentation that is included in the rate.

Upward Options:

Module A: Postsecondary Preparation Training \$95 per period for up to 20 periods.

- A session is considered one period as defined by the district.
- A session shall consist of no greater than 6 students.
- An additional one period rate per week will be billed at the stated rate for preparation and evaluation of students work.
- The findings will be provided in written format and considered an indirect service as part of the stated rate.

Module B: Postsecondary Preparation Training Individual Services \$95 per period:

- Provided on an individual basis with a similar format as Module A.
- Development of executive functioning, social, self determination and advocacy, disability awareness and coping skills. Coaching for career skill building.
- The findings will be provided in written format and included in the stated rate.

Transition Consulting Services: \$135 per hour of consultation and linkages services:

- Transition consulting services includes the planning, defining and implementation of the major points of IDEA defined services that the district is required to address. Attention would be provided to district issues which may lead to potential litigation.

- CSE and Annual Review attendance and support services to assist the district in the implementation and clarification of needed services.
- IEP/Transition Plan/SES services that enable a district to define their transition services and ensure compliance with NYSED regulations.
- Linkages to state adult agencies for a group of 10 or more students with a total charge of no more than 3 hours per student for the linkages services.
- Includes; ACCES-VR, (Adult Career and Continuing Education Services-Vocational Rehabilitation) OPWDD (Office of People with Developmental Disabilities), OMH (Office of Mental Health), NYSCB (New York State Commission for the Blind) SSA (Social Security Administration, Medicaid etc) and DOL (Department of Labor).

Benefit Planning Consultation: \$135 per hour of consultation services.

- Performed by a Benefits and Works Practitioner certified through Cornell University.
- Provide families with information and strategies regarding Social Security Administration issues such as SSDI, SSI, Medicaid and other potential problems families encounter.
- Assist families in the determination process with Social Security Administration.
- Identify potential options for families regarding entitlements.
- The findings will be provided in written format and considered part of the hourly rate.

Assessments: See below: If groups of students are being considered see chart.

- Level I format is designed to track students' interests and abilities. *Level I requires approximately 4 hours @ \$95 per hour.*
- **Full Battery Level II** for individual student is \$850 per student with comprehensive profile and evaluation. Full Battery is \$650 per student @ 3 students per day.
- **Expanded Full Battery is \$1,200.** Includes Interest Inventory and Behavior Rating Inventory of Executive Functioning Assessment/additional instruments necessary.
- Specialized Level II for multiple students at least 3 students per session.
 - *Special Career Level II \$425 per student up to two students.*
 - *Special Career Level II \$350 per student for three or more students.*
- Level III Diagnostic Situational Assessment
 - *Level III for one student \$1,045 per student.*
 - *Level III for two students \$1,420 for two students.*
 - *Level III for 3 students \$1,630*

Level I CEO staff to provide Level I using CEO format	Level II Full Battery Career Assessment	Level II Specialized Career Assessment	Level III Diagnostic Situational Assessment 10-14 hours
----------------------------------------------------------------	-----------------------------------------------	----------------------------------------------	---------------------------------------------------------------

\$95 per hour for approximately 4 hours	\$650 per student @ no less than 3 students per day.	\$350 per student @ 3 student minimum per session.	\$1,045 per student at one minimum
CEO Certified Spec Ed or Guidance	Three students must be assessed per day.	\$425 per student @ 2 or less per session.	\$1,420 for up to 2 students
Individualized service.	Single or less than 3 students would be \$850 per student.	Up to 8 students per day	\$1,630 for up to 3 maximum
Interviews with parents, teacher, student, plus summary.	Expanded Full Battery \$1,200 per student.	Designed for student going to Special Career Tech	Assessment must be within same group.

Assistive Technology Evaluations: \$1,200 per evaluation

- Evaluations that provide a clear and concise report on the needs of the student and how to implement support services for that need.
- Recommendations that enable districts to make clear and concise decisions regarding equipment and training.

Assistive Technology Consulting: \$135 per hour:

- Training for students, families and staff in the implementation of the recommendation of Assistive Technology Evaluations.
- Training provided regarding the use of equipment and other Assistive Technology devices.
- A session of one hour may include direct student/staff/family contact time for the duration of the district defined period, as well as indirect student service for the remainder of the one hour session.
- Indirect student service time includes the provision of student specific goals and objectives consistent with the student's IEP as well as the maintenance of the record of the student specific accomplishments, efforts, and demonstrated need for additional instruction.
- The findings will be provided in written format and considered part of the hourly rate.

Parent Training: \$135 per hour

- Training to assist parents to better understand the vocational and career planning in transition for their child.
- Enable parents to better understand adult service models in order to act in partnership with adult service providers.
- College preparation for students with disabilities.

Staff Development Services: \$135 per hour

- Staff training that includes a comprehensive "easy to understand" overview of transition services.
- Staff training for linkages to all adult services including SSA, ACCES/VR, OPWDD, CBVH, OMH and provider agencies.
- Staff training for "Levels of Assessment". Included is instruction on Level I, II and III Voc Assessment their purpose and implementation.

The Comprehensive Transition Implementation Plan: Monthly pricing plan that is constructed to meet your budget and number of students includes:

- Transition Consulting Regulatory Compliance i.e.
 - IEP review
 - Indicator 13 and 14 assistance
- Job coaching
- Linkages to adult services
- Services to alternative high school students
- Assessment Packages
- College Preparation Services
- Job development
- Transition Consulting
- Linkages to employers via the School Industry Council
- Parent Training

CEO would like to thank you for any considerations regarding our services. If you have any further questions please feel free to contact me at (631) 234-6064 or at NVillani@CEOincworks.com.

Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.

Career & Employment Options.
1 Rabro Drive, Suite 102
Hauppauge N.Y. 11788
Phone (631) 234-6064 Fax (631) 234-6081
www.CEOincworks.com

"Innovation through cooperation and collaboration"

Rocky Point Union Free School District Appendix B 2020-2021 Group Program Rate Sheet

This program is designed to provide vocational training, work experiences and community access training for the Life Skills Program at Rocky Point Union Free School District. **All services are included within the monthly price as they include the students designated in the Life Skills Program served by the CEO Program.** Any necessary linkage and transfer to an adult provider will be provided as a transition service prior to leaving high school. All other services will be provided to the students in groups.

Nine Points of Transition: All CEO staff are trained in the application of the Nine Points of Transition for the students they serve. This enables them to provide transition services as a supplement to the transition needs of the district. This includes the following issues and potential needs for the students:

- Employment or Post-Secondary Education
- Recreation/Leisure
- Linkages to Adult Services
- Health/Medical
- Residential Needs
- Entitlement Needs
- Transportation
- Advocacy/Legal Needs
- Person/Home/Money Management

Internship Program: Students go to community based work sites on a rotation arranged by CEO. The number of sites per school year range from 6-8 sites per year.

- For 5 days per week depending on the needs of the district.
- For approximately 6-8 weeks per site.
- The sites can include the following industries:
 1. Hospitality
 2. Retail
 3. Office/Clerical/Library
 4. Horticulture (if available)
 5. Food Services
 6. Healthcare
 7. Custodial and Buildings/Grounds
 8. Childcare
 9. Health Services

- The Department of Labor or OPWDD may sponsor the students in order for them to be paid during parts of the year or if funds are available. This can include work in local businesses, governmental offices or not for profit organizations. CEO will assist the district in linking the students to this option if available. **All costs associated with arranging and enrolling the identified students into the program are built into the program.**
- World of Work Tours (WOW Tours) that provide students with the opportunity to visit businesses in their community and have a better understanding of who the business hires, why they hire them and what the criteria is for getting the job. The explanation is provided by the employer to the students after preparation from CEO staff. **All costs associated with arranging and setting up the WOW Tours are part of the program price.**
- Travel training is a component of the community based programming. Students are provided with goals regarding travel training as well as regular routines of using public transportation on a monthly basis. **All costs associated with arranging and setting up the travel training are part of the program price. Students are responsible for their bus or train fare.**
- Community Access training incorporates using the facilities/businesses within a community (see Community Access Training).
- **All job development, development of social stories, preparation of the worksites, development of natural supports, planning for the travel training are all part of the package price.**

Assessment Services: All students enrolled in the program receive these services as part of the program price.

- Level I Assessment using the CEO format for the Level I. This format will include meeting with the parent as well to determine appropriate outcomes.
- Level III at each of the sites in the internship model.
- Level II if requested by the district, however, students in a Life Skills program are usually best served by a Level III assessment.

All costs associated with arranging and setting up the Level III are part of the program price.

Community Access Training: Students will be provided opportunities to explore community activities that are required in adult living. This portion of the program works closely with the district Life Skills Teacher in ensuring a coordinated approach to instruction.

- Travel training using public transportation.
- Perform shopping tasks for family.
- Banking use and training.
- Use of the public library.
- Development of potential volunteer activity that will transcend the high school experience and continue into adulthood.
- Training in the use of the One Stop Center in the Department of Labor.

Job Placements and Supported Employment: Any of the students in the Life Skills Program will be provided, if they so choose, the opportunity for placement during their last year in high school. All linkages for ACCES/VR and OPWDD are included in the services.

- Job placement within proximity to the student's home and/or accessible via specialized transportation.
- Job placement with job coaching that transition into intermittent site visits of no less than once per week that replicate adult supported employment services.
- Students are linked to ACCES/VR and OPWDD with a job.
- CEO will handle the transfer to an adult provider for a seamless transition.

Employment Class: Students receive training regarding the resume/portfolio development, job search skills, interview training, applications, social skills in the workplace etc.

- The instructor uses the CEO "Career Services for People In & Beyond Special Education" as well as other resources such as UNIQUE.
- Social skills and issues from the workplace are discussed and solutions for everyday workplace issues are addressed.
- Social Stories are developed to prepare the students for all outings. We also utilize Assistive Technology to facilitate student instruction.
- All preparation of the Employment Class are part of the package price

Parent Training: All costs associated with Parent Training for students in the Life Skills Program are included in the costs.

- A two hour course to assist parents to better understand the vocational and career planning for the child.
- Instruction for parents to better understand services and service models in order to act in partnership with future adult service providers.
- Any parent assistance needed regarding Social Security Administration as CEO has on staff a Certified Benefits and Work Incentives Practitioner from Cornell University to handle all issues.

Summary:

- Life Skills students are best served in an ½ day format.
- Each student to receive services in Vocational Life Skills as described above.
- The following is a summary of the pricing.
 - Contract expense for 10 month year for 8 or more students in Vocational Life Skills:
 - \$1,710 per student per month for up to 8 students.
 - **Additional students above 8 students cost are \$500 per month per additional student in a group setting.**
 - **Ex. If 10 students are served the first 8 are \$1,710 per month per student, the next two are \$500 per month per student.**
 - If the student census drops below 3 students, the following rates need to go into effect:
 - \$2,250 per student per month for 2 students in a half day group program served by a single CEO Career Consultant.

- \$62 per hour per student per month for 1 student in a group program.
- Any student outside of the program and requiring a one to one (1:1) job coaching model, CEO's regular rate of \$62 per hour will be used.

Program services include all of the following for the monthly rate:

- Nine Points of Transition and IEP development of those goals and services.
 - Level I, II and III Assessments.
 - Job development, Job placement at the end of the program (if requested).
 - World of Work Tours.
 - Employment Classes.
 - Internships in the local community settings.
 - Community Access Training.
 - Travel Training.
 - Participation in all CSE and any required parent meetings.
 - Team meetings for students in the Vocational Life Skills with district staff.
- Any additional students (from outside the life skills program) can receive services at the rates designated on the regular CEO prices sheet (Addendum B).

Thank you for considering Career and Employment Options, Inc. and we look forward to providing quality services to you and your students.

Sincerely,
Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.

Career and Employment Options, Inc.
 1 Rabro Drive Suite 102
 Phone 631-234-6064 Fax 631-234-6081
 Rocky Point Union Free School District 2020-2021
 School Business Partnership Rate Sheet Addendum C

The following are the hours and costs for each of the tasks associated with CEO's School Business Partnership (SBP) program identified and the best approximation to complete of the service. Although the hourly rate is consistent, the number of hours are approximate in order to give the district the flexibility in determining your needs and what services are already being provided by in-district personnel. We have several services available to our district partners and a district can choose one or multiple options.

The rate sheet is designed to provide our client districts with the concept of overall costs as well as the contents of the program. The costs are flexible and intended to give our client district a framework for services that CEO will provide and to fit your budget. The key for us and for you is that the SBP works effectively for your students and enriches your districts relationship with your local community and the business community as a whole.

SCHOOL BUSINESS PARTNERSHIP (SBP).

Please note all hours are approximate and can be flexible depending on the district needs.

- Contact with school personnel and begin the planning process.
- Contact local business organizations and presenting the SBP opportunities.
- Create and send out any marketing materials pertaining to the SBP.
- Speak with individual business members to answer questions as well as fostering school/business relationships.
- Set up agenda and meetings, including hand-out for businesses to complete an industry/business profile.
- Secure key education personnel to attend meetings
- Discuss economic trends, business challenges, job/internship opportunities.
- Assist students in their resume, mock interview and presentation skills.
- Provide a summary of the meeting and follow-up for next meeting.
- Data collection, processing and presentation as to business, student and teacher perception of the event.

Program Implementation	Approximate Hours	Rate per Hour	Cost to District
Total	100	\$70	\$7,000

CAREER LAB

- Contact local business organizations, including specific businesses that represent industries for a specific local community and region regarding interactive event with students.
- Work with a specific students to participate in elevator speeches, mock interviews, round table or a large group presentation.
- Develop hand-outs with for the participating students.
- Provide instruction to students in the preparation of engaging with businesses.
- Evaluate student skill level in their interactions with the business and furnish district with metric reports.

	Approximate Hours	Rate per Hour	Cost to District

Total	35	\$70	\$2,450
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SPECIALITY EVENTS

This is a one-day event that is structured for the business and the school to create internships or jobs for the students in the district. This can include STEM, STEAM and Career Day events.

- Create a panel of business representatives that will present their business, industry and a variety of career paths. Goal is also to highlight various vocational careers and the steps to get there.
- Assessing and receiving career interests from the district from their students.
- Reach out and meet with the business community in response to those interests.
- Planning the event in cooperation with district personnel.
- Development of the public relations materials.
- Included in the event is the post assessment for both businesses and students as to the effectiveness of the event and the outcome of the internships.

Task	Approximate Hours	Rate per Hour	Cost to District
Total	50	\$70	\$3,500

COUNSULTING AND SUPPORT TO EXISTING PROGRAMS.

For districts that have any of the above options currently operating but would like additional supports to supplement their programs, enables the district to be able to use this service in creative ways to address the issues regarding business education relationships. There is a 5-hour minimum usage of services. * These hours will be flexible and based upon district need.

Task	Approximate Hours	Rate per Hour	Cost to District
Minimum of 3 Hours is required for consulting.	3	\$70	\$210
Total	5	\$70	\$350

Sincerely,

Nicholas A. Villani, President/CEO
 Career and Employment Options, Inc.

Career & Employment Options.
 1 Rabro Drive, Suite 102
 Hauppauge N.Y. 11788
 Phone (631) 234-6064 Fax (631) 234-6081
 www.CEOincworks.com

"Innovation through cooperation and collaboration"

Rocky Point Union Free School District Addendum D for Summer 2020 Rate Sheet

This program for the Rocky Point Union Free School District is designed to provide vocational training, work experiences and community access training for the Life Skills Program at Rocky Point Union Free School District. All services are included within the monthly price as they include the students designated in the Life Skills Program served by the CEO Program. Any necessary linkage and transfer to an adult provider will be provided as a transition service prior to leaving high school. All other services will be provided to the students in groups. A sample schedule is provided below:

	Monday	Tuesday	Wednesday	Thursday	Friday
Week 1	Worksite	Worksite	Worksite	Worksite	WOW Tour
Week 2	Worksite	Worksite	Worksite	Worksite	Community Access
Week 3	Worksite	Worksite	Worksite	Worksite	Employment Class
Week 4	Worksite	Worksite	Worksite	Worksite	WOW Tour
Week 5	Worksite	Worksite	Worksite	Worksite	Community Access
Week 6	Worksite	Worksite	Worksite	Worksite	Employment Class

Internship Program: Students go to community based work sites on a rotation arranged by CEO. The number of sites for the summer can remain at one site or utilize two sites to enable the students to have a variety of choices for the summer.

- For approximately 3 days per week depending on the needs of the district.
- Alternating one day of every other week to utilize community access experiences.
- The sites can include the following industries:

1. Hospitality	6. Healthcare
2. Retail	7. Custodial and Buildings/Grounds
3. Office/Clerical/Library	8. Childcare
4. Horticulture (if available)	9. Health Services
5. Food Services	

- The Department of Labor may sponsor the students in order for them to be paid during parts of the year or if funds are available. This can include work in local businesses, governmental offices or not for profit organizations if the district has a Memorandum of Understanding (MOU) with the DOL. In the event the district does not have an MOU, CEO will assist the district in the process. **All costs associated with arranging and enrolling the identified students into the program are built into the program.**
- World of Work Tours (WOW Tours) that provide students with the opportunity to visit businesses in their community and have a better understanding of who the business hires, why they hire them and what is the criteria for getting the job. The explanation is provided by the employer to the students after preparation from CEO staff. **All costs associated with arranging and setting up the WOW Tours are part of the program price.**
- Travel training is a component of the community based programming. Students are provided with goals regarding travel training as well as regular routines of using public transportation on a monthly basis.
- Community Access training incorporates using the facilities/businesses within a community (see Community Access Training).
- **All job development, development of social stories, preparation of the worksites, development of natural supports, planning for the travel training are all part of the package price.**

Assessment Services: All students enrolled in the program receive these services as part of the program price that will extend into the summer program. During the summer assessments are often not required however if requested by the district will be

- Level I Assessment using the CEO format for the Level I. This format will include meeting with the parent as well to determine appropriate outcomes.
- Level III at each of the sites in the internship model.
- Level II if requested by the district however students in a Life Skills program are usually best be served by a Level III assessment.

Community Access Training: Students will be provided opportunities to explore community activities that are required in adult living. This portion of the program works closely with the Life Skills Teacher in ensuring a coordinated approach to instruction.

- Travel training using public transportation.
- Perform shopping tasks for family.
- Banking use and training.
- Use of the public library.
- Development of potential volunteer activity that will transcend the high school experience and continue into adulthood.
- Training in the use of the One Stop Center in the Department of Labor.

Employment Class: Students receive training regarding the resume/portfolio development, job search skills, interview training, applications, social skills in the workplace etc.

- The instructor uses the CEO “Career Services for People In & Beyond Special Education” as well as other resources such as UNIQUE.
- Social skills and issues from the workplace are discussed and solutions for everyday workplace issues are addressed.
- Social Stories are developed to prepare the students for all outings. We also utilize Assistive Technology to facilitate student instruction.

Summary:

- The following is a summary of the pricing.
 - Contract expense for summer of 6 weeks for students in Vocational Life Skills:
 - \$1,710 per student per month for up to 8 students.
 - Month of July, at \$1,710 per students up to 8 students.
 - Month of Aug, at pro-rated to \$855 per student up to 8 students.
 - Additional student above 8 students cost \$500 per month per additional student in a group setting. Pro-rated for Aug at \$300 per month about 8 students.
 - Any student requiring a one to one (1:1) job coaching model outside of the program hours will be charged CEO’s regular rate of \$62 per hour. (see the Addendum B 2020-2021 Price List)

All services include:

- Level I, II and III Assessments (during the school year)
- Job development, Job placement at the end of the program (if requested).
- World of Work Tours
- Employment Classes
- Internships in the local community settings.
- Community Access Training.
- Travel Training
- Participation in all CSE and any required parent meetings.
- Team meetings for students in the Vocational Life Skills with district staff.
- Any additional students (from outside the life skills program) can receive services at the rates designated on the regular CEO prices sheet (Addendum B).

Thank you for using Career and Employment Options, Inc. and we look forward to providing quality services to you and your students.

Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.



Career & Employment Options, Inc.
"Innovation through collaboration and cooperation"

June 15, 2020

Ms. Kristen White
Executive Director of Pupil Personnel Services
Rocky Point Union Free School District
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

Dear Ms. White:

I want to thank you and your district for continuing working with CEO during this difficult time. I have included our policy for distance learning for your review. As all of us in the education community are attempting to adjust to the effects of the pandemic and I want to thank you for your support. We have expanded and improved our efforts to lead in this area and have included videos, virtual World of Work Tours, virtual mock interview. We have partnered with two software companies to make our instruction more effective and engaging for the students.

If you would like to speak to me regarding the Distance Learning Policy further I can be reached on my cell at 631-398-4754 or via email at NVillani@CEOincworks.com.

Sincerely,

A handwritten signature in black ink that reads "Nicholas A. Villani". The signature is written in a cursive, flowing style.

Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.

Career & Employment Options, Inc. COVID-19 Distance Learning Model

DATE: April 20, 2020/*Revised June 5, 2020*

RE: COVID – 19 Distance Learning

Purpose: To ensure that, to the greatest extent possible, each student with a disability is provided the vocational services identified in the student's IEP using virtual learning.

Introduction: I would like to thank you for taking the time to read and review our policy and protocols regarding remote instruction/distance learning for students that currently participate in the CEO vocational training program due to the Coronavirus (COVID-19) outbreak school closures. This is an unprecedented event and CEO has been working tirelessly to establish a COVID-19 plan for alternative instructional options for our students and clients. To ensure that, to the greatest extent possible, each student with a disability can be provided the special education and related services identified in the student's IEP. CEO is continuously working to outline procedures, structures, and expectations internally as an organization that will ensure we continue to provide a rich learning experience for our students and districts during this time. We are also trying to keep the communication with the CEO admin so we can make any systematic adjustments to other districts with improvements.

Goal: It is our goal to adapt to this changing environment. In doing so, CEO will be able to continue to provide our districts and students with the comprehensive, individualized instructional services and supports that continue to exhibit CEO's mission. CEO has implemented a plan to continue services through distance learning. CEO is prepared to deliver content and lessons developed by our Career Consultants that are skill based and aligned with the students individual IEP goals.

Technology Platforms: CEO has a range of tools and resources for facilitating learning, including those with varying levels of technological sophistication. We have partnered with a software company called **EngageWhiz** that we developed structures for measuring student engagement and responses and reports to track student progress in virtual learning. **EngageWhiz** is the platform that is exclusive for our ACCES-VR clients in order for CEO to maintain the highest integrity of data and response formats.

In many districts, our Career Consultants have been provided with direct access and the credentials necessary to access the same e-learning platforms (Gmail, Google Classroom, district email access, etc.) the districts is using. We thank these districts for these allowances as we are able to begin providing services without further delays. We are happy to collaborate with your district to ensure that our Career Consultant staff is using your designated virtual learning platform when providing vocational lessons to students.

Transmetrics Plus: CEO in conjunction with a software development company is currently developing a program we are calling Transmetrics Plus or T+. This is a program we are currently working on that enables CEO staff to engage in the CEO curriculum and beyond by integrating other programs that we work on. The purpose of T+ is to create all of the resources available to the students and staff that they would need for a comprehensive and individualized distance learning program. It includes **EngageWhiz.com** in conjunction with Transmetrics. T+ integrates the CEO curriculum as well as other learning platforms such as UNIQUE and the other options listed.

COPS/CAPS COPEs Online: CEO has used this program for several years and it provides students the opportunity to take an online interest inventory using a Likert scale. It also allows students to take an online aptitude test which measures mechanical reasoning, spatial relations, verbal reasoning, numerical ability, language usage, word knowledge, perceptual speed and accuracy and manual dexterity. Students then take an inventory on what they value in work. The program scores each section and then aligns the student's interests, aptitudes and work values into specific career clusters which the student can further research.

If the COPS interest inventory does not meet the needs of the student other more simplified Interest Inventories can be utilized such as:

- Transition To Work Inventory
- Picture Interest Career Survey
- Becker Reading Free Interest Inventory

North Star Digital Literacy: This is a program that can test and provide instruction for a student's computer skills. It includes an online assessment that provides the students with data on where they need to improve their skills. Basic computer skills, email skills, internet skills and word and excel skills can be tested. The program defines basic skills needed to perform tasks on computers and online. Online, self-guided modules assess the ability of individuals to perform tasks based on these skills. Included are basic computer digital literacy standards and modules in three main areas:

- Essential Computer Skills - Computer Basics, Internet Basics, Email, Windows OS, Mac OS X
- Essential Software Skills - Word, Excel, PowerPoint
- Using Technology to Accomplish Tasks - Social Media, Information Literacy.

Virtual Business Partnerships

CEO has developed access to a variety of community and regional businesses to help educate and prepare our students and clients for the World of Work. The needs of the students and clients will be assessed by CEO's Career Consultant in order to present the correct service and appropriate business. Businesses are conducting virtual presentations, discussions, interview skills, soft skills and World of Work tours to High School students and ACCES-VR clients. With business' permission, the presentations and World of Work tours will be recorded, excluding the students and clients. We will use these recording for educational purposes only.

Learning Plan: Specific programs vary across the districts we serve. Our Career Consultants have modeled their distance learning plans based upon their student's/program's unique needs. The students have been taking part in a WOW (World of Work) program which now includes lessons around the 9 points of Transition and includes the following components:

- **Employment Class-** morning meeting/daily check in, money skills, activity review, journals, lessons designed to develop work readiness skills
- **Community Exploration Trips-**community access trips designed to help students learn about how to independently navigate and utilize local resources
- **Internship/Volunteer Experiences-**students complete vocational tasks that allow them to develop hard and soft skills necessary for preparing for future employment
- **World of Work Tours/Guest Speakers-**allows student to learn more about the world of work in varying industries
- **Travel Training-**teaches students strategies needed to independently navigate their communities

Due to the closure of schools for the safety and well-being of the students during the COVID-19 Pandemic a suggested program to keep the students engaged and learning is as follows:

- Career Consultants will communicate with their district contact person with notice of distance learning plans.
- The district will designate whether Career Consultants will be in contact with parents/students via the communication method/platform of school districts preference daily. If the district would require this to be performed by school district personal, CEO would wait for the district personnel to notify them they can contact the parents.
- Lessons/Assignments will be sent in the morning by 9am.
- Students will confirm the receipt of the daily lessons/assignments when applicable

Career Consultants will be available for remote instruction (synchronous and asynchronous) during designated office hours as determined by the district.

- Sessions can be scheduled during office hours to allow for direct instruction and feedback on assignments using the district's designated platform for remote learning (Google Meet, email, etc). Career Consultants will provide support for students/parents as needed during these scheduled sessions.

The daily projected schedule will mimic each district's program as closely as possible. An example is as follows below:

- Morning Meeting: identify date, day and weather, basic money skills, social-emotional skills/discussion, visual schedule of daily activities (A template will be provided for parents to use with the students).
- One of the following written/reading comprehension activities:
 - Workplace Communication Activity (to be scanned from packet)
 - Conflict Resolution Activity (to be scanned from packet)
 - Functional Text Activity (to be scanned from packet)
 - Unique/Vizzle Transition Activity Lesson
 - CEO Curriculum and lessons
- Vocational Task with breakdown of steps and review (journal discussion template will be provided). **Please note this is for students currently participating in an internship program.*
- Interactive Online Resources and tips will be provided daily (abcya.com, dogonews.com, Scholastic, SeeSaw, www.jobzone.ny.gov, www.onetonline.org, www.realtalk.careers, <http://www.educationplanner.org/students/career-planning>, <https://www.literacynet.org/mi/assessment/findyourstrengths.html>)
- Virtual Tours Weekly (Farm Food, Parks, Museums & Zoos) as available.
- Community Based & Travel Training activities will be provided weekly along with prep activities and review questions depending on current safety protocols with regards to social distancing. For now, travel training will be pedestrian walking focused or virtual.
- Guest speaker program- students can listen to and speak to professionals in various career clusters to gain a better understanding about that career.

Employment Class, Career Lab Model-Upward Options, Entrepreneurial Program

Employment Class: CEO has updated the curriculum to include the 9 points of transition and lessons that are broken down to meet the needs of the students in the various career pathways (Regents/local, CDOS, SACC). CEO staff would submit the lesson plans/curriculum to the district for their review for

implementation. The CEO syllabus of the Computer Literacy Class and the Career Lab would be used and available for the district to review.

- This would include O*Net and other platforms for the student to perform career exploration.
- Career Plan review and exploration of the specific career.
- Resume development, job search, interview skills and application skills.
- Employers would be invited to speak to students virtually to provide them with virtual interviews, World of Work Tours, and where students can practice their “elevator speeches”.

Career Lab: CEO introduced this program in two districts this year with incredible results. Introducing Elevator Speeches, direct feedback on mock interviews with local businesses and instruction on the fundamentals of social skills in the workplace.

- Virtual World of Work Tours: CEO has developed virtual WOW tours for our students.
- Virtual Guest Speakers, please click link. Press Ctrl and then click
- https://netorgft3344840-my.sharepoint.com/:v:/g/personal/alucidi_ltechconsulting_com/EeKUWX1mEnZEhDYn4fVBJZ4BAvm93BuwFG5HWELfi4In2g?e=bGGkbB
- Instruction using the revised CEO curriculum as well as other resources CEO has purchased and those available for free.

Upward Options: Those students pursuing college or technical programs post-secondary would use the Upward Options program which would include instruction:

- Self Advocacy for post-secondary education institutions supports.
- Self Disclosure for post-secondary education supports.
- Difference between and ADA and IDEA
- Executive Functioning and Self Determination Skills.
- CEO would make this curriculum available to the district for their approval.

Entrepreneurial Model:

Great consideration is being taken into account for those students that are exiting this year. Activities for these students will continue through our distance learning efforts to ensure a continued seamless transition to their post-secondary lives. For those students seeking job placement, customized job search resources and activities will be provided:

- Development of Business Plans.
- Small Business Administration support and other legal and advisory links.
- Learning how to develop spreadsheets for business planning and management.
- Specifics of cash flow, profit/loss and banking.
- Other business related skills.

At this time, I please ask for your consideration in regard to Distance Learning for your district’s CEO Program as it would continue to enhance their learning and vocational skills. Thank you for your time and consideration.

Sincerely,

Nicholas A. Villani, President/CEO
Career and Employment Options, Inc.



TEL: (845) 634-4620
FAX: (845) 634-4670
E-MAIL: help@industrialui.com
Website: www.industrialui.com



Unemployment
Cost Control, Inc.

TEL: (201) 798-1313
FAX: (201) 798-3011
E-MAIL: ucc@uicost.com
Website: www.uicost.com

20 SQUADRON BLVD, SUITE 101, P.O. BOX 825, NEW CITY, NY 10956

2 MARINE VIEW PLAZA, SUITE 6, HOBOKEN, NJ 07030

Please reply to this address

Please reply to this address

SERVICE AGREEMENT

Reviewed Costs, Inc. d/b/a Industrial U.I. Services, specializing in Unemployment Insurance Cost Control, hereby offers its services to:

Rocky Point School District

for the period of One (1) year beginning July 1, 2020 — June 30, 2021.

During the life of this contract, Reviewed Costs, Inc., d/b/a Industrial U.I. Services will do the following on your behalf:

Claims Control

1. Answer all claims forms as to why claimant's job came to an end. Sign this form as your representative and submit it to the Telephone Claims Center.
2. Advise you as to claimant's entitlement to benefits based upon the information submitted to the Department of Labor. On cases where the claimant is ruled eligible, and we do not believe the claimant should be, we will check with you prior to protesting the determination.
3. Record all pertinent information regarding the claimant in order to verify the claimant's entitlement, benefit rate, weeks of charges to your account.
4. If you so desire we will break down the unemployment cost by department so you can evaluate where the money is being spent.
5. "Police" the Notice of Benefit Reimbursement Charges for accuracy. This is a follow up to item 3 above plus information we receive from you as to whether or not a claimant has accepted or refused subsequent employment.
6. Notify you quarterly as to the accuracy of the billing which you receive from the Unemployment Insurance Division in Albany. We will also give

you a quarterly analysis of all claimants collecting from your account and the action taken on each one.

7. Attend, as your representative, all hearings before the Administrative Law Judge Section.
8. Participate in all appeals before the Unemployment Insurance Appeal Board.
9. Work closely with our contact in your office to be certain that the individual is familiar with all forms and other relevant material needed to control claims. We will file all protests on your behalf.
10. Conduct a workshop and/or attend any relevant meetings to explain Unemployment Insurance and its cost to the Department Heads.
11. Submit a report annually to you of our activities on your behalf.
12. Either party, at its option, may terminate this Agreement for any reason by notifying the other party in writing, by certified mail, giving at least thirty calendar days notice, any time during the terms of the agreement.

FEE

Fee for our services is \$4,300.00 per annum to be billed quarterly at the rate of \$1,075 per quarter.

Proposed by: Mark S. Swartz Accepted by: _____
Mark S. Swartz, Esq.
President

Date: October 9, 2020 Date: _____

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/19/20

10/19/20 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Colon	Michael	Groundskeeper I	DW	Annual - Step 0	10/19/2020	39,500	10/26/2020	Full-time twelve-month contractual conditional appointment commencing 10/26/20. Salary pro-rated. Replaces D. Fougere
Carbone	Dana	Food Service Worker	DW	N/A	10/19/2020	N/A	10/19/2020	Resignation for personal reasons
Trude	Lori	School Teacher Aide	HS	Annual	10/19/2020	750.00	9/1/2020	Supplemental Student Assistance Stipend 2020-2021 school year for part-time status; Salary pro-rated for one (1) period per day - 2x per week.
Scalcione	Peter	Head Custodian	MS	N/A	10/19/2020	N/A	1/26/2021	Resignation for the purpose of retirement
Salyer	Lori	Part-Time Hall Monitor	HS	N/A	10/19/2020	N/A	10/7/2020	Unpaid leave of absence for medical reasons commencing 10/7/2020 through 6/30/2021.
Sadecki	Michael	Guard	DW	Annual - Step 0	10/19/2020	27,000	10/21/2020	Full-time, ten-month contractual probationary appointment. Night shift. Replaces D. Linton.
McCarrick	Jennifer	School Lunch Monitor	DW	N/A	10/19/2020	N/A	10/13/2020	Amended start date from 9/23/2020 to 10/13/2020.
Liantonio	Maria	School Lunch Monitor	DW	N/A	10/19/2020	N/A	10/5/2020	Resignation for personal reasons
Bosio	Gina Marie	School Teacher Aide	FJC	Annual	10/19/2020	750.00	10/5/2020	Supplemental Student Assistance Stipend 2020-2021 school year; pro-rated.
Giacalone	Eileen	School Teacher Aide	FJC	Annual	10/19/2020	750.00	9/24/2020	Supplemental Student Assistance Stipend 2020-2021 school year for part-time status; Salary pro-rated for one (1) period per day.
Olsen	Joan	Food Service Worker	MS	N/A	10/19/2020	N/A	10/16/2020	Resignation for personal reasons
White	Regina	Senior Office Assistant	DO	Annual, Step 0	10/19/2020	32,500	11/4/2020	Full-Time, 12-Month permanent appointment as per Civil Service rules and regulations. Salary pro-rated. Replaces E. Manger
Green	Jennafer	Senior Office Assistant	JAE	Annual, Step 0	10/19/2020	32,500	10/20/2020	Change in title as per Civil Service Rules and Regulations from Office Assistant to a promotional contingent Senior Office Assistant. Salary pro-rated. Replaces K. Bucher for the 2020-2021 school year.
Carroll	Deirdre	School Lunch Monitor	DW	Hourly, Step 0	10/19/2020	14.00	10/20/2020	Part-time (five days per week, three hours per day) ten-month contractual appointment. Replaces N. Novissimo
Molloy	Kaitlyn	School Hall Monitor	JAE	N/A	10/19/2020	N/A	10/22/2020	Resignation for personal reasons
Pangione	Anthony	School Teacher Aide	DW	N/A	10/19/2020	N/A	10/30/2020	Resignation for personal reasons

Rocky Point UFSD
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10/19/20 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Kenwood	Kyra	Music Teacher	FJC	N/A	10/19/2020	N/A	9/27/2020	Unpaid FMLA leave of absence for the purpose of child care commencing 9/27/2020 through 11/21/2020.
Kenwood	Kyra	Music Teacher	FJC	N/A	10/19/2020	N/A	11/22/2020	Unpaid leave of absence for the purpose of child care commencing 11/22/2020 through 1/31/2021. Return 2/1/2021.
Warren	Julianne	Elementary Teacher	JAE	Annual, M Step 1	10/19/2020	57,051	10/20/2020	Full-time, ten-month probationary appointment commencing 10/20/20 through 10/19/24. The probationary expiration date will depend on the individual's APPR ratings. To receive tenure, Ms. Warren must have an overall APPR ratings of effective or highly effective in at least three of four preceding years. If Ms. Warren receives an ineffective composite or overall APPR rating in her final year of probation, she will not be eligible for tenure at that time. Effective 10/20/2020. Replaces K. McNeill; Salary pro-rated.

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10/19/20 Schedule-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Carbone	Dana	Substitute Custodian	DW	Hourly	10/19/2020	15.00	10/20/2020	2020-2021 school year
Librizzi	Debra	Substitute Nurse	DW	Hourly	10/19/2020	28.00	10/21/2020	2020-2021 school year
Kumar	Michael	Substitute Custodian	DW	Hourly	10/19/2020	15.00	10/21/2020	2020-2021 school year
Gregg	Stephen	Substitute Custodian	DW	Hourly	10/19/2020	15.00	10/21/2020	2020-2021 school year
Seckin	Deborah	Substitute Guard	DW	Hourly	10/19/2020	15.00	10/21/2020	2020-2021 school year
Bohm	Wayne	Substitute Guard	DW	Hourly	10/19/2020	15.00	10/21/2020	2020-2021 school year
Krase	Noah	Substitute Groundskeeper	DW	Hourly	10/19/2020	15.00	10/21/2020	2020-2021 school year. Conditional appointment.
Carroll	Deirdre	Substitute Teacher Aide/Monitor	DW	N/A	10/19/2020	N/A	10/19/2020	Inactivation of 2020-2021 appointment
Connolly	Susan	Substitute Teacher Aide/Monitor	DW	Hourly	10/19/2020	14.00	10/21/2020	2020-2021 school year
Pangione	Anthony	Substitute Teacher Aide/Monitor	DW	Hourly	10/19/2020	14.00	11/2/2020	2020-2021 school year

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10/19/20 Schedule-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Murphy	Lauren	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/19/2020	125.00 non preferred; 150.00 preferred	10/21/2020	2020-2021 school year
Szybkowski	Dawn	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/19/2020	125.00 non preferred; 150.00 preferred	10/21/2020	2020-2021 school year
Clasen	Craig	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/19/2020	125.00 non preferred; 150.00 preferred	10/21/2020	2020-2021 school year
Hassildine	Melissa	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	9/18/2020	Resignation of 2020-2021 appointment
Howard	Amanda	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	9/21/2020	Inactivation of 2020-2021 appointment
Mears	Courtney	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	9/21/2020	Inactivation of 2020-2021 appointment
Michelsen	Krystal	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	9/22/2020	Inactivation of 2020-2021 appointment
Warren	Julianne	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	10/19/2020	Resignation of 2020-2021 appointment
Vavas	Mary	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	10/7/2020	Resignation of 2020-2021 appointment
Pucciarelli	Matthew	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/19/2020	N/A	10/13/2020	Resignation of 2020-2021 appointment

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10/19/20 Schedule-E Co-Curricular Positions 2020/2021

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Trapani	Donna	Elementary Education Teacher	JAE	Annual	10/19/2020	1,966	10/20/2020	Mentor 2020-2021 school year. Grant funded through Title II Grant. Stipend pro-rated
Cooper	Andrew	Speech Teacher	MS	Annual	10/19/2020	1,966	9/1/2020	Mentor 2020-2021 school year for the period of 9/1/2020 through 1/31/2021; shared stipend. Salary pro-rated.
Egan	Patricia	Speech Teacher	MS	Annual	10/19/2020	1,966	9/1/2020	Mentor 2020-2021 school year for the period of 9/1/2020 through 1/31/2021; shared stipend. Salary pro-rated.
Maggio	Michele	Speech Teacher	MS	Annual	10/19/2020	1,966	9/1/2020	Mentor 2020-2021 school year. Grant funded through Title II Grant.
Nobre	Anthony	Science Teacher	HS	Annual	10/19/2020	1,966	9/1/2020	Mentor 2020-2021 school year. Amended description Grant funded through Title II Grant.
Flanagan	Laura	ESL Teacher	HS	Annual	10/19/2020	1,966	9/1/2020	Mentor 2020-2021 school year. Amended description Grant funded through Title II Grant.
Tribby	Carly	HS Manga Club	HS	Annual	10/19/2020	1,322	10/19/2020	2020-2021 school year
Ventura	David	MS/HS Guitar Club	MS	N/A	10/19/2020	N/A	9/1/2020	Inactivate 2020-2021 appointment
Ventura	David	MS Guitar Club	MS	N/A	10/19/2020	1,249	9/1/2020	2020-2021 school year
Ventura	David	HS Guitar Club	HS	N/A	10/19/2020	1,249	9/1/2020	2020-2021 school year
Rhinehart (Johnsen)	Annika	Substitute Teacher	DW	Hourly	10/19/2020	49.00	2/27/2020	2019-2020 school year. Home Tutor
Walsh	Thomas	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Lacrosse
Palasek	Christopher	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Lacrosse
Acritelli	Richard	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Cross Country
Poole	Matthew	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Cross Country
Lynch	Reagan	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Field Hockey
Bittner	Katie	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Field Hockey
Buonconsiglio	James	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Tennis
Nobre	Anthony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Tennis
Buonconsiglio	James	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Tennis
Nobre	Anthony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Tennis
Costa	Peter	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Softball
Amoscato	Maria	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Softball

Donadoni	Christopher	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Track & Field
Marchetta	Anthony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Track & Field
Mattia	John	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Track & Field
DiLorenzo	Anthony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Football
Mattia	John	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Football
Iadanza	Jake	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Football
Capell	Daniel	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Football
Spallina	Daniel	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Football
Sanchez	Michael	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Lacrosse
Lynch	Reagan	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Lacrosse
Sussillo	Conor	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Volleyball
Anzalone	Anthony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Baseball
Strovink	Erik	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Baseball
Capell	Daniel	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Baseball
Spallina	Anna	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Cheer
Scanlon	Ariana	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Cheer
Bennett-Rosman	Alexa	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Cheer
Camarda	Joseph	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Soccer
Roach	Daniel	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Boys Soccer
Costa	Peter	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Soccer
Goncalves	Rony	Intramural Athletics	DW	Hourly	10/19/2020	24.00	9/1/2020	2020-2021 school year. Not to exceed 9 hours per program. Girls Soccer
White	Kelly	Home Tutoring Clerical Liaison	DW	Hourly	10/19/2020	31.98	10/16/2020	2020-2021 school year
Diament	Lauren	English Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Parker	James	English Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Settepani	Joseph	English Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year

Flanagan	Laura	ENL Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
DiScala	George	LOTE Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Domenchello	Melissa	Science Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Nobre	Anthony	Science Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Acritelli	Richard	Social Studies Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Havranek	Gregory	Social Studies Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Meadows	Nyree	Social Studies Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Shanahan	Sherin	Special Education Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Nardiello	Cynthia	Special Education/English Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Kistner	Christine	Special Education/Math Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Messinetti	Margaret	Special Education/Social Studies Teacher	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Troge	Amanda	Substitute Teacher/Teaching Assistant	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Lee	John	Substitute Teacher/Teaching Assistant	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year
Horner	Steven	Substitute Teacher/Teaching Assistant	DW	Hourly	10/19/2020	49.00	10/20/2020	Virtual ALC & Virtual Credit Recovery for the 2020-2021 school year

**Rocky Point UFSD
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10/19/20 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Kuhn	Lori	Director of Community Education	DW	Annual	10/19/2020	5,000	7/1/2020	Modified stipend for the period of 7/1/2020 through 6/30/2021.