

AGENDA
ROCKY POINT PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
October 22, 2018

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
Michael F. Ring, Ed.D., Superintendent of Schools
Scott O'Brien, Ed.D., Assistant Superintendent
Gregory Hilton, School Business Official
Susan Wilson, Executive Director for Educational Services
Kelly White, District Clerk

Absent:

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

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

II-VII Consent Agenda Items

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

- II: Minutes** – Regular Meeting, September 24, 2018
- III: Treasurer’s Reports** – September 2018
- IV: Extra-Classroom Activity Account Treasurer’s Report** – September 2018
- V: Financials** – September 2018
- VI: Internal Claims Audit Report** – September 2018
- VII: Committees on Special Education Schedules** 10-24-18-A and 10-24-18-B as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.

Motion _____ 2nd _____ Vote _____

VIII Friends of Music Donation for Purchase of Six (6) Tubano Drums

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the \$1,251.12 donation from the Rocky Point Friends of Music.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$1,251.12 as a result of the donation from Rocky Point Friends of Music.

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

A2110 500 03 3120 \$1,251.12

Motion _____ 2nd _____ Vote _____

IX Donation from PTA for Challenge Day 2018-19

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accept the \$2,000.00 donation from the Rocky Point PTA for Challenge Day.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$2,000.00 as a result of the donation from the Rocky Point PTA.

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

A2110 400 03 0000 \$2,000.00

Motion _____ 2nd _____ Vote _____

X Rocky Point PTA Donation for Assembly Program at RPMS

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the donation of \$1,000.00 from the Rocky Point PTA.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$1,000 as a result of the donation from the Rocky Point PTA.

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

A2110 400 06 0000 \$1,000.00

Motion _____ 2nd _____ Vote _____

XI Insurance Proceeds

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education approves and accepts the payment of insurance proceeds from our insurer, Chubb Services Corp., in the amount of \$125,721.19.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$125,721.19.

BE IT FURTHER RESOLVED, that the following budget codes be adjusted to reflect current and future replacement purchases:

A2110 208 00 0000 \$ 49,175.68

A1621 400 04 0000 \$ 76,545.51

Motion _____ 2nd _____ Vote _____

XII Surplus Books

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

Motion _____ 2nd _____ Vote _____

XIII Surplus Equipment

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

Motion _____ 2nd _____ Vote _____

XIV 2017-2018 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, 2018 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, 2018, which have been submitted by the Board’s external auditors, R.S. Abrams.

Motion _____ 2nd _____ Vote _____

XV Adoption of the Revised and Updated Academic Intervention Plan

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

Motion _____ 2nd _____ Vote _____

XVI Review and re-adoption of Board of Education Policy Number 3420 Non – Discrimination and Anti-Harassment in the District and Board of Education Policy Number 6121 – Sexual Harassment in the Workplace (first reading: second reading waived)

BE IT RESOLVED that upon the recommendation of the Superintendent of Schools, that the Board of Education hereby moves the re-adoption of Board of Education Policy Number 3420 Non Discrimination and Anti-Harassment in the District and Board of Education Policy Number 6121 – Sexual Harassment in the Workplace.

BE IT FURTHER RESOLVED, that the Board hereby waives the “second reading” of policy numbers 3420 and 6120.

Motion _____ 2nd _____ Vote _____

XVII Addendum to RFP #R17-01 Services Agreement – Metro Therapy

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 addendum with Metro Therapy, Inc. for Dynamic Assessment Values for the 2018-2019 year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

Motion _____ 2nd _____ Vote _____

XVIII Bid Award #19-07 Uniforms – Custodial & Security

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education award Bid #19-07 Uniforms – Custodial & Security to Woods Mens & Boys Clothing, Inc., the lowest responsible bidder meeting bid specifications, as per the attached.

Motion _____ 2nd _____ Vote _____

XIX Bid Rejection - #19-08 Stand-by Services for Snow Removal

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education reject Bid #19-08 Stand-by Services for Snow Removal.

Motion _____ 2nd _____ Vote _____

XX Agreement between the Board of Education and the Rocky Point School- Related Professionals Association

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to execute an Agreement between the District and the Rocky Point School-Related Professionals Association for the purpose of title changes promulgated by the Suffolk County Civil Service Department.

Motion _____ 2nd _____ Vote _____

XXI Motion to Destroy Ballots Cast, Spoiled and Unused at the May 15, 2018 Annual District Budget Vote and Board of Education Election

BE IT RESOLVED, that pursuant to Education Law Section 2034, the Board of Education hereby authorizes the District Clerk to destroy all of the ballots cast, spoiled and unused at the May 15, 2018 Annual District Budget Vote and Board of Education Election, no earlier than November 19, 2018.

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 24, 2018**

Mrs. Sullivan called the meeting to order at 6:00 p.m. in the Rocky Point High School auditorium.

Present: Susan Sullivan, President
Sean Callahan, Vice President
Gregory Amendola, Trustee
Edward Casswell, Trustee
Michael F. Ring, Ed.D., Superintendent of Schools
Scott O'Brien, Ed.D., Assistant Superintendent
Gregory Hilton, School Business Official
Susan Wilson, Executive Director for Educational Services
Kelly White, District Clerk

Absent:

EXECUTIVE SESSION

At 6 p.m. a motion was made by Sean Callahan and seconded by Gregory Amendola to adjourn to Executive Session to discuss confidential personnel matters.

All in favor – Motion carried 4-0

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

PLEDGE OF ALLEGIANCE

SUPERINTENDENT'S REPORT

Dr. Ring commented on the smooth opening to the school year. He noted that despite the numerous holiday interruptions, students and staff were settling in to the new school year. Dr. Ring announced that the summer construction projects are completed with just minor punch-list items to finalize. The lower High School field is being utilized by our student athletes and new bleachers are now being set in place. A newly paved access road to the field was completed over the weekend as part of the finishing touches on the field. Dr. Ring announced that Homecoming will take place this coming Saturday with the parade beginning at 12 p.m. Preceding and following the parade will be numerous sports competitions. Mrs. Sullivan added that numerous games will take place on Friday as well.

Mrs. Sullivan opened the floor to questions/comments.

There were no questions/comments at this time.

CONSENT AGENDA

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

III-IX CONSENT AGENDA ITEMS

Upon a motion made by Sean Callahan and seconded by Ed Casswell, 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 27, 2018**
- IV: Budget Transfer Summary – Year End 2018 & August 2018**
- V: Treasurer's Reports – July and August 2018**
- VI: Extra-Classroom Activity Account Treasurer's Report – July & August 2018**
- VII: Financials – June, July and August 2018**
- VIII: Internal Claims Audit Report – August 2018**
- IX: Committees on Special Education Schedules 9-24-18-A as recommended by the Superintendent of Schools, to arrange for appropriate services, as indicated.**

All in favor – Motion carried 4-0

X ROCKY POINT PTA DONATION FOR INCOMING 9TH GRADE ORIENTATION

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the \$250.00 donation from the Rocky Point PTA.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$250.00 as a result of the donation from the Rocky Point PTA.

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

A2110 500 03 0000 \$250.00

All in favor – Motion carried 4-0

Mrs. Sullivan thanked the PTA for their donation.

XI PTA DONATION (MS) – UMBRELLAS & PICNIC TABLES

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education accepts the donation of three (3) umbrellas and two (2) outdoor picnic tables from the Rocky Point PTA, valued at approximately \$1,600.00

All in favor – Motion carried 4-0

XII SURPLUS BOOKS

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

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

All in favor – Motion carried 4-0

XIII SURPLUS EQUIPMENT

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

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

All in favor – Motion carried 4-0

XIV TAX LEVY

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$51,166,218 for the 2018-2019 fiscal year be approved.

All in favor – Motion carried 4-0

XV CLEARY SCHOOL FOR THE DEAF 2018-2019 CONTRACT

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to enter into a contract with Cleary School for the Deaf for special education students' instructional services for the 2018-19 school year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor – Motion carried 4-0

XVI COMSEWOGUE SCHOOL DISTRICT 2018-2019 CONTRACT

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education authorizes the President of the Board of Education to enter into a contract with Comsewogue School District for special education students instructional services for the 2018-19 school year as required under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor – Motion carried 4-0

XVII SPECIAL EDUCATION CONTRACT – DDI

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education 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 2018 and the 2018-19 School Year, under applicable Individual Educational Programs, applicable law, and/or District Policy.

All in favor – Motion carried 4-0

XVIII AGREEMENT BETWEEN THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT AND THE ROCKY POINT TEACHERS' ASSOCIATION

Upon a motion made by Sean Callahan and seconded by Ed Casswell, 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 execute an Agreement between the District and the Rocky Point Teachers' Association as per the attached.

All in favor – Motion carried 4-0

XIX PERSONNEL

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

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

All in favor – Motion carried 4-0

XX NEW BUSINESS

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

There was no new business.

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

- C. McMillen recommended the addition of a new gaming club based on ESports. He provided a Newsday article detailing its current rise in popularity.
- Dr. Pinkenburg inquired as to the reasoning of the reduction in passing time during the school day.
Dr. Ring explained that the change in passing time was instituted in order to provide for additional instructional time, in accordance with NYSED mandates regarding the number of hours of instruction at the secondary level.
- Dr. Pinkenburg requested that the policy that determines class ranking for seniors be re-written. He recommended a policy that allows electives to enhance the ranking, rather than diminish it.
- Ms. Baldi thanked the Board of Education for the Report It app and inquired if there would be an informational flyer sent home.
Dr. Ring advised that there was a Connect Ed sent previously but stated that it could be sent again for anyone that missed it. Mrs. Wilson added that posters were placed in all four school buildings. In addition, the information was posted on the school's website. Mrs. Wilson noted that she could relocate it to a more prominent location for maximum exposure.

There were no further questions/comments.

XXI ADJOURNMENT

At 7:21 p.m., Ed Casswell made a motion, and Sean Callahan seconded to adjourn the meeting.

All in favor – Motion carried 4-0

Respectfully submitted,

Kelly White
District Clerk



John F. Dennehy
Certified Public Accountant

October 4, 2018

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, 2018 through September 30, 2018*

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2018 through September 30, 2018. 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 4, 2018
Page 2

*Re: Internal Claims Audit Report for the time period of
September 1, 2018 through September 30, 2018*

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, 2018 through September 30, 2018 I have audited 344 claims against the District in the amount of \$4,150,795.98. (See attached Exhibit I) I made inquiries and/ or observations into 97 claims in the amount of \$805,334.20. 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, 2018 through September 30, 2018. I have summarized all voided checks and notable exceptions in Exhibit III.

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

Very truly yours,

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

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
9/5/2018	9/5/2018	13	A	41	272,264.05	23	148,677.64	23	-	109356-109396
9/5/2018	9/5/2018	14	A	52	208,732.42	18	95,434.28	18	-	109397-109448
9/12/2018	9/12/2018	16	A	44	64,412.05	13	40,252.93	13	-	109449-109491
9/18/2018	9/18/2018	17	A	41	117,259.06	16	42,876.40	16	-	109492-109531
9/26/2018	9/26/2018	19	A	86	2,182,787.71	19	156,748.73	19	-	109532-109617
9/12/2018	9/12/2018	5	C	5	365.18	2	116.76	2	-	11297-11301
9/18/2018	9/18/2018	6	C	14	12,533.12	2	2,506.58	2	-	11302-11315
9/26/2018	9/26/2018	7	C	6	1,676.58	-	-	-	-	11316-11321
9/12/2018	9/12/2018	7	II	1	172,044.81	1	172,044.81	1	-	985
9/18/2018	9/18/2018	8	H	2	99,972.83	1	70,424.98	1	-	986-987
9/26/2018	9/26/2018	9	H	3	122,881.84	2	76,251.09	2	-	988-990
8/29/2018	9/5/2018	9	T	1	5,590.92	-	-	-	-	11770
9/5/2018	9/5/2018	10	T	20	310,761.78	-	-	-	-	11772-11773, 5114598-5114615
9/5/2018	9/5/2018	11	T	1	346.93	-	-	-	-	11771
9/26/2018	9/27/2018	12	T	25	578,796.70	-	-	-	-	11774-11780, 5114616-5114633
9/26/2018	9/26/2018	13	T	1	220.00	-	-	-	-	11781
9/26/2018	9/26/2018	2	X	1	150.00	-	-	-	-	11199
TOTAL				344	\$ 4,150,795.98	97	\$ 805,334.20	97	-	

Legend:

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

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

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

2018 / 2019 YTD

Analysis by Number of Inquiries

Reason For Inquiry	Resolution	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	- 0.00%	1 0.47%	0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Difference < \$1; immaterial, claim paid	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Will pay balance with next invoice	- 0.00%	0.00%	0.00%	#DIV/0!	- #DIV/0!	- #DIV/0!
Check amount not equal to invoices	Void & reissue	- 0.00%	- 0.00%	0.00%	- #DIV/0!	#DIV/0!	- #DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	- 0.00%	8 3.17%	32 12.30%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Incorrect vendor name	Name misspelled; name corrected in system, claim paid	1 0.38%	- 0.00%	0.00%	#DIV/0!	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Hold for missing information	0.00%	1 0.47%	0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Insufficient supporting backup	Backup Provided	2 0.75%	2 0.75%	1 0.38%	- #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	17 6.17%	21 7.85%	27 10.04%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	5 1.79%	5 1.79%	10 3.79%	- #DIV/0!	#DIV/0!	#DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	- #DIV/0!
Missing administrator approval 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!
No Purchase Order encumbered	Void & reissue after P.O. encumbered	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Not an original invoice	Copy, fax or statement accepted	18 6.49%	3 1.12%	1 0.38%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Paid sales tax	Amount immaterial (< \$5), claim paid	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
PO insufficient funds	P.O. funds increased post invoice/paid direct from budget code	7 2.51%	3 1.12%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	15 5.36%	3 1.12%	23 8.58%	- #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!
	Utilizing recipient verification procedure						
Xtra Class club purchased gift cards for needy family	through school social worker	- 0.00%	- 0.00%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Number (#) of Inquiries		67 24.01%	50 18.58%	97 34.90%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Claims Audited		279 100.00%	212 100.00%	344 100.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		0 0.00%	1 0.47%	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

2018 / 2019 YTD

Analysis by Dollar Value

Reason For Inquiry	Resolution	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
All invoices not referred on check	Pay unpaid invoice(s) next warrant	- 0.00%	73.57 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Difference <\$1; immaterial, claim paid	- 0.00%	- 0.00%	0.07%	#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!
Current year expense paid prior year P.O.	P.O. Funds earned over	- 0.00%	587,346.41 11.29%	489,336.19 11.29%	#DIV/0!	#DIV/0!	#DIV/0!
Incorrect vendor name	Name misspelled; name corrected in system, claim paid	1,814.67 0.03%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Held for missing information	- 0.00%	510,658.63 10.62%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Insufficient supporting backup	Backup Provided	127.07 0.00%	45,202.67 0.93%	1,239.57 0.03%	#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	329,198.91 6.84%	1,753,173.48 36.24%	182,807.02 4.47%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice over 90 days outstanding/undated	Verified no duplicate payment	2,018.25 0.04%	1,530.63 0.03%	29,361.91 0.61%	#DIV/0!	#DIV/0!	#DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Missing administrator approval/enforcement	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!
No Purchase Order encumbered	Void & reissue after P.O. encumbered	- 0.00%	- 0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Not an original invoice	Copy, fax or statement accepted	16,232.22 0.34%	1,540.15 0.03%	576.00 0.01%	#DIV/0!	#DIV/0!	#DIV/0!
Paid sales tax	Amount immaterial (<\$5), claim paid	- 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	10,425.15 0.22%	151,100.75 3.16%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	12,404.23 0.26%	940.71 0.02%	91,552.88 2.32%	#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	4.00%	- 0.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
	Utilizing reciprocal verification procedure	- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Xtra Cleu club purchased gift cards for nearby family through school social worker		- 0.00%	- 0.00%	- 0.00%	#DIV/0!	#DIV/0!	#DIV/0!
Total Value (\$) of Inquiries		393,220.45 10.37%	2,681,457.46 56.10%	805,234.20 17.40%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Claims Audited		3,792,827.62 100.00%	4,780,112.75 100.00%	4,150,795.98 100.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		- 0.00%	510,658.63 10.68%	- 0.00%	- #DIV/0!	- #DIV/0!	- #DIV/0!

Rocky Point School District
Internal Claims Audit
Notable Exceptions
Exhibit III

Void Checks - September 2018

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

Other Notable Exceptions - September 2018

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

Rocky Point School District
Internal Claims Audit
Payroll Audit
Exhibit IV

Audited Payroll Checks - September 2017

Fund	Ck #	Amount \$	Employee	Payroll Date	Exceptions
PR	265812	335.53	Casswell, Carrie	9/7/2018	None
PR	26587	1,219.55	Camards, Joseph	9/7/2018	None
PR	265954	3,397.89	Factor, Aaron P	9/7/2018	None
PR	266003	2,789.99	Poole, Matthew R	9/7/2018	None
PR	266104	1,218.56	Mattia, John C	9/7/2018	None
PR	97193	32.37	Romano, Paulette M	9/21/2018	None
PR	266287	2,689.74	Steuber, Carrie	9/21/2018	None
PR	266349	2,485.65	Ventura, David J	9/21/2018	W-4 address different from address on check; updated W-4 received 10/1/2018
PR	266542	2,261.69	LaBianca, Kristen	9/21/2018	None
PR	266578	2,641.80	Wolper, Bruce	9/21/2018	None
		19,072.77			

*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

ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCE REPORTS
FOR THE MONTH ENDED SEPTEMBER 2018

BOARD MEETING BOOK

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

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT
CASH FLOW REPORT

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

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

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

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

TRUST AND AGENCY FUND
TRIAL BALANCE

SCHOLARSHIP FUND
TRIAL BALANCE

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

STUDENT ACTIVITY
TRIAL BALANCE

**Rocky Point Union Free School District
Treasurer's Report
For the Month Ended: September 30, 2018**

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2008
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	20,195,542.08
Receipts:		
VLT Lottery Revenue 2018-2019	89,504.38	
Gen Aid Revenue 2017-2018	43,306.00	
Lottery Aid 2018-2019	3,167,925.74	
IDEA 611 PTB Revenue 2017-2018	149,292.00	
IDEA 619 PRE Revenue 2017-2018	8,315.00	
Interest Revenue	15,351.36	
		3,473,694.48
Disbursements:		
Funding Transfer: Interfund Transfer		
Funding Transfer: AP Warrants	2,573,191.24	
Funding Transfer: Net Payroll	1,552,033.53	
Funding Transfer: Payroll Deductions	983,907.45	
		(5,109,132.22)
Total available balance per General Ledger as of:	9/30/2018	18,560,104.34
Bank Balance as of: 9/30/2018		18,560,104.34

Prepared by: Linda Bilski
Date: 10/3/2018

Reviewed by: Virginia Hooley
Date: 10/3/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$20,195,542.08	Number of Days in Cycle	28
3 Deposits/Credits	\$3,473,694.48	Minimum Balance This Cycle	\$17,442,155.93
Interest Paid	\$0.00	Average Collected Balance	\$18,778,233.95
8 Checks/Debits	(\$5,109,132.22)	Interest Earned During this Cycle	\$0.00
Service Charges	\$0.00	Interest Paid Year-To-Date	\$99,544.97
Ending Balance 09/28/18	\$18,560,104.34		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/04	Book transfer debit TO ...3946		\$556,111.05	\$19,639,431.03
09/04	Book transfer debit TO ...3954		\$327,380.37	\$19,312,050.66
09/11	ACH deposit NYS OSC ACH 091118 ROCKY POINT SCHOOL DIS AP00035468318	\$157,607.00		\$19,469,657.66
09/17	Blended Checking Interest XSECR BAL INT	\$15,351.36		\$19,485,009.02
09/18	Book transfer debit TO ...3946		\$995,922.48	\$18,489,086.54
09/18	Book transfer debit TO ...3954		\$656,527.08	\$17,832,559.46
09/21	Book transfer debit TO ...9596		\$117,259.06	\$17,715,300.40
09/21	Book transfer debit TO ...9596		\$208,732.42	\$17,506,567.98
09/21	Book transfer debit TO ...9596		\$64,412.05	\$17,442,155.93
09/28	ACH deposit NYS OSC ACH 092818 ROCKY POINT SCHOOL DIS AP00036151858	\$3,300,736.12		\$20,742,892.05
09/28	Book transfer debit TO ...9596		\$2,182,787.71	\$18,560,104.34
Total		\$3,473,694.48	\$5,109,132.22	

Thank you for banking with us.

DETAIL ACCOUNT TRANSACTIONS - A 2008 CAPITAL ONE INVESTMENT - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	20,195,542.08
09/04/18	1026512			TRUST & AGENCY DEDUCTIO	CR-3	0.00	327,380.37	19,868,161.71
09/04/18	1026513			FUNDING NET PAYROLL 9.7.1	CR-3	0.00	556,111.05	19,312,050.66
09/11/18	1026514			IDEA 611 PTB REVENUE 2017	CR-3	149,292.00	0.00	19,461,342.66
09/11/18	1026515			IDEA 619 PRE REVENUE 2017	CR-3	8,315.00	0.00	19,469,657.66
09/17/18	1026528			INTEREST REVENUE	CR-3	15,351.36	0.00	19,485,009.02
09/18/18	1026518			FUNDING NET PAYROLL 9.21.	CR-3	0.00	995,922.48	18,489,086.54
09/18/18	1026517			TRUST & AGENCY DEDUCTIO	CR-3	0.00	656,527.08	17,832,559.46
09/21/18	1026525			FUNDING WARRANT #14	CR-3	0.00	208,732.42	17,623,827.04
09/21/18	1026526			FUNDING WARRANT #16	CR-3	0.00	64,412.05	17,559,414.99
09/21/18	1026527			FUNDING WARRANT #17	CR-3	0.00	117,259.06	17,442,155.93
09/28/18	1026542			FUNDING WARRANT #19	CR-3	0.00	2,182,787.71	15,259,368.22
09/28/18	1026551			VLT LOTTERY REVENUE 2018	CR-3	89,504.38	0.00	15,348,872.60
09/28/18	1026552			GEN AID REVENUE 2017-2018	CR-3	43,306.00	0.00	15,392,178.60
09/28/18	1026550			LOTTERY AID 2018-2019	CR-3	3,167,925.74	0.00	18,560,104.34
				TOTALS		3,473,694.48	5,109,132.22	18,560,104.34

Report Completed 9:06 AM

Rocky Point Union Free School District
Treasurer's Report
General Fund - AP Checking A2010
As of September 30, 2018

Reconciled Balance as of: 8/31/2018 2,498,122.32

Receipts:

Insurance Proceeds	125,721.19	
School Building Useage	240.00	
Lost Book	10.86	
Metal Recycling	81.00	
Online Sales	23.20	
Community Ed	175.00	
Drivers Ed	25,200.00	
USAC ACH	29,455.44	
NYS DOH ACH	30,185.19	
RPPTA	250.00	
Health, Dental, Life	6,916.34	
Funding Transfer	<u>2,573,191.24</u>	
		2,791,449.46

Disbursements:

Cash Disbursements	<u>2,573,191.24</u>	<u>(2,573,191.24)</u>
--------------------	---------------------	-----------------------

Total available balance per General Ledger as of: 9/30/2018 2,716,380.54

Bank Balance as of: 9/30/2018 4,824,140.88

Add: Deposit in Transit 152,088.83

Less: Outstanding Checks (2,259,849.17)

Adjusted Bank Balance as of: 9/30/2018 2,716,380.54

Prepared by: Linda Bilski
Date: 10/3/2018

Reviewed by: Virginia Holly
Date: 10/3/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$2,782,339.29	Number of Days in Cycle	28
9 Deposits/Credits	\$2,639,360.63	Minimum Balance This Cycle	\$2,336,736.39
160 Checks/Debits	(\$597,559.04)	Average Collected Balance	\$2,823,548.73
Service Charges	\$0.00		
Ending Balance 09/28/18	\$4,824,140.88		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/04	Check 109333		\$79.00	\$2,782,260.29
09/04	Check 109151		\$60.00	\$2,782,200.29
09/05	Check 109351		\$990.00	\$2,781,210.29
09/05	Check 109288		\$55.00	\$2,781,155.29
09/06	Check 109250		\$208.63	\$2,780,946.66
09/07	Check 109368		\$32,605.00	\$2,748,341.66
09/10	ACH deposit USAC TREAS 310 MISC PAY 091018 ROCKY POINT UNION FREE *****7005	\$29,455.44		\$2,777,797.10
09/10	Check 109364		\$21,975.00	\$2,755,822.10
09/10	Check 109397		\$19,165.00	\$2,736,657.10
09/10	Check 109436		\$17,547.85	\$2,719,109.25
09/10	Check 109412		\$16,007.69	\$2,703,101.56
09/10	Check 109443		\$15,382.75	\$2,687,718.81
09/10	Check 109404		\$9,902.25	\$2,677,816.56
09/10	Check 109411		\$9,890.00	\$2,667,926.56
09/10	Check 109428		\$8,706.29	\$2,659,220.27
09/10	Check 109442		\$8,159.97	\$2,651,060.30
09/10	Check 109430		\$4,604.00	\$2,646,456.30
09/10	Check 109433		\$3,181.43	\$2,643,274.87

Thank you for banking with us.

ROCKY POINT UFSD
 OUTSTANDING CHECK LIST
 AS OF SEPTEMBER 30, 2018.

CHECK#	CHECK DATE	CHECK AMOUNT
108531	5/8/2018	\$8.84
108588	5/15/2018	\$20.00
108742	6/5/2018	\$19.02
108746	6/5/2018	\$6.97
109140	7/24/2018	\$500.00
109189	7/24/2018	\$55.00
109197	8/1/2018	\$110.00
109223	8/1/2018	\$8,226.00
109260	8/8/2018	\$140.00
109344	8/21/2018	\$70.00
109384	8/29/2018	\$35.00
109414	9/4/2018	\$448.00
109418	9/4/2018	\$120.00
109440	9/4/2018	\$50.00
109452	9/7/2018	\$100.00
109484	9/7/2018	\$150.00
109490	9/7/2018	\$15,990.00
109494	9/17/2018	\$21.00
109498	9/17/2018	\$7,875.00
109499	9/17/2018	\$124.20
109500	9/17/2018	\$294.26
109507	9/17/2018	\$576.00
109509	9/17/2018	\$235.00
109511	9/17/2018	\$547.00
109512	9/17/2018	\$802.21
109513	9/17/2018	\$183.53
109517	9/17/2018	\$225.00
109519	9/17/2018	\$3,021.00
109520	9/17/2018	\$732.60
109522	9/17/2018	\$50.00
109523	9/17/2018	\$1,593.45
109526	9/17/2018	\$7,996.80
109528	9/17/2018	\$26,735.58
109532	9/24/2018	\$17,508.68
109533	9/24/2018	\$1,500.00
109534	9/24/2018	\$16.98
109535	9/24/2018	\$138.00
109536	9/24/2018	\$1,760.58
109537	9/24/2018	\$5,692.20
109538	9/24/2018	\$2,660.00
109539	9/24/2018	\$34.72
109540	9/24/2018	\$420.00
109541	9/24/2018	\$56.82
109542	9/24/2018	\$1,110.86
109543	9/24/2018	\$4,210.67
109544	9/24/2018	\$540.00
109545	9/24/2018	\$39,756.00
109546	9/24/2018	\$274.75
109547	9/24/2018	\$18.66
109548	9/24/2018	\$3,000.00
109549	9/24/2018	\$130.25
109550	9/24/2018	\$28,775.00
109551	9/24/2018	\$98.39
109552	9/24/2018	\$720.00
109553	9/24/2018	\$37.35
109554	9/24/2018	\$1,955.00
109555	9/24/2018	\$105.00
109556	9/24/2018	\$1,169.66
109557	9/24/2018	\$2,084.00
109558	9/24/2018	\$10,500.00
109559	9/24/2018	\$8.91
109560	9/24/2018	\$362.29
109561	9/24/2018	\$3,075.75
109562	9/24/2018	\$456.60
109563	9/24/2018	\$46,370.00

109564	9/24/2018	\$3,990.00
109565	9/24/2018	\$12,216.54
109566	9/24/2018	\$2,273.97
109567	9/24/2018	\$250.00
109568	9/24/2018	\$680.03
109569	9/24/2018	\$385.00
109570	9/24/2018	\$1,044.96
109571	9/24/2018	\$912,484.88
109572	9/24/2018	\$330.00
109573	9/24/2018	\$20.00
109574	9/24/2018	\$5,314.27
109575	9/24/2018	\$71,280.00
109576	9/24/2018	\$1,936.23
109577	9/24/2018	\$7,341.82
109578	9/24/2018	\$450.00
109579	9/24/2018	\$605.84
109580	9/24/2018	\$5,071.50
109581	9/24/2018	\$139.12
109582	9/24/2018	\$600.00
109583	9/24/2018	\$1,787.18
109588	9/24/2018	\$15,234.66
109589	9/24/2018	\$181.50
109590	9/24/2018	\$160.00
109591	9/24/2018	\$240.72
109592	9/24/2018	\$656.46
109593	9/24/2018	\$262.35
109594	9/24/2018	\$120.00
109595	9/24/2018	\$859.88
109596	9/24/2018	\$27,408.66
109597	9/24/2018	\$699.00
109598	9/24/2018	\$150.25
109599	9/24/2018	\$623.90
109600	9/24/2018	\$1,574.40
109601	9/26/2018	\$13,376.00
109602	9/26/2018	\$41.03
109603	9/26/2018	\$226.26
109604	9/26/2018	\$47.45
109605	9/26/2018	\$140.44
109606	9/26/2018	\$724,268.41
109607	9/26/2018	\$1,500.00
109608	9/26/2018	\$987.50
109609	9/26/2018	\$1,200.00
109610	9/26/2018	\$1,026.85
109611	9/26/2018	\$91,598.18
109612	9/26/2018	\$2,880.29
109613	9/26/2018	\$150.00
109614	9/26/2018	\$2,823.14
109615	9/26/2018	\$737.40
109616	9/26/2018	\$90,664.52
109617	9/26/2018	\$200.00
		\$2,259,849.17

DETAIL ACCOUNT TRANSACTIONS - A 2010 CAPITAL ONE AP CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	2,498,122.3
09/05/18				* SEE CASH DISBURSEMENT	CD-14	0.00	208,732.42	2,289,389.9
09/07/18	1026509			LOST BOOK	CR-3	10.86	0.00	2,289,400.7
09/07/18	1026510			COMMUNITY ED	CR-3	175.00	0.00	2,289,575.7
09/07/18	1026511			GREAT AMERICAN/ ONLINE G	CR-3	23.20	0.00	2,289,598.9
09/10/18	1026553			USAC ACH	CR-3	29,455.44	0.00	2,319,054.4
09/12/18				* SEE CASH DISBURSEMENT	CD-16	0.00	64,412.05	2,254,642.3
09/13/18	1026516			NYS DOH ACH	CR-3	30,185.19	0.00	2,284,827.5
09/14/18	1026529			CHUBB/CANCELLED RETURN	CR-3	1,430.00	0.00	2,286,257.5
09/14/18	1026530			HEALTH	CR-3	4,889.70	0.00	2,291,147.2
09/18/18				* SEE CASH DISBURSEMENT	CD-17	0.00	117,259.06	2,173,888.1
09/21/18	1026525			FUNDING WARRANT #14	CR-3	208,732.42	0.00	2,382,620.6
09/21/18	1026526			FUNDING WARRANT #16	CR-3	64,412.05	0.00	2,447,032.6
09/21/18	1026527			FUNDING WARRANT #17	CR-3	117,259.06	0.00	2,564,291.7
09/25/18	1026531			HEALTH	CR-3	596.64	0.00	2,564,888.3
09/25/18	1026532			DRIVERS ED	CR-3	24,800.00	0.00	2,589,688.3
09/25/18	1026533			DRIVERS ED	CR-3	400.00	0.00	2,590,088.3
09/26/18				* SEE CASH DISBURSEMENT	CD-19	0.00	2,182,787.71	407,300.6
09/28/18	1026539			ROCKY POINT PTA	CR-3	250.00	0.00	407,550.6
09/28/18	1026540			SCHOOL BUILDING USEAGE /	CR-3	240.00	0.00	407,790.6
09/28/18	1026541			METAL RECYCLING	CR-3	81.00	0.00	407,871.6
09/28/18	1026538			BUILDING DAMAGE INSURAN	CR-3	125,721.19	0.00	533,592.8
09/28/18	1026542			FUNDING WARRANT #19	CR-3	2,182,787.71	0.00	2,716,380.5
				TOTALS		2,791,449.46	2,573,191.24	2,716,380.5

Rocky Point Union Free School District
Treasurer's Report
General Fund - Investment A2011
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	10,113,819.10
Receipts:		
	Interest Revenue	<u>1,895.23</u>
		1,895.23
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2018	<u>10,115,714.33</u>
Bank Balance as of:	9/30/2018	<u>10,115,714.33</u>

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by: Virginia Hollaway
Date: 10/4/2018



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

A 2011

September 01, 2018 through September 28, 2018

Customer Service Information

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

00051860 WBS 802 211 27218 NNNNNNNNNN 1 000000000 C2 0000

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



Commercial Checking With Interest

Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$10,113,819.10	
Deposits and Credits	1	\$1,895.23	
Withdrawals and Debits	0	\$0.00	
Checks Paid	0	\$0.00	
Ending Ledger Balance		\$10,115,714.33	
Average Ledger Balance	\$10,113,886	Annual Percentage Yield Earned	0.24%
Interest Credited This Period	\$1,895.23	Interest Credited Year-to-Date	\$13,425.48
Interest Rate(s):	09/01 to 09/13 at 0.20%		
	09/14 to 09/30 at 0.25%		

Deposits and Credits

Ledger Date	Description	Amount
09/28	Interest Payment	\$1,895.23
Total		\$1,895.23

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
09/28	\$10,115,714.33		

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

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

DETAIL ACCOUNT TRANSACTIONS - A 2011 CHASE GENERAL FUND MM - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	10,113,819.1
09/28/18	1026548			INTEREST REVENUE	CR-3	1,895.23	0.00	10,115,714.3
				TOTALS		1,895.23	0.00	10,115,714.3

Report Completed 8:32 AM

Rocky Point Union Free School District
 Treasurer's Report
 Cafeteria Checking - C207
 As of September 30, 2018

Reconciled Balance as of:	8/31/2018	439,250.75
Receipts:		
	Café Sales	<u>22,962.24</u> 22,962.24
Disbursements:		
	Cash Disbursements	<u>14,574.88</u> <u>(14,574.88)</u>
Total available balance per General Ledger as of:	9/30/2018	<u>447,638.11</u>
Bank Balance as of:	9/30/2018	441,315.33
Add:	Deposits in Transit	11,936.72
Less:	Outstanding Checks	<u>(5,613.94)</u>
Adjusted Bank Balance as of:	9/30/2018	<u>447,638.11</u>

Prepared by: Linda Bilski
 Date: 10/11/2018

Reviewed by: Virginia Holman
 Date: 10/11/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$440,066.45	Number of Days in Cycle	28
87 Deposits/Credits	\$11,025.52	Minimum Balance This Cycle	\$439,362.45
17 Checks/Debits	(\$9,776.64)	Average Collected Balance	\$443,651.81
Service Charges	\$0.00		
Ending Balance 09/28/18	\$441,315.33		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/04	Check 11296		\$704.00	\$439,362.45
09/12	Customer Deposit	\$941.25		\$440,303.70
09/12	Customer Deposit	\$850.00		\$441,153.70
09/12	Customer Deposit	\$548.25		\$441,701.95
09/12	Customer Deposit	\$287.20		\$441,989.15
09/12	Customer Deposit	\$203.75		\$442,192.90
09/12	V Vault Customer Deposit	\$115.15		\$442,308.05
09/12	Customer Deposit	\$102.50		\$442,410.55
09/12	V Vault Customer Deposit	\$96.70		\$442,507.25
09/12	V Vault Customer Deposit	\$89.25		\$442,596.50
09/12	V Vault Customer Deposit	\$84.55		\$442,681.05
09/12	Customer Deposit	\$81.30		\$442,762.35
09/12	Customer Deposit	\$76.89		\$442,839.24
09/12	Customer Deposit	\$48.65		\$442,887.89
09/12	V Vault Customer Deposit	\$14.20		\$442,902.09
09/12	V Vault Customer Deposit	\$10.00		\$442,912.09
09/12	Customer Deposit	\$129.80		\$443,041.89
09/13	Customer Deposit	\$326.85		\$443,368.74
09/13	V Vault Customer Deposit	\$272.40		\$443,641.14

Thank you for banking with us.

Bank Reconciliation Outstanding Checks Listing as of 09/30/18

CHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED	CLEAR DATE
11249	06/05/18	NICKERSON VENDING LLC	75.00	N	
11291	07/10/18	CRAPARO, MARK	36.70	N	
11310	09/17/18	JAY BEE DISTRIBUTORS	1,492.91	N	
11311	09/17/18	MEADOW PROVISIONS CORP	432.55	N	
11314	09/17/18	SILK SCREEN IMAGES-CAROL	1,900.20	N	
11316	09/24/18	CREAM-O-LAND DAIRIES, LLC	558.25	N	
11317	09/24/18	LISNDA	200.00	N	
11318	09/24/18	LOMBARDI TRUCKING INC	200.00	N	
11319	09/24/18	MODERN ITALIAN BAKERY	679.37	N	
11320	09/24/18	Staples Business Advantag	32.84	N	
11321	09/24/18	WB MASON COMPANY, INC.	6.12	N	
GRAND TOTAL			5,613.94		
TOTAL CHECKS			11		

Report Completed 8:47 AM

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	439,250.7
09/05/18	1026519			CAF'T RECEIPTS	CR-2	75.00	0.00	439,325.7
09/05/18	1026519			CAF'T RECEIPTS	CR-2	152.01	0.00	439,477.7
09/05/18	1026519			CAF'T RECEIPTS	CR-2	131.50	0.00	439,609.2
09/05/18	1026519			CAF'T RECEIPTS	CR-2	398.00	0.00	440,007.2
09/05/18	1026519			CAF'T RECEIPTS	CR-2	22.00	0.00	440,029.2
09/05/18	1026519			CAF'T RECEIPTS	CR-2	326.85	0.00	440,356.1
09/05/18	1026519			CAF'T RECEIPTS	CR-2	272.40	0.00	440,628.5
09/05/18	1026519			CAF'T RECEIPTS	CR-2	115.15	0.00	440,743.6
09/05/18	1026519			CAF'T RECEIPTS	CR-2	850.00	0.00	441,593.6
09/05/18	1026519			CAF'T RECEIPTS	CR-2	203.75	0.00	441,797.4
09/05/18	1026519			CAF'T RECEIPTS	CR-2	102.50	0.00	441,899.9
09/05/18	1026519			CAF'T RECEIPTS	CR-2	490.40	0.00	442,390.3
09/05/18	1026519			CAF'T RECEIPTS	CR-2	35.70	0.00	442,426.0
09/05/18	1026519			CAF'T RECEIPTS	CR-2	195.05	0.00	442,621.0
09/05/18	1026519			CAF'T RECEIPTS	CR-2	220.10	0.00	442,841.1
09/06/18	1026520			CAF'T RECEIPTS	CR-2	84.55	0.00	442,925.7
09/06/18	1026520			CAF'T RECEIPTS	CR-2	10.00	0.00	442,935.7
09/06/18	1026520			CAF'T RECEIPTS	CR-2	76.89	0.00	443,012.6
09/06/18	1026520			CAF'T RECEIPTS	CR-2	129.80	0.00	443,142.4
09/06/18	1026520			CAF'T RECEIPTS	CR-2	48.65	0.00	443,191.0
09/06/18	1026520			CAF'T RECEIPTS	CR-2	548.25	0.00	443,739.3
09/06/18	1026520			CAF'T RECEIPTS	CR-2	89.25	0.00	443,828.5
09/06/18	1026520			CAF'T RECEIPTS	CR-2	53.70	0.00	443,882.2
09/06/18	1026520			CAF'T RECEIPTS	CR-2	2.10	0.00	443,884.3
09/06/18	1026520			CAF'T RECEIPTS	CR-2	30.80	0.00	443,915.1
09/06/18	1026520			CAF'T RECEIPTS	CR-2	144.50	0.00	444,059.6
09/06/18	1026520			CAF'T RECEIPTS	CR-2	81.30	0.00	444,140.9
09/06/18	1026520			CAF'T RECEIPTS	CR-2	14.20	0.00	444,155.1
09/06/18	1026520			CAF'T RECEIPTS	CR-2	287.20	0.00	444,442.3
09/06/18	1026520			CAF'T RECEIPTS	CR-2	96.70	0.00	444,539.0
09/07/18	1026521			CAF'T RECEIPTS	CR-2	180.33	0.00	444,719.3
09/07/18	1026521			CAF'T RECEIPTS	CR-2	5.00	0.00	444,724.3
09/07/18	1026521			CAF'T RECEIPTS	CR-2	77.85	0.00	444,802.2
09/07/18	1026521			CAF'T RECEIPTS	CR-2	82.75	0.00	444,884.9
09/07/18	1026521			CAF'T RECEIPTS	CR-2	38.85	0.00	444,923.8
09/07/18	1026521			CAF'T RECEIPTS	CR-2	261.65	0.00	445,185.4
09/07/18	1026521			CAF'T RECEIPTS	CR-2	179.90	0.00	445,365.3
09/07/18	1026521			CAF'T RECEIPTS	CR-2	125.39	0.00	445,490.7
09/07/18	1026521			CAF'T RECEIPTS	CR-2	127.79	0.00	445,618.5
09/07/18	1026521			CAF'T RECEIPTS	CR-2	179.70	0.00	445,798.2
09/07/18	1026521			CAF'T RECEIPTS	CR-2	111.50	0.00	445,909.7
09/07/18	1026521			CAF'T RECEIPTS	CR-2	268.50	0.00	446,178.2

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/07/18	1026521			CAF'T RECEIPTS	CR-2	295.50	0.00	446,473.71
09/07/18	1026521			CAF'T RECEIPTS	CR-2	34.40	0.00	446,508.11
09/07/18	1026521			CAF'T RECEIPTS	CR-2	67.00	0.00	446,575.11
09/07/18	1026521			CAF'T RECEIPTS	CR-2	291.40	0.00	446,866.51
09/12/18	1026522			CAF'T RECEIPTS	CR-2	77.50	0.00	446,944.01
09/12/18				* SEE CASH DISBURSEMENT	CD-5	0.00	365.18	446,578.83
09/12/18	1026522			CAF'T RECEIPTS	CR-2	38.50	0.00	446,617.33
09/12/18	1026522			CAF'T RECEIPTS	CR-2	8.55	0.00	446,625.93
09/12/18	1026522			CAF'T RECEIPTS	CR-2	146.40	0.00	446,772.33
09/12/18	1026522			CAF'T RECEIPTS	CR-2	213.95	0.00	446,986.28
09/12/18	1026522			CAF'T RECEIPTS	CR-2	85.00	0.00	447,071.28
09/12/18	1026522			CAF'T RECEIPTS	CR-2	61.50	0.00	447,132.78
09/12/18	1026522			CAF'T RECEIPTS	CR-2	30.00	0.00	447,162.78
09/12/18	1026522			CAF'T RECEIPTS	CR-2	120.23	0.00	447,283.01
09/12/18	1026522			CAF'T RECEIPTS	CR-2	19.40	0.00	447,302.41
09/12/18	1026522			CAF'T RECEIPTS	CR-2	23.40	0.00	447,325.81
09/12/18	1026522			CAF'T RECEIPTS	CR-2	217.75	0.00	447,543.56
09/12/18	1026522			CAF'T RECEIPTS	CR-2	186.50	0.00	447,730.06
09/12/18	1026522			CAF'T RECEIPTS	CR-2	47.80	0.00	447,777.86
09/12/18	1026522			CAF'T RECEIPTS	CR-2	31.50	0.00	447,809.36
09/13/18	1026523			CAF'T RECEIPTS	CR-2	23.36	0.00	447,832.72
09/13/18	1026523			CAF'T RECEIPTS	CR-2	102.06	0.00	447,934.71
09/13/18	1026523			CAF'T RECEIPTS	CR-2	35.20	0.00	447,969.91
09/13/18	1026523			CAF'T RECEIPTS	CR-2	22.54	0.00	447,992.45
09/13/18	1026523			CAF'T RECEIPTS	CR-2	60.25	0.00	448,052.70
09/13/18	1026523			CAF'T RECEIPTS	CR-2	90.40	0.00	448,143.10
09/13/18	1026523			CAF'T RECEIPTS	CR-2	123.35	0.00	448,266.45
09/13/18	1026523			CAF'T RECEIPTS	CR-2	4.00	0.00	448,270.45
09/13/18	1026523			CAF'T RECEIPTS	CR-2	13.00	0.00	448,283.45
09/13/18	1026523			CAF'T RECEIPTS	CR-2	39.75	0.00	448,323.20
09/13/18	1026523			CAF'T RECEIPTS	CR-2	49.30	0.00	448,372.50
09/13/18	1026523			CAF'T RECEIPTS	CR-2	63.60	0.00	448,436.10
09/13/18	1026523			CAF'T RECEIPTS	CR-2	165.85	0.00	448,602.00
09/13/18	1026523			CAF'T RECEIPTS	CR-2	157.65	0.00	448,759.65
09/14/18	1026524			CAF'T RECEIPTS	CR-2	161.19	0.00	448,920.84
09/14/18	1026524			CAF'T RECEIPTS	CR-2	3.85	0.00	448,924.70
09/14/18	1026524			CAF'T RECEIPTS	CR-2	64.62	0.00	448,989.32
09/14/18	1026524			CAF'T RECEIPTS	CR-2	97.00	0.00	449,086.32
09/14/18	1026524			CAF'T RECEIPTS	CR-2	6.00	0.00	449,092.32
09/14/18	1026524			CAF'T RECEIPTS	CR-2	122.52	0.00	449,214.84
09/14/18	1026524			CAF'T RECEIPTS	CR-2	79.25	0.00	449,294.11
09/14/18	1026524			CAF'T RECEIPTS	CR-2	102.10	0.00	449,396.21
09/14/18	1026524			CAF'T RECEIPTS	CR-2	63.04	0.00	449,459.25

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/14/18	1026524			CAF'T RECEIPTS	CR-2	61.85	0.00	449,521.00
09/14/18	1026524			CAF'T RECEIPTS	CR-2	88.05	0.00	449,609.10
09/14/18	1026524			CAF'T RECEIPTS	CR-2	11.00	0.00	449,620.10
09/14/18	1026524			CAF'T RECEIPTS	CR-2	169.40	0.00	449,789.50
09/14/18	1026524			CAF'T RECEIPTS	CR-2	120.55	0.00	449,910.00
09/17/18	1026534			CAF'T RECEIPTS	CR-2	126.70	0.00	450,036.70
09/17/18	1026534			CAF'T RECEIPTS	CR-2	3.19	0.00	450,039.91
09/17/18	1026534			CAF'T RECEIPTS	CR-2	27.85	0.00	450,067.80
09/17/18	1026534			CAF'T RECEIPTS	CR-2	60.40	0.00	450,128.20
09/17/18	1026534			CAF'T RECEIPTS	CR-2	23.00	0.00	450,151.20
09/17/18	1026534			CAF'T RECEIPTS	CR-2	142.10	0.00	450,293.30
09/17/18	1026534			CAF'T RECEIPTS	CR-2	114.05	0.00	450,407.35
09/17/18	1026534			CAF'T RECEIPTS	CR-2	49.00	0.00	450,456.35
09/17/18	1026534			CAF'T RECEIPTS	CR-2	52.70	0.00	450,509.05
09/17/18	1026534			CAF'T RECEIPTS	CR-2	14.40	0.00	450,523.45
09/17/18	1026534			CAF'T RECEIPTS	CR-2	70.75	0.00	450,594.20
09/17/18	1026534			CAF'T RECEIPTS	CR-2	16.05	0.00	450,610.25
09/17/18	1026534			CAF'T RECEIPTS	CR-2	180.40	0.00	450,790.65
09/17/18	1026534			CAF'T RECEIPTS	CR-2	173.65	0.00	450,964.30
09/18/18	1026535			CAF'T RECEIPTS	CR-2	146.25	0.00	451,110.55
09/18/18	1026535			CAF'T RECEIPTS	CR-2	31.10	0.00	451,141.65
09/18/18	1026535			CAF'T RECEIPTS	CR-2	79.75	0.00	451,221.40
09/18/18	1026535			CAF'T RECEIPTS	CR-2	38.15	0.00	451,259.55
09/18/18	1026535			CAF'T RECEIPTS	CR-2	389.50	0.00	451,649.05
09/18/18	1026535			CAF'T RECEIPTS	CR-2	72.44	0.00	451,721.50
09/18/18	1026535			CAF'T RECEIPTS	CR-2	3.24	0.00	451,724.74
09/18/18	1026535			CAF'T RECEIPTS	CR-2	18.19	0.00	451,742.93
09/18/18	1026535			CAF'T RECEIPTS	CR-2	57.75	0.00	451,800.70
09/18/18	1026535			CAF'T RECEIPTS	CR-2	10.00	0.00	451,810.70
09/18/18	1026535			CAF'T RECEIPTS	CR-2	60.73	0.00	451,871.43
09/18/18	1026535			CAF'T RECEIPTS	CR-2	491.50	0.00	452,362.93
09/18/18				* SEE CASH DISBURSEMENT	CD-6	0.00	12,533.12	439,829.81
09/18/18	1026535			CAF'T RECEIPTS	CR-2	92.15	0.00	439,921.96
09/18/18	1026535			CAF'T RECEIPTS	CR-2	37.60	0.00	439,959.56
09/18/18	1026535			CAF'T RECEIPTS	CR-2	219.50	0.00	440,179.06
09/18/18	1026535			CAF'T RECEIPTS	CR-2	106.35	0.00	440,285.41
09/20/18	1026536			CAF'T RECEIPTS	CR-2	89.75	0.00	440,375.16
09/20/18	1026536			CAF'T RECEIPTS	CR-2	1.00	0.00	440,376.16
09/20/18	1026536			CAF'T RECEIPTS	CR-2	108.99	0.00	440,485.15
09/20/18	1026536			CAF'T RECEIPTS	CR-2	60.00	0.00	440,545.15
09/20/18	1026536			CAF'T RECEIPTS	CR-2	2.00	0.00	440,547.15
09/20/18	1026536			CAF'T RECEIPTS	CR-2	92.45	0.00	440,639.60
09/20/18	1026536			CAF'T RECEIPTS	CR-2	78.40	0.00	440,718.00

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/20/18	1026536			CAFT RECEIPTS	CR-2	135.03	0.00	440,853.0
09/20/18	1026536			CAFT RECEIPTS	CR-2	11.00	0.00	440,864.0
09/20/18	1026536			CAFT RECEIPTS	CR-2	76.25	0.00	440,940.2
09/20/18	1026536			CAFT RECEIPTS	CR-2	107.04	0.00	441,047.3
09/20/18	1026536			CAFT RECEIPTS	CR-2	113.60	0.00	441,160.9
09/20/18	1026536			CAFT RECEIPTS	CR-2	8.85	0.00	441,169.7
09/20/18	1026536			CAFT RECEIPTS	CR-2	183.70	0.00	441,353.4
09/21/18	1026537			CAFT RECEIPTS	CR-2	88.40	0.00	441,441.8
09/21/18	1026537			CAFT RECEIPTS	CR-2	57.00	0.00	441,498.8
09/21/18	1026537			CAFT RECEIPTS	CR-2	61.10	0.00	441,559.9
09/21/18	1026537			CAFT RECEIPTS	CR-2	87.85	0.00	441,647.8
09/21/18	1026537			CAFT RECEIPTS	CR-2	143.21	0.00	441,791.0
09/21/18	1026537			CAFT RECEIPTS	CR-2	121.75	0.00	441,912.7
09/21/18	1026537			CAFT RECEIPTS	CR-2	57.70	0.00	441,970.4
09/21/18	1026537			CAFT RECEIPTS	CR-2	72.65	0.00	442,043.1
09/21/18	1026537			CAFT RECEIPTS	CR-2	154.50	0.00	442,197.6
09/21/18	1026537			CAFT RECEIPTS	CR-2	385.10	0.00	442,582.7
09/21/18	1026537			CAFT RECEIPTS	CR-2	19.15	0.00	442,601.8
09/21/18	1026537			CAFT RECEIPTS	CR-2	160.00	0.00	442,761.8
09/24/18	1026558			CAFT RECEIPTS	CR-2	39.60	0.00	442,801.4
09/24/18	1026558			CAFT RECEIPTS	CR-2	57.75	0.00	442,859.2
09/24/18	1026558			CAFT RECEIPTS	CR-2	77.00	0.00	442,936.2
09/24/18	1026558			CAFT RECEIPTS	CR-2	116.52	0.00	443,052.7
09/24/18	1026558			CAFT RECEIPTS	CR-2	11.00	0.00	443,063.7
09/24/18	1026558			CAFT RECEIPTS	CR-2	74.96	0.00	443,138.7
09/24/18	1026558			CAFT RECEIPTS	CR-2	37.75	0.00	443,176.4
09/24/18	1026558			CAFT RECEIPTS	CR-2	10.00	0.00	443,186.4
09/24/18	1026558			CAFT RECEIPTS	CR-2	84.20	0.00	443,270.6
09/24/18	1026558			CAFT RECEIPTS	CR-2	257.45	0.00	443,528.1
09/24/18	1026558			CAFT RECEIPTS	CR-2	16.28	0.00	443,544.3
09/24/18	1026558			CAFT RECEIPTS	CR-2	52.35	0.00	443,596.7
09/24/18	1026558			CAFT RECEIPTS	CR-2	289.00	0.00	443,885.7
09/24/18	1026558			CAFT RECEIPTS	CR-2	94.25	0.00	443,979.9
09/25/18	1026559			CAFT RECEIPTS	CR-2	66.31	0.00	444,046.3
09/25/18	1026559			CAFT RECEIPTS	CR-2	23.04	0.00	444,069.3
09/25/18	1026559			CAFT RECEIPTS	CR-2	52.75	0.00	444,122.0
09/25/18	1026559			CAFT RECEIPTS	CR-2	15.00	0.00	444,137.0
09/25/18	1026559			CAFT RECEIPTS	CR-2	20.00	0.00	444,157.0
09/25/18	1026559			CAFT RECEIPTS	CR-2	78.25	0.00	444,235.3
09/25/18	1026559			CAFT RECEIPTS	CR-2	179.05	0.00	444,414.3
09/25/18	1026559			CAFT RECEIPTS	CR-2	16.34	0.00	444,430.7
09/25/18	1026559			CAFT RECEIPTS	CR-2	46.40	0.00	444,477.1
09/25/18	1026559			CAFT RECEIPTS	CR-2	27.75	0.00	444,504.8

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/25/18	1026559			CAF'T RECEIPTS	CR-2	55.20	0.00	444,560.0
09/25/18	1026559			CAF'T RECEIPTS	CR-2	40.70	0.00	444,600.7
09/25/18	1026559			CAF'T RECEIPTS	CR-2	246.75	0.00	444,847.5
09/25/18	1026559			CAF'T RECEIPTS	CR-2	106.35	0.00	444,953.8
09/26/18				* SEE CASH DISBURSEMENT	CD-7	0.00	1,676.58	443,277.3
09/26/18	1026560			CAF'T RECEIPTS	CR-2	95.00	0.00	443,372.3
09/26/18	1026560			CAF'T RECEIPTS	CR-2	43.00	0.00	443,415.3
09/26/18	1026560			CAF'T RECEIPTS	CR-2	49.26	0.00	443,464.5
09/26/18	1026560			CAF'T RECEIPTS	CR-2	60.60	0.00	443,525.1
09/26/18	1026560			CAF'T RECEIPTS	CR-2	30.65	0.00	443,555.8
09/26/18	1026560			CAF'T RECEIPTS	CR-2	85.30	0.00	443,641.1
09/26/18	1026560			CAF'T RECEIPTS	CR-2	123.70	0.00	443,764.8
09/26/18	1026560			CAF'T RECEIPTS	CR-2	24.11	0.00	443,788.9
09/26/18	1026560			CAF'T RECEIPTS	CR-2	20.60	0.00	443,809.5
09/26/18	1026560			CAF'T RECEIPTS	CR-2	28.25	0.00	443,837.7
09/26/18	1026560			CAF'T RECEIPTS	CR-2	50.50	0.00	443,888.2
09/26/18	1026560			CAF'T RECEIPTS	CR-2	152.00	0.00	444,040.2
09/26/18	1026560			CAF'T RECEIPTS	CR-2	32.75	0.00	444,073.0
09/26/18	1026560			CAF'T RECEIPTS	CR-2	219.15	0.00	444,292.1
09/27/18	1026561			CAF'T RECEIPTS	CR-2	19.50	0.00	444,311.6
09/27/18	1026561			CAF'T RECEIPTS	CR-2	40.60	0.00	444,352.2
09/27/18	1026561			CAF'T RECEIPTS	CR-2	27.00	0.00	444,379.2
09/27/18	1026561			CAF'T RECEIPTS	CR-2	42.16	0.00	444,421.4
09/27/18	1026561			CAF'T RECEIPTS	CR-2	28.15	0.00	444,449.5
09/27/18	1026561			CAF'T RECEIPTS	CR-2	11.00	0.00	444,460.5
09/27/18	1026561			CAF'T RECEIPTS	CR-2	100.10	0.00	444,560.6
09/27/18	1026561			CAF'T RECEIPTS	CR-2	117.60	0.00	444,678.2
09/27/18	1026561			CAF'T RECEIPTS	CR-2	28.31	0.00	444,706.5
09/27/18	1026561			CAF'T RECEIPTS	CR-2	73.95	0.00	444,780.5
09/27/18	1026561			CAF'T RECEIPTS	CR-2	45.70	0.00	444,826.2
09/27/18	1026561			CAF'T RECEIPTS	CR-2	102.45	0.00	444,928.6
09/27/18	1026561			CAF'T RECEIPTS	CR-2	59.05	0.00	444,987.7
09/27/18	1026561			CAF'T RECEIPTS	CR-2	253.50	0.00	445,241.2
09/27/18	1026561			CAF'T RECEIPTS	CR-2	123.35	0.00	445,364.5
09/28/18	1026562			CAF'T RECEIPTS	CR-2	95.75	0.00	445,460.3
09/28/18	1026562			CAF'T RECEIPTS	CR-2	37.75	0.00	445,498.0
09/28/18	1026562			CAF'T RECEIPTS	CR-2	90.93	0.00	445,589.0
09/28/18	1026562			CAF'T RECEIPTS	CR-2	88.30	0.00	445,677.3
09/28/18	1026562			CAF'T RECEIPTS	CR-2	18.40	0.00	445,695.7
09/28/18	1026562			CAF'T RECEIPTS	CR-2	116.85	0.00	445,812.5
09/28/18	1026562			CAF'T RECEIPTS	CR-2	520.50	0.00	446,333.0
09/28/18	1026562			CAF'T RECEIPTS	CR-2	165.15	0.00	446,498.2
09/28/18	1026562			CAF'T RECEIPTS	CR-2	85.55	0.00	446,583.7

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/28/18	1026562			CAF'T RECEIPTS	CR-2	7.74	0.00	446,591.5
09/28/18	1026562			CAF'T RECEIPTS	CR-2	39.75	0.00	446,631.2
09/28/18	1026562			CAF'T RECEIPTS	CR-2	131.00	0.00	446,762.2
09/28/18	1026562			CAF'T RECEIPTS	CR-2	730.60	0.00	447,492.8
09/28/18	1026562			CAF'T RECEIPTS	CR-2	14.10	0.00	447,506.9
09/28/18	1026562			CAF'T RECEIPTS	CR-2	129.75	0.00	447,636.7
09/30/18	75			MISCELLANEOUS REVENUE	JE-8	1.40	0.00	447,638.1
				TOTALS		22,962.24	14,574.88	447,638.1

Report Completed 11:53 AM

Rocky Point Union Free School District
Treasurer's Report
Cafeteria Fund ACH C208
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	282,293.57
Receipts:		
	Café ACH Deposits	27,991.75
	Interest	<u>24.20</u>
		28,015.95
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	9/30/2018	<u>310,309.52</u>
Bank Balance as of:	9/30/2018	307,822.52
Add: Deposits in Transit		<u>2,487.00</u>
Adjusted Bank Balance as of:	9/30/2018	<u>310,309.52</u> 0.00

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by: Virginia Kelley
Date: 10/4/2018



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

C208

September 01, 2018 through September 28, 2018

CUSTOMER SERVICE INFORMATION

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

00038449 DDA 802 212 27218 NNNNNNNNNN 1 000000000 C1 0000

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

CHECKING SUMMARY

Commercial Checking With Interest

	INSTANCES	AMOUNT
Beginning Balance		\$281,873.57
Deposits and Additions	50	25,948.95
Ending Balance	50	\$307,822.52
Annual Percentage Yield Earned This Period		0.11%
Interest Paid This Period		\$24.20
Interest Paid Year-to-Date		\$167.52

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
09/04	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000016815550 Eed:180904 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trm: 2476815550Tc	\$495.00
09/04	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000016815544 Eed:180904 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trm: 2476815544Tc	420.00
09/04	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000016815548 Eed:180904 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trm: 2476815548Tc	360.00
09/04	Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090318 CO Entry Descr:ACH Funds Sec:CCD Trace#:091000016815546 Eed:180904 Ind ID:2383334 Ind Name:Rocky Point Ufsd Trm: 2476815546Tc	40.00
09/05	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000013872694 Eed:180905 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trm: 2483872694Tc	758.05
09/05	Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090418 CO Entry Descr:ACH Funds Sec:CCD Trace#:091000013872692 Eed:180905 Ind ID:2385323 Ind Name:Rocky Point Ufsd Trm: 2483872692Tc	150.00

DETAIL ACCOUNT TRANSACTIONS - C 208 CHASE ACH REVENUE - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	282,293.5
09/28/18	1026549			INTEREST REVENUE	CR-3	24.20	0.00	282,317.7
09/30/18	1026554			FJC ACH	CR-3	7,081.60	0.00	289,399.3
09/30/18	1026555			JAE ACH	CR-3	5,856.15	0.00	295,255.5
09/30/18	1026556			RPHS ACH	CR-3	6,483.00	0.00	301,738.5
09/30/18	1026557			RPMS ACH	CR-3	8,571.00	0.00	310,309.5
				TOTALS		28,015.95	0.00	310,309.5

Report Completed 11:33 AM

Rocky Point Union Free School District
Treasurer's Report
Federal Fund Checking - F205
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	300,464.04
Receipts:		0.00
Disbursements:		0.00
Total available balance per General Ledger as of:	9/30/2018	<u>300,464.04</u>
Bank Balance as of:	9/30/2018	<u>300,464.04</u> 0.00

Prepared by: Yenda Bilski
Date: 10/4/2018

Reviewed by: Virginia Hollway
Date: 10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$300,464.04	Number of Days in Cycle	28
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$300,464.04
0 Checks/Debits	\$0.00	Average Collected Balance	\$300,464.04
Service Charges	\$0.00		
Ending Balance 09/28/18	\$300,464.04		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$300,464.04
	No Account Activity this Statement Period			
09/28				\$300,464.04
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

PAGE 1 OF 2

DETAIL ACCOUNT TRANSACTIONS - F 205 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	300,464.
				TOTALS		0.00	0.00	300,464.

Report Completed 3:21 PM

Rocky Point Union Free School District
Treasurer's Report
Capital Fund Checking - H205
As of September 30, 2018

Reconciled Balance as of:	8/31/2018		1,141,463.18
Receipts:			0.00
Disbursements:			
Cash Disbursement		<u>394,899.48</u>	<u>(394,899.48)</u>
Total available balance per General Ledger as of:	9/30/2018		<u>746,563.70</u>
Bank Balance as of:	9/30/2018		963,215.21
Less: Outstanding Checks			<u>(216,651.51)</u>
Adjusted Bank Balance as of:	9/30/2018		<u>746,563.70</u> 0.00

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by:
Date:

Virginia Hallway
10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking			ROCKY POINT UFSD	
Previous Balance 08/31/18	\$1,995,525.83	Number of Days in Cycle	28	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$963,215.21	
7 Checks/Debits	(\$1,032,310.62)	Average Collected Balance	\$1,505,993.19	
Service Charges	\$0.00			
Ending Balance 09/28/18	\$963,215.21			

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking			ROCKY POINT UFSD	
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/07	Check 984		\$146,436.80	\$1,849,089.03
09/07	Check 983		\$36,670.00	\$1,812,419.03
09/07	Check 978		\$12,228.40	\$1,800,190.63
09/10	Check 979		\$83,847.00	\$1,716,343.63
09/17	Check 985		\$172,044.81	\$1,544,298.82
09/20	Check 977		\$510,658.63	\$1,033,640.19
09/28	Check 987		\$70,424.98	\$963,215.21
Total		\$0.00	\$1,032,310.62	

Govt Banking Blended Chking			ROCKY POINT UFSD		
Checks * designates gap in check sequence					
Check No.	Date	Amount	Check No.	Date	Amount
977	09/20	\$510,658.63	983*	09/07	\$36,670.00
978	09/07	\$12,228.40	984	09/07	\$146,436.80
979	09/10	\$83,847.00	985	09/17	\$172,044.81
			987*	09/28	\$70,424.98

Thank you for banking with us.

Bank Reconciliation Outstanding Checks Listing as of 09/30/18

CHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED	CLEAR DATE
969	08/01/18	JOHN A GRILLO ARCHITECT,	44,794.17	N	
982	08/29/18	JOHN A GRILLO ARCHITECT,	19,427.65	N	
986	09/17/18	DOMINION CONSTRUCTION COR	29,547.85	N	
988	09/24/18	PALACE ELECTRICAL CONTRAC	46,630.75	N	
989	09/24/18	PARK EAST CONSTRUCTION CO	60,872.50	N	
990	09/26/18	HAWKINS DELAFIELD & WOOD	15,378.59	N	
GRAND TOTAL			216,651.51		
TOTAL CHECKS			6		

Report Completed 11:48 AM

DETAIL ACCOUNT TRANSACTIONS - H 205 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANC
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	1,141,463.1
09/12/18				* SEE CASH DISBURSEMENT	CD-7	0.00	172,044.81	969,418.3
09/18/18				* SEE CASH DISBURSEMENT	CD-8	0.00	99,972.83	869,445.5
09/26/18				* SEE CASH DISBURSEMENT	CD-9	0.00	122,881.84	746,563.7
				TOTALS		0.00	394,899.48	746,563.7

Report Completed 3:22 PM

Rocky Point Union Free School District
Treasurer's Report
Trust and Agency Checking - T204
As of September 30, 2018

Reconciled Balance as of:	8/31/2018		401,623.66
Receipts:			
	Funding Transfers	<u>983,907.45</u>	983,907.45
Disbursements:			
	Cash Disbursements	<u>890,125.41</u>	<u>(890,125.41)</u>
Total available balance per General Ledger as of:	9/30/2018		<u>495,405.70</u>
Bank Balance as of:	9/30/2018		529,310.79
Less:	Outstanding Checks		<u>(33,905.09)</u>
Adjusted Bank Balance as of :	9/30/2018		<u>495,405.70</u>

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by:
Date:

Virginia Hollaway
10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$407,923.23	Number of Days in Cycle	28
2 Deposits/Credits	\$983,907.45	Minimum Balance This Cycle	\$407,923.23
10 Checks/Debits	(\$862,519.89)	Average Collected Balance	\$553,191.41
Service Charges	\$0.00		
Ending Balance 09/28/18	\$529,310.79		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/04	Book transfer credit FROM ...5277	\$327,380.37		\$735,303.60
09/07	Wire transfer withdrawal THE OMNI GROUP 090718 USD0003801088		\$77,586.42	\$657,717.18
09/07	ACH Withdrawal IRS USATAXPYMT 090718 ROCKY POINT SCHOOL DIS *****8168		\$197,468.47	\$460,248.71
09/07	ACH Withdrawal NYS DTF PROMPT WT Tax Paymnt 090718 ROCKY POINT UFSD *****9149		\$34,083.50	\$426,165.21
09/11	Check 11770		\$5,590.92	\$420,574.29
09/11	Check 11771		\$346.93	\$420,227.36
09/17	Check 11772		\$1,145.39	\$419,081.97
09/18	Book transfer credit FROM ...5277	\$656,527.08		\$1,075,609.05
09/21	Wire transfer withdrawal THE OMNI GROUP 092118 USD0003873789		\$76,036.97	\$999,572.08
09/21	ACH Withdrawal IRS USATAXPYMT 092118 ROCKY POINT SCHOOL DIS *****1469		\$396,765.04	\$602,807.04

Thank you for banking with us.

Bank Reconciliation Outstanding Checks Listing as of 09/30/18

CHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED	CLEAR DATE
11769	08/21/18	SHERIFF OF SUFFOLK COUNTY	368.66	N	
11773	09/04/18	SHERIFF OF SUFFOLK COUNTY	478.00	N	
11774	09/20/18	N.Y.S.TEACHERS RETIRE.SYS	23,790.00	N	
11775	09/20/18	NYS CHILD SUPPORT PROCESS	1,283.43	N	
11776	09/20/18	NYSUT MEMBER BENEFITS TRU	1,232.84	N	
11777	09/20/18	ROCKY POINT ADMIN ASSOCIA	629.00	N	
11778	09/20/18	ROCKY POINT SCH REL PERS	4,994.20	N	
11779	09/20/18	SHERIFF OF SUFFOLK COUNTY	687.21	N	
11780	09/20/18	VOTE COPE	221.75	N	
11781	09/26/18	J.J. STANIS AND COMPANY,	220.00	N	
GRAND TOTAL			33,905.09		
TOTAL CHECKS			10		

Report Completed 3:34 PM

DETAIL ACCOUNT TRANSACTIONS - T 204 CAPITAL ONE TRUST & AGENCY - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	401,623.60
09/04/18	1026512			TRUST & AGENCY DEDUCTIO	CR-3	327,380.37	0.00	729,004.00
09/05/18				* SEE CASH DISBURSEMENT	CD-11	0.00	346.93	728,657.10
09/18/18	1026517			TRUST & AGENCY DEDUCTIO	CR-3	656,527.08	0.00	1,385,184.10
09/26/18				* SEE CASH DISBURSEMENT	CD-13	0.00	220.00	1,384,964.10
09/30/18				* SEE CASH DISBURSEMENT	CD-10	0.00	310,761.78	1,074,202.40
09/30/18				* SEE CASH DISBURSEMENT	CD-12	0.00	578,796.70	495,405.70
				TOTALS		983,907.45	890,125.41	495,405.70

Report Completed 3:22 PM

Rocky Point Union Free School District
Treasurer's Report
Net Payroll Checking - T205
As of September 30, 2018

Reconciled Balance as of:	8/31/2018		30,783.18
Receipts:			
	Funding Transfer	<u>1,552,033.53</u>	1,552,033.53
Disbursements:			
	Disburse Net Payroll	<u>1,552,033.53</u>	<u>(1,552,033.53)</u>
Total available balance per General Ledger as of:	9/30/2018		<u>30,783.18</u>
Bank Balance as of:	9/30/2018		37,366.06
Less:	Outstanding Checks		<u>(6,582.88)</u>
Adjusted Bank Balance as of:	9/30/2018		<u>30,783.18</u> (0.00)

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by: Virginia Hollaway
Date: 10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$34,855.70	Number of Days in Cycle	28
3 Deposits/Credits	\$1,552,033.63	Minimum Balance This Cycle	\$34,855.70
82 Checks/Debits	(\$1,549,523.27)	Average Collected Balance	\$196,121.01
Service Charges	\$0.00		
Ending Balance 09/28/18	\$37,366.06		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/04	Book transfer credit FROM ...5277	\$556,111.05		\$590,966.75
09/07	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 090718 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$523,290.43	\$67,676.32
09/07	Check 97120		\$2,941.28	\$64,735.04
09/07	Check 97141		\$2,575.84	\$62,159.20
09/07	Check 97128		\$2,127.43	\$60,031.77
09/07	Check 97129		\$1,494.51	\$58,537.26
09/07	Check 97124		\$1,413.21	\$57,124.05
09/07	Check 97138		\$1,311.72	\$55,812.33
09/07	Check 97118		\$1,283.61	\$54,528.72
09/07	Check 97115		\$1,267.73	\$53,260.99
09/07	Check 97140		\$1,024.19	\$52,236.80
09/07	Check 97114		\$993.89	\$51,242.91
09/07	Check 97122		\$752.13	\$50,490.78
09/07	Check 97125		\$723.96	\$49,766.82
09/07	Check 97130		\$659.18	\$49,107.64
09/07	Check 97111		\$412.71	\$48,694.93
09/07	Check 97119		\$365.92	\$48,329.01
09/07	Check 97133		\$301.70	\$48,027.31

Thank you for banking with us.

PAGE 1 OF 4

DETAIL ACCOUNT TRANSACTIONS - T 205 CAPITAL ONE NET PAYROLL - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	30,783.1
09/04/18	1026513			FUNDING NET PAYROLL 9.7.1	CR-3	556,111.05	0.00	586,894.1
09/07/18	40			FICA & MED & T&A DEDUCTIO	JE-6	0.00	556,111.05	30,783.1
09/18/18	1026518			FUNDING NET PAYROLL 9.21.	CR-3	995,922.48	0.00	1,026,705.1
09/21/18	61			FICA & MED & T&A DEDUCTIO	JE-6	0.00	995,922.48	30,783.1
				TOTALS		1,552,033.53	1,552,033.53	30,783.1

Report Completed 3:26 PM

ROCKY POINT UFSD
OUTSTANDING CHECK LIST
AS OF SEPTEMBER 30, 2018

<u>Check #</u>	<u>Check Date</u>	<u>Check Amt.</u>
96516	6/15/2018	\$942.68
96565	6/15/2018	\$532.90
96596	6/15/2018	\$1,164.74
96996	6/22/2018	\$995.10
97001	6/22/2018	\$24.39
97117	9/7/2018	\$709.49
97148	9/21/2018	\$485.62
97150	9/21/2018	\$1,613.64
97167	9/21/2018	\$114.32
		<u>\$6,582.88</u>

Rocky Point Union Free School District
Treasurer's Report
Scholarship Fund Checking - U200
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	43,577.03
Receipts:		0.00
Disbursements:		0.00
Total available balance per General Ledger as of:	9/30/2018	<u>43,577.03</u>
Bank Balance as of:	9/30/2018	44,327.03
Less: Outstanding Checks		<u>(750.00)</u>
Adjusted Bank Balance as of:	9/30/2018	<u>43,577.03</u>

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by: Virginia Holloway
Date: 10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$44,327.03	Number of Days in Cycle	28
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$44,327.03
0 Checks/Debits	\$0.00	Average Collected Balance	\$44,327.03
Service Charges	\$0.00		
Ending Balance 09/28/18	\$44,327.03		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$44,327.03
	No Account Activity this Statement Period			
09/28				\$44,327.03
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

Bank Reconciliation Outstanding Checks Listing as of 09/30/18

CHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED	CLEAR DATE
350	06/12/18	SEARIGHT, MOLLY	250.00	N	
351	06/12/18	SEARIGHT, MOLLY	500.00	N	
GRAND TOTAL			750.00		
TOTAL CHECKS			2		

Report Completed 12:33 PM

DETAIL ACCOUNT TRANSACTIONS - U 200 CASH IN CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	43,577.00
				TOTALS		0.00	0.00	43,577.00

Report Completed 3:27 PM

Rocky Point Union Free School District
Treasurer's Report
Debt Service Fund Checking - V200
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	36,974.90
Receipts:		0.00
Disbursements:		0.00
Total available balance per General Ledger as of:	9/30/2018	<u>36,974.90</u>
Bank Balance as of:	9/30/2018	<u>36,974.90</u> 0.00

Prepared by: Linda Bilski
Date: 10/4/2018

Reviewed by: Virginia Holloway
Date: 10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$36,974.90	Number of Days in Cycle	28
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$36,974.90
0 Checks/Debits	\$0.00	Average Collected Balance	\$36,974.90
Service Charges	\$0.00		
Ending Balance 09/28/18	\$36,974.90		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
Date	Description	Deposits/Credits	Withdrawals/Debits	Resulting Balance
09/01				\$36,974.90
No Account Activity this Statement Period				
09/28				\$36,974.90
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

DETAIL ACCOUNT TRANSACTIONS - V 200 CASH - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BALANCE
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	36.97
				TOTALS		0.00	0.00	36.97

Report Completed 3:27 PM

Rocky Point Union Free School District
Treasurer's Report
Extra Class Checking - X201
As of September 30, 2018

Reconciled Balance as of:	8/31/2018	53,126.92
Receipts:		0.00
Disbursements:		
Cash Disbursements		<u>150.00</u>
		<u>(150.00)</u>
Total available balance per General Ledger as of:	9/30/2018	<u><u>52,976.92</u></u>
Bank Balance as of:	9/30/2018	53,126.92
Less:	Outstanding Checks	<u>(150.00)</u>
Adjusted Bank Balance as of:	9/30/2018	<u><u>52,976.92</u></u>

Prepared by: Linda Belski
Date: 10/4/2018

Reviewed by: Virginia Holloway
Date: 10/4/2018

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, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD	
Previous Balance 08/31/18	\$53,126.92	Number of Days in Cycle	28
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$53,126.92
0 Checks/Debits	\$0.00	Average Collected Balance	\$53,126.92
Service Charges	\$0.00		
Ending Balance 09/28/18	\$53,126.92		

ACCOUNT DETAIL FOR PERIOD SEPTEMBER 01, 2018 - SEPTEMBER 28, 2018

Govt Banking Blended Chking		ROCKY POINT UFSD		
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
09/01				\$53,126.92
	No Account Activity this Statement Period			
09/28				\$53,126.92
Total		\$0.00	\$0.00	
No Items Processed				

Thank you for banking with us.

Bank Reconciliation Outstanding Checks Listing as of 09/30/18

CHECK#	ISSUE DATE	PAYEE	AMOUNT	CLEARED	CLEAR DATE
11199	09/26/18	KOHL'S DEPT STORES, INC.	150.00	N	
GRAND TOTAL			150.00		
TOTAL CHECKS			1		

Report Completed 12:41 PM

DETAIL ACCOUNT TRANSACTIONS - X 201 CAPITAL ONE CHECKING - 09/01/18 - 09/30/18

DATE	REF#	INV#	VEND#	EXPLANATION	SCH#	DEBITS	CREDITS	BAL
09/01/18				BALANCE 07/01/18 - 08/31/18		0.00	0.00	53,1
09/30/18				* SEE CASH DISBURSEMENT	CD-2	0.00	150.00	52,9
				TOTALS		0.00	150.00	52,9

Report Completed 3:28 PM

**CASH REPORT
FOR THE MONTH ENDED
September 30, 2018**

GENERAL FUND

A210	Petty Cash	\$	600.00
A2008	Capital One Investment	\$	18,560,104.34
A2010	Capital One AP Checking	\$	2,716,380.54
A2011	JP Morgan Chase-Money Market	\$	10,115,714.33

Total General Fund: \$ 31,392,799.21

SCHOOL LUNCH FUND

C207	Capital One Lunch Fund Checking	\$	447,638.11
C208	JP Morgan Chase-Lunch ACH	\$	310,309.52

Total School Lunch Fund: \$ 757,947.63

SPECIAL AID FUND

F205	Capital One Federal Checking	\$	300,464.04
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Total Special Aid Fund: \$ 300,464.04

CAPITAL FUND

H205	Capital One - Checking	\$	746,563.70
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Total Capital Fund: \$ 746,563.70

TRUST & AGENCY FUND

T204	Capital One - Checking	\$	495,405.70
T205	Capital One - Net Payroll Checking	\$	30,783.18

Total Trust & Agency Fund: \$ 526,188.88

SCHOLARSHIP FUND

U200	Capital One - Checking	\$	43,577.03
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Total Scholarship Fund \$ 43,577.03

DEBT SERVICE FUND

V200	Capital One - Money Market	\$	36,974.90
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Total Debt Service Fund \$ 36,974.90

EXTRA CLASS FUND

X201	Capital One - Checking	\$	52,976.92
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Total Extra Class Fund \$ 52,976.92

Total All Funds: \$ 33,857,492.31

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

GENERAL FUND

TRIAL BALANCE - FUND: A GENERAL FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
A2008	CAPITAL ONE INVESTMENT	18,560,104.34	0.00
A2010	CAPITAL ONE AP CHECKING	2,716,380.54	0.00
A2011	CHASE GENERAL FUND MM	10,115,714.33	0.00
A210	PETTY CASH	600.00	0.00
A380	ACCOUNTS RECEIVABLE	10,668.81	0.00
A391	DUE FROM FEDERAL FUND	803,002.16	0.00
A3911	DUE FROM TRUST AND AGENCY	431,501.88	0.00
A3912	DUE FROM SCHOOL LUNCH	698,654.29	0.00
A440	DUE FROM OTHER GOVERNMENTS	757,991.00	0.00
A4805	PREPAID INSURANCE	60,000.00	0.00
A510	ESTIMATED REVENUES	81,644,998.20	0.00
A521	ENCUMBRANCES	56,791,047.81	0.00
A522	EXPENDITURES	9,328,719.55	0.00
A599	APPROPRIATED FUND BALANCE	6,237,774.07	0.00
A600	ACCOUNTS PAYABLE	0.00	117,280.25
A620	TAX ANTICIP NOTES PAYABLE	0.00	4,500,000.00
A630	DUE TO OTHER FUNDS	0.00	3,519.29
A6301	DUE TO SCHOOL LUNCH FUND	0.00	28,823.31
A6302	DUE TO CAPITAL FUND	0.00	10,182,867.60
A6305	DUE TO DEBT SERVICE	0.00	8,573.67
A632	DUE TO STATE TEACHERS' RET	0.00	3,158,151.06
A637	DUE EMPLOYEES' RETIREMENT	0.00	280,094.82
A806	NONSPENDABLE FUND BALANCE	0.00	60,000.00
A814	WORKER'S COMPENSATION RESE	0.00	2,154,778.78
A815	UNEMPLOYMENT INSURANCE RES	0.00	551,714.26
A821	RESERVE FOR ENCUMBRANCES	0.00	56,790,944.17
A825	ERS RESERVE	0.00	5,237,107.47
A861	PROPERTY LOSS RESERVE	0.00	53,663.00
A862	LIABILITY LOSS RESERVE	0.00	53,663.00
A867	RESERVE FOR EMPLOYEE BENEF	0.00	4,658,535.75
A878	CAPITAL RESERVE	0.00	1,288,169.00
A909	FUND BALANCE	0.00	1,753,963.66
A910	APPROPRIATED FUND BALANCE	0.00	2,183,000.00
A911	UNAPPROPRIATED FUND BALANC	0.00	3,445,150.67
A960	APPROPRIATIONS	0.00	87,882,772.27
A980	REVENUES	0.00	3,764,384.95
GRAND TOTALS		188,157,156.98	188,157,156.98

Report Completed 11:13 AM

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
A 1001	REAL PROPERTY TAX	44,966,218.00	0.00	44,966,218.00	0.00	44,966,218.00
A 1085	STAR REIMBURSEMENT	6,200,000.00	0.00	6,200,000.00	0.00	6,200,000.00
A 1315	CONTINUING ED-SUMMER	10,000.00	0.00	10,000.00	23,680.00	(13,680.00)
A 1315..A	CONTINUING ED-FALL	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1315..B	CONTINUING ED-SPRING	10,000.00	0.00	10,000.00	0.00	10,000.00
A 1316	DRIVER EDUCATION-SUMMER	33,000.00	0.00	33,000.00	25,600.00	7,400.00
A 1316..A	DRIVERS ED-FALL	30,000.00	0.00	30,000.00	25,200.00	4,800.00
A 1316..B	DRIVERS ED-SPRING	30,000.00	0.00	30,000.00	0.00	30,000.00
A 1489	OTHER CHARGES-PROM, YEARBO	100,000.00	0.00	100,000.00	0.00	100,000.00
A 2401	INTEREST AND EARNINGS	45,000.00	0.00	45,000.00	41,117.62	3,882.38
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	125,721.19	(125,721.19)
A 2690	FINES - LOST BOOKS	0.00	0.00	0.00	10.86	(10.86)
A 2700	REIMBURSEMENT OF MEDICARE	0.00	0.00	0.00	31.00	(31.00)
A 2703	PRIOR YEAR REFUNDS-OTHER	265,000.00	0.00	265,000.00	76,153.38	188,846.62
A 2705	GIFTS AND DONATIONS	0.00	23.20	23.20	273.20	(250.00)
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	37,275.00	(37,275.00)
A 2770	OTHER UNCLASSIFIED	0.00	0.00	0.00	31,533.75	(31,533.75)
A 2772	E-RATE REVUENE	5,000.00	0.00	5,000.00	0.00	5,000.00
A 3101	GROSS STATE AID - BASIC	16,800,000.00	0.00	16,800,000.00	7,740.00	16,792,260.00
A 3101.E	STATE AID EXCESS COST	6,300,000.00	0.00	6,300,000.00	0.00	6,300,000.00
A 3102	STATE AID LOTTERY	4,531,257.00	0.00	4,531,257.00	3,210,225.12	1,321,031.88
A 3103	STATE AID BOCES	1,934,500.00	0.00	1,934,500.00	0.00	1,934,500.00
A 3260	STATE AID TEXTBOOKS	185,000.00	0.00	185,000.00	47,205.00	137,795.00
A 3262	STATE AID COMPUTER SOFTWA	95,000.00	0.00	95,000.00	0.00	95,000.00
A 3263	STATE AID LIBRARY LOAN PR	20,000.00	0.00	20,000.00	0.00	20,000.00
A 3289	OTHER STATE AID	0.00	0.00	0.00	82,433.64	(82,433.64)
A 4285	MEDICAID MANAGEMENT REIMB	75,000.00	0.00	75,000.00	30,185.19	44,814.81
FUND A TOTAL		81,644,975.00	23.20	81,644,998.20	3,764,384.95	77,880,613.25

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILAB
A 1010....BOARD OF EDUCATION *	12,800.00	0.00	12,800.00	7,829.00	1,567.87	3,403.00
A 1040....DISTRICT CLERK *	14,595.00	1,155.00	15,750.00	3,634.62	12,115.38	0.00
A 1060....DISTRICT MEETING *	11,010.00	0.00	11,010.00	0.00	0.00	11,010.00
A 1240....CHIEF SCHOOL ADMINISTRATOR *	411,229.00	0.00	411,229.00	94,563.62	303,681.63	12,983.00
A 1310....BUSINESS ADMINISTRATION *	746,002.00	0.00	746,002.00	163,298.39	543,327.26	39,376.00
A 1320....AUDITING *	98,000.00	8,500.00	106,500.00	7,575.00	76,225.00	22,700.00
A 1325....TREASURER *	10,000.00	0.00	10,000.00	5,815.00	435.00	3,750.00
A 1345....PURCHASING *	39,920.00	1,130.00	41,050.00	17,445.38	22,954.62	650.00
A 1380....FISCAL AGENT FEE *	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00
A 1420....LEGAL *	100,000.00	0.00	100,000.00	10,140.30	69,859.70	20,000.00
A 1430....PERSONNEL *	458,484.00	0.00	458,484.00	80,197.77	338,148.09	40,138.00
A 1480....PUBLIC INFORMATION AND SERVICES *	41,870.00	0.00	41,870.00	0.00	41,870.00	0.00
A 1620....OPERATION OF PLANT *	4,585,906.00	813,812.03	5,399,718.03	825,119.32	3,497,849.97	1,076,748.00
A 1621....MAINTENANCE OF PLANT *	1,534,684.00	635,657.85	2,170,341.85	309,123.39	943,035.99	918,182.00
A 1670....CENTRAL PRINTING AND MAILING *	66,000.00	0.00	66,000.00	27,200.50	38,574.50	225.00
A 1680....CENTRAL DATA PROCESSING *	852,449.00	0.00	852,449.00	145,260.95	707,188.05	0.00
A 1910....UNALLOCATED INSURANCE *	529,725.00	0.00	529,725.00	498,177.45	19,420.13	12,127.00
A 1981....ADMINISTRATIVE CHARGE-BOCES *	323,000.00	0.00	323,000.00	79,664.73	243,335.27	0.00
A 2010....CURRICULUM DEVELOPMENT AND SUPE *	415,335.00	373.42	415,708.42	78,916.91	316,004.42	20,787.00
A 2020....SUPERVISION - ADMINISTRATION *	2,278,869.00	3,067.64	2,281,936.64	476,099.37	1,593,175.12	212,662.00
A 2060....RESEARCH, PLANNING AND EVALUATI *	45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
A 2070....INSERVICE TRAINING - INSTRUCTIO *	25,400.00	0.00	25,400.00	8,825.00	1,232.00	15,343.00
A 2110....TEACHING - REGULAR SCHOOL *	23,536,917.40	95,133.45	23,632,050.85	1,468,563.59	18,774,285.80	3,389,201.40
A 2138....MUSIC & FINE ARTS *	83,108.00	94,305.64	177,413.64	16,007.43	118,899.05	42,507.00
A 2250....PROGRAMS FOR HANDICAPPED CHILDR *	13,905,135.50	1,917.26	13,907,052.76	1,020,835.62	11,655,498.49	1,230,718.60
A 2280....OCCUPATIONAL EDUCATION *	1,320,507.00	0.00	1,320,507.00	125,278.00	1,193,431.81	1,797.00
A 2330....COMMUNITY EDUCATION *	852,100.00	0.00	852,100.00	30,308.94	707,400.00	114,391.00
A 2610....SCHOOL LIBRARY AND AUDIOVISUAL *	635,175.00	214.22	635,389.22	41,365.54	462,327.86	131,695.80
A 2620....EDUCATIONAL TELEVISION *	900.00	0.00	900.00	0.00	900.00	0.00
A 2630....COMPUTER ASSISTED INSTRUCTION *	277,002.71	89,396.76	366,399.47	87,062.68	101,118.86	178,217.90
A 2805....ATTENDANCE - REGULAR SCHOOL *	43,713.00	0.00	43,713.00	7,857.61	25,534.62	10,320.70
A 2810....GUIDANCE - REGULAR SCHOOL *	1,202,897.00	980.09	1,203,877.09	163,532.06	1,030,486.59	9,858.40
A 2815....HEALTH SERVICES - REGULAR SCHOO *	528,486.80	0.00	528,486.80	32,619.00	409,587.34	86,280.40
A 2820....PSYCHOLOGICAL SERVICES - REGULA *	302,643.00	0.00	302,643.00	9,296.22	163,347.78	129,999.00
A 2825....SOCIAL WORK SERVICES - REGULAR *	565,266.00	0.00	565,266.00	19,834.37	348,518.63	196,913.00
A 2850....CO-CURRICULAR ACTIVITIES - REG. *	397,600.00	3,375.35	400,975.35	8,441.88	29,301.89	363,231.50
A 2855....INTERSCHOLASTIC ATHLETICS - REG *	932,219.00	4,968.15	937,187.15	155,584.85	250,174.26	531,428.00
A 5510....DISTRICT TRANSPORTATION SERVICE *	87,801.00	0.00	87,801.00	20,003.82	67,279.43	517.70
A 5540....CONTRACT TRANSPORTATION *	5,291,115.00	0.00	5,291,115.00	223,989.96	4,988,496.04	78,629.00
A 9010....NYS EMPLOYEES RETIREMENT *	1,045,009.00	0.00	1,045,009.00	0.00	0.00	1,045,009.00

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABI
A 9020....NYS TEACHERS RETIREMENT	*	3,563,823.00	0.00	3,563,823.00	0.00	0.00	3,563,823.
A 9030....SOCIAL SECURITY	*	3,024,856.00	0.00	3,024,856.00	267,069.67	0.00	2,757,786.
A 9040....WORKERS' COMPENSATION	*	600,000.00	0.00	600,000.00	74,784.21	299,215.79	226,000.1
A 9045....LIFE INSURANCE	*	45,000.00	0.00	45,000.00	15,175.48	28,238.63	1,585.
A 9050....UNEMPLOYMENT INSURANCE	*	50,000.00	0.00	50,000.00	2,876.02	42,123.98	5,000.1
A 9060....HEALTH INSURANCE	*	10,722,400.00	0.00	10,722,400.00	2,699,345.90	7,315,880.96	707,173.1
A 9760....TAX ANTICIPATION NOTES	*	95,000.00	0.00	95,000.00	0.00	0.00	95,000.1
A 9901....TRANSFER TO SPECIAL AID	*	4,410,833.00	0.00	4,410,833.00	0.00	0.00	4,410,833.1
GRAND TOTALS		86,128,785.41	1,753,986.86	87,882,772.27	9,328,719.55	56,791,047.81	21,763,004.5

Report Completed 9:08 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

CAFETERIA FUND

FUND BALANCE - FUND: C LUNCH FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
C207	CAPITAL ONE CHECKING	447,638.11	0.00
C208	CHASE ACH REVENUE	310,309.52	0.00
C3801	ACCOUNTS RECEIVABLE SPEC F	27.00	0.00
C391	DUE FROM GENERAL FUND	28,823.31	0.00
C445	SUPPLY INVENTORY	8,354.38	0.00
C446	SURPLUS FOOD INVENTORY	19,492.92	0.00
C447	PURCHASED FOOD INVENTORY	6,283.09	0.00
C510	ESTIMATED REVENUES	1,063,400.00	0.00
C521	ENCUMBRANCES	575,736.97	0.00
C522	EXPENDITURES	81,367.38	0.00
C630	DUE TO GENERAL FUND	0.00	698,654.29
C631	DUE TO OTHER GOVT.	0.00	182.70
C691	DEFERRED REVENUE	0.00	28,995.57
C821	RESERVE FOR ENCUMBRANCES	0.00	575,736.97
C845	FUND BALANCE RESERVE FOR I	0.00	34,130.39
C909	FUND BALANCE	0.00	96,074.04
C960	APPROPRIATIONS	0.00	1,063,400.00
C980	REVENUES	0.00	44,258.72
GRAND TOTALS		2,541,432.68	2,541,432.68

Report Completed 11:23 AM

REVENUE BUDGET STATUS - FUNDS: C FOR PERIOD COVERED 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
C 1440	SALE OF TYPE A LUNCHES	240,000.00	0.00	240,000.00	21,465.35	218,534.65
C 1441	ADULT ALA CARTE	5,000.00	0.00	5,000.00	289.93	4,710.07
C 1445	OTHER CAFETERIA SALES	300,000.00	0.00	300,000.00	21,712.55	278,287.45
C 2401	INTEREST AND EARNINGS	0.00	0.00	0.00	763.89	(763.89)
C 2770	MISCELLANEOUS REVENUES	1,000.00	0.00	1,000.00	27.00	973.00
C 3190	GOVERNMENT REIMB-STATE	17,000.00	0.00	17,000.00	0.00	17,000.00
C 4109	SURPLUS FOOD	65,000.00	0.00	65,000.00	0.00	65,000.00
C 4191	GOVERNMENT REIMB-FEDERAL	435,400.00	0.00	435,400.00	0.00	435,400.00
FUND C TOTAL		1,063,400.00	0.00	1,063,400.00	44,258.72	1,019,141.28

Report Completed 11:33 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABL
C 2860....	1,018,900.00	0.00	1,018,900.00	76,453.08	575,736.97	366,709.:
C 9030....	44,500.00	0.00	44,500.00	4,914.30	0.00	39,585.:
GRAND TOTALS	1,063,400.00	0.00	1,063,400.00	81,367.38	575,736.97	406,295.:

Report Completed 9:08 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

FEDERAL FUND

TRIAL BALANCE - FUND: F FEDERAL FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
F205	CAPITAL ONE CHECKING	300,464.04	0.00
F3911	DUE FROM OTHER FUNDS	74,000.00	0.00
F410	STATE AND FEDERAL AID REC	385,490.40	0.00
F510	ESTIMATED REVENUES	982,296.65	0.00
F521	ENCUMBRANCES	743,489.45	0.00
F522	EXPENDITURES	141,615.52	0.00
F630	DUE TO GENERAL FUND	0.00	803,001.96
F821	RESERVE FOR ENCUMBRANCES	0.00	743,489.45
F960	APPROPRIATIONS	0.00	982,296.65
F980	REVENUES	0.00	98,568.00
GRAND TOTALS		2,627,356.06	2,627,356.06

Report Completed 11:37 AM

REVENUE BUDGET STATUS - FUNDS: F FOR PERIOD COVERED 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
F 3289.UPK.19	UPK REVENUE 2019	197,136.00	0.00	197,136.00	98,568.00	98,568.00
F 4126.TLI.18	REVENUE TITLE I	6,248.63	0.00	6,248.63	0.00	6,248.63
F 4256.PRE.19	REVENUE PRE	43,372.00	0.00	43,372.00	0.00	43,372.00
F 4256.PTB.19	PTB REVENUE	696,437.00	0.00	696,437.00	0.00	696,437.00
F 4289.IMM.18	REVENUE IMMIGRANT STUDENT	21,100.47	0.00	21,100.47	0.00	21,100.47
F 4289.LEP.18	REVENUE TLEP	4,081.00	0.00	4,081.00	0.00	4,081.00
F 4289.TII.18	REVENUE TITLE IIA	13,921.55	0.00	13,921.55	0.00	13,921.55
FUND F TOTAL		982,296.65	0.00	982,296.65	98,568.00	883,728.65

Report Completed 9:10 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABL
F 2110....	242,487.65	0.00	242,487.65	18,072.00	196,100.00	28,315.
F 2250....	739,809.00	0.00	739,809.00	123,543.52	547,389.45	68,876.0
GRAND TOTALS	982,296.65	0.00	982,296.65	141,615.52	743,489.45	97,191.0

Report Completed 9:09 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

CAPITAL FUND

TRIAL BALANCE - FUND: H CAPITAL FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
H205	CAPITAL ONE CHECKING	746,563.70	0.00
H391	DUE FROM GENERAL FUND	10,182,867.60	0.00
H510	ESTIMATED REVENUES	7,092,428.70	0.00
H521	ENCUMBRANCES	5,831,126.33	0.00
H522	EXPENDITURES	2,651,997.42	0.00
H599	APPROPRIATED FUND BALANCE	6,704,531.67	0.00
H630	DUE TO OTHER FUNDS	0.00	74,000.00
H6304	DUE TO DEBT SERVICE FUND	0.00	87,895.95
H821	RESERVE FOR ENCUMBRANCES	0.00	5,252,061.46
H909	FUND BALANCE	0.00	7,283,597.64
H960	APPROPRIATIONS	0.00	13,796,960.37
H980	REVENUES	0.00	6,715,000.00
GRAND TOTALS		33,209,515.42	33,209,515.42

Report Completed 9:13 AM

REVENUE BUDGET STATUS - FUNDS: H FOR PERIOD COVERED 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
H 5710	SERIAL BONDS	6,714,513.00	377,915.70	7,092,428.70	6,715,000.00	377,428.70
	<i>FUND H TOTAL</i>	<i>6,714,513.00</i>	<i>377,915.70</i>	<i>7,092,428.70</i>	<i>6,715,000.00</i>	<i>377,428.70</i>

Report Completed 9:10 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING	ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABL
H 1625.... *	4,264,763.93	7,091,297.44	11,356,061.37	2,651,997.42	5,831,126.33	2,872,937.1
H 9999.... *	3,806,771.00	(1,365,872.00)	2,440,899.00	0.00	0.00	2,440,899.0
GRAND TOTALS	8,071,534.93	5,725,425.44	13,796,960.37	2,651,997.42	5,831,126.33	5,313,836.0

Report Completed 9:09 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

TRUST AND AGENCY FUND

TRIAL BALANCE - FUND: T TRUST & AGENCY 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
T200EX	EXTRACLASSROOM	53,961.69	0.00
T204	CAPITAL ONE TRUST & AGENCY	495,405.70	0.00
T205	CAPITAL ONE NET PAYROLL	30,783.18	0.00
T23	INCOME EXECUTIONS	0.00	11,813.54
T281K	FLEX PLAN HEALTH CARE - YR	0.00	14,960.00
T282K	FLEX PLAN DEPENDENT CARE-Y	0.00	9,820.17
T290	AFLAC - CPP	0.00	2,766.50
T291	AFLAC - STD	0.00	1,327.34
T292	AFLAC - ACC	0.00	642.60
T293	AFLAC - HSP	0.00	240.48
T35	SCHOLARSHIP	0.00	85.00
T38	EXTRACLASSROOM ACTIVITY	0.00	53,961.69
T63001	DUE TO GENERAL FUND	0.00	431,501.88
T84	OTHER-NYS EMPL RETIRE LOAN	0.00	4,997.53
T85	OTHER-NYS EMPL RETIRE	0.00	6,443.65
T89	OTHER VOTE COPE	0.00	342.25
T91	LONG TERM DISABILITY	832.65	0.00
T931	SCHOOL ACTIVITIES-FJC	0.00	1,737.89
T932	SCHOOL ACTIVITIES-JAE	0.00	1,661.25
T933	SCHOOL ACTIVITIES-M/S	0.00	519.39
T9331	HIGH SCHOOL TESTING	0.00	9,112.12
T9335	NYSSMA	0.00	49.00
T9337	AP TEST DEPOSITS	0.00	15,662.70
T9338	MARK TWAIN DINNER	0.00	393.00
T935	SCHOOL ACTIVITIES-H/S	0.00	11,236.27
T9351	MUSIC DEPT. HIGH SCHOOL	0.00	383.97
T9352	SEAN JOHNS MEMORIAL-CHALLE	0.00	925.00
T936	FJC - KIDS IN NEED (RUTH S	0.00	400.00
GRAND TOTALS		580,983.22	580,983.22

Report Completed 9:14 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

SCHOLARSHIP FUND

TRIAL BALANCE - FUND: U SCHOLARSHIP FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
U200	CASH IN CHECKING	43,577.03	0.00
U2401	INTEREST	0.00	68.63
U3912	DUE FROM GENERAL	2,534.52	0.00
U9000	ALLISON FISCH VERADO SCHOL	0.00	0.51
U9001	RITA SULLIVAN SCHOLARSHIP	0.00	625.16
U9002	RYAN CAUFIELD SCHOLARSDHIP	0.00	23.83
U9003	K EDWARDS ADMIN SCHOLARSHI	0.00	1,536.98
U9004	K-MART	0.00	82.15
U9005	TARGET SCH HS/JR	0.00	43.70
U9006	TARGET SCHOLARSHIP JAE	0.00	268.67
U9007	TARGET SCHOLARSHIP	0.00	108.94
U9008	FRANCIS RYAN SCHOLARSHIP	0.00	254.72
U9009	GENERAL SCHOLARSHIP	0.00	62.97
U9010	AL MAIN SCHOLARSHIP	0.00	5,539.58
U9011	JOSEPH FALLICA	0.00	840.55
U9015	SASBO SCHOLARSHIP	0.00	0.93
U9016	SOUND BEACH MUSIC	0.00	0.93
U9018	LIVE LIKE SUSIE MEMORIAL S	0.00	27,249.99
U9020	INTERDIST.COUNCIL OF SUPTS	0.00	1,002.88
U9021	Peter Maddalena Memorial	0.00	8,400.43
GRAND TOTALS		46,111.55	46,111.55

Report Completed 9:14 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FOR THE MONTH ENDED SEPTEMBER 2018**

DEBT SERVICE FUND

TRIAL BALANCE - FUND: V DEBT SERVICE FUND 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
V200	CASH	36,974.90	0.00
V391	DUE FROM CAPITAL	87,895.95	0.00
V3911	DUE FROM GENERAL	8,573.67	0.00
V510	ESTIMATED REVENUE	4,321,496.60	0.00
V599	APPROPRIATED FUND BALANCE	0.00	79,101.60
V909	FUND BALANCE, UNRESERVED	0.00	46,192.37
V960	APPROPRIATIONS	0.00	4,242,395.00
V980	REVENUES	0.00	87,252.15
GRAND TOTALS		4,454,941.12	4,454,941.12

Report Completed 9:14 AM

REVENUE BUDGET STATUS - FUNDS: V FOR PERIOD COVERED 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	BUDGET	ADJUSTMENTS	REVISED BUDGET	REVENUE EARNED	UNEARNED REVENUE
V 2401	INTEREST EARNINGS	20,000.00	0.00	20,000.00	5,349.55	14,650.45
V 2710	PREMIUM ON OBLIGATIONS	81,902.60	0.00	81,902.60	81,902.60	0.00
V 5031	INTERFUND TRANSFERS	4,219,594.00	0.00	4,219,594.00	0.00	4,219,594.00
FUND V TOTAL		4,321,496.60	0.00	4,321,496.60	87,252.15	4,234,244.45

Report Completed 9:11 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/18 - 09/30/18 (Summary)

ACCOUNT GROUPING		ORIG BUDGET	ADJUSTMENTS	ADJ BUDGET	EXPENSED	ENCUMBERED	AVAILABL
V 9711....	*	4,219,594.00	0.00	4,219,594.00	0.00	0.00	4,219,594.00
V 9901....	*	22,801.00	0.00	22,801.00	0.00	0.00	22,801.00
GRAND TOTALS		4,242,395.00	0.00	4,242,395.00	0.00	0.00	4,242,395.00

Report Completed 9:09 AM

**ROCKY POINT UNION FREE SCHOOL DISTRICT
STUDENT ACTIVITY ACCOUNTS
FOR THE MONTH ENDED SEPTEMBER 2018**

TRIAL BALANCE - FUND: X STUDENT ACTIVITY 07/01/18 - 09/30/18

ACCOUNT	ACCOUNT NAME	DEBITS	CREDITS
X201	CAPITAL ONE CHECKING	52,976.92	0.00
X391	DUE FROM OTHER FUNDS	984.77	0.00
X6307	LEADERS CLUB	0.00	408.72
X6308	MATH HONOR SOCIETY	0.00	56.22
X6309	VARSITY CLUB	0.00	1,086.41
X6310	SCIENCE CLUB	0.00	222.16
X6351	STUDENT COUNCIL-MS	0.00	6,464.25
X6353	YEARBOOK-MS	0.00	4,820.63
X6403	BUSINESS CLUB	0.00	13.91
X6404	MS ROBOTICS CLUB	0.00	597.28
X6452	BE A NICER NEIGHBOR CLUB	0.00	1,646.21
X64521	BANN-KIN	0.00	1,921.95
X6454	COMMUNITY SERVICE CLUB	0.00	3,450.84
X6457	SKILLS USA - HS COSMOTOLOG	0.00	10.45
X6460	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
X6461	HUMAN RIGHTS CLUB	0.00	204.85
X65010	S.A.D.D.	0.00	1,261.86
X650115	THESPIAN TROUPE #696	0.00	526.63
X65012	HS YEARBOOK CLUB	0.00	19,304.43
X65016	STUDENT COUNCIL	0.00	6,474.15
X65017	ART CLUB	0.00	1,376.40
X65018	BUSINESS HONOR SOCIETY	0.00	795.53
X65025	JAE STUDENT COUNCIL	0.00	2,671.19
X6533	ROBOTICS CLUB HS	0.00	497.65
X6540	HISTORY HONOR SOCIETY	0.00	50.32
X700	SURPLUS FUNDS	0.00	99.64
GRAND TOTALS		53,961.69	53,961.69

Report Completed 9:14 AM

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

Student: 'Board of Education Copy'							Grade: 04	
Meeting Date	BOE Date	Committee / Reason			Decision			
08/22/2018	10/22/2018	Committee on Special Education / Program Review			Classified			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Class		09/05/2018	06/26/2019	15:1	6	Daily	40min.	Classroom
Speech/Language Therapy		09/11/2018	06/21/2019	Individual	1	Weekly	30min.	Therapy Room or Classroom
Speech/Language Therapy		09/11/2018	06/21/2019	Small Group	4	Weekly	30min.	Therapy Room or Classroom
Occupational Therapy		09/11/2018	06/21/2019	Small Group	1	Weekly	30min.	Therapy Room
Occupational Therapy		09/11/2018	06/21/2019	Individual	1	Weekly	30min.	Classroom
Physical Therapy		09/11/2018	06/21/2019	Individual	1	Weekly	30min.	Therapy Room
Counseling-Social Skills Counseling		09/11/2018	06/21/2019	Small Group (5:1)	1	Weekly	30min.	Counselor's Office/Classroom
Speech/Language Therapy		07/09/2018	08/17/2018	Individual	2	Weekly	30min.	Classroom
Speech/Language Consultation		09/11/2018	06/21/2019		1	Monthly	30 minutes	classroom

Student: 'Board of Education Copy'							Grade: 01	
Meeting Date	BOE Date	Committee / Reason			Decision			
08/22/2018	10/22/2018	Committee on Special Education / Annual Review			Classified			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Counseling Services		09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Counselor's Office
Speech/Language Therapy		09/11/2018	06/14/2019	Small Group (5:1)	2	Weekly	30min.	Classroom/Therapy Room

Student: 'Board of Education Copy'							Grade: 05	
Meeting Date	BOE Date	Committee / Reason			Decision			
08/22/2018	10/22/2018	Subcommittee on Special Education / Reevaluation Review			Classified			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Integrated Co-teaching Services		09/05/2018	06/26/2019		6	Daily	40min.	Classroom
Counseling-Social Skills Counseling		09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Counselor's Office/Special Location
Speech/Language Therapy		09/11/2018	06/14/2019	Small Group (5:1)	2	Weekly	30min.	Therapy Room or Classroom
Occupational Therapy		09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Therapy Room
Parent Counseling and Training		09/11/2018	06/14/2019	Small Group	4	Yearly	30min.	Counselor's Office

Counseling-Social Skills Counseling	09/11/2018	06/14/2019	Small Group (5:1)	1	Weekly	30min.	Counselor's Office/Classroom
Aide	09/05/2018	06/26/2019	1:1	2	Daily	40 minutes	Lunch/Recess & Specials, from bus in am to classroom

Student: 'Board of Education Copy'				Grade: 01			
Meeting Date	BOE Date	Committee / Reason	Decision				
08/22/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting	Initial Meeting - Eligibility Not Determined				

Student: 'Board of Education Copy'				Grade: 05			
Meeting Date	BOE Date	Committee / Reason	Decision				
08/22/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting	Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services	09/05/2018	06/26/2019		6	Daily	40min.	Classroom
Behavior Intervention Services	09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Classroom/Therapy Room

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

Student: 'Board of Education Copy'							Grade: 01	
Meeting Date	BOE Date	Committee / Reason			Decision			
09/06/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting			Classified			
<u>Recommended Program/Service</u>		<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services		09/06/2018	06/26/2019		6	Daily	40min.	Classroom
Counseling-Social Skills Counseling		09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Classroom/Therapy Room
Counseling-Social Skills Counseling		09/11/2018	06/14/2019	Small Group (5:1)	1	Weekly	30min.	Classroom/Therapy Room
Aide		09/05/2018	06/26/2019	5:1	2	Daily	40 minutes	lunch/recess and specials

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

Student: 'Board of Education Copy' **Grade:** Ungraded

Meeting Date	BOE Date	Committee / Reason	Decision					Placement Recommendation / School
09/06/2018	10/22/2018	Subcommittee on Special Education / Program Review	Classified					Home Public School District(HPSD) / Rocky Point High School
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>	
Special Class	09/05/2018	06/26/2019	12:1+1	3	Daily	42min.	Classroom	
Consultant Teacher Services (Work Experience Program)	09/05/2018	06/26/2019	Direct	3	Weekly	2hr.	Job Site	
Special Class	07/09/2018	08/17/2018	12:1+2	1	Daily	5hr.	Classroom	
Consultant Teacher Services (Work Experience Program)	07/09/2018	08/17/2018	Direct	2	Weekly	2hr.	Job Site	
Occupational Therapy	09/05/2018	06/26/2019	Small Group (5:1)	1	Weekly	42min.	Therapy Room	
Physical Therapy	09/05/2018	06/26/2019	1:1	2	Weekly	42min.	Therapy Room	
Speech/Language Therapy	09/05/2018	06/26/2019	Individual	1	Weekly	42min.	Therapy Room	
Counseling-Social Skills Training	09/05/2018	06/26/2019	Small Group (5:1)	1	Weekly	42min.	Counselor's Office	
Speech/Language Therapy	09/05/2018	06/26/2019	Small Group (5:1)	2	Weekly	42min.	Therapy Room	
Parent Counseling and Training	09/05/2018	06/26/2019	Small Group (5:1)	4	Yearly	1hr.	School	
Speech/Language Therapy	07/09/2018	08/17/2018	Small Group	2	Weekly	30min.	Classroom	
Occupational Therapy	07/09/2018	08/17/2018	1:1	1	Weekly	30min.	Classroom	
Counseling	07/09/2018	08/17/2018	Small Group (5:1)	2	Weekly	30min.	Classroom	
Physical Therapy	07/09/2018	08/17/2018	Individual	2	Weekly	30min.	Therapy Room	
Aide	07/09/2018	06/26/2019	1:1	1	Daily	5 hours	@ Summer Shoreham Regional Summer School	

Student: 'Board of Education Copy' **Grade:** 10

Meeting Date	BOE Date	Committee / Reason	Decision					Placement Recommendation / School
09/06/2018	10/22/2018	Committee on Special Education / Requested Review	Classified					Home Public School District(HPSD) / Rocky Point High School
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>	
Special Class - English	09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom	
Special Class - Math	09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom	
Special Class - Social Studies	09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom	
Special Class - Science	09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom	
Resource Room Program	09/05/2018	06/26/2019	5:1	1	Every Other Day	42min.	Classroom	

Behavior Intervention Services	09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Therapy Room/ Counselors Office
Parent Counseling and Training	09/11/2018	06/14/2019	Individual	1	Monthly	1hr.	Home
Behavioral Intervention Consultation for Team	09/05/2018	06/26/2019		As needed	Throughout the School Year	As needed	School

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

Student: 'Board of Education Copy'				Grade: 05			
Meeting Date	BOE Date	Committee / Reason	Decision				
09/07/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting	Initial Meeting - Eligibility Not Determined				
Student: 'Board of Education Copy'				Grade: 03			
Meeting Date	BOE Date	Committee / Reason	Decision				
09/07/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting	Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services	09/07/2018	06/26/2019		6	Daily	40min.	Classroom
Student: 'Board of Education Copy'				Grade: 03			
Meeting Date	BOE Date	Committee / Reason	Decision				
09/07/2018	10/22/2018	Committee on Special Education / Initial Eligibility Determination Meeting	Ineligible				

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

Student: 'Board of Education Copy'				Grade: 10				
Meeting Date	BOE Date	Committee / Reason			Decision		Placement Recommendation / School	
09/24/2018	10/22/2018	Subcommittee on Special Education / Program Review			Classified		Home Public School District(HPSD) / Rocky Point High School	
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Class - English		09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom
Special Class - Social Studies		09/05/2018	06/26/2019	15:1	1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Science)		09/05/2018	06/26/2019		1	Daily	42min.	Classroom
Integrated Co-teaching Services (ICT-Math)		09/05/2018	06/26/2019		1	Daily	42min.	Classroom
Counseling		09/11/2018	06/14/2019	Individual	1	Weekly	30min.	Special Location
Behavioral Intervention Consultation for Team		09/24/2018	06/26/2019		1	Quarterly	30 minutes	Conference Room

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

Student: 'Board of Education Copy'							Grade: 05	
Meeting Date	BOE Date	Committee / Reason			Decision			
08/06/2018	10/22/2018	Subcommittee on Special Education / Amendment - Agreement No Meeting			Classified			
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>	
Special Class (Premm LC@Merrimac Elementary School)	09/05/2018	06/26/2019	8:1+1	5	Weekly	5hr. 30min.	Classroom	
Special Class (Premm Learning Center)	07/09/2018	08/17/2018	8:1+1	5	Weekly	5hr. 30min.	Therapy Room	
Occupational Therapy	09/05/2018	06/25/2019	Individual	3	Weekly	30min.	Across All Educational Settings	
Physical Therapy	09/05/2018	06/25/2019	Individual	3	Weekly	30min.	Across All Educational Settings	
Speech/Language Therapy	09/05/2018	06/25/2019	Individual	3	Weekly	30min.	Across All Educational Settings	
Speech/Language Therapy	09/05/2018	06/25/2019	Small Group	1	Weekly	30min.	Across All Educational Settings	
Hearing Services	09/14/2018	06/26/2019	Individual	3	Weekly	30min.	Classroom	
Speech/Language Therapy	07/09/2018	08/17/2018	Individual	2	Weekly	30min.	Across All Educational Settings	
Occupational Therapy	07/09/2018	08/17/2018	Individual	2	Weekly	30min.	Across All Educational Settings	
Physical Therapy	07/09/2018	08/17/2018	Individual	2	Weekly	30min.	Across All Educational Settings	
Aide Shared 3:1	07/09/2018	06/25/2019		1	Daily	5 hours 30 minutes	School and bus	

Student: 'Board of Education Copy'							Grade: 11	
Meeting Date	BOE Date	Committee / Reason			Decision			
09/20/2018	10/22/2018	Committee on Special Education / Amendment - Agreement No Meeting			Classified			
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>	
Integrated Co-teaching Services (ICT-Science)	09/20/2018	06/26/2019		1	Daily	42min.	Classroom	
Integrated Co-teaching Services (ICT-Math)	09/05/2018	06/26/2019		1	Daily	42min.	Classroom	
Integrated Co-teaching Services (ICT-English)	09/05/2018	06/26/2019		1	Daily	42min.	Classroom	
Integrated Co-teaching Services (ICT-Social Studies)	09/05/2018	06/26/2019		1	Daily	42min.	Classroom	

Student: 'Board of Education Copy'							Grade: 12	
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Meeting Date 10/01/2018	BOE Date 10/22/2018	Committee / Reason Subcommittee on Special Education / Amendment - Agreement No Meeting	Decision Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services (ICT-Social Studies)	09/04/2018	06/21/2019		1	Daily	42min.	Classroom
Special Class - English	10/01/2018	06/26/2019	15:1	1	Daily	42min.	Classroom

Student: 'Board of Education Copy' **Grade:** 01

Meeting Date 09/13/2018	BOE Date 10/22/2018	Committee / Reason Committee on Special Education / Amendment - Agreement No Meeting	Decision Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Speech/Language Therapy	09/11/2018	06/14/2019	Small Group (5:1)	3	Weekly	30min.	Classroom/Therapy Room
Physical Therapy	09/13/2018	06/14/2019	Individual	2	Weekly	30min.	Therapy Room

Student: 'Board of Education Copy' **Grade:** 12

Meeting Date 09/28/2018	BOE Date 10/22/2018	Committee / Reason Subcommittee on Special Education / Amendment - Agreement No Meeting	Decision Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services (ICT-Social Studies)	09/05/2018	06/26/2019		1	Daily	42min.	Classroom

Student: 'Board of Education Copy' **Grade:** 05

Meeting Date 09/14/2018	BOE Date 10/22/2018	Committee / Reason Subcommittee on Special Education / Amendment - Agreement No Meeting	Decision Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>
Integrated Co-teaching Services	09/04/2018	06/21/2019		6	Daily	40min.	Classroom
Speech/Language Therapy	09/11/2018	06/14/2019	Small Group (5:1)	2	Weekly	30min.	Therapy Room or Classroom
Physical Therapy	09/14/2018	06/14/2019	Individual	2	Weekly	30min.	Classroom/Therapy Room

Student: 'Board of Education Copy' **Grade:** 12

Meeting Date 09/25/2018	BOE Date 10/22/2018	Committee / Reason Subcommittee on Special Education / Amendment - Agreement No Meeting	Decision Classified				
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>

Integrated Co-teaching Services (ICT-Social Studies)	09/05/2018	06/26/2019	1	Daily	42min.	Classroom
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Interoffice Memorandum

TO: *Dr. Michael Ring, Superintendent*
FROM: *Kristen White, Director of Support Services*
DATE: *10/22/2018*
RE: *Board Action Sheets*

Below please find the schedule to be approved at the 10/22/2018 Board of Education meeting:

<i>SCHEDULE- B 10/22/2018</i>	
<i>Date</i>	<i>Location</i>
<i>9/13/2018</i>	<i>CPSE Committee</i>
<i>9/27/2018</i>	<i>CPSE Amendment</i>
<i>10/5/2018</i>	<i>CPSE Committee</i>

Dr. Michael Ring-Board Action Sheets-DD/kao

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

Student: 'Board of Education Copy'		AltID#:			Grade: Preschool			
Meeting Date	BOE Date	Committee / Reason	Decision		Placement Recommendation / School			
09/13/2018	10/22/2018	Committee on Preschool Special Education / Reevaluation Review	Classified Preschool		Approved Preschool Special Education Program(APSEP) / Developmental Disabilities Institute			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Class		09/05/2018	06/21/2019	6:1:3.5	5	Weekly	5hr.	Classroom
Special Class		07/02/2018	08/10/2018	6:1:3.5	5	Weekly	5hr.	Classroom

Student: 'Board of Education Copy'		AltID#:			Grade: Preschool			
Meeting Date	BOE Date	Committee / Reason	Decision		Placement Recommendation / School			
09/13/2018	10/22/2018	Committee on Preschool Special Education / Reevaluation Review	Classified Preschool		Preschool Itinerant Services Only(PISO) / Preschool Itinerant Services Only			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Education Itinerant Services		09/05/2018	06/26/2019	1:1	2	Weekly	1hr.	Preschool
Occupational Therapy		09/05/2018	06/26/2019	Individual	2	Weekly	30min.	Therapy Room
Parent Counseling and Training		09/05/2018	06/26/2019	Individual	1	Monthly	1hr.	Special Location
Physical Therapy		09/24/2018	06/26/2019	Individual	2	Weekly	30min.	Therapy Room

Student: 'Board of Education Copy'		AltID#:			Grade: Preschool			
Meeting Date	BOE Date	Committee / Reason	Decision		Placement Recommendation / School			
10/05/2018	10/22/2018	Committee on Preschool Special Education / Initial Eligibility Determination Meeting	Classified Preschool		Approved Preschool Special Education Program(APSEP) / Alternatives For Children			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Class		10/22/2018	06/26/2019	12:1+1	5	Weekly	2hr. 30min.	Classroom
Speech/Language Therapy		10/22/2018	06/26/2019	Individual	3	Weekly	30min.	Therapy Room or Classroom
Parent Counseling and Training		10/22/2018	06/26/2019	Individual	1	Monthly	1hr.	Conference Room
Occupational Therapy		10/22/2018	06/26/2019	Individual	1	Weekly	30min.	Therapy Room or Classroom

Student: 'Board of Education Copy'		AltID#:			Grade: Preschool			
Meeting Date	BOE Date	Committee / Reason	Decision		Placement Recommendation / School			
09/13/2018	10/22/2018	Committee on Preschool Special Education / Requested Review	Classified Preschool		Approved Preschool Special Education Program(APSEP) / New Interdisciplinary School			
Recommended Program/Service		Start Date	End Date	Ratio	Frequency	Period	Duration	Location
Special Class in an Integrated Setting		09/06/2018	06/21/2019	18:2:1	5	Weekly	5hr.	Classroom
Speech/Language Therapy		09/06/2018	06/21/2019	Individual	3	Weekly	30min.	Therapy Room or Classroom

Physical Therapy	09/06/2018	06/21/2019	Individual	2	Weekly	30min.	Therapy Room or Classroom
Aide	09/24/2018	06/21/2019	1:1	5	Weekly	5 hours	Classroom

Student: 'Board of Education Copy'			AltID#:			Grade: Preschool		
Meeting Date	BOE Date	Committee / Reason	Decision			Placement Recommendation / School		
09/27/2018	10/22/2018	Committee on Preschool Special Education / Amendment	Classified Preschool			Approved Preschool Special Education Program(APSEP) / Alternatives For Children		
<u>Recommended Program/Service</u>	<u>Start Date</u>	<u>End Date</u>	<u>Ratio</u>	<u>Frequency</u>	<u>Period</u>	<u>Duration</u>	<u>Location</u>	
Special Class	09/05/2018	06/26/2019	12:1+1	5	Weekly	2hr. 30min.	Classroom	
Special Class	07/02/2018	08/10/2018	12:1+1	5	Weekly	2hr. 30min.	Classroom	
Speech/Language Therapy	09/05/2018	06/26/2019	Individual	3	Weekly	30min.	Therapy Room or Classroom	
Occupational Therapy	09/05/2018	06/26/2019	Individual	2	Weekly	30min.	Therapy Room or Classroom	
Speech/Language Therapy	07/02/2018	08/10/2018	Individual	2	Weekly	30min.	Therapy Room or Classroom	
Occupational Therapy	07/02/2018	08/10/2018	Individual	2	Weekly	30min.	Therapy Room or Classroom	



Rocky Point Friends of Music

Post Office Box 5205
Rocky Point, New York 11778

October 5, 2018

To Whom It May Concern,

The Rocky Point Friends of Music would like to donate \$1,251.12 to the Rocky Point Music Department (account A.2138-500-03-3120) for the purchase of six Remo Tubano drums for the FJC General Music classes.

2 Remo 100 Series 10" Key Tuned Tubano Drum	\$180.20 each
2 Remo 100 Series 12" Key Tuned Tubano Drum	\$202.67 each
2 Remo 100 Series 14" Key Tuned Tubano Drum	\$242.69 each

Sincerely,

Stephanie McBrearty, Treasurer

The Rocky Point Friends of Music

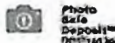
ROCKY POINT FRIENDS OF MUSIC

172

1-1387/260
876


10/10/18 Date

Pay to the Order of Rocky Point Schools \$ 1,251.12

one thousand two hundred fiftyone ¹²/₁₀₀ Dollars 

 **Bank**
America's Most Convenient BankSM

For 6 Tubanodrum FJD

[Signature] 



everychild.onevoice.®

90 Rocky Point-Yaphank Road, Rocky Point, NY 11778
Email: rockypointpta@gmail.com

Kristine Susmin, President
Grier Hoelzer, VP FJC
Roseann Sobczak & Colleen Weinfeld, VP's JAE
Jessica Sternkopf & Erin Duenas, VP's Middle School
Kathy Koprowski & Deirdre Carroll, VP's High School
Peter DeRosa, Treasurer
Christine Fitzgerald, Recording Secretary
Keri Truedler, Corresponding Secretary

September 19, 2018

Dear Dr. Ring and Fellow Board Members:

The Rocky Point PTA would like to submit the following letter and donation to be accepted at the September Board of Education meeting. We are submitting a donation for the Rocky Point High School. This monetary donation of \$2,000.00 is to be used for the Challenge Day Program to be held later this 2018-2019 school year.

The Rocky Point PTA is a huge supporter of many programs and events in our schools and community. We would like to thank all those who support our fundraisers, which allow us to continue contributing to our students and these school programs.

Sincerely,

Rocky Point PTA

cc: S. Crossan

1270

ROCKY POINT PTA

DATE 09-15-18

1-2/210

PAY TO THE ORDER OF Rocky Point Schools

\$ 2,000.00

Two Thousand

00/100

DOLLARS

CHASE
JPMorgan Chase Bank, N.A.
www.Chase.com

FOR HS Challenge day program

X. BULL

Pat DeFina

1273

ROCKY POINT PTA

DATE 10-10-18

1-2/210

PAY TO THE ORDER OF

Rocky Point Schools

\$ 1,000.00

One Thousand

00
100

DOLLARS



Security Features included. Details on back.

CHASE

JPMorgan Chase Bank, N.A.
www.Chase.com

FOR

MS Author Budget

Bruce [Signature]

Insurance Proceeds

23 Deleted Titles from JAE

9/2018-10/2018

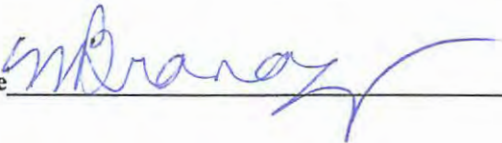
Title	Author	Standard Number	Published	Call Number	Barcode	Price
First to the top of the world	Lisker, Tom, 1928-	LCCN: 78-14924 /AC/r86	1978	B PEA LIS	T 1059	8.85
Guts: the true stories behind	Paulsen, Gary.	LCCN: 00-34061	2001	B Pau	T 33325	16.95
Jackie Robinson and the story	O'Connor, Jim.	LCCN: 88-18466 /AC/r90	1989	B Rob	T 1003658	
Jonas Salk	Durrett, Deanne, 1928-	LCCN: 2001-6213	2002	B SAL	T 33593	18.95
My life in dog years	Paulsen, Gary.	ISBN: 0-440-41471-7	1998	B Pau	T 1000921	4.99
PELE	Pel Hahn James	LCCN: 80-28749		B PEL	T 1697	5.95
Puppies, dogs, and blue noses	Paulsen, Gary.	LCCN: 95-18981 /AC	1996	B PAU	T 31190	12.75
Robert Pattinson	Besel, Jennifer M.	LCCN: 2009-2748	2010	B PAT	T 5001188	19.99
Harry Potter and the Order of the Phoenix	Rowling, J. K.	LCCN: 2003-102525	2003	F Row	T 1015743	29.00
Remember the ladies : the story of the Johnstons	Johnston, Norma.	ISBN: 0-590-47086-8 (pbk.)	1995	PBK Non Fic	T 65360	3.50
Scholastic book of world records	Morse, Jenifer Corbett	ISBN: 978-0-545-82623-5	2015	031 Mor	T 1014436	10.00
Bigfoot	Theisen, Paul.	LCCN: 2010-8474	2011	001.9 The	T 1010895	8.00
CHRISTMAS EVERYWHERE	Sechrist	LCCN: 62-13303		394.26 SEC	T 8037	9.95
Scary stories to tell in the dark	Schwartz, Alvin, 1913-	LCCN: 80-8728 /AC/r872	1981	398.2 Sch	T 1011387	13.89
Among the hidden	Haddix, Margaret	LCCN: 97-33052 /AC	1998	Pbk Sci Fict	T 1007691	5.00
Frederick and his friends : the story of a dog	Lionni, Leo, 1910-	LCCN: 2002-22337	2002	Pic I-P	T 1004286	3.00
Knuffle Bunny : a cautionary tale	Willems, Mo.	ISBN: 978-0-7868-1870-9	2004	Pic Q - Z	T 1010350	6.00
The miraculous journey of DiCamillo	DiCamillo, Kate.	LCCN: 2004-56129	2006	F DIC	T 34804	16.14
Pinkalicious	Kann, Victoria.	LCCN: 2005-14507	2006	Pic I-P	T 1009578	5.00
SQUANTO, THE PILGRIM	Jassem, Kate	LCCN: 78-18042		B SQU JAS	T 1229	6.89
Wayne Gretzky : hockey great	Raber, Thomas R.	LCCN: 99-32258	1999	B GRE	T 33248	15.95
Wayne Gretzky : star center	Fortunato, Frank.	LCCN: 97-20163 /AC	1998	B GRE	T 33066	20.36

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

School: Department: Child Nutrition Name: Maureen Branagan

Description	Model#/Serial#	Property Tag #	Quantity	Reason for Disposal
Got Milk Vending Machine	None	N/A	1	Cannot be repaired due to age of machine

Authorized Signature 

Date: 10/10/18

ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

DRAFT

ROCKY POINT UNION FREE SCHOOL DISTRICT

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

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, 2018, 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, 2018, 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.

Emphasis of Matter – Change in Accounting Principle

As described in Note 2 to the financial statements, in 2018, Rocky Point Union Free School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 3 through 14 and 51 through 55, 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 Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2018 on our consideration of the Rocky Point Union Free School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Rocky Point Union Free School District's internal control over financial reporting and compliance.

R. S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 12, 2018

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
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TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Rocky Point Union Free School District's discussion and analysis of the financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2018 in comparison with the year ended June 30, 2017, with emphasis on the current year. This should be read in conjunction with the financial statements, which immediately follow this section.

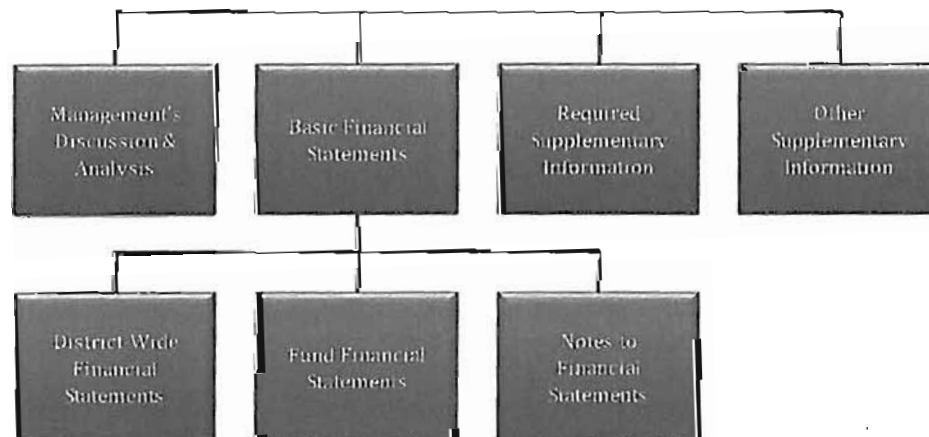
1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2018 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, decreased by 4,609,544. This was due to an excess of expenses over revenues based on the economic resources measurement focus and the accrual basis of accounting.
- The District's total net position at June 30, 2017 was restated and decreased by \$88,708,283, as a result of the required implementation of a new GASB accounting standard during the 2018 fiscal year. This new GASB accounting standard has no impact on the governmental funds financial statements.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled 86,868,368. Of this amount, \$3,325,248 was offset by program charges for services and operating grants. General revenues of \$78,933,576 amount to 96% of total revenues, and were not adequate to cover the balance of program expenses.
- On the balance sheet, the general fund total fund balance decreased by \$3,885,323 to \$21,439,640. This was the result of a planned spending of reserve balances and a voter approved transfer from the capital reserve to the capital projects fund.
- The District's 2019 property tax levy of \$51,166,218 was a 3.10% increase over the 2018 tax levy. The District's property tax cap was 3.10%.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

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



TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

A. District-Wide Financial Statements

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

These statements utilize the 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 flows related to the events.

The Statement of Net Position

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

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 postemployment 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 the focus of governmental funds is narrower than that of district-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the district-wide financial statements. By doing so, you may

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

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.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee and utilize the economic resources measurement focus and the accrual basis of accounting. All of the District's fiduciary activities are reported in separate statements. The fiduciary activities have been excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The District's total net position decreased by \$4,609,544 between fiscal year 2018 and 2017. The June 30, 2017 net position has been decreased by \$88,708,283, resulting from the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the June 30, 2017 balances reflect total OPEB liabilities in accordance with the new GASB Statement. A summary of the District's Statements of Net Position follows:

	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Assets				
Current and Other Assets	\$ 35,324,890	\$ 43,999,022	\$ (8,674,132)	(19.71)%
Capital Assets, Net	50,075,610	45,662,504	4,413,106	9.66 %
Net Pension Asset - Proportionate Share - TRS	<u>1,454,033</u>	<u>1,454,033</u>	<u>1,454,033</u>	N/A
Total Assets	<u>86,854,533</u>	<u>89,661,526</u>	<u>(2,806,993)</u>	(3.13)%
Deferred Outflows of Resources	<u>21,398,666</u>	<u>21,411,491</u>	<u>(12,825)</u>	(0.06)%
Liabilities				
Current and Other Liabilities	7,035,522	9,444,476	(2,408,954)	(25.51)%
Long-Term Liabilities	23,062,102	26,167,410	(3,105,308)	(11.87)%
Retirement Incentive				N/A
Net Pension Liability - Proportionate Share - ERS	715,248	3,971,553	(3,256,305)	(81.99)%
Total OPEB Obligation	<u>126,797,174</u>	<u>127,220,891</u>	<u>(423,717)</u>	(0.33)%
Total Liabilities	<u>157,610,046</u>	<u>166,804,330</u>	<u>(9,194,284)</u>	(5.51)%
Deferred Inflows of Resources	<u>11,994,912</u>	<u>1,010,902</u>	<u>10,984,010</u>	1086.56 %
Net Position (Deficit)				
Net Investment in Capital Assets	36,977,997	34,726,780	2,251,217	6.48 %
Restricted	17,265,966	18,535,838	(1,269,872)	(6.85)%
Unrestricted (Deficit)	<u>(115,595,722)</u>	<u>(110,004,833)</u>	<u>(5,590,889)</u>	(5.08)%
Total Net Position (Deficit)	<u>\$ (61,351,759)</u>	<u>\$ (56,742,215)</u>	<u>\$ (4,609,544)</u>	(8.12)%

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Current and other assets decreased by \$8,674,132, as compared to the prior year. Cash decreased \$6,802,330 as the District expended \$5,674,045 on capital projects, and amounts due from federal, state and other governments decreased by \$1,889,701.

Capital assets, net increased by \$4,413,106, as compared to the prior year. This increase is due to capital asset additions in excess of depreciation expense. The accompanying Notes to Financial Statements, Note 9 "Capital Assets" provides additional information.

Net pension asset - proportionate share has a balance of \$1,454,033, as the New York State Teachers' Retirement System experienced a gain resulting in an ending balance that was an asset. The prior year balance was a liability.

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

Current and other liabilities decreased by \$2,408,954, as compared to the prior year. The District's accounts payable decreased by \$2,031,359 and payables to the pension plans decreased \$545,361.

Long-term liabilities decreased by \$3,105,308, as compared to the prior year. This decrease is primarily the result of the repayment of the current maturity of the bond indebtedness in the amount of \$3,060,000.

Net pension liability - proportionate share decreased by \$3,256,305 in the current year. This liability represents the District's proportionate share of the New York State and Local Employees' Retirement System's collective net pension liability, at the measurement date. The prior year included the District's proportionate share of the New York State Teachers' Retirement System's collective net pension liability of \$2,042,891.

Total other postemployment benefits (OPEB) obligation decreased by \$423,717, as compared to the prior year. This decrease is the result of changes in the actuarial valuation of the plan. Notes to Financial Statements, Note 15 "Postemployment Healthcare Benefits", provides additional information.

Deferred inflows of resources represents actuarial adjustments of the pension and OPEB plans that will be amortized in future years.

The net investment in capital assets, in the amount of \$36,977,997, relates to the investment in capital assets at cost such as land; construction in progress; buildings and improvements; site improvements; and, furniture and equipment, net of depreciation and related outstanding debt. This number increased over the prior year by \$2,251,217.

The restricted amount of \$17,265,966 relates to the District's reserves. This number decreased from the prior year by \$1,269,872 as restricted amounts were used to pay current expenses.

The unrestricted deficit amount of \$(115,595,722) relates to the balance of the District's net position. This balance does not include the District's reserves, which are classified as restricted. Additionally, in accordance with state guidelines, the District is only permitted to fund OPEB on a "pay as you go" basis, and is not permitted to accumulate funds for the net OPEB obligation. This deficit increased over the prior year by \$5,590,889.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

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 property taxes. A summary of this statement for the years ended June 30, 2018 and 2017 is as follows:

	2018	2017	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 796,386	\$ 818,142	\$ (21,756)	(2.66)%
Operating Grants	2,528,862	2,668,947	(140,085)	(5.25)%
General Revenues				
Real Property Taxes and STAR	49,629,332	48,084,933	1,544,399	3.21 %
State Sources	28,397,072	28,482,135	(85,063)	(0.30)%
Other	907,172	816,402	90,770	11.12 %
Total Revenues	<u>82,258,824</u>	<u>80,870,559</u>	<u>1,388,265</u>	1.72 %
Expenses				
General Support	12,090,593	10,807,694	1,282,899	11.87 %
Instruction	67,992,463	66,133,555	1,858,908	2.81 %
Pupil Transportation	4,787,690	4,753,106	34,584	0.73 %
Debt Service - Interest	648,527	571,666	76,861	13.45 %
Food Service Program	1,349,095	1,334,181	14,914	1.12 %
Total Expenses	<u>86,868,368</u>	<u>83,600,202</u>	<u>3,268,166</u>	3.91 %
Decrease in Net Position	<u>\$ (4,609,544)</u>	<u>\$ (2,729,643)</u>	<u>\$ (1,879,901)</u>	(68.87)%

Information for 2017 was not restated because information was not readily available. The cumulative effect of analyzing the change in accounting principle is shown as an adjustment to the beginning net position in 2018. See Note 19 for more information.

The District's net position decreased by \$4,609,544 and \$2,729,643 for the years ended June 30, 2018 and 2017, respectively.

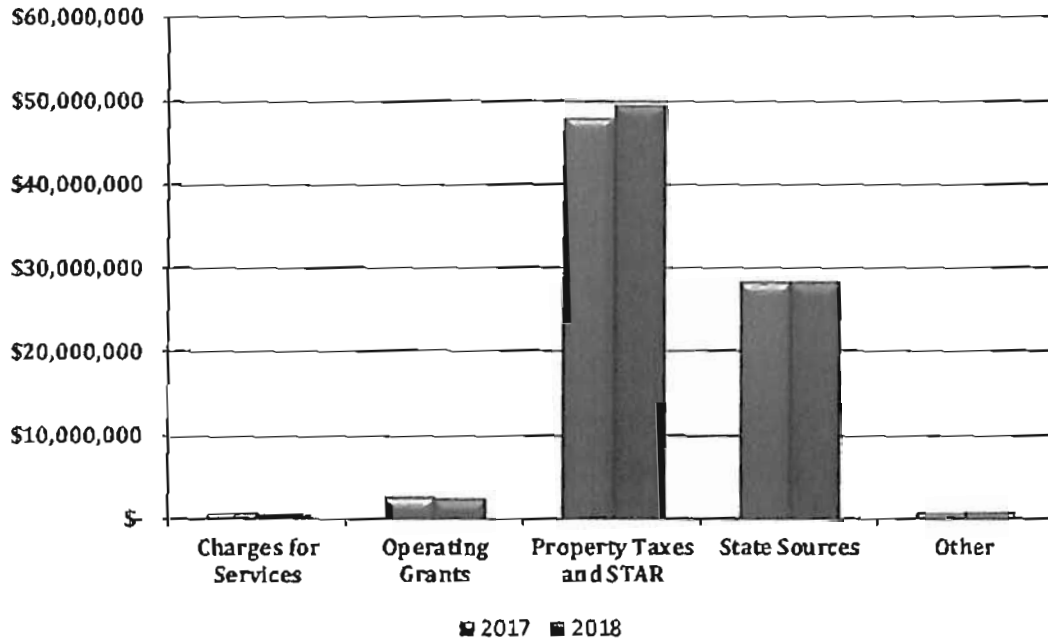
The District's revenues increased by \$1,388,265. The increase in property taxes and STAR revenue was offset by decreases in program revenues and state sources.

The District's expenses increased by \$3,268,166. Instruction and general support accounted for the majority of the increase.

As indicated on the graphs that follow, real property taxes and STAR is the largest component of revenues recognized (i.e., 60.3% and 59.5% of the total for the years 2018 and 2017, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 78.3% and 79.1% of the total for the years 2018 and 2017, respectively).

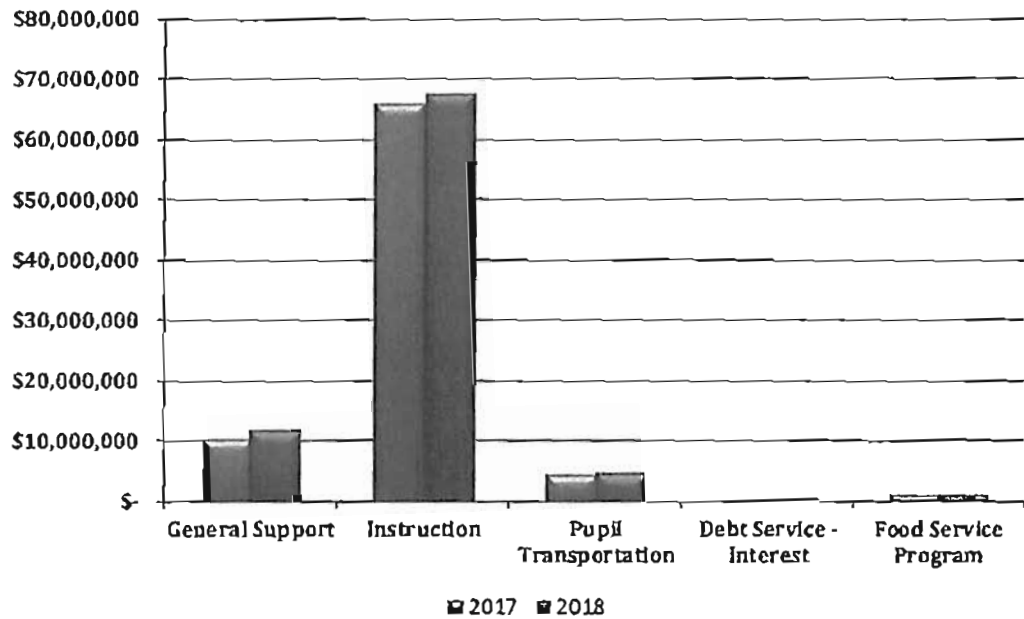
TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

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



	Charges for Services	Operating Grants	Property Taxes and STAR	State Sources	Other
2017	1.0%	3.3%	59.5%	35.2%	1.0%
2018	1.0%	3.1%	60.3%	34.5%	1.1%

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



	General Support	Instruction	Pupil Transportation	Debt Service - Interest	Food Service Program
2017	12.9%	79.1%	5.7%	0.7%	1.6%
2018	13.9%	78.3%	5.5%	0.7%	1.6%

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2018, the District's governmental funds reported a combined fund balance of \$28,320,568, which is a decrease of \$6,273,774 from the prior year. This decrease is due to an excess of expenditures over revenues based upon the current financial resources measurement focus and the modified accrual basis of accounting. A summary of the change in fund balance by fund is as follows:

	<u>2018</u>	<u>2017</u>	<u>Increase (Decrease)</u>
General Fund			
Nonspendable: Prepays	\$ 60,000	\$ 60,000	\$
Restricted			
Workers' compensation	2,154,779	2,514,187	(359,408)
Unemployment insurance	551,714	575,031	(23,317)
Retirement contribution	5,237,107	6,197,013	(959,906)
Property loss	53,663	53,478	185
Liability	53,663	53,478	185
Employee benefit accrued liability	4,658,536	4,768,585	(110,049)
Capital	1,288,167	4,251,265	(2,963,098)
Assigned:			
Appropriated fund balance	2,183,000	2,105,309	77,691
Unappropriated fund balance	1,753,860	1,415,164	338,696
Unassigned: Fund balance	3,445,151	3,331,453	113,698
	<u>21,439,640</u>	<u>25,324,963</u>	<u>(3,885,323)</u>
School Food Service Fund			
Nonspendable: Inventory	34,130	35,130	(1,000)
Assigned: Unappropriated fund balance	96,074	118,836	(22,762)
	<u>130,204</u>	<u>153,966</u>	<u>(23,762)</u>
Debt Service Fund			
Restricted: Debt service	46,192	122,801	(76,609)
Capital Projects Fund			
Restricted:			
Capital reserve	3,222,145		3,222,145
Unspent bond proceeds	3,482,387	8,992,612	(5,510,225)
	<u>6,704,532</u>	<u>8,992,612</u>	<u>(2,288,080)</u>
Total Fund Balance	<u>\$ 28,320,568</u>	<u>\$ 34,594,342</u>	<u>\$ (6,273,774)</u>

A. General Fund

The net change in the general fund - fund balance is a decrease of \$3,885,323 as compared to a \$1,369,543 increase in the prior year. Revenues increased \$1,586,402 over the prior year as property taxes and STAR revenue increased by \$1,544,399. Other financing sources decreased by \$278,842, mainly as a result of a \$230,962 transfer from the capital fund of unspent funds originating for general fund appropriations made in the prior year.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Expenditures increased by \$2,483,540, or 3.4% over the prior year as instruction and general support increased \$2,232,416. Other financing uses increase \$4,078,886 over the prior year. The District transferred 3,385,965 to the capital projects fund based on voter approval and transferred an additional \$698,282 to the debt service fund as compared to the prior year to pay the principal and interest due on the District's outstanding bonds.

B. School Food Service Fund

The net change in the school food service fund – fund balance is a decrease of \$23,762, which was the operating loss of the school food service fund. In the prior year, the school food service program operated at a \$42,632 profit. School lunch sales decreased by \$22,306, while costs to run the program increased \$40,938.

C. Debt Service Fund

The net change in the debt service fund – fund balance is a decrease of \$76,609. The debt service fund transferred \$100,000 to the general fund, which was offset by interest earned in the amount of \$23,391.

D. Capital Projects Fund

The net change in the capital projects fund – fund balance is a decrease of \$2,288,080, as capital expenditures totaling \$5,674,045 exceeded the interfund transfer from the general fund of \$3,385,965.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2017-18 Budget

The District's general fund adopted budget for the year ended June 30, 2018 was \$83,286,346. This amount was increased by encumbrances carried forward from the prior year in the amount of \$1,415,164 and budget revisions in the amount of \$3,391,878 for a total final budget of \$88,093,388.

The budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$49,629,259 in estimated property taxes and STAR.

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

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

Opening, Unassigned Fund Balance	\$ 3,331,453
Revenues Under Budget	(41,300)
Expenditures, Other Uses and Encumbrances Under Budget	3,191,552
Unused Appropriated Reserves	(388,179)
Interest Allocated to Reserves	(45,502)
Allocation to Reserves	(419,873)
Appropriated for the 2018-19 Budget	<u>(2,183,000)</u>
Closing, Unassigned Fund Balance	<u>\$ 3,445,151</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Opening, Unassigned Fund Balance

The \$3,331,453 shown in the table is the portion of the District's June 30, 2017 fund balance that was retained as unassigned. This was 4% of the District's 2017-18 approved operating budget of \$83,286,346. It is the maximum unassigned fund balance permitted by law.

Revenues Under Budget

The District's actual revenues and other sources of \$79,262,653 were \$41,300 less than estimated. Actual state source revenue of \$28,397,072 was \$742,209 less than the amount estimated. This revenue shortfall was offset by overages in charges for services and miscellaneous income.

Expenditures, Other Uses and Encumbrances Under Budget

The 2017-18 final budget for expenditures, was \$88,093,388. Actual expenditures and encumbrances totaled \$84,901,836. The final budget was under expended by \$3,191,552. This under expenditure contributes directly to the change to the general fund unassigned fund balance from June 30, 2017 to June 30, 2018.

Unused Appropriated Reserves

In the 2017-18 budget, \$1,882,997 of reserves were appropriated to reduce the tax levy. Due to lower than anticipated expenditures, \$388,179 of this funding was not needed and was returned to the reserves for future use.

Interest Allocated to Reserves

The reserve balances earned \$45,502 of interest during the year.

Allocation to Reserves

The Board of Education approved a transfer to the workers' compensation reserve for \$419,873.

Appropriated Fund Balance

The District has chosen to use \$2,183,000 of the available June 30, 2018 unassigned fund balance to partially fund the 2018-2019 approved operating budget. As such, the June 30, 2018 unassigned fund balance must be reduced by this amount.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the unassigned fund balance at June 30, 2018 was \$3,445,151. This amount equals 4% of the 2018-2019 budget and is at the statutory limit.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

6. CAPITAL ASSETS, DEBT ADMINISTRATION AND OTHER LONG-TERM LIABILITIES

A. Capital Assets

At June 30, 2018, 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 \$6,120,035 in excess of depreciation of \$1,706,929 recorded for the year ended June 30, 2018. A summary of the District's capital assets, net of depreciation at June 30, 2018 and 2017 is as follows:

	2018	2017	Increase (Decrease)
Land	\$ 737,304	\$ 737,304	\$ -
Construction in progress	5,914,449	508,988	5,405,461
Buildings	42,048,126	43,301,389	(1,253,263)
Improvements other than buildings	167,607	200,458	(32,851)
Equipment	1,208,124	914,365	293,759
Capital assets, net	<u>\$ 50,075,610</u>	<u>\$ 45,662,504</u>	<u>\$ 4,413,106</u>

The District is continuing to make significant capital expenditures resulting from a May 17, 2016 voter approved \$16,439,513 bond authorization for capital improvements to District facilities. As of June 30, 2018, the District has expended approximately 38% of the authorization and the construction is ongoing.

B. Debt Administration

At June 30, 2018, the District had total bonds payable of \$16,580,000. The bonds were issued for school building improvements and the refunding of bonds originally issued for school building improvements. The decrease in outstanding debt represents principal payments. There were no new issuances of long-term debt during the year ended June 30, 2018. A summary of the outstanding debt at June 30, 2018 and 2017 is as follows:

	Issue Date	Interest Rate	2018	2017	Increase (Decrease)
Bonds Payable					
	2008	3.00-5.00%	\$ 355,000	\$ 720,000	\$ (365,000)
	2009	3.125-4.00%	3,510,000	4,025,000	(515,000)
	2010	2.00-5.00%	3,770,000	5,395,000	(1,625,000)
	2017	2.00-3.00%	8,945,000	9,500,000	(555,000)
			<u>\$ 16,580,000</u>	<u>\$ 19,640,000</u>	<u>\$ (3,060,000)</u>

As of June 30, 2018, the District has yet to issue \$6,939,513 of the May 17, 2016 voter approved bond authorization.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

C. OTHER LONG-TERM LIABILITIES

Included in the District's long-term liabilities are the estimated amounts due for compensated absences, termination benefits, workers' compensation liability, net pension liability - proportionate share and total other postemployment benefits obligation. 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 net pension liability - proportionate share and the total other postemployment benefits obligation are based on actuarial valuations.

	2018	2017	Increase (Decrease)
Compensated absences	\$ 5,132,174	\$ 4,997,213	\$ 134,961
Workers' compensation	478,526	603,311	(124,785)
Termination benefits	655,150	638,550	16,600
Net pension liability - proportionate share	715,248	3,971,553	(3,256,305)
Total OPEB obligation	<u>126,797,174</u>	<u>127,220,891</u>	<u>(423,717)</u>
	<u>\$ 133,778,272</u>	<u>\$ 137,431,518</u>	<u>\$ (3,653,246)</u>

The District's latest underlying, long-term credit rating from S&P Global Ratings is AA/Stable. The District's outstanding serial bonds at June 30, 2018 are approximately 3% of the District's debt limit.

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on May 15, 2018, for the year ending June 30, 2019, is \$86,128,785. This is an increase of \$2,842,439 or 3.41% over the previous year's budget.

The District budgeted revenues other than property taxes and STAR at a \$909,976 increase over the prior year's estimate, which is principally due to an estimated increase in state aid. The assigned, appropriated fund balance and reserves applied to the budget in the amount of \$4,483,810 is a \$395,504 increase over the previous year. A property tax increase of \$1,536,959 (3.10%), levy to levy, was needed to meet the funding shortfall and cover the increase in appropriations.

B. Future Budgets

Significant increases in costs of health insurance, the property tax cap, and uncertainty in state aid and federal funds will greatly impact 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 to June 15, 2020. 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 2018-2019 property tax increase of 3.10% was equal to the tax cap and did not require an override vote.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

D. Property Tax Relief Credit

New York State law provides a "Property Tax Relief Credit" to eligible taxpayers through the 2019-20 school years. To be eligible, a taxpayer, based on income tax return filings for the taxable two years prior, must be a New York State resident, who owned and primarily resided in real property receiving the STAR exemption, and had adjusted gross income no greater than \$275,000. A taxpayer is ineligible for the tax credit if the real property is located in a school district that adopted a budget in excess of the tax levy limit. Eligible District taxpayers will receive a tax credit in the form of a check. The amount of the credit (check) is a function of the basic STAR savings and the taxpayer's income. This program provides an incentive for the District to be tax cap compliant.

8. CONTACTING THE DISTRICT

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Requests for additional information can be directed to:

Mr. Greg Hilton
School Business Official
Rocky Point Union Free School District
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Statement of Net Position
June 30, 2018

ASSETS	
Cash	
Unrestricted	\$ 11,804,680
Restricted	20,748,353
Receivables	
Accounts receivable	173,516
Due from fiduciary funds	144,774
Due from state and federal	1,601,446
Due from other governments	757,991
Inventory	34,130
Prepays	60,000
Capital assets:	
Not being depreciated	6,651,753
Being depreciated, net of accumulated depreciation	43,423,857
Net pension asset - proportionate share - teachers' retirement system	<u>1,454,033</u>
Total Assets	<u>86,854,533</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pensions	<u>21,398,666</u>
LIABILITIES	
Payables	
Accounts payable	3,305,848
Accrued liabilities	227,291
Due to other governments	183
Due to teachers' retirement system	3,157,340
Due to employees' retirement system	280,095
Unearned credits	
Collections in advance	64,765
Long-term liabilities	
Due and payable within one year	
Bonds payable, including deferred amounts, net	3,192,084
Compensated absences payable	200,000
Due and payable after one year	
Bonds payable, including deferred amounts, net	13,604,168
Compensated absences payable	4,932,174
Workers' compensation liabilities	478,526
Termination benefits payable	655,150
Net pension liability - proportionate share - employees' retirement system	715,248
Total other postemployment benefits obligation	<u>126,797,174</u>
Total Liabilities	<u>157,610,046</u>
DEFERRED INFLOWS OF RESOURCES	
Pensions	6,330,507
Other postemployment benefits obligation	<u>5,664,405</u>
Total Deferred Inflows of Resources	<u>11,994,912</u>
NET POSITION (DEFICIT)	
Net investment in capital assets	<u>36,977,997</u>
Restricted:	
Workers' compensation	2,154,779
Unemployment insurance	551,714
Retirement contribution	5,237,107
Property loss	53,663
Liability	53,663
Employee benefit accrued liability	4,658,536
Capital	4,510,312
Debt service	46,192
	<u>17,265,966</u>
Unrestricted (deficit)	<u>(115,595,722)</u>
Total Net Position (Deficit)	<u>\$ (61,351,759)</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2018

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 12,090,593	\$	\$	\$ (12,090,593)
Instruction	67,992,463	254,585	2,022,923	(65,714,955)
Pupil transportation	4,787,690			(4,787,690)
Debt service - interest	648,527			(648,527)
Food service program	1,349,095	541,801	505,939	(301,355)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Functions and Programs	<u>\$ 86,868,368</u>	<u>\$ 796,386</u>	<u>\$ 2,528,862</u>	<u>(83,543,120)</u>
GENERAL REVENUES				
Real property taxes				43,578,119
Other tax items				6,051,213
Use of money and property				113,170
Sale of property and compensation for loss				45,813
Miscellaneous				659,020
State sources				28,397,072
Medicaid reimbursement				89,169
				<u> </u>
Total General Revenues				<u>78,933,576</u>
Change in Net Position (Deficit)				(4,609,544)
Total Net Position (Deficit) - Beginning of Year, as Restated				<u>(56,742,215)</u>
Total Net Position (Deficit) - End of Year				<u>\$ (61,351,759)</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
 Balance Sheet - Governmental Funds
 June 30, 2018

	General	Special Aid	School Food Service	Debt Service	Capital Projects	Total Governmental Funds
ASSETS						
Cash						
Unrestricted	\$ 10,728,845	\$ 325,877	\$ 749,958	\$	\$	\$ 11,804,680
Restricted	16,299,790			36,975	4,411,588	20,748,353
Receivables						
Accounts receivable	173,489		27			173,516
Due from other funds	1,844,145	74,000		9,217	3,385,965	5,313,327
Due from state and federal	880,397	692,918	28,131			1,601,446
Due from other governments	757,991					757,991
Inventory			34,130			34,130
Prepays	60,000					60,000
Total Assets	\$ 30,744,657	\$ 1,092,795	\$ 812,246	\$ 46,192	\$ 7,797,553	\$ 40,493,443
LIABILITIES						
Payables						
Accounts payable	\$ 2,236,942	\$ 25,413	\$ 30,466	\$	\$ 1,013,027	\$ 3,305,848
Accrued liabilities	192,230	864	2,997			196,091
Due to other funds	3,392,540	1,066,518	629,501		79,994	5,168,553
Due to other governments			183			183
Due to teachers' retirement system	3,157,340					3,157,340
Due to employees' retirement system	280,095					280,095
Unearned credits						
Collections in advance	45,870		18,895			64,765
Total Liabilities	9,305,017	1,092,795	682,042	-	1,093,021	12,172,875
FUND BALANCES						
Nonspendable:						
Inventory			34,130			34,130
Prepays	60,000					60,000
Restricted:						
Workers' compensation	2,154,779					2,154,779
Unemployment insurance	551,714					551,714
Retirement contribution	5,237,107					5,237,107
Property loss	53,663					53,663
Liability	53,663					53,663
Employee benefit accrued liability	4,658,536					4,658,536
Capital	1,288,167				3,222,145	4,510,312
Debt service				46,192		46,192
Unspent bond proceeds					3,482,387	3,482,387
Assigned:						
Appropriated fund balance	2,183,000					2,183,000
Unappropriated fund balance	1,753,860		96,074			1,849,934
Unassigned: Fund balance	3,445,151					3,445,151
Total Fund Balances	21,439,640	-	130,204	46,192	6,704,532	28,320,568
Total Liabilities and Resources and Fund Balances	\$ 30,744,657	\$ 1,092,795	\$ 812,246	\$ 46,192	\$ 7,797,553	\$ 40,493,443

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2018

Total Governmental Fund Balances		\$ 28,320,568
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Cash held by third-party administrator is treated as a long-term asset and included in net position.		
The costs 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	\$ 86,412,722	
Accumulated depreciation	<u>(36,337,112)</u>	50,075,610
Proportionate share of long-term asset, liability, and deferred outflows and inflows associated with participation in the state retirement systems are not current financial resources or obligations and are not reported in the funds.		
Net pension asset - teachers' retirement system	1,454,033	
Deferred outflows of resources	21,398,666	
Net pension liability - employees' retirement system	(715,248)	
Deferred inflows of resources	<u>(6,330,507)</u>	15,806,944
Total other postemployment benefits obligation and deferred outflows and inflows related to providing benefits in retirement are not current financial resources or obligation and are not reported in the funds.		
Total other postemployment benefits obligation	(126,797,174)	
Deferred inflows of resources	<u>(5,664,405)</u>	(132,461,579)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:		
Accrued interest on bonds payable	(31,200)	
Bonds payable, including deferred amounts, net	(16,796,252)	
Compensated absences payable	(5,132,174)	
Workers' compensation liabilities	(478,526)	
Termination benefits payable	<u>(655,150)</u>	(23,093,302)
Total Net Position (Deficit)		<u>\$ (61,351,759)</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2018

	General	Special Aid	School Food Service	Debt Service	Capital Projects	Total Governmental Funds
REVENUES						
Real property taxes	\$ 43,578,119	\$	\$	\$	\$	\$ 43,578,119
Other tax items	6,051,213					6,051,213
Charges for services	254,585					254,585
Use of money and property	87,662		2,117	23,391		113,170
Sale of property and compensation for loss	45,813					45,813
Miscellaneous	659,020	72	434			659,526
State sources	28,397,072	724,387	16,775			29,138,234
Medicaid reimbursement	89,169					89,169
Federal sources		1,298,464	489,164			1,787,628
Sales			541,367			541,367
Total Revenues	79,162,653	2,022,923	1,049,857	23,391	-	82,258,824
EXPENDITURES						
General support	10,041,181					10,041,181
Instruction	44,303,925	1,945,200				46,249,125
Pupil transportation	4,535,431	203,230				4,738,661
Employee benefits	16,966,760		44,212			17,010,972
Debt service						
Principal				3,060,000		3,060,000
Interest	65,394			663,813		729,207
Food service program			1,029,407			1,029,407
Capital outlay					5,674,045	5,674,045
Total Expenditures	75,912,691	2,148,430	1,073,619	3,723,813	5,674,045	88,532,598
Excess (Deficiency) of Revenues Over Expenditures	3,249,962	(125,507)	(23,762)	(3,700,422)	(5,674,045)	(6,273,774)
OTHER FINANCING SOURCES AND (USES)						
Operating transfers in	100,000	125,507		3,723,813	3,385,965	7,335,285
Operating transfers (out)	(7,235,285)			(100,000)		(7,335,285)
Total Other Financing Sources and (Uses)	(7,135,285)	125,507	-	3,623,813	3,385,965	-
Net Change in Fund Balances	(3,885,323)	-	(23,762)	(76,609)	(2,288,080)	(6,273,774)
Fund Balances - Beginning of Year	25,324,963		153,966	122,801	8,992,612	34,594,342
End of Year	\$ 21,439,640	\$ -	\$ 130,204	\$ 46,192	\$ 6,704,532	\$ 28,320,568

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2018

Net Change in Fund Balances \$ (6,273,774)

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

Long-Term Revenue and Expense Differences

Certain expenditures in the governmental funds requiring the use of current financial resources (amounts paid) may exceed the amounts incurred during the year, resulting in a reduction of the long-term liability and an increase in the net position.

Decrease in workers' compensation liabilities \$ 124,785

Certain operating expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, but are expensed in the Statement of Activities.

Increase in compensated absences payable	(134,961)	
Increase in termination benefits payable	(16,600)	
	(26,776)	(26,776)

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 expenses in the Statement of Activities. This is the amount by which, capital outlays exceeded depreciation in the period.

Capital outlays	6,120,035	
Depreciation expense	(1,706,929)	
	4,413,106	4,413,106

Long-Term Debt Transactions Differences

The amortization of the deferred premium, net of the amortization of the deferred charges on the advance refunding of bonds, decreases interest expense in the Statement of Activities. 72,084

Repayment of long-term debt 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.

Repayment of bond principal 3,060,000

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus 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. This is the amount by which accrued interest decreased from June 30, 2017 to June 30, 2018.

	8,596	3,140,680
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Pension and Other Postemployment Benefit Differences

The change in the proportionate share of the collective pension expense of the state retirement plans and the change in other postemployment benefits expense reported in the Statement of Activities did not affect current financial resources and, therefore, is not reported in the governmental funds.

Teachers' retirement system	(608,064)	
Employees' retirement system	(14,028)	
Other postemployment benefits	(5,240,688)	
	(5,862,780)	(5,862,780)

Change in Net Position (Deficit) of Governmental Activities \$ (4,609,544)

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Statement of Fiduciary Net Position -
Fiduciary Funds
June 30, 2018

	Agency	Private Purpose Trust
ASSETS		
Cash		
Unrestricted	\$ 316,478	\$
Restricted		43,577
Accounts receivable		
Due from governmental funds	895	2,466
Total Assets	\$ 317,363	46,043
 LIABILITIES		
Extraclassroom activity balances	\$ 54,512	
Due to governmental funds	148,125	
Other liabilities	114,726	
Total Liabilities	\$ 317,363	-
 NET POSITION		
Restricted for scholarships		\$ 46,043

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
For the Year Ended June 30, 2018

	Private Purpose Trust
ADDITIONS	
Contributions	\$ 6,135
Investment earnings - interest	163
Total Additions	6,298
DEDUCTIONS	
Scholarships and awards	4,100
Change in Net Position	2,198
Net Position - Beginning of Year	43,845
Net Position - End of Year	\$ 46,043

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 5 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 financial reporting entity is based on criteria set forth by GASB. 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. 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 entity is included in the District's financial statements:

Extraclassroom Activity Funds

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

B. Joint Venture

The District is a component district in the Board of Cooperative Educational Services of Eastern Suffolk (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services, and programs which provide educational and support activities. BOCES are organized under Section §1950 of the Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of Section §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under Section §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section §119-n(a) of the General Municipal Law. A BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, Section §1950(4)(b)(7). There is no authority or process by which a school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which its students participate.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Basis of Presentation

District-Wide Financial Statements

The Statement of Net Position and the Statement of Activities present information about the overall governmental financial activities of the District, except for fiduciary activities. Eliminations have been made to minimize the double counting of interfund transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants include operating-specific and discretionary (either operating or capital) grants, while capital grants reflect capital-specific grants, if applicable.

The Statement of Net Position presents the financial position of the District at fiscal year end. The Statement of Activities presents a comparison between program expenses and revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Employee benefits are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including real property taxes and state aid, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund type, governmental and fiduciary, are presented. The District's financial statements present the following fund types:

Governmental Funds - are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The emphasis of governmental fund financial statements is on major funds as defined by GASB, each displayed in a separate column. The following are the District's major governmental funds:

General Fund - is the general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund.

Special Aid Fund - is used to account 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 by either governments that provide the funds or outside parties.

School Food Service Fund - is used to account for the activities of the food service program.

Debt Service 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 - is used to account for the financial resources used for acquisition, construction, renovation or major repair of capital facilities and other capital assets, such as equipment.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fiduciary Funds – are used to account for activities in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the district-wide financial statements, because their resources do not belong to the District, and are not available to be used to finance District operations. The following are the District's fiduciary funds:

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.

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.

D. Measurement Focus and Basis of Accounting

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The district-wide 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. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include real property taxes, state aid, grants and donations. On an accrual basis, revenue from real property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from state aid is recognized in the fiscal year it is apportioned by the state. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, pension costs and other postemployment benefits, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

E. Real Property Taxes

Calendar

Real property taxes are levied annually by the Board 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.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Enforcement

Uncollected real property taxes are subsequently enforced by Suffolk County in June.

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net resources are 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 to Financial Statements.

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 transfers to provide financing or other services. This includes the transfer of unrestricted general fund revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorizations.

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

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

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

H. Use of 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 amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources, and disclosure of contingencies at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including compensated absences, termination benefits, other postemployment benefits, pensions, workers' compensation liabilities, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank deposits and investments with a maturity date 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.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

J. Receivables

Receivables are shown net of an allowance for uncollectibles, if any. However, no allowance for uncollectibles has been provided since it is believed that such allowance would not be material.

K. Inventory / Prepaid Items

Inventory of food in the school food service fund is recorded at cost on a first-in, first-out basis or in the case of surplus food donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market. Inventory is accounted for on the consumption method. Under the consumption method, a current asset for the inventory and prepaid items are recorded at the time of receipt and/or purchase and an expense/expenditure is reported in the year the goods or services are consumed.

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 assets on the Statement of Net Position and Balance Sheet using the consumption method.

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

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

L. Capital Assets

Capital assets are reflected in the district-wide financial statements. Capital assets are reported at actual cost, when the information is available, or estimated historical cost based on professional third-party information. Donated assets are reported at acquisition value at the date of donation.

All capital assets, except land and construction in progress, are depreciated on a straight line basis over their estimated useful lives. Capitalization thresholds, the dollar value above which asset acquisitions are added to the capital asset accounts, and estimated useful lives of capital assets as reported in the district-wide statements are as follows:

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

M. Deferred Outflows of Resources

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net position that applies to a future reporting period and so will not be recognized as an outflow of resources (expense) until that time. The District has two items that qualify for reporting in this category. The first item is related to pensions and consists of the District's proportionate share of changes in the collective net pension asset or liability not included in collective pension expense. The second item is the District's contributions to the pension systems (TRS and ERS) subsequent to the measurement date.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

N. Collections in Advance

Collections in advance arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures or when charges for services monies are received in advance from payers prior to the services being rendered by the District, such as prepaid lunch amounts and summer program fees. These amounts are recorded as liabilities in the financial statements. The liabilities are removed and revenues are recognized in subsequent periods when the District has legal claim to the resources.

O. Deferred Inflows of Resources

Deferred inflows of resources represents an acquisition of net position that applies to a future reporting period and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The first item is related to pensions reported in the district-wide Statement of Net Position and consists of the District's proportionate share of changes in the collective net pension asset or liability not included in collective pension expense. The second item is related to OPEB reported in the district-wide Statement of Net Position. This represents the effect of the net changes of assumptions or other inputs.

P. Employee Benefits – Compensated Absences

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods. Employees are compensated for unused accumulated vacation leave through paid time off or cash payment upon retirement, termination or death.

Certain collectively bargained agreements require these payments to be paid in the form of non-elective contributions into the employee's 403(b) plan.

The liability for compensated absences has been calculated using the vesting method and an accrual for that liability is included in the district-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

In the fund financial statements, a liability is reported only for payments due for unused compensated absences for those employees that have obligated themselves to separate from service with the District by June 30th.

Q. Employee Benefits – Termination Benefits

Termination benefits consists of first year eligible retirement incentive payments as specified in collective bargaining agreements or individual employment contracts. Upon retirement, employees may receive a lump sum payment based on years of service and meeting the eligibility requirements in accordance with GASB Statement No. 47, *Accounting for Termination Benefits*.

In the fund financial statements, only the amount of matured liabilities is accrued within the general fund.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

R. Other Benefits

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

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

The District provides health insurance coverage for active employees pursuant to collective bargaining agreements and individual employment contracts.

In addition to providing these benefits, the District provides postemployment health insurance coverage and survivor benefits for most retired employees and their survivors. Collective bargaining agreements and individual employment contracts determine if District employees are eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the District and the retired employee. 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 payment). In the district-wide statements, the cost of postemployment health insurance coverage is recognized on the economic resources measurement focus and the accrual basis of accounting in accordance with GASB Statement No. 75.

S. Short-Term Debt

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

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

T. Equity Classifications

District-Wide Statements

In the district-wide 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 acquisitions, construction and improvements of those assets.

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

Unrestricted – Reports the balance of net position that does not meet the definition of the above two classifications.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Statements

The fund statements report fund balance classifications according to the relative strength of spending constraints placed on the purpose for which resources can be used, as follows:

Nonspendable – Consists of amounts that are inherently nonspendable in the current period either because of their form or because they must be maintained intact. Nonspendable fund balance consists of inventory, which is recorded in the school food service fund, and prepaids, which are recorded in the general fund.

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. The District has established the following restricted fund balances:

Workers' Compensation Reserve

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

Unemployment Insurance Reserve

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

Retirement Contribution Reserve

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions payable to the New York State and Local Employees' Retirement System. The Board, by resolution, may establish the reserve and authorize expenditures from the reserve. The reserve is funded by budgetary appropriations or taxes raised for the reserve, revenues that are not required by law to be paid into any other fund or account, transfers from reserves and other funds that may legally be appropriated. The reserve is accounted for in the general fund.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Property Loss Reserve and Liability Reserve

Property Loss Reserve and Liability Reserve (Education Law §1709(8) (c)) are used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. These reserves are accounted for in the general fund.

Employee Benefit Accrued Liability Reserve

Employee Benefit Accrued Liability Reserve (GML §6-p) is used to reserve funds for the payment of accrued employee benefit primarily based on unused and unpaid sick leave, personal leave, holiday leave or vacation time due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund.

Capital Reserve

Capital Reserve (Education Law §3651) is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term and the source of the funds. Expenditure 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. The reserve is accounted for in the general fund and the capital projects fund.

Debt Service Reserve

Mandatory Reserve for Debt Service (GML §6-l) is used to establish a reserve for the purpose of retiring the outstanding obligations upon the sale of District property or capital improvement that was financed by obligations that remain outstanding at the time of sale. The funding of the reserve is from the proceeds of the sale of District property or capital improvement. The reserve is accounted for in the debt service fund.

Restricted – Unspent Bond Proceeds

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

Restricted for Scholarships

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

Assigned – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the District's Board of Education. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. Assigned fund balance also includes an amount

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

Unassigned – Represents the residual classification for the District's general fund and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from overspending of available resources. NYS Real Property Tax Law §1318, restricts the unassigned fund balance of the general fund to an amount not greater than 4% of the subsequent year's budget.

Fund Balance Classification

Any portion of fund balance may be applied or transferred for a specific purpose by law, voter approval if required by law or by formal action of the Board of Education if voter approval is not required. Amendments or modification to the applied or transferred fund balance must also be approved by formal action of the Board of Education.

The Board of Education shall delegate the authority to assign fund balance, for encumbrance purposes, to the person(s) to whom it has delegated the authority to sign purchase orders.

In circumstances where an expenditure is incurred for a purpose for which amounts are available in multiple fund balance classifications (that is restricted, assigned or unassigned) the expenditure is to be spent first from the restricted fund balance to the extent appropriated by either budget vote or Board approved budget revision and then from the assigned fund balance to the extent that there is an assignment and then from the unassigned fund balance.

2. CHANGES IN ACCOUNTING PRINCIPLES

For the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The implementation of the Statement requires the District to report other postemployment benefits liabilities, expenses and deferred outflows of resources and deferred inflows of resources on the full accrual basis. The accompanying Notes to Financial Statements, Note 15 "Postemployment Healthcare Benefits", provides additional information.

3. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENTS AND THE DISTRICT-WIDE STATEMENTS

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the district-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic resource measurement focus of the district-wide statements, compared with the current financial resource measurement focus of the governmental funds.

A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities

Total fund balances of the District's governmental funds differ from net position of governmental activities reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund Balance Sheet, as applied to the reporting of capital assets and long-term assets and liabilities.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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 current financial resources measurement focus and the modified accrual basis, whereas the economic resources measurement focus and the accrual basis of accounting is used on the Statement of Activities, thereby affecting expenses such as compensated absences and other postemployment benefits.

Capital Related Differences

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

Long-Term Debt Transaction Differences

Long-term debt transaction differences occur because the issuance of long-term debt provides current financial resources to governmental funds, but is recorded as a liability in the Statement of Net Position. In addition, both interest and principal are recorded as expenditures in the fund statements when due and payable, whereas interest expense is recorded in the Statement of Activities as it accrues, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

Pension and Other Postemployment Benefits Differences

Pension differences occur as a result of recognizing pension costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized based on the contractually required contribution as calculated by the plan, versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the District's proportionate share of the collective pension expense of the plan.

Other postemployment benefit differences occur as a result of recognizing OPEB costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized for premiums and other postemployment benefit costs as they mature (come due for payment), versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the future cost of benefits in retirement over the term of employment.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

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

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

Appropriations are established by the adoption of the budget, are recorded at the program line item level, and constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. 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 can be funded by the planned use of specific reserves, and can be increased by 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) and appropriation of fund balances. 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. The following supplemental appropriations occurred during the year:

Voter approved transfer to the capital projects fund	
from the capital reserve	\$ 3,385,965
Contingent expenditures funded by gifts and donations	<u>5,913</u>
	<u>\$ 3,391,878</u>

Budgets are adopted annually on a basis consistent with GAAP.

Budgets are established and used for individual capital projects based on authorized funding. The maximum project amount authorized is based upon the estimated cost of the project. 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 part of assigned fund balance, unless classified as restricted, 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.

5. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

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

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Custodial credit risk is the risk that in the event of a bank failure, the District may be unable to recover deposits or collateral securities that are in possession of an outside agency. GASB 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 by securities held by the pledging financial institution, or
- C. Collateralized by securities held by the pledging financial institution's trust department or agent but not in the District's name.

The District's aggregate bank balances were covered by FDIC insurance or fully collateralized by securities pledged on the District's behalf at year end.

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

6. PARTICIPATION IN BOCES

During the year ended June 30, 2018, the District was billed \$7,650,189 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,684,424. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

7. DUE FROM STATE AND FEDERAL

Due from state and federal at June 30, 2018 consisted of:

General Fund	
New York State - general aid	\$ 43,306
New York State - excess cost aid	837,091
	880,397
Special Aid Fund	
Federal and state grants	692,918
School Food Service Fund	
Federal and state food service program reimbursements	28,131
	28,131
	\$ 1,601,446

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2018 consisted of amounts due for BOCES aid in the amount of \$757,991.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2018 were as follows:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 737,304	\$	\$	\$ 737,304
Construction in progress	508,988	5,675,644	(270,183)	5,914,449
Total capital assets not being depreciated	<u>1,246,292</u>	<u>5,675,644</u>	<u>(270,183)</u>	<u>6,651,753</u>
Capital assets being depreciated:				
Buildings and improvements	74,080,713	268,583		74,349,296
Improvements other than buildings	1,219,243			1,219,243
Furniture, equipment and vehicles	3,754,644	445,991	(8,205)	4,192,430
Total capital assets being depreciated	<u>79,054,600</u>	<u>714,574</u>	<u>(8,205)</u>	<u>79,760,969</u>
Less accumulated depreciation for:				
Buildings and improvements	30,779,324	1,521,846		32,301,170
Improvements other than buildings	1,018,785	32,851		1,051,636
Furniture, equipment and vehicles	2,840,279	152,232	(8,205)	2,984,306
Total accumulated depreciation	<u>34,638,388</u>	<u>1,706,929</u>	<u>(8,205)</u>	<u>36,337,112</u>
Total capital assets, being depreciated, net	<u>44,416,212</u>	<u>(992,355)</u>	<u>-</u>	<u>43,423,857</u>
Capital assets, net	<u>\$ 45,662,504</u>	<u>\$ 4,683,289</u>	<u>\$ (270,183)</u>	<u>\$ 50,075,610</u>

Depreciation expense was charged to governmental functions as follows:

General support	\$ 213,726
Instruction	1,487,532
Food service program	<u>5,671</u>
Total depreciation expense	<u>\$ 1,706,929</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

10. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2018, are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 1,844,145	\$ 3,392,540	\$ 100,000	\$ 7,235,285
Special Aid Fund	74,000	1,066,518	125,507	
School Food Service Fund		629,501		
Debt Service Fund	9,217		3,723,813	100,000
Capital Projects Fund	3,385,965	79,994	3,385,965	
Total Governmental Funds	<u>5,313,327</u>	<u>5,168,553</u>	<u>\$ 7,335,285</u>	<u>\$ 7,335,285</u>
Fiduciary Funds	<u>3,351</u>	<u>148,125</u>		
Total	<u>\$ 5,316,678</u>	<u>\$ 5,316,678</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 to the capital projects fund was for a voter approved use of the capital reserve and was a general fund budget revision. 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.

11. SHORT-TERM DEBT

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

	Maturity	Stated Interest Rate	Balance June 30, 2017	Issued	Redeemed	Balance June 30, 2018
TAN	6/27/2018	1.09%-2.00%	<u>\$</u>	<u>\$ 4,500,000</u>	<u>\$ (4,500,000)</u>	<u>\$</u>

Interest on short-term debt for the year was \$65,394.

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

12. LONG-TERM LIABILITIES

A. Changes

Long-term liability balances and activity, excluding pension and other postemployment benefits obligations, for the year are summarized below:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due Within One Year
Long-term debt:					
Bonds payable	\$ 19,640,000	\$	\$ (3,060,000)	\$ 16,580,000	\$ 3,120,000
Add: Premium on refunding	288,336		(72,084)	216,252	72,084
	<u>19,928,336</u>		<u>(3,132,084)</u>	<u>16,796,252</u>	<u>3,192,084</u>
Other long-term liabilities					
Compensated absences	4,997,213	447,938	(312,977)	5,132,174	200,000
Workers' compensation	603,311	243,202	(367,987)	478,526	
Termination benefits	638,550	16,600		655,150	
	<u>6,239,074</u>	<u>707,740</u>	<u>(680,964)</u>	<u>6,265,850</u>	<u>200,000</u>
	<u>\$ 26,167,410</u>	<u>\$ 707,740</u>	<u>\$ (3,813,048)</u>	<u>\$ 23,062,102</u>	<u>\$ 3,392,084</u>

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

B. Bonds Payable

Bonds payable is comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2018
Serial bonds - Refunding	7/9/2008	6/1/2019	3.00-5.00%	\$ 355,000
Serial bonds	6/15/2009	6/15/2024	3.125-4.00%	3,510,000
Serial bonds - Refunding	1/27/2010	6/1/2021	2.00-5.00%	3,770,000
Serial bonds	6/27/2017	6/15/2032	2.00-3.00%	8,945,000
				<u>\$ 16,580,000</u>

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

Year Ending June 30,	Principal	Interest	Total
2019	\$ 3,120,000	\$ 546,087	\$ 3,666,087
2020	2,795,000	417,644	3,212,644
2021	1,580,000	301,931	1,881,931
2022	1,180,000	246,081	1,426,081
2023	1,220,000	210,681	1,430,681
2024 - 2028	3,845,000	640,988	4,485,988
2029 - 2032	2,840,000	212,600	3,052,600
Total	<u>\$ 16,580,000</u>	<u>\$ 2,576,012</u>	<u>\$ 19,156,012</u>

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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C. Premium on Refunding

In the district-wide statements, the District is amortizing a refunding bond premium as a component of interest expense on a straight-line basis as follows:

Year Ending June 30,	Amortization of Premium
2019	\$ (72,084)
2020	(72,084)
2021	(72,084)
Total	\$ (216,252)

D. Interest Expense

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

Interest paid	\$ 663,813
Less interest accrued in the prior year	(39,796)
Plus interest accrued in the current year	31,200
Less amortization of deferred amounts on refunding	(72,084)
Total interest expense on long-term debt	\$ 583,133

E. 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, 2018, debt in the amount of \$9,500,000 has been issued, leaving \$6,939,513 in authorized but unissued debt.

13. PENSION PLANS – NEW YORK STATE

A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS). These are cost-sharing multiple employer, public employee retirement systems. The systems provide retirement, disability, withdrawal and death benefits to plan members and beneficiaries related to years of service and final average salary.

B. Provisions and Administration

Teachers' Retirement System

The TRS is administered by the New York State Teachers' Retirement Board. The TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). 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 the TRS. Once a public employer elects to participate in the TRS, the

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ROCKY POINT UNION FREE SCHOOL DISTRICT
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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 TRS may be found on the TRS website at www.nystrs.org or obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Employees' Retirement System

Obligations of employers and employees to contribute and benefits to employees are governed by the NYSRSSL. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as the trustee of the fund and is the administrative head of the ERS. Once a public employer elects to participate in the ERS, 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 ERS 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 on the NYS Comptroller's website at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, NY 12244.

C. Funding Policies

Plan members who joined the systems before July 27, 1976, are not required to make contributions. Those joining on or after July 27, 1976, and before January 1, 2010, with less than ten years of credited services are required to contribute 3% of their salary. Those joining on or after January 1, 2010 and before April 1, 2012, are required to contribute 3% of their salary to ERS or 3.5% of their salary to TRS throughout active membership. Those joining on or after April 1, 2012, are required to contribute between 3% and 6% dependent on their salary throughout active membership. Employers are required to contribute at an actuarially determined rate based on covered salaries paid. For the TRS, the employers' contribution rate is established annually by the New York State Teachers' Retirement Board for the TRS' fiscal year ended June 30th, and employer contributions are deducted from state aid in the subsequent months of September, October and November. For the ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31st, and employer contributions are either paid by the prior December 15th less a 1% discount or by the prior February 1st. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year. The District's contribution rate was 11.72% of covered payroll for the TRS' fiscal year ended June 30, 2017. The District's average contribution rate was 14.9% of covered payroll for the ERS' fiscal year ended March 31, 2018.

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2018 was \$3,058,118 for TRS and \$954,307 for ERS.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

D. Pension Asset/(Liability), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the systems. The net pension asset/(liability) was measured as of June 30, 2017, for TRS and March 31, 2018 for ERS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and the ERS in reports provided to the District.

	<u>TRS</u>	<u>ERS</u>
Measurement date	June 30, 2017	March 31, 2018
District's proportionate share of the net pension asset/(liability)	\$ 1,454,033	\$ (715,248)
District's portion of the Plan's total net pension asset/(liability)	0.1912950%	0.0221614%
Change in proportion since the prior measurement date	0.0005560	0.0016355

For the year ended June 30, 2018, the District recognized pension expense of \$3,552,799 for TRS and \$940,906 for ERS. At June 30, 2018, 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>TRS</u>	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>
Differences between expected and actual experience	\$ 1,196,312	\$ 255,106	\$ 566,911	\$ 210,810
Changes of assumptions	14,795,073	474,268		
Net difference between projected and actual earnings on pension plan investments		1,038,841	3,424,669	2,050,568
Changes in proportion and differences between the District's contributions and proportionate share of contributions	68,858	231,995	62,867	14,682
District's contributions subsequent to the measurement date	<u>3,058,118</u>	<u>280,095</u>		
Total	<u>\$ 19,118,361</u>	<u>\$ 2,280,305</u>	<u>\$ 4,054,447</u>	<u>\$ 2,276,060</u>

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	TRS	ERS
2019	\$ 346,515	\$ 229,322
2020	3,924,357	177,156
2021	2,811,186	(475,447)
2022	705,419	(206,881)
2023	2,803,038	
Thereafter	1,415,281	
	<u>\$ 12,005,796</u>	<u>\$ (275,850)</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:

	TRS	ERS
Measurement date	June 30, 2017	March 31, 2018
Actuarial valuation date	June 30, 2016	April 1, 2017
Inflation	2.50%	2.50%
Salary increases	1.90-4.72%	3.80%
Investment rate of return (net of investment expense, including inflation)	7.25%	7.00%
Cost of living adjustments	1.50%	1.30%

For TRS, annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP-2014, applied on a generational basis. Active member mortality rates are based on plan member experience. For ERS, annuitant mortality rates are based on April 1, 2010 - March 31, 2015 System's experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2014.

For TRS, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2009 - June 30, 2014. For ERS, the actuarial assumptions were based on the results of an actuarial experience study for the period April 1, 2010 - March 31, 2015.

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

For ERS, the long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized below:

	TRS		ERS	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Measurement date		June 30, 2017		March 31, 2018
Asset type				
Domestic equity	35.0%	5.90%	36.0%	4.55%
International equity	18.0%	7.40%	14.0%	6.35%
Real estate	11.0%	4.30%	10.0%	5.55%
Private equities	8.0%	9.00%	10.0%	7.50%
Alternative Investments			8.0%	3.75-5.68%
Domestic fixed income securities	16.0%	1.60%		
Global fixed income securities	2.0%	1.30%		
High-yield fixed income securities	1.0%	3.90%		
Bonds and mortgages	8.0%	2.80%	17.0%	1.31%
Short-term	1.0%	0.60%		
Cash			1.0%	(0.25)%
Inflation Indexed bonds			4.0%	1.25%
	100.0%		100.0%	

Real rates of return are net of a long-term inflation assumption of 2.2% for TRS and 2.5% for ERS.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% for TRS and 7.0% for ERS (the discount rate used by the TRS at the prior year's measurement date of June 30, 2016, was 7.5%). The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Sensitivity of the Proportionate Share of the Net Pension Asset/(Liability) to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/(liability) calculated using the discount rate of 7.25% for TRS and 7.0% for ERS, 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 (6.25% for TRS and 6.0% for ERS) or 1 percentage point higher (8.25% for TRS and 8.0% for ERS) than the current rate:

TRS	1% Decrease (6.25)%	Current Assumption (7.25)%	1% Increase (8.25)%
District's proportionate share of the net pension asset (liability)	\$ (25,048,690)	\$ 1,454,033	\$ 23,648,749
ERS	1% Decrease (6.00)%	Current Assumption (7.00)%	1% Increase (8.00)%
District's proportionate share of the net pension asset (liability)	\$ (5,411,758)	\$ (715,248)	\$ 3,257,812

Pension Plan Fiduciary Net Position

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

	TRS	ERS
	<i>(Dollars in Thousands)</i>	
Measurement date	June 30, 2017	March 31, 2018
Employers' total pension liability	\$ (114,708,261)	\$ (183,400,590)
Plan fiduciary net position	115,468,360	180,173,145
Employers' net pension asset/(liability)	\$ 760,099	\$ (3,227,445)
Ratio of plan fiduciary net position to the employers' total pension liability	100.66%	98.24%

Payables to the Pension Plan

For TRS, employer and employee contributions for the fiscal year ended June 30, 2018, are paid to the system in September, October and November 2018 through a state aid intercept. Accrued retirement contributions as of June 30, 2018, represent employer and employee contributions for the fiscal year ended June 30, 2018, 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. Accrued retirement contributions as of June 30, 2018 amounted to \$3,058,118 of employer contributions and \$99,222 of employee contributions.

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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, 2018, represent the projected employer contribution for the period of April 1, 2017 through June 30, 2018 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2018 amounted to \$280,095 of employer contributions. Employee contributions are remitted monthly.

14. PENSION 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, 2018, totaled \$79,799 and \$1,552,186, respectively.

B. Deferred Compensation Plan

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for all employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2018 totaled \$202,019.

15. POSTEMPLOYMENT HEALTHCARE BENEFITS

A. General Information about the OPEB Plan

Plan Description - The District's defined benefit OPEB plan, provides OPEB for all permanent full-time employees of the District. The plan is a single-employer defined benefit OPEB plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided - The District provides healthcare and life insurance benefits for retirees and their dependents. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

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	226
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	443
	669

B. Total OPEB Liability

The District's total OPEB liability of \$126,797,174 was measured as of June 30, 2018, and was determined by an actuarial valuation as of July 1, 2017. Update procedures were used to roll forward the total OPEB liability to the measurement date.

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions and Other Inputs – The total OPEB liability in the July 1, 2017 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	10.47% - 3.20%	average, including inflation
Discount rate	3.87%	
Healthcare cost trend rates	5.50%	for 2018, decreasing to an ultimate rate of 3.84% by 2078
Retirees' share of benefit-related costs	0 - 15%	of projected health insurance premiums for retirees

The discount rate was based on the Bond Buyers General Obligation 20 Year Municipal Bond Index.

Mortality rates were based on the April 1, 2010 – March 31, 2015 NYSLRS experience, with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2014.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

C. Changes in the Total OPEB Liability

Balance at June 30, 2017	<u>\$ 127,220,891</u>
Changes for the year	
Service cost	4,242,571
Interest	4,504,219
Changes of benefit terms	
Differences between expected and actual experience	
Changes in assumptions or other inputs	(6,361,045)
Benefit payments	<u>(2,809,462)</u>
	<u>(423,717)</u>
Balance at June 30, 2018	<u>\$ 126,797,174</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58% in 2017 to 3.87% in 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

OPEB	1% Decrease (2.87)%	Discount Rate (3.87)%	1% Increase (4.87)%
Total OPEB liability	<u>\$ (154,359,826)</u>	<u>\$ (126,797,174)</u>	<u>\$ (109,069,189)</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 (4.50%) or 1 percentage point higher (6.50%) than the current healthcare cost trend rate:

OPEB	1% Decrease (4.50)%	Healthcare Cost Trend Rates (5.50)%	1% Increase (6.50)%
Total OPEB liability	<u>\$ (107,542,538)</u>	<u>\$ (126,797,174)</u>	<u>\$ (156,777,023)</u>

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the District recognized OPEB expense of \$8,050,150. At June 30, 2018, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred	
	Outflows of Resources	Inflows of Resources
Differences between expected and actual experience	\$	\$
Changes of assumptions	-	5,664,405
Total	<u>\$ -</u>	<u>\$ 5,664,405</u>

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

Year Ending June 30,	Amount
2019	\$ (696,640)
2020	(696,640)
2021	(696,640)
2022	(696,640)
2023	(696,640)
Thereafter	(2,181,205)
	<u>\$ (5,664,405)</u>

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

16. RISK MANAGEMENT

A. General Information

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

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. Liabilities include an amount for reported and unreported claims which were incurred on or before year end but not reported (IBNR). Claims activity is summarized below:

	2017	2018
Unpaid claims at beginning of year	\$ 664,932	\$ 603,311
Incurred claims and claim adjustment expenses	329,296	243,202
Claim payments	(390,917)	(367,987)
Unpaid claims at year end	\$ 603,311	\$ 478,526

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.

17. RESTRICTED FUND BALANCE – APPROPRIATED RESERVES

The District expects to appropriate the following amounts from reserves, which are reported in the June 30, 2018 restricted fund balances, to fund the budget and reduce taxes for the year ending June 30, 2019:

Workers' Compensation	\$ 600,000
Unemployment Insurance	50,000
Retirement Contributions	1,045,009
Employee Benefit Accrued Liability	583,000
Debt Service	22,801
	\$ 2,300,810

18. ASSIGNED: APPROPRIATED FUND BALANCE

The amount of \$2,183,000 has been appropriated to reduce taxes for the year ending June 30, 2019.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

19. RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75. The implementation of Statement No. 75 resulted in the reporting of a change in the liability for other postemployment benefits obligation and a deferred outflow of resources. The District's net position has been restated as follows:

Net position beginning of year, as previously stated	\$ 31,966,068
GASB Statement No. 75 implementation	
Beginning total other postemployment benefits obligation	(127,220,891)
Less: Net other postemployment benefits obligation under GASB Statement No. 45	38,512,608
	(88,708,283)
Net position (deficit) beginning of year, as restated	\$(56,742,215)

20. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2018, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance:	
General Fund	
General Support	\$ 1,457,970
Instruction	295,890
	1,753,860
Capital Projects	
Capital Projects Fund	4,856,209
	\$ 6,610,069

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, would be immaterial.

C. Litigation

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

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ROCKY POINT UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

21. SUBSEQUENT EVENTS

The District has evaluated subsequent events through the date of the auditor's report, which is the date the financial statements were available to be issued. No significant events were identified that would require adjustment of or disclosure in the financial statements, except for the following:

A. Issuance of TANS

On July 26, 2018, the District issued tax anticipation notes in the amount of \$4,500,000, which are due June 25, 2019 and bear interest at rates ranging from 1.77% to 3.00%.

B. On July 26, 2018, the District issued serial bonds in the amount of \$6,715,000, which are payable through June 15, 2033. Interest on the bonds is paid semi-annually at an interest rate of 3%.

SUPPLEMENTARY INFORMATION

DRAFT

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of Revenues, Expenditures and Changes In Fund Balance
Budget and Actual - General Fund
For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 43,404,259	\$ 43,404,259	\$ 43,578,119	\$ 173,860
Other tax items	6,225,000	6,225,000	6,051,213	(173,787)
Charges for services	123,000	123,000	254,585	131,585
Use of money and property	35,500	35,500	87,662	52,162
Sale of property and compensation for loss			45,813	45,813
Miscellaneous	234,000	239,913	659,020	419,107
Total Local Sources	50,021,759	50,027,672	50,676,412	648,740
State Sources	29,139,281	29,139,281	28,397,072	(742,209)
Medicaid Reimbursement	37,000	37,000	89,169	52,169
Total Revenues	79,198,040	79,203,953	79,162,653	(41,300)
OTHER FINANCING SOURCES				
Operating Transfers In	100,000	100,000	100,000	-
Total Revenues and Other Sources	79,298,040	79,303,953	79,262,653	\$ (41,300)
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	2,105,309	2,105,309		
Prior Year's Encumbrances	1,415,164	1,415,164		
Appropriated Reserves	1,882,997	5,268,962		
Total Appropriated Fund Balance	5,403,470	8,789,435		
Total Revenues, Other Sources and Appropriated Fund Balance	\$ 84,701,510	\$ 88,093,388		

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.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Continued)
For the Year Ended June 30, 2018

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 38,405	\$ 38,935	\$ 28,247	\$ -	\$ 10,688
Central administration	389,965	394,448	382,563		11,885
Finance	838,268	1,013,596	911,263	8,500	93,833
Staff	591,516	648,372	533,941		114,431
Central services	7,458,311	9,078,497	7,364,328	1,449,470	264,699
Special items	848,725	848,725	820,839		27,886
Total General Support	10,165,190	12,022,573	10,041,181	1,457,970	523,422
Instruction					
Administration & improvement	2,869,026	2,813,601	2,513,665	3,441	296,495
Teaching - regular school Programs for students with disabilities	23,739,351	22,822,295	22,092,652	191,701	537,942
Occupational education	14,476,568	13,758,790	13,251,314	1,814	505,662
Teaching - special schools	1,243,440	1,243,698	1,218,381		25,317
Instructional media	1,002,388	1,002,388	770,340		232,048
Pupil services	908,830	990,464	787,194	89,611	113,659
	3,754,558	3,828,233	3,670,379	9,323	148,531
Total Instruction	47,994,161	46,459,469	44,303,925	295,890	1,859,654
Pupil Transportation	5,034,318	4,818,779	4,535,431		283,348
Employee Benefits	17,498,760	17,397,521	16,966,760		430,761
Debt Service					
Principal	-	-	-		-
Interest	95,000	95,000	65,394		29,606
Total Debt Service	95,000	95,000	65,394	-	29,606
Total Expenditures	80,787,429	80,793,342	75,912,691	1,753,860	3,126,791
OTHER USES					
Operating Transfers Out	3,914,081	7,300,046	7,235,285		64,761
Total Expenditures and Other Uses	\$ 84,701,510	\$ 88,093,388	83,147,976	\$ 1,753,860	\$ 3,191,552
Net Change in Fund Balance			(3,885,323)		
Fund Balance - Beginning of Year			25,324,963		
Fund Balance - End of Year			\$ 21,439,640		

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.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of the District's Proportionate Share of the Net Pension Asset/Liability
Last Five Fiscal Years

Teachers' Retirement System

	2018	2017	2016	2015	2014
District's proportion of the net pension asset (liability)	0.1912950%	0.1907390%	0.1920870%	0.1921920%	0.1846500%
District's proportionate share of the net pension asset (liability)	\$ 1,454,033	\$ (2,042,891)	\$ 19,951,689	\$ 21,408,959	\$ 1,215,462
District's covered payroll	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149
District's proportionate share of the net pension asset (liability) as a percentage of its covered payroll	4.79 %	(6.85)%	68.02 %	74.17 %	4.43 %
Plan fiduciary net position as a percentage of the total pension liability	100.66%	99.01%	110.46%	111.48%	100.70%

Employees' Retirement System

	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.0221614%	0.0205259%	0.0209623%	0.0213375%	0.0213375%
District's proportionate share of the net pension liability	\$ (715,248)	\$ (1,928,662)	\$ (3,364,507)	\$ (720,832)	\$ (964,210)
District's covered payroll	\$ 6,754,339	\$ 5,798,809	\$ 6,004,599	\$ 5,967,941	\$ 5,876,902
District's proportionate share of the net pension liability as a percentage of its covered payroll	(10.59)%	(33.26)%	(56.03)%	(12.08)%	(16.41)%
Plan fiduciary net position as a percentage of the total pension liability	98.24%	94.70%	90.70%	97.90%	97.20%

Note to Required Supplementary Information

Teachers' Retirement System

The discount rate decreased from 8.0% to 7.5% to 7.25% as reflected in 2016, 2017 and 2018 above.

Employees' Retirement System

The discount rate decreased from 7.5% to 7.0% as reflected in 2015 and 2016 above.

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of District Pension Contributions
Last Ten Fiscal Years

Teachers' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution	\$ 3,058,118	\$ 3,553,573	\$ 3,902,802	\$ 5,058,112	\$ 4,613,327	\$ 3,202,382	\$ 2,968,191	\$ 2,278,162	\$ 1,586,463	\$ 1,914,890
Contributions in relation to the contractually required contribution	<u>3,058,118</u>	<u>3,553,573</u>	<u>3,902,802</u>	<u>5,058,112</u>	<u>4,613,327</u>	<u>3,202,382</u>	<u>2,968,191</u>	<u>2,278,162</u>	<u>1,586,463</u>	<u>1,914,890</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 31,205,286	\$ 30,361,397	\$ 29,837,597	\$ 29,330,293	\$ 28,863,547	\$ 27,413,149	\$ 27,067,061	\$ 26,855,362	\$ 25,992,425	\$ 25,480,860
Contributions as a percentage of covered payroll	10%	12%	13%	17%	16%	12%	11%	8%	6%	8%

Employees' Retirement System

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution	\$ 954,307	\$ 891,815	\$ 1,056,812	\$ 1,086,747	\$ 1,103,423	\$ 1,009,429	\$ 778,468	\$ 677,186	\$ 420,588	\$ 371,697
Contributions in relation to the contractually required contribution	<u>954,307</u>	<u>891,815</u>	<u>1,056,812</u>	<u>1,086,747</u>	<u>1,103,423</u>	<u>1,009,429</u>	<u>778,468</u>	<u>677,186</u>	<u>420,588</u>	<u>371,697</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 6,393,775	\$ 5,798,809	\$ 6,170,976	\$ 6,060,580	\$ 5,896,138	\$ 5,704,899	\$ 5,621,245	\$ 5,698,163	\$ 5,643,202	\$ 5,472,222
Contributions as a percentage of covered payroll	15%	15%	17%	18%	19%	18%	14%	12%	7%	7%

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of Changes In the District's Total OPEB Liability and Related Ratios
Last Fiscal Year

	2018
Total OPEB liability	
Service cost	\$ 4,242,571
Interest	4,504,219
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(6,361,045)
Benefit payments	(2,809,462)
Net change in total OPEB liability	(423,717)
Total OPEB liability, beginning	127,220,891
Total OPEB liability, ending	\$ 126,797,174
Covered employee payroll	\$ 34,807,204
Total OPEB liability as a percentage of covered employee payroll	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.

The amounts presented for the fiscal year were determined as of the measurement date of the plan.

Change of Assumptions

The discount rate was 3.58% as of June 30, 2017

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

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedules of Change from Adopted Budget to Final Budget
and the Real Property Tax Limit - General Fund
For the Year Ended June 30, 2018

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 83,286,346
Additions:	
Prior year's encumbrances	<u>1,415,164</u>
Original Budget	84,701,510
Budget revision	<u>3,391,878</u>
Final Budget	<u>\$ 88,093,388</u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2018-19 voter-approved expenditure budget	<u>\$ 86,128,785</u>
Maximum allowed (4% of 2018-19 budget)	<u>\$ 3,445,151</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$ 3,936,860
Unassigned fund balance	<u>3,445,151</u>
	\$ 7,382,011
Less:	
Appropriated fund balance	2,183,000
Encumbrances	<u>1,753,860</u>
Total adjustments	<u>3,936,860</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	<u>\$ 3,445,151</u>
Actual Percentage	4.00%

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Schedule of Project Expenditures and Financing Resources - Capital Projects Fund
For the Year Ended June 30, 2018

PROJECT TITLE	Budget June 30, 2017	Budget June 30, 2018	Expenditures			Unexpended Balance	Methods of Financing				Fund Balance June 30, 2018
			Prior Years	Current Year	Total		Proceeds of Obligations	State Aid	Local Sources	Total	
District Wide	\$ 475,788	\$ 104,018	\$ 6,747	\$ 84,261	\$ 91,008	\$ 13,010	\$ 104,018	\$ -	\$ -	\$ 104,018	\$ 13,010
F.J. Carasiti - Playground	39,013	41,364	31,262	2,664	33,926	7,438	41,364			41,364	7,438
J.A. Edgar		23,637		23,637	23,637	-	23,637			23,637	-
F.J. Carasiti	282,400	247,400	232,107		232,107	15,293	247,400			247,400	15,293
F.J. Carasiti	8,500	8,500	1,860	4,074	5,934	2,566	8,500			8,500	2,566
F.J. Carasiti	50,000	50,000	12,865	10,245	23,010	26,990	50,000			50,000	26,990
F.J. Carasiti	1,296,448	374,330		68,001	68,001	306,329	374,330			374,330	306,329
J.A. Edgar	367,800	360,800	11,429	327,855	339,284	21,516	360,800			360,800	21,516
J.A. Edgar	2,393,227	3,201,697	111,876	2,608,576	2,720,452	481,245	3,201,697			3,201,697	481,245
MSHS	691,315	729,159	53,178	549,845	602,023	127,136	729,159			729,159	127,136
MSHS	1,784,357	2,584,653	46,064	1,323,399	1,369,463	1,215,190	2,584,653			2,584,653	1,215,190
MSHS	2,091,152	1,631,442		508,768	508,768	1,122,674	1,631,442			1,631,442	1,122,674
Pit Field		2,168,840		92,022	92,022	2,076,818	90,000		2,078,840	2,168,840	2,076,818
HSMS Music Room		792,125		59,945	59,945	732,180	35,000		757,125	792,125	732,180
District-wide Security System Upgrades		568,000		11,853	11,853	556,147	18,000		550,000	568,000	556,147
Totals	\$ 9,500,000	\$ 12,885,965	\$ 507,388	\$ 5,674,045	\$ 6,181,433	\$ 6,704,532	\$ 9,500,000	\$ -	\$ 3,385,965	\$ 12,885,965	\$ 6,704,532

TENTATIVE DRAFT
ROCKY POINT UNION FREE SCHOOL DISTRICT
Net Investment in Capital Assets
June 30, 2018

Capital assets, net	<u>\$ 50,075,610</u>
Deduct:	
Short-term portion of bonds payable	3,120,000
Long-term portion of bonds payable	13,460,000
Less: Unspent bond proceeds	<u>(3,482,387)</u>
	<u>13,097,613</u>
Net Investment in Capital Assets	<u>\$ 36,977,997</u>

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

To the Board of Education
Rocky Point Union Free School District

We have audited, in accordance with 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, 2018, and the related notes to the financial statements, which collectively comprise the Rocky Point Union Free School District's basic financial statements, and have issued our report thereon dated October 12, 2018.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

R. S. Abrams + Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 12, 2018

DRAFT

ROCKY POINT UNION FREE SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2018

ROCKY POINT UNION FREE SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statement of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the year ended June 30, 2018, 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.

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

Opinion

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds, for the year ended June 30, 2018, in accordance with the basis of accounting as described in Note B.

Basis of Accounting

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

R. S. Abrams + Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 12, 2018

**ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2017</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2018</u>
Class of 2016	\$ 947		\$ 947	\$ -
Class of 2017	385		385	-
Art Club	1,369	\$ 7		1,376
Bann-Kin	1,912	10		1,922
Business Club	14	1		15
Business Honor Society	550	1,338	1,093	795
Community Service	3,405	3,534	3,488	3,451
FBLA Club	4		4	-
Gay/Straight Alliance		140	140	-
History Honor Society	50			50
Human Rights Club	247	227	269	205
JAE Student Council	3,109	515	953	2,671
Leaders Club	776	3,563	3,930	409
Math Honor Society	56			56
Nicer Neighbor Club	2,535	397	1,135	1,797
Robotics - HS	495	3		498
Robotics - MS	564	33		597
SADD	1,255	6		1,261
School Store - MS	261		261	-
Science Club	221	1		222
Skills USA	190	2,371	2,551	10
Student Council - HS	8,996	5,393	7,415	6,974
Student Council -MS	10,650	3,550	7,736	6,464
Thespian Troupe	453	978	904	527
Varsity Club	109	3,243	2,265	1,087
Yearbook - MS	2,976	10,700	8,855	4,821
Yearbook Club HS	22,305	19,705	22,706	19,304
Total	\$ 63,834	\$ 55,715	\$ 65,037	\$ 54,512

**ROCKY POINT UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
JUNE 30, 2018**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

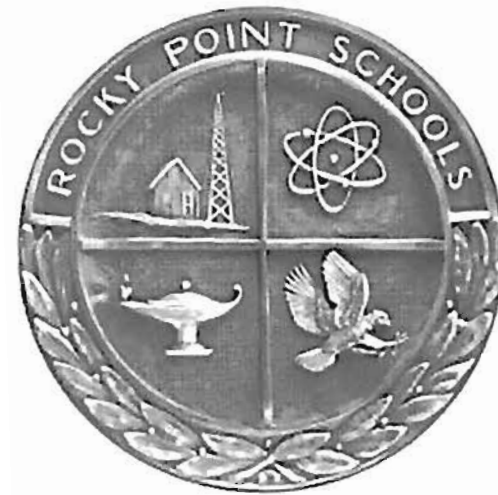
B. Basis of Accounting

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

Academic Intervention Plan

2019-2021

Rocky Point Union Free School District



Introduction

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

Definition

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

NYS ELA and Mathematics Performance Levels:

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

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

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

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

Eligibility Criteria

Specific circumstances qualify a student for consideration of Academic Intervention Services:

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

In addition, the District will use *multiple measures* to determine which students shall receive Academic Intervention Services. These multiple sources may include but are not limited to:

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

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

Academic Intervention Services (AIS):

The following scores are based on NYSED cut scores for 2018

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	536-582	High Intensity
ELA Level 2	583-587	Moderate Intensity
ELA Level 2	588-592	Low Intensity
Math Level 1	526-586	High Intensity
Math Level 2	587-590	Moderate Intensity
Math Level 2	591-593	Low Intensity

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	532-583	High Intensity
ELA Level 2	584-588	Moderate Intensity
ELA Level 2	589-593	Low Intensity
Math Level 1	525-587	High Intensity
Math Level 2	588-591	Moderate Intensity
Math Level 2	592-595	Low Intensity

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	509-593	High Intensity
ELA Level 2	594-597	Moderate Intensity
ELA Level 2	598-601	Low Intensity
Math Level 1	525-591	High Intensity
Math Level 2	592-595	Moderate Intensity
Math Level 2	596-598	Low Intensity

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	514-589	High Intensity
ELA Level 2	590-593	Moderate Intensity
ELA Level 2	594-596	Low Intensity
Math Level 1	528-591	High Intensity
Math Level 2	592-595	Moderate Intensity
Math Level 2	596-598	Low Intensity

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	511-590	High Intensity
ELA Level 2	591-595	Moderate Intensity
ELA Level 2	596-599	Low Intensity
Math Level 1	524-592	High Intensity
Math Level 2	593-596	Moderate Intensity
Math Level 2	597-599	Low Intensity

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

Criteria for Assigning AIS Services	Scale Scores	Level of AIS Service
ELA Level 1	507-583	High Intensity
ELA Level 2	584-588	Moderate Intensity
ELA Level 2	589-593	Low Intensity
Math Level 1	527-595	High Intensity
Math Level 2	596-599	Moderate Intensity
Math Level 2	600-603	Low Intensity

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

Criteria for Assigning AIS Services
English Regents: Failing score
English Class: Failing course grade
Math Regents: Failing score
Math Class: Failing course grade

Special Education

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

Exit Criteria

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

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

Intensity of Services

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

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

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

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

Teacher Monitoring: Middle and High School Levels

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

Rocky Point UFSD
2019-2021 Academic Intervention Services Plan Summary
English Language Arts

ELA	High Intensity	Moderate Intensity	Low Intensity	Exit
K	Reading 5/wk 30 min/session Wilson Foundations Double Dose 2/wk 30 min/session Leveled Literacy Intervention after January Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help with Teacher	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Fountas & Pinnell Benchmark Assessment System: On Grade Level Passing ELA Parallel Tasks Teacher/RTI Recommendation
1	Reading Recovery 5/wk 30 min/session Leveled Literacy Intervention 5/wk 30 min/session Wilson Foundations Double Dose 2/wk 30 min/session Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Fountas & Pinnell Benchmark Assessment System: On Grade Level Passing ELA Parallel Tasks Teacher/RTI Recommendation
2	Leveled Literacy Intervention 5/wk 30 min/session Wilson Foundations Double Dose 2/wk 30 min/session Teacher Monitoring Extra Help with Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Lexile Level: On Grade Level Fountas & Pinnell Benchmark Assessment System: On Grade Level Passing ELA Practice Test Teacher/RTI Recommendation
3	Reading Pull-out 5/wk 30 to 40 min sessions School-based Tutoring/Support Teacher Monitoring Extra Help with Reading Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Literacy Collaborative Guided Reading Level: On or Near Grade Level NYSEL ELA 3 Score of 3 or 4 Teacher/RTI Recommendation
4	Reading: Pull-out 3-5 40 min sessions School-based Tutoring/Support Teacher Monitoring Extra Help with Reading Specialist Extra Help with Teacher	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Literacy Collaborative Guided Reading Level: On or Near Grade Level NYSEL ELA 4 Score of 3 or 4 Teacher/RTI Recommendation
5	Reading Pull-out 3/ 40 min sessions School-based Tutoring/Support Extra Help with Reading Specialist Extra Help with Teacher Teacher Monitoring	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level Literacy Collaborative Guided Reading Level: On or Near Grade Level NYSEL ELA 5 Score of 3 or 4 Teacher/RTI Recommendation
6	System 44: 2 /42-minute periods every day READ 180: 2/ 42-minute periods every day ELA 6 AIS: 1/ 42-minute period every other day School-based Tutoring/Support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher English Final Exam Grade of 65 or higher NYSEL ELA 6 Score of 3 or 4

ELA	High Intensity	Moderate Intensity	Low Intensity	Exit
	Teacher Monitoring Extra Help			Scholastic Reading Inventory Lexile Level 1000 or Above Teacher/IST/RTI Recommendation
7	System 44: 2/ 42-minute periods every day READ 180: 2/ 42-minute periods every day ELA 7 AIS: 1/ 42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher English Final Exam Grade of 65 or higher NYSED ELA 7 Score of 3 or 4 Scholastic Reading Inventory Lexile Level 1100 or Above Teacher/IST/RTI Recommendation
8	System 44: 2/ 42-minute periods every day READ 180: 2/ 42-minute periods every day ELA 8 AIS: 1/ 42-minute period every day ELA 8 AIS: 1/ 42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher English Final Exam Grade of 65 or higher NYSED ELA 8 Score of 3 or 4 Scholastic Reading Inventory Lexile Level 1150 or Above Teacher/IST/RTI Recommendation
English 9	ELA AIS 9/10: 1/ 42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher Final Exam score of 65 or higher Teacher/IST/RTI Recommendation
English 10	ELA AIS 9/10: 1/ 42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher Final Exam score of 65 or higher Teacher/IST/RTI Recommendation
English 11	ELA AIS 11/12: 1/ 42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	English Course Grade of 65 or higher English Regents Exam Grade of 65 or higher Teacher/IST/RTI Recommendation

Rocky Point UFSD
2019-2021 Academic Intervention Services Plan Summary
Mathematics

Math	High Intensity	Moderate Intensity	Low Intensity	Exit
K	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above iReady: On Grade Level Teacher/RtI Recommendation
1	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above iReady: On Grade Level Teacher/RtI Recommendation
2	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above iReady: On Grade Level Teacher/RtI Recommendation
3	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 3 Score of 3 or 4 iReady: On Grade Level Teacher/RtI Recommendation
4	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 4 Score of 3 or 4 iReady: On Grade Level Teacher/RtI Recommendation
5	School-based Tutoring/Support Teacher Monitoring Extra Help Weekly math pull-out/push-in i-Ready online resource support	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Report Card: On Grade Level or Above NYSED Math 5 Score of 3 or 4 iReady: On Grade Level Teacher/RtI Recommendation
6	Math 6 AIS: 1/42-minute period every day Math 6 AIS: 1/42-minute period every other day School-based Tutoring/Support Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Teacher Monitoring Extra Help	Math Course Grade of 65 or higher Math Final Exam Grade of 65 or higher NYSED Math 6 Score of 3 or 4 Teacher/IST/RtI Recommendation

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

Rocky Point UFSD
2019-2021 Academic Intervention Services Plan Summary
Social Studies

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

Rocky Point UFSD
2019-2021 Academic Intervention Services Plan Summary
Science

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

ACADEMIC INTERVENTION SERVICES DESCRIPTION: 2019-21
Rocky Point School District
Standards Area: Student Support Services

Grades K- 12

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

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

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

Possible Sources of Evidence

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

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

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

Academic Intervention Services – Student Support (Guidance, Social Worker, School Psychologist, etc.)

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

Parental Notification and Involvement

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

This commencement notification will include:

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

- The consequences of not achieving the expected performance levels.

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

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

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

Monitoring Student Progress

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

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

Community Relations

~~SUBJECT: ANTI-HARASSMENT IN THE SCHOOL DISTRICT~~

~~The Board of Education affirms its commitment to nondiscrimination and recognizes its responsibility to provide an environment that is free of harassment and intimidation. Harassment is a violation of law and stands in direct opposition to District policy. Therefore, the Board prohibits and condemns all forms of harassment on the basis of race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, veteran status, disability, or use of a recognized guide dog, hearing dog or service dog by employees, school volunteers, students, and non-employees such as contractors and vendors as well as any third parties who are participating in, observing, or otherwise engaging in activities subject to the supervision and control of the District.~~

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

~~The Board also prohibits harassment based on an individual's opposition to discrimination or participation in a related investigation or complaint proceeding under the anti-discrimination statutes. This policy of nondiscrimination and anti-harassment will be enforced on School District premises and in school buildings, and at all school-sponsored events, programs and activities, including those that take place at locations off school premises and in another state.~~

~~It is intended that this policy apply to the dealings between or among employees with employees; employees with students; students with students; employees/students with vendors/contractors and others who do business with the School District, as well as school volunteers, visitors, guests and other third parties. All of these persons are hereinafter referred to collectively as "the named group."~~

~~For purposes of this policy, harassment shall mean communication (verbal, written or graphic) and/or physical conduct based on an individual's actual or perceived race, color, creed, religion, national origin, political affiliation, sex, sexual orientation, age, marital status, military status, veteran status, disability, or use of a recognized guide dog, hearing dog or service dog that:~~

- ~~a) Has the purpose or effect of substantially or unreasonably interfering with an individual's work performance or is used as a basis for employment decisions (including terms and conditions of employment) affecting such individual; and/or creates an intimidating, hostile or offensive work environment;~~
- ~~b) Has the purpose or effect of substantially or unreasonably interfering with a student's academic performance or participation in an educational or extracurricular activity, or creates an intimidating, hostile or offensive learning environment; and/or effectively bars the student's access to an educational opportunity or benefit;~~
- ~~c) Otherwise adversely affects the employment and/or educational opportunities and benefits provided by the District.~~

(Continued)

~~SUBJECT: ANTI-HARASSMENT IN THE SCHOOL DISTRICT (Cont'd.)~~

~~The School District will act to promptly investigate all complaints, either verbal or written, formal or informal, of allegations of harassment based on any of the characteristics described above; and will promptly take appropriate action to protect individuals from further harassment. The District will designate, at a minimum, two (2) Complaint Officers, one of each gender.~~

~~In order for the Board to enforce this policy, and to take corrective measures as may be necessary, it is essential that any employee, student, or other member of the above named group who believes he/she has been a victim of harassment in the school environment and/or at programs, activities and events under the control and supervision of the District, as well as any individual who is aware of and/or who has knowledge of, or witnesses any possible occurrence of harassment, immediately report such alleged harassment; such report shall be directed to or forwarded to the District's designated Complaint Officer(s) through informal and/or formal complaint procedures as developed by the District. Such complaints are recommended to be in writing, although verbal complaints of alleged harassment will also be promptly investigated in accordance with the terms of this policy. In the event that the Complaint Officer is the alleged offender, the report will be directed to the next level of supervisory authority.~~

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

~~Based upon the results of this investigation, if the District determines that an employee and/or student has violated the terms of this policy and/or accompanying regulations, immediate corrective action will be taken as warranted. Should the offending individual be a student, appropriate disciplinary measures will be applied, up to and including suspension, in accordance with applicable laws and/or regulations, District policy and regulation, and the District Code of Conduct. Should the offending individual be a school employee, appropriate disciplinary measures will be applied, up to and including termination of the offender's employment, in accordance with legal guidelines, District policy and regulation, and the applicable collective bargaining agreement(s). Third parties (such as school volunteers, vendors, etc.) who are found to have violated this policy and/or accompanying regulations and/or the Code of Conduct, will be subject to appropriate sanctions as warranted and in compliance with law. The application of such disciplinary measures by the District does not preclude the filing of civil and/or criminal charges as may be warranted.~~

(Continued)

~~SUBJECT: ANTI-HARASSMENT IN THE SCHOOL DISTRICT (Cont'd.)~~

~~Prohibition of Retaliatory Behavior~~

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

~~Finding That Harassment Did Not Occur~~

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

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

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

~~Knowingly Makes False Accusations~~

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

~~Privacy Rights~~

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

~~Development and Dissemination of Administrative Regulations~~

~~Regulations will be developed for reporting, investigating, and remedying allegations of harassment based on the characteristics described above. An appeal procedure will also be provided to address any unresolved complaints and/or unsatisfactory prior determinations by the applicable Complaint Officer(s). Such regulations will be developed in accordance with federal and state law as well as any applicable collective bargaining agreement(s).~~

~~(Continued)~~

~~SUBJECT: ANTI-HARASSMENT IN THE SCHOOL DISTRICT (Cont'd.)~~

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

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

~~This policy should not be read to abrogate other District policies and/or regulations or the District Code of Conduct prohibiting other forms of unlawful discrimination, inappropriate behavior, and/or hate crimes within this District. It is the intent of the District that all such policies and/or regulations be read consistently to provide the highest level of protection from unlawful discrimination in the provision of employment/educational services and opportunities. However, different treatment of any member of the above-named group which has a legitimate, legal and nondiscriminatory reason shall not be considered a violation of District policy.~~

~~Age Discrimination in Employment Act, 29 United States Code (USC) Section 621
Americans With Disabilities Act, 42 United States Code (USC) Section 12101 et seq.~~

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

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

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

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

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

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

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

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

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

~~Civil Rights Law Section 40-e~~

~~-Prohibits discrimination on the basis of race, creed, color, national origin, sex, sexual orientation, marital status or disability.~~

~~Education Law Section 2801(1)~~

~~Executive Law Section 290 et seq.~~

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

~~Military Law Sections 242 and 243~~

(Continued)

~~SUBJECT: ANTI-HARASSMENT IN THE SCHOOL DISTRICT (Cont'd.)~~

~~NOTE: Refer also to Policies #6121 Sexual Harassment of District Personnel
#6122 Complaints and Grievances by Employees
#7550 Complaints and Grievances by Students
#7551 Sexual Harassment of Students~~

SUBJECT: NON-DISCRIMINATION AND ANTI-HARASSMENT IN THE DISTRICT

The Board is committed to providing an environment free from discrimination and harassment. Accordingly, the Board prohibits discrimination and harassment on the basis of race, color, religion, national origin, sex, sexual orientation, age, disability, or other legally protected category. These actions and occurrences are prohibited regardless of whether they take place on District premises or at school sponsored events, programs, or activities held at other locations.

Prohibited Conduct

Determinations as to whether conduct or occurrences constitute discrimination or harassment for the purposes of this policy and its implementing administrative regulations or procedures will be made consistent with applicable law. These determinations may depend upon a number of factors, including but not limited to: the particular conduct or occurrence at issue, the ages of the parties involved, the context in which the conduct or occurrence takes place, the relationship of the parties to one another, the category or characteristic that is alleged to have been the basis for the action or occurrence, and other considerations as are necessary and consistent with law. The characterizations and examples below are intended to serve as a general guide for individuals in determining whether to file a complaint of discrimination or harassment, and should not be construed to add or limit the rights individuals and entities possess as a matter of law.

Discrimination is, generally, the practice of conferring or denying privileges on the basis of membership in a legally protected class. Discriminatory actions may include, but are not limited to: refusing to promote or hire an individual on the basis of his or her membership in a protected class, denying an individual access to facilities or educational benefits on the basis of his or her membership in a protected class, or impermissibly instituting policies or practices that disproportionately and adversely impact members of a protected class.

Harassment generally consists of subjecting an individual, on the basis of his or her membership in a protected class, to conduct and/or communications that are sufficiently severe, pervasive, or persistent as to have the purpose or effect of: creating an intimidating, hostile, or offensive environment; substantially or unreasonably interfering with an individual's work or a student's educational performance, opportunities, benefits, or well-being; or otherwise adversely affecting an individual's employment or educational opportunities.

Harassment includes unwelcome verbal, written, or physical conduct which offends, denigrates, or belittles an individual because of his or her membership in a protected class. This conduct includes, but is not limited to: derogatory remarks, jokes, demeaning comments or behavior, slurs, mimicking, name calling, graffiti, innuendo, gestures, physical contact, stalking, threatening, bullying, extorting, or the display or circulation of written materials or pictures.

(Continued)

Community Relations

**SUBJECT: NON-DISCRIMINATION AND ANTI-HARASSMENT IN THE DISTRICT
(Cont'd.)****Civil Rights Compliance Officer**

The District will designate one or more individuals to serve as Civil Rights Compliance Officer (CRCO). The CRCO will be responsible for coordinating the District's efforts to comply with and carry out its responsibilities regarding non-discrimination and anti-harassment, including investigations of complaints alleging discrimination, harassment, or the failure of the District to comply with its obligations under relevant non-discrimination and anti-harassment laws and regulations (e.g., the Americans with Disabilities Act, Title IX of the Education Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973).

Prior to the beginning of each school year, the District will issue an appropriate public announcement or publication which advises students, parents or guardians, employees, and other relevant individuals of the District's established grievance procedures for resolving complaints of discrimination and harassment. Included in this announcement or publication will be the name, address, telephone number, and email address of the CRCO(s). The District's website will reflect current and complete contact information for the CRCO(s).

The CRCO(s) for the District is/are published in the school calendar and available on the school website at www.rockypointschools.org.

Investigation of Complaints and Grievances

The District will act to promptly, thoroughly, and equitably investigate all complaints, whether verbal or written, of discrimination and/or harassment based on any of the characteristics described above, and will promptly take appropriate action to protect individuals from further discrimination or harassment. In the event an anonymous complaint is filed, the District will respond to the extent possible.

It is essential that any individual who is aware of a possible occurrence of discrimination or harassment immediately report the occurrence. All reports will be directed or forwarded to the District's designated CRCO(s). These complaints are recommended to be in writing, although verbal complaints of discrimination or harassment will also be promptly investigated in accordance with applicable law and District policy and procedure. In the event the CRCO is the alleged offender, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity.

(Continued)

Community Relations

**SUBJECT: NON-DISCRIMINATION AND ANTI-HARASSMENT IN THE DISTRICT
(Cont'd.)**

To the extent possible, all complaints will be treated as confidential. Disclosure may, however, be necessary to complete a thorough investigation of the charges and/or notify law enforcement officials.

If an investigation reveals that discrimination or harassment has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable laws and regulations, as well as any and all relevant codes of conduct, District policies and administrative regulations, collective bargaining agreements, and/or third-party contracts.

Knowingly Makes False Accusations

Any employee or student who knowingly makes false accusations against another individual as to allegations of discrimination or harassment will face appropriate disciplinary action.

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

The Board prohibits any retaliatory behavior directed against complainants, victims, witnesses, and/or any other individuals who participated in the investigation of a complaint of discrimination and/or harassment. Complaints of retaliation may be directed to the CRCO. In the event the CRCO is the alleged offender, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity, or to the Superintendent.*

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

Additional Provisions

Procedures or regulations will be developed for reporting, investigating, and remedying allegations of discrimination and/or harassment.

In order to promote familiarity with issues pertaining to discrimination and harassment in the schools, and to help reduce incidents of prohibited conduct, the District will provide appropriate information and/or training to staff and students. As may be necessary, special training will be provided for individuals involved in the investigation of discrimination and/or harassment complaints.

A copy of this policy and its accompanying procedures or regulations will be available upon request and will be posted and/or published in appropriate locations and/or school publications.

(Continued)

Community Relations

**SUBJECT: NON-DISCRIMINATION AND ANTI-HARASSMENT IN THE DISTRICT
(Cont'd.)**

This policy does not abrogate other District policies, procedures, regulations, or the District *Code of Conduct* prohibiting other forms of unlawful discrimination, harassment, or inappropriate behavior within this District. It is the intention of the District that all of these policies, procedures, regulations, and *Code* be read consistently to provide protection from unlawful discrimination and harassment. However, different treatment of any individual which has a legitimate, legal, and non-discriminatory reason is not a violation of District policy.

Age Discrimination in Employment Act, 29 USC § 621
Americans with Disabilities Act, 42 USC § 12101 *et seq.*
Section 504 of the Rehabilitation Act of 1973, 29 USC § 794 *et seq.*
Title VI of the Civil Rights Act of 1964, 42 USC § 2000d *et seq.*
Title VII of the Civil Rights Act of 1964, 42 USC § 2000e *et seq.*
Title IX of the Education Amendments of 1972, 20 USC § 1681 *et seq.*
Education Law § 2801(1)
Executive Law § 290 *et seq.*
October 26, 2010 OCR Dear Colleague Letter (Harassment and Bullying)
April 4, 2011 OCR Dear Colleague Letter (Sexual Violence)
April 24, 2015 OCR Dear Colleague Letter (Title IX Guidance)

NOTE: Refer also to Policies #6120 -- Equal Employment Opportunity
#6121 -- Sexual Harassment of District Personnel
#6122 -- Complaints and Grievances by Employees
#7550 -- Dignity for All Students
#7551 -- Sexual Harassment of Students
District *Code of Conduct*

Adoption Date 3/23/09
Revision Date 10/22/18
Review Date

Personnel

~~SUBJECT: SEXUAL HARASSMENT OF DISTRICT PERSONNEL~~

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

- ~~— a) Submission of such conduct is made, either explicitly or implicitly, a term or condition of an individual's employment;~~
- ~~— b) Submission to or rejection of such conduct by an individual is used as a basis for employment decisions affecting such individuals; and~~
- ~~— c) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.~~

~~— The Board acknowledges that in determining whether sexual harassment has occurred the totality of the circumstances should be evaluated. The Board recognizes that sexual harassment can originate from a person of either sex against a person of the opposite or same sex, and from co-workers as well as supervisors, and from a third party such as a school visitor, volunteer, or vendor, or any other individual associated with the School District. The District will designate, at a minimum, two (2) Complaint Officers, one (1) of each gender.~~

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

~~— Upon receipt of an informal/formal complaint (even an anonymous complaint), the District will conduct a thorough investigation of the charges. However, even in the absence of a complaint, if the District has knowledge of or has reason to know of or suspect any occurrence of sexual harassment, the District will investigate such conduct promptly and thoroughly.~~

(Continued)

~~Personnel~~

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

~~— To the extent possible, within legal constraints, all complaints will be treated as confidentially and privately as possible. However, disclosure may be necessary to complete a thorough investigation of the charges, and any disclosure will be provided on a "need to know" basis.~~

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

~~**Prohibition of Retaliatory Behavior**~~

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

~~**Finding That Harassment Did Not Occur**~~

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

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

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

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

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

~~**Privacy Rights**~~

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

~~Personnel~~

~~**SUBJECT: SEXUAL HARASSMENT OF DISTRICT PERSONNEL (Cont'd.) Development and Dissemination of Administrative Regulations**~~

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

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

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

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

Civil Rights Act of 1991, 42 United States Code (USC) Section 1981(a)
29 Code of Federal Regulations (CFR) Section 1604.11(a)
Education Law Section 2801(1)
Executive Law Sections 296 and 297

Adoption Date 3/23/09
Revision Date
Review Date 6/23/14

SUBJECT: SEXUAL HARASSMENT IN THE WORKPLACE

The District is committed to maintaining a discrimination-free work environment. Sexual harassment is one form of workplace discrimination. This policy addresses sexual harassment in the workplace and is one component of the District's commitment to a discrimination-free work environment. The District will provide this policy to all employees in writing. The District will post this policy prominently throughout the District to the extent practicable.

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

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

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

Sexual harassment in the workplace can occur between any individuals, regardless of their sex or gender. Unlawful sexual harassment is not limited to the physical workplace itself. Sexual harassment can occur on school grounds, school buses or District vehicles, and at school-sponsored events, programs, or activities, including those that take place at locations off school premises. It can also occur while employees are traveling for District business. Calls, texts, emails, and social media usage can constitute unlawful workplace harassment, even if they occur away from school grounds, on personal devices, or during non-work hours.

What Constitutes Sexual Harassment

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

(Continued)

Personnel

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

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

- a) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- b) Such conduct is made either explicitly or implicitly a term or condition of employment; or
- c) Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

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

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

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

Examples of Sexual Harassment

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

- a) Physical acts of a sexual nature, such as:
 1. Touching, pinching, patting, kissing, hugging, grabbing, brushing against another person's body or poking another person's body; and
 2. Rape, sexual battery, molestation or attempts to commit these assaults.
- b) Unwanted sexual advances or propositions, such as:

(Continued)

Personnel

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

1. Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments; and
2. Subtle or obvious pressure for unwelcome sexual activities.
- c) Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- d) Sex stereotyping, which occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- e) Sexual or discriminatory displays or publications anywhere in the workplace, such as pictures, posters, calendars, graffiti, objects, promotional material, reading materials, or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- f) Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity, and the status of being transgender, such as:
 1. Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
 2. Sabotaging an individual's work; and
 3. Bullying, yelling, or name-calling.

Prohibition of Retaliatory Behavior (Whistle-Blower Protection)

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

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

- a) Made a complaint of sexual harassment, either internally or with any anti-discrimination agency;

(Continued)

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

- b) Testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- c) Opposed sexual harassment by making a verbal or informal complaint of harassment to a supervisor, building principal, other administrator, or the Civil Rights Compliance Officer (CRCO);
- d) Reported that another employee has been sexually harassed; or
- e) Encouraged a fellow employee to report harassment.

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

Reporting Sexual Harassment

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

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

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

Supervisory Responsibilities

All supervisors, building principals, and other administrators who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, are required to report such suspected sexual harassment to the CRCO. In the event the CRCO is the alleged harasser, the report will be directed to another CRCO, if the District has designated another individual to serve in that capacity, or to the Superintendent.

(Continued)

Personnel

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

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

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

Investigating Complaints

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

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

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

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

- a) Upon receipt of a complaint, the CRCO will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. In the event that the CRCO is the alleged harasser, the complaint will be directed to another CRCO or District designee for investigation.
- b) If a complaint is verbal, encourage the individual to complete the complaint form, which is available on the District website, in writing. If he or she refuses, prepare a complaint form based on the verbal reporting.
- c) If documents, emails, or phone records are relevant to the investigation, take steps to obtain and preserve them.
- d) Request and review all relevant documents, including all electronic communications.

(Continued)

Personnel

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

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

If an investigation reveals that discrimination or harassment has occurred, the District will take immediate corrective action as warranted. This action will be taken in accordance with applicable laws and regulations, as well as any and all relevant codes of conduct, District policies and administrative regulations, collective bargaining agreements, and/or third-party contracts.

Annual Training

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

- a) An explanation of sexual harassment consistent with guidance issued by the Department of Labor in consultation with the Division of Human Rights;
- b) Examples of conduct that would constitute unlawful sexual harassment;

(Continued)

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

- c) Information concerning the federal and state statutory provisions concerning sexual harassment and remedies available to victims of sexual harassment;
- d) Information concerning employees' rights of redress and all available forums for adjudicating complaints; and
- e) Information addressing conduct by supervisors and any additional responsibilities for such supervisors.

Legal Protections and External Remedies

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

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

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

State Human Rights Law (HRL)

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

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

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

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

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

(Continued)

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

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

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

Civil Rights Act of 1964

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

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

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

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

Title IX

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

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

(Continued)

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

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

Local Police Department

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

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

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

29 CFR § 1604.11(a)

34 CFR Subtitle B, Chapter I

Civil Service Law § 75-B

Executive Law Article 15

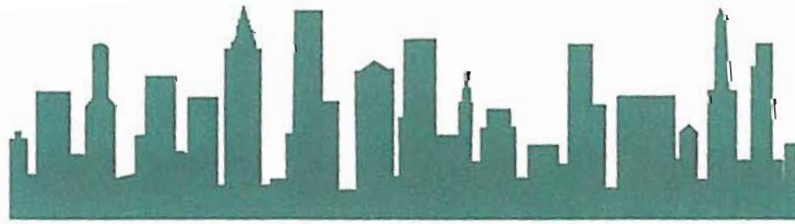
Labor Law § 201-g

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

Adoption Date 3/23/09

Revision Date 10/22/18

Review Date 6/23/14



METRO THERAPY, INC.

September 12, 2018

Andrea Moscitello
Office of Special Education
Rocky Point UFSD
90 Rocky Point-Yaphank Road
Rocky Point NY 11778

Dear Ms. Moscitello:

Enclosed, please find two copies of an addendum for our 2018-2019 related services agreement which includes the rate for Dynamic Assessment Evaluations. After review and approval, we kindly ask that you return one signed copy to us and keep the other for your records.

Let us know if additional information is required.

Sincerely,

A handwritten signature in black ink that reads "Adele Hansen". The signature is written in a cursive, flowing style.

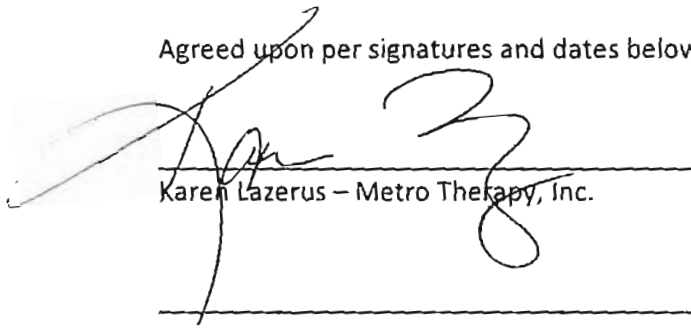
Adele Hansen
Operations Specialist

"THE PROPOSER BELIEVES THAT THIS INFORMATION IS PROTECTED FROM DISCLOSURE UNDER
THE STATE FREEDOM OF INFORMATION LAW"

SCHEDULE A – Addendum
Rocky Point UFSD
School Year 2018-2019

Service	
Dynamic Assessment Evaluation	\$ 850.00 per evaluation

Agreed upon per signatures and dates below:



Karen Lazerus – Metro Therapy, Inc.

9/11/2018

Date

Rocky Point UFSD

Date

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, New York 11778
BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attention: Administrative Office

Gentlemen:


We, the undersigned, herewith propose and agree to furnish to the Board of Education of the Rocky Point Union Free School District, Rocky Point, New York, any one or all of the items upon which we have bid, for the prices indicated herein, in accordance with the specifications. We further certify that we have read these specifications and our offer is in strict accordance therewith.

Bid No. 19-07 Uniforms --Custodial and Security

- 1) Number of items for which we have quoted price 27.
- 2) Total price of all items we have quoted \$ 11,413⁹⁷.
- 3) 5% Bid Security submitted (Certified Check) \$ 570.⁷⁰ #

Respectfully submitted,

WOODS MENS & BOYS CLOTHING
Name of Firm
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309
Street www.woodsmenswear.com
Town, State, Zip Code

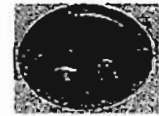
By: 
Signature
Richard Pelaez - PRES
Name (please print) and Title
631-273-0212
Telephone

Note: All communication in connection with this bid should be addressed to the Purchasing Agent, Rocky Point Union Free School District, Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number 631-849-7563.

Vendor Name: **WOODS MENS & BOYS CLOTHING**
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309
www.woodsmenswear.com

CUSTODIAL UNIFORM PRICE LIST

BID #19-07



SHIRTS

	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
1	Polo Shirts- Men/Women with Pocket, 50/50 cotton/polyester, 5.6oz short sleeve with SpotShield finish, jerseys 437 or equal <i>430 mp.</i>	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	12.74	382 ²⁰ / ₄₀
				2XL-3XL	10	15.94	159
2	Long Sleeve T- Shirt with Pocket, 50/50 cotton/polyester, long sleeve t-shirt, pre-shrunk DryBlend fabric, Gildan G840 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	8 ²⁴	247 ²⁰ / ₉₀
				2XL-3XL	10	9.99	99
3	Short Sleeve T-Shirts with Pocket- 100% preshrunk cotton t-shirt, 6oz., Gildan G200 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XLG	30	6.40	192
				2XL-3XL	10	8.24	82 ⁴⁰
	Silkscreening	As above	white	Additional Charge per piece	120	.50	60
						TOTAL	1223 ¹⁰
PANTS							
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
4	5 Pocket Jeans, Men's Regular-Fit, 14oz 100% heavyweight cotton denim twill, Dickies #9393NB or equal	None	Dk. Blue	30-42 Waist 30-34 Length	15	16.99	254 ⁸⁵
				44-50 Waist 30-36 Length <i>34</i>	15	21.50	322 ⁵⁰

1866 ⁴⁵

5	Women Jeans, relaxed fit, straight leg jean- 74/25/1 poly/cotton/spandex, 10oz, 5-pocket, Dickies FD136 or equal	None	Dk.Blue	4 - 18 Waist	2	26 ⁹⁰	52 ⁸⁰
				20-22	2	28 ⁹⁰	57 ⁸⁰
6	Plain Front Shorts- Men's Twill fabric, 7.25 oz, 65/35 poly/combed cotton, 10" inseam, Red Kap PT26 or equal	None	Navy	30-42 Waist	15	13 ²⁴	198 ⁶⁰
				44-50 Waist	15	16 ⁹⁰	253 ⁵⁰
7	Carpenter Shorts- Men's relaxed fit, 100% cotton, 14oz, 9 1/2" inseam shorts, Dickies 3993 or equal	None	Dk. Blue	30-42 Waist	15	19 ⁹⁰	298 ⁵⁰
				44-50 Waist	15	24 ⁹⁹	374 ⁸⁵
						TOTAL	1814 ⁴⁰

SWEATSHIRTS							
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
8	Zip up Hoodie- Thermal heavyweight sweatshirt, shell & lining 50/50 cotton/polyester blend, full-zip, Camber 131 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XL	20	44 ²⁴	884 ⁸⁰
				2XL-3XL	10	49 ²⁴	492 ⁴⁰
9	Pullover Hoodie-80/20 cotton/poly blend, 12oz, Sport Tek F281 or equal	"Rocky Point Schools" on left Silkscreened in White	Navy	S-XL	20	29 ⁹⁰	598 ⁻
				2XL-3XL	10	34 ⁹⁰	349 ⁻
	Silkscreening	As above	White	Additional Charge per piece	60	.50	\$ 30 ⁻
						TOTAL	2354 ²⁰

3591²⁵

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309

JACKETS							
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
10	Fleece Jacket Zip Up-100% Poly anti-pill fleece jacket, nylon panels on front and back yoke, Frontiersman #7450 or equal	"Rocky Point Schools" on left with Embroidered in White	Navy	S-XL	15	39 ⁷⁴	596 ¹⁰
				2XL_3XL	5	44 ⁹⁰	224 ⁵⁰
11	Chore Coat-Men's 100% Cotton duck shell lined coat, heavyweight quilted insulation, Berne CH416 or equal	"Rocky Point Schools" on left with Embroidered in White	Navy	S-XL	10	48 ⁹⁰	489 ⁻
				2XL_3XL	0	-	-
						TOTAL	1309 ⁶⁰

MISC:							
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
12	Rain Suit-Deluxe Heavyweight, .50mm gauge PVC, storm flap, bib bottoms, Rothco #3620 or equal	None	Yellow	S-XL	5	33 ⁵⁰	167 ⁵⁰
				2XL_3XL	1	39 ⁵⁰	39 ⁵⁰
13	Insulated Coveralls-Men's heavy duty 100% cotton Duck, water-repellent, quilted insulation, Berne I417 or equal	None	Navy	S-XL	10	69 ⁷⁴	697 ⁴⁰
				2XL_3XL	5	79 ⁷⁴	393 ⁷⁰
14	Winter Gloves-Waterproof Cotton canvas shell, PVC palm, Thinsulate and heavyweight lining, Berne GLV14 or equal	None	Black	M-XL	15	14 ⁵⁰	217 ⁵⁰
				2XL	5	16 ⁵⁰	82 ⁵⁰

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309

WINDMILL BRAND

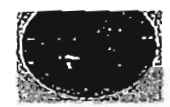
15	Knit Cap w/Logo-100% acrylic, 8oz, cuffed knit cap, Yupoo g 1500/1501 or equal	"Rocky Point Schools" Embroidered in White	Navy	Regular	30	10 ⁵⁰ —	315—
		MIN 12PCS					
16	Adjustable Baseball Cap-100% brushed cotton twill D-ring slider closure and hidden tuck in strap, Big Accessories BX008 or equal	"Rocky Point Schools" Embroidered in White across top	Navy	Adjustable	30	12 ⁵⁰ —	375—
		MIN 12PCS					
						TOTAL	2268 ¹⁰ —

TOTAL OF ITEMS BID (#1-16) \$ 8999⁴⁰

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309
www.woodsmenswear.com

658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309

BID #19-07



www.woodsmenswear.com

SHIRTS							
ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE	
17	Polo Shirts- Men/Women with Pocket, 5oz. 65/35 poly/cotton, pique polo shirt, Port Authority K5000 or equal	"Rocky Point Schools Security" on left, "Security" on back in white	Black	S-XLG	30	12 ⁹⁹	389 ⁷⁰
			2XL-3XL	3	16 ⁹⁹	50 ⁷	
	Silkscreening	Additional charge per piece	White	33	2 ⁵⁰	82 ⁵⁰	
TOTAL						523 ⁷	
PANTS							
ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE	
18	EMS Pants-6.14oz 65/35 poly/cotton Taclite ripstop fabric, Tactical #74363 or equal	None	Black	30-42 Waist 30-36 Length	5	36 ⁹⁰	184 ⁵⁰
				44-50 Waist 30-36 Length	5	39 ⁹⁰	199 ⁵⁰
19	Cargo Pants-Men's 65/35 poly/cotton Twill, 8oz, Red Kap PT88 or equal	None	Black	30-42 Waist 30-36 Length	5	23 ⁹⁰	119 ⁵⁰
				44-50 Waist 30-36 Length	5	29 ⁹⁰	149 ⁵⁰

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309

20	Cargo Shorts-Men's 12", 7.5oz rwill, 65/35 cotton blend, Red Kap PT66 or equal	None	Black	30-42 Waist	5	19 ⁹⁰ <u> </u>	99 ⁵⁰ <u> </u>
				44-50 Waist	5	26 ⁵⁰ <u> </u>	132 ⁵⁰ <u> </u>
						TOTAL	885 <u> </u>

JACKETS							
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
21	Coaches lined Windbreaker-100% Nylon taffeta shell lined with 100% Polyester, 2.2oz water repellent jacket, Auburn Sportswear #201A or equal	"Rocky Point Schools" on front left, "Security" on back in white	Black	S- XL	5	21 ²⁴ <u> </u>	106 ²⁰ <u> </u>
				2XL-3XL	0	—	
	Silkscreening	Additional Charge per piece	White		5	5 <u> </u>	25 <u> </u>
22	Insulated Cold Weather Parka -ANSI Class 3, 100% Polyester with PU coating, 2" Scotchlite Relective material, thermal insulation, OccuNomix LUXTJC or equal	"Rocky Point Schools " on front left, "Security" on back in white	Yellow/Black	S-XL	3	49 ⁹⁰ <u> </u>	149 ⁷⁰ <u> </u>
				2XL-3XL	0	—	
	Silkscreening	Additional Charge per piece	White		5	5 ⁹⁰ <u> </u>	29 ⁵⁰ <u> </u>

WOODS MENS & BOYS CLOTHING
658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309

23	Bomber jacket-100% Nylon bomber jacket with water resistant and breathable outer shell and removable Thinsulate liner, Tact Squad F1003 or equal	"Rocky Point Schools " on front left, "Security" on back	Black	S-XL	3	49 ⁵⁰ / ₋	148 ⁵⁰ / ₋
				2XL-3XL	0	-	
	Silkscreening	Additional Charge per piece	White		3	5 ⁹⁰ / ₋	17 ⁷⁰ / ₋
						TOTAL	476 ⁶⁰ / ₋
	<u>MISC</u>						
	ITEM	PRINT	COLOR	SIZES	QTY	BID PRICE EACH	TOTAL BID PRICE
24	Rain Suit-Heavyweight .50mm PVC rain suit, Rothco #3620/#3621 or equal	None	Yellow	S-XL	5	33 ⁹⁰ / ₋	165 ⁷⁰ / ₋
				2XL-3XL	1		39 ⁹⁰ / ₋
25	Winter Gloves- Waterproof cotton canvas shell, PVC palm, Thinsulate and heavyweight lining, Berne GLV14 or equal	None	Black	M-XL	5	14 ⁵⁰ / ₋	72 ⁵⁰ / ₋
				2XL			
26	Knit Cap w/logo- 100% acrylic, 8oz, cuffed knit cap, Yupoong 1500/1501 or equal	"Security" on front embroidered in white	Black	Regular	15	12 ⁵⁰ / ₋	187 ⁵⁰ / ₋

WOODS MENS & BOYS CLOTHING
 658 SUFFOLK AVENUE
 BRENTWOOD, NY 11717-4309

27	Adjustable Baseball Cap- 100% brushed cotton twill, D-ring slider closure and hidden tuck- in strap, Big Accessories BX008 or equal	"Security" on front embroidered in white	Black	Adjustable	15	1190	178 ⁵⁰
							60
						TOTAL	580 70

TOTAL OF ITEMS BID (#17-27)

\$ 2465 ^{\$} 2

GRAND TOTAL OF ITEMS BID (#1-27) \$

11,413 ⁹⁷

WOODS MENS & BOYS CLOTHING

658 SUFFOLK AVENUE
BRENTWOOD, NY 11717-4309
www.woodsmenswear.com

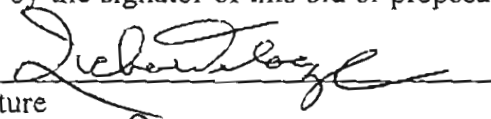


**ROCKY POINT UNION FREE SCHOOL DISTRICT
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political sub-division of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signator of this bid or proposal in behalf of the corporate bidder.



Signature

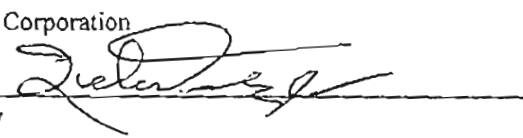
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Title

RESOLUTION-for corporate bidders only

RESOLVED that Richard Pelaez be authorized to sign and submit the bid or proposal of this corporation for the following project, UNIFORMS - CUSTODIAL + SECURITY and to include in such bid or proposal the certificate as to non-collusion required by Section one hundred three-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by WOODS M+B CLOTHING Corporation at a meeting the 8 day of Oct 2018 and is still in full force and the 10th day of Oct 2018.

Seal of the Corporation


Secretary

AFFIDAVIT OF COMPLIANCE

STATE OF

COUNTY OF Suffolk

Richard Pelner, being duly sworn, deposes and says:

- 1) That ~~she~~ he is an officer or representative of WOODS M+B CLOTHING and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to WOODS M+B CLOTHING such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point UFSD Employee, Administrator or Board Member Name	Relationship between parties
<u>SOLE OWNER Richard Pelner</u>	<u>OWNER</u>	<u>N/A</u>	<u>N/A</u>

Richard Pelner
Signed

10-8-18
Date

Sworn to before me this 8TH
Day of OCTOBER, 2018

Juan P. Velez
Notary Public

Seal
JUAN P. VELEZ
Notary Public, State of New York
No. 01VE6256344
Qualified in Suffolk County
Commission Expires February 21, 2020

ROCKY POINT UNION FREE SCHOOL DISTRICT

Administrative Offices

90 Rocky Point-Yaphank Road

Rocky Point, New York 11778

BIDDERS PROPOSAL AND CERTIFICATION

The Board of Education
Rocky Point Union Free School District
Rocky Point, NY 11778

Attention: Business Office

Gentlemen:

The undersigned agrees to furnish and deliver, in accordance with all specifications and general conditions contained in the attached bid information package, the item(s) and/or service(s) indicated at the price(s) entered within, and agree to enter into a contract to provide same by acceptance of a purchase order. The undersigned bidder further certifies to having read these specifications, conditions and instructions, and offers to furnish the item(s) or service(s) specified to the Rocky Point Union Free School District in exact accordance with same, as indicated on pages contained in the bid information sheets. It is understood that the Board of Education reserves the right to award this bid to the lowest acceptable bidder, or to reject any or all bids, as best serves the interests of the school district, as determined by the Board of Education.

Bid No.: 19-08 Standby Services for Snow Removal

Date of Opening: October 10, 2018 8:30 AM

LASER INDUSTRIES, INC.
Vendor Name

1775 ROUTE 25
Street

RIDGE, NY 11961
Town, State, Zip Code

By: 
Signature

JOHN GULINO, PRESIDENT
Print Name and Title

631-924-0644
Telephone

Note: All communication in connection with this bid should be addressed to the Purchasing Agent, Rocky Point Union Free School District, Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778. Telephone number 631-849-7563.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

GENERAL

Abstracts of proposals received are not prepared by distribution by the District

Reference to cash discount in the General Conditions notwithstanding, cash discount may be offered by Bidder for prompt payment of bills, provided such discount is based on payment of invoice not less than thirty (30) days after satisfactory delivery and/or receipt of invoice, whichever is later.

This bid proposal must not be separated, nor any portion of it removed, as to do so may disqualify your bid.

The bidder shall upon submission of the bid, deliver in accordance with Section 103D of the General Municipal Law, a Non-Collusive Bidding Certificate (enclosed).

Prices as quoted in this bid shall remain in effect without upward revision for the full period of contract.

Firms responding to this bid shall comply with the Prevailing Rate Schedule, Article 9, of the New York State Labor Law, as changed or amended during the contract period, which forms an integral part of the Bid Specifications.

PERIOD OF CONTRACT

This contract shall cover the period from 10/24/18 through 6/30/19. The District may terminate the contract for any reason by giving thirty (30) days written notice.

SPECIAL

The services required to be performed by this bid must comply with any and all Federal, State, Municipal and Local Laws pertinent thereto, in addition to the rules and regulations of any Administrative Agency having jurisdiction thereof, together with any amendments to said laws, rules and regulations.

RESERVATION

The school district shall order the articles specified in this bid from the successful bidder/s, subject to the availability of appropriated funds, i.e. budget approved and passed by the voters of the district at an annual election held by the district for that purpose.

The contract may be canceled or annulled by the district upon non-performance of contract terms. Any unfulfilled deliveries against such contract may be purchased from other sources at the Contractor's expense.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

HOLD HARMLESS

The Contractor agrees to indemnify and save harmless the Rocky Point Union Free School District against any and all liability, loss, damage, cost or expenses which the Rocky Point Union Free School District may hereafter incur, suffer, or be required to pay by the reason of injury to any person or persons through the negligent or willful act of the Contractor or sub-contractor or the servants or agents of the Contractor or sub-contractor or for any other reason whatsoever arising out of the performance of said contract.

In the event that any action suit or proceeding is brought against the Rocky Point Union Free School District upon any liability arising out of the contract hereinbefore mentioned, the said Rocky Point Union Free School District shall give notice in writing thereof to the Contractor by certified mail-return receipt requested, addressed to the Contractor at the address herein given. Upon receipt of such notice the Contractor at his or its own expense shall defend against such claim, action or proceeding and take all such steps as may be necessary or proper therein by preventing the entry of a judgment or order against the Rocky Point Union Free School District and to do whatever else may be necessary to protect the interest of the Rocky Point Union Free School District.

IRAN DIVESTMENT ACT

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, Bidder/Contractor (or any assignee) certifies that it is not on the "Entities Determined To Be Non-Responsive Bidders/Offerers Pursuant to The New York State Iran Divestment Act of 2013" list ("Prohibited Entities List") posted on the OGS website at: <http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf> and further certifies that it will not utilize on such Contract any subcontractor that is identified on the Prohibited Entities List. Additionally, Bidder/Contractor is advised that should it seek to renew or extend a Contract awarded in response to the solicitation, it must provide the same certification at the time the Contract is renewed or extended.

During the term of the Contract, should the Rocky Point UFSD receive information that a person (as defined in State Finance Law § 165-a) is in violation of the above-referenced certifications, Rocky Point UFSD will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then Rocky Point UFSD shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, seeking compliance, recovering damages, or declaring the Contractor in default.

Rocky Point UFSD reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

INSURANCE REQUIREMENTS-CONTRACTOR

The Contractor shall purchase and maintain during the life of the contract the following insurance. This insurance must be purchased from a New York State licensed, A.M. Rated "A" or "A+" carrier. The Rocky Point Union Free School District and the Rocky Point Board of Education, with the exception of Workers' Compensation and Employers Liability Insurance, shall be named as additional insured and certificate holder. An original of the certificate shall be mailed to the District, with a provision that in the event the policies are either canceled or diminished, at least 30 days prior written notice by certified mail, return receipt requested, thereof shall be given to the District. Any endorsements affecting coverage for additional insured must be attached to the certificate. The Contractor shall not commence work under this contract until they have obtained all insurance as required and such insurance has been approved by the District.

The Contractor shall require any subcontractor(s) to provide all of the requirements of this section before any work is to commence. In addition, all subcontractors must carry statutory Workers' Compensation and Employers Liability Insurance for their employees.

I. For All Coverages:

Any deductible or self-insured retentions must be declared to and approved by the District. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its Board of Education, (Board) officers, employees or volunteers.

II. Commercial General Liability Insurance:

"Occurrence" form, including Premises-Operations, Products-Completed Operations, Contractual, Personal Injury, Owner-Contractor Protective and Fire Damage Legal Liability. Coverage shall be in, at minimum, the amount of \$1,000,000 per occurrence, \$2,000,000 aggregate.

III. Comprehensive Automobile Liability Insurance:

On owned, hired, leased, or non-owned motor vehicles in the amount of \$1,000,000 per occurrence, Combined Single Limit. Policy should include code 1-"any auto" and Insurance Services Office (I.S.O.) endorsement CA 0029 (Ed. 12/88)-Changes in Business Auto and Truckers Coverage.

With regard to Comprehensive Automobile and Commercial General Liability coverages, the policies shall be endorsed to contain the following provisions:

- Contractor's insurance coverage shall be primary insurance as respects the District, its Board, officers, employees and volunteers.
- Any insurance or self-insurance maintained by the District, its Board, officers, Employees and volunteers shall be excess of the Transportation Company's Insurance and shall not contribute to it.
- The District and its Board shall enjoy all rights and privileges of the policy contract without the responsibility to pay premiums

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

IV. Workers' Compensation and Employers Liability:

Statutory Workers' Compensation and Employers Liability Insurance for all of his employees to be engaged in work under the contract and if such work is sublet, the contract shall require the subcontractor to maintain similar coverage for all of his employees.

V. Aircraft and Watercraft Liability (If applicable):

An owned and non-owned aircraft or watercraft (if used during the project), in the amount of \$1,000,000 per occurrence.

INSPECTION AND INFORMATION

EXAMINATION OF THE SITE, CONTRACT DOCUMENTS AND OTHER RELEVANT MATERIAL:

Each bidder shall visit the site of the proposed work, fully acquaint and familiarize himself with conditions as they fully exist and the character of the operations to be carried on under the proposed contract and make such investigations as he may see fit so that he may fully understand the facilities, difficulties and restrictions attending the execution of the work under this contract. The failure or omission of any bidder to receive or examine any form, instrument or document or any part of the contract documents or to visit the site and acquaint himself with conditions there existing, shall in no way relieve any bidder from any obligations with respect to this proposal, including that of furnishing the material and labor necessary to complete the performance of all the provisions of the proposed contract and the contemplated work therein. By submitting a proposal, the bidder represents and agrees that he has carefully examined and investigated the site and all other matters which in any way affect the work or performance of the contract. As a result of such examination he fully understands the intent and purpose thereof, and his obligations thereunder and that he will not make any claim for or have any right to damages because of any lack of information.

In the event alterations may be necessary to accommodate the Contractor's equipment such alterations shall be made at the sole expense of the contractor and the consent of the school district.

Additional information may be obtained by contacting the Purchasing Agent at 631-849-7563.

EXTENSION CLAUSE

Extension Clause-Sixty (60) days prior to the termination of the contract, the parties, upon mutual written agreement, may extend the term for one (1) year (7/1/19-6/30/20) and if extended as aforesaid, the parties may again, upon mutual written agreement, extend the contract for two (2) additional one-year periods at the same rates, terms and conditions.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

(For the purchase of materials, supplies and equipment)

All invitations to bid issued by the above name School District will bind bidders and successful bidders to the conditions and requirements set forth in these general conditions, and such conditions shall form an integral part of each purchase contract awarded by the School District.

1. The date and time of bid opening will be given in the Notice to Bidders.
2. All bids must be submitted on and in accordance with forms provided by the board.
3. All bids received after the time stated in the Notice to Bidders may not be considered and will be returned to the bidder. The bidder assumes the risk of any delay in the mail or in the handling of the mail by employees of the school district. Whether sent by mail or by means of personal delivery, the bidder assumes responsibility for having his bid deposited on time at the place specified.
4. All information required by Notice to Bidders, Specifications and Bid Offer in connection with each item against which a bid is submitted, must be given to constitute a regular bid.
5. The submission of a bid will be construed to mean that the bidder is fully informed as to the extent and character of the supplies, materials or equipment required and a representation that the bidder can furnish the supplies, materials, or equipment satisfactorily in compliance with the specifications.
6. No alteration, erasure or addition is to be made in the typewritten or printed manner. Deviation from the specifications must be set forth in space provided in bid for this purpose.
7. Prices and information required, except signature of bidder, should be typewritten for legibility. Illegible or vague bids may be rejected. All signatures must be written. Facsimile, printed or typewritten signatures are not acceptable.
8. Sales to school districts are not affected by any fair trade agreements. (General Business Law, Ch. 39, Sec 369-a, Sub.3, L. 1941)
9. No charge will be allowed for federal, state or municipal sales and excise taxes since the school district is exempt from such taxes. The price bid shall be net and shall not include the amount of any such tax. Exemption certificates, if required, will be furnished on forms provided by the bidder.
10. In all specifications, the words "or equal" are understood after each article giving manufacturer's name or catalog reference, or on any patented article. The decision of the school district as to whether an alternate or substitution is in fact "equal" shall be final. If bidding on items other than those specified, bidder must in every instance give the trade designation of the article, manufacturer's name, and detailed specification of item he proposes to furnish. Otherwise, bid will be construed as submitted on the identical item as specified.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

11. Bids on equipment must be on standard new equipment, of latest model and in current production, unless otherwise specified.
12. All regularly manufactured stock electrical items must bear the label of the Underwriters' Laboratories, Inc.
13. When bids are requested on a lump sum basis, bidder must bid on each item in the lump sum group. A bidder desiring to bid "no charge" on an item in a group must so indicate; otherwise bid for the group may be rejected.
14. All prices quoted must be "per unit" as specified; e.g., do not quote "per case" when "per dozen" is requested; otherwise, bid may be rejected.
15. Bidder must insert the price per unit and the extensions against each item in his bid. In the event of a discrepancy between the unit price and the extension, the unit price will govern. Prices shall be extended in decimals, not fractions.
16. **Prices shall be net**, including transportation and delivery charges fully prepaid by the successful bidder to destination indicated in the proposal. If award is made on any other basis, transportation charges must be prepaid by the successful bidder and added to the invoice as a separate item. In any case, title shall not pass until items have been delivered and accepted.
17.
 - a. The bid has been arrived at by the bidder independently and has been submitted without collusion with any other vendor of materials, supplies or equipment of the type described in the invitation for bids, and
 - b. The contents of the bid have not been communicated by the bidder, nor, to its best knowledge and belief, by any of its employees or agents, to any person not an employee or agent of the bidder or its surety on any bond furnished herewith prior to the official opening of the bid.
 - c. That to his knowledge no member of the Board of Education of the Rocky Point Union Free School District or any officer or employee or person whose salary is payable in whole or in part from the treasury of said Board of Education is directly or indirectly interested in this bid or in the supplies, materials, equipment, work or service to which it relates, or in any portion of the profits thereof.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

18. All bids must be sealed. They may be submitted either in plain, opaque, envelopes or in those furnished by the school district. All bids must be addressed to:

Rocky Point Union Free School District
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778
Attention: Business Office

Bid envelopes must be clearly marked "Bid". Also the date and time of the bid opening as indicated on the Notice to Bidders must appear on the envelope. Bids must not be attached to or enclosed in packages containing bid samples. Telegraphed bids may be considered at the discretion of the school district. Telephoned quotations or amendments will not be accepted at any time.

19. No interpretation of the meaning of the specifications or other contract document will be made to any bidder orally. Every request for such interpretation should be in writing, addressed to the school district, not later than five (5) days prior to the date fixed for the opening of bids. Notice of any and such interpretations and any supplemental instructions will be sent to all bidders of record by the school district in the form of addenda to the specifications. All addenda so issued shall become a part of the contract documents.
20. If the supplies, materials or equipment are to be delivered over an extended period of time, or if the specifications so state, then the successful bidder may be required to execute an agreement in relation to the performance of his contract, such agreement to be executed by the bidder within 15 days after notification to execute such contract. If the specifications so state, the successful bidder also may be required to furnish a performance bond equal to the full amount of the contract to guarantee the faithful performance of such contract. Such performance bond shall be maintained in full force and effect until the contract shall have been fully performed. The surety company furnishing such performance bond shall be authorized to do business in the State of New York, be a A.M. Best Rated "A" or "A+" carrier, and must be satisfactory to the attorney for the school district. The performance bond shall be executed by the successful bidder at the time of the execution of the contract by the successful bidder and the board.
21. Each bidder shall include with his bid, a bid bond or certified check in the amount of five percent (5%) of his total bid, drawn in favor of the Board of Education. Such checks or bonds will be returned to unsuccessful bidders as soon as contracts are signed or purchase orders acknowledged by the successful bidders. Bid deposits of successful bidders will be returned upon the satisfactory completion of the contract.

SAMPLES

22. All specifications are minimum standards; and accepted bid samples do not supersede specifications for quality unless bid sample is superior, in which case deliveries must be the same identity and quality as accepted bid sample.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

23. The school district reserves the right to request a representative sample of the item quoted upon either prior to the award or before shipments are made. If the sample is not in accordance with the requirements of the specification, the school district may reject the bid; or, if award has been made, cancel the contract at the expense of the successful bidder.
24. Samples, when required, must be submitted strictly in accordance with instructions; otherwise, bid may not be considered. If samples are requested subsequent to bid opening, they shall be delivered within ten (10) days of the request, or as directed, for bid to have consideration. Samples must be furnished free of charge and must be accompanied by descriptive memorandum invoices indicating if the bidder desires their return and specifying the address to which they are to be returned provided they have not been used or made useless by tests. Award samples may be held for comparison with deliveries. The school district will not be responsible for any samples destroyed or mutilated by examination or testing. Samples shall be removed by the bidder at his expense. Samples not removed within fifteen (15) days after written notice to the bidder will be regarded as abandoned and the school district shall have the right to dispose of them as its own property.
25. When a specification indicates that an item to be purchased is to be equal to a sample, such sample will be on display at a designated location in the school district. Failure on the part of the bidder to examine sample shall not entitle him to any relief from the conditions imposed in the proposal, specification, etc.

AWARD

26. Awards will be made to the lowest responsible bidder, as will best promote the public interest, taking into consideration the reliability of the bidder, the quality of the materials, equipment or supplies to be furnished, their conformity with the specifications, the purposes for which required, and the terms of delivery.
27. The school district reserves the right to reject all bids. Also reserved is the right to reject, for cause, any bid in whole or in part; to waive technical defects, qualifications; irregularities; and omissions if in its judgment the best interests of the district will be served. Also reserved is the right to reject bids and to purchase items on State contract if such items can be obtained on the same terms, conditions, specifications and at a lower price.
28. The school district reserves the right to make awards within 120 days after the date of the bid opening during which period bids may not be withdrawn unless the bidder distinctly states in his bid that acceptance thereof must be made within a shorter specified time.
29. Where a bidder is requested to submit a bid on individual items and also on a total sum or sums, the right is reserved to award bids on individual items or on total sums.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

30. Each bid will be received with the understanding that the acceptance thereof in writing by the school district, approved by the board of education, to furnish any or all of the items described therein shall constitute a contract between the successful bidder and the school district. Contract shall bind the successful bidder on his part to furnish and deliver at the prices and in accordance with the conditions of his bid. Contract shall bind the school district on its part to order from such successful bidder (except in the case of emergency) and to pay for at the contract prices, all items ordered and delivered, within 10 (ten) per cent over or under the award quantity, unless otherwise specified.
31. The placing in the mail of a notice of award or purchase order to a successful bidder, to the address given in his bid, will be considered sufficient notice of acceptance of contract.
32. If the successful bidder fails to deliver within the time specified, or within reasonable time as interpreted by the school district, or fails to make replacement of rejected articles, when so requested, immediately or as directed by the school district, the school district may purchase from other sources to take the place of the items rejected or not delivered. The school district reserves the right to authorize immediate purchase from other sources against rejections on any contract when necessary. On all such purchases the successful bidder agrees to reimburse the school district promptly for excess costs occasioned by such purchases. Should the cost be less, the successful bidder shall have no claim to the difference. Such purchases will be deducted from contract quantity.
33. A contract may be canceled at the successful bidder's expense upon non-performance of contract.
34. If the successful bidder fails to deliver as ordered, the school district reserves the right to cancel the contract and purchase the balance from other sources at the successful bidder's expense.
35. Cancellation of contract for any reason may result in removal of the successful bidder's name from mailing list for future proposals for an indeterminate period.
36. When materials, equipment or supplies are rejected, they must be removed by the successful bidder from the premises of the school district within five (5) days of notification. Rejected items left longer than five (5) days will be regarded as abandoned, and the school district shall have the right to dispose of them as its own property.
37. No items are to be shipped or delivered until receipt of an official order from the school district.
38. It is mutually understood and agreed that the successful bidder shall not assign, transfer, convey, sublet or otherwise dispose of the contract or his right, title, or interest therein or his power to execute such contract, to any other person, company or corporation without the previous written consent of the school district.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

INSTALLATION OF EQUIPMENT

39. The successful bidder shall clean up and remove all debris and rubbish resulting from his work from time to time as required or directed. Upon completion of the work, the premises shall be left in a neat, unobstructed condition, the buildings broom cleaned and everything in perfect repair and order. Old materials are the property of the successful bidder unless otherwise specified.
40. Equipment, supplies and materials shall be stored at the site only on the approval of the school district and at the successful bidder's risk. In general, such on-site storage should be avoided to prevent possible damage or loss of the material.
41. Work shall be progressed so as to cause the least inconvenience to the school district and with proper consideration for the rights of other successful bidders or workmen. The successful bidder shall keep in touch with the entire operation and install his work promptly.
42. Bidders shall acquaint themselves with conditions to be found at the site and shall assume all responsibility for placing and installing the equipment in the locations required.
43. Equipment for trade-in shall be dismantled by the successful bidder and removed at their expense. The condition of the trade-in equipment at the time it is turned over to the successful bidder shall be the same as covered in the specifications, except as affected by normal wear and tear from use up to the time of trade-in. All equipment is represented simply "as is". Equipment is available for inspection only at the delivery point listed for new equipment, unless otherwise specified.

GUARANTEES BY THE SUCCESSFUL BIDDER

44. The successful bidder guarantees:
 - a. His products against defective material or workmanship and to repair or replace any damages or marring occasioned in transit.
 - b. To furnish adequate protection from damage for all work and to repair damages of any kind for which he or his workmen are responsible, to the building or equipment, to his own work, or to the work of other successful bidders.
 - c. To carry adequate insurance to protect the school district from loss in case of accident, fire, theft, etc.
 - d. That all deliveries will be equal to the accepted bid sample.
 - e. That the equipment or furniture offered is standard, new, latest model of regular stock product or as required by the specifications, with parts regularly

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

used for the type of equipment or furniture offered; also that no attachment or part has been substituted or applied contrary to manufacturer's recommendations and standard practice. Every unit delivered must be guaranteed against faulty material and workmanship for a period of at least one year from date of delivery. If during this period such faults develop, the successful bidder agrees to replace the unit or the part affected without cost to the school district.

Any merchandise provided under the contract which is or becomes defective during the guarantee period shall be replaced by the successful bidder free of charge with the specific understanding that all replacements shall carry the same guarantee as the original equipment (one year from the date of acceptance of the replacement). The successful bidder shall make any such replacement immediately upon receiving notice from the school district.

45. Delivery must be made as ordered and in accordance with the proposal and specification. If delivery instructions do not appear on order, it will be interpreted to mean prompt delivery (not to exceed 30 days). The decision of the school district as to reasonable compliance with delivery terms shall be final. Burden of proof of delay in receipt of order shall rest with the successful bidder. Failure to deliver because of delayed payments or for any other reason except that described in Paragraph 52 will be cause for open market purchase at the expense of the successful bidder.
46. The school district will not schedule any deliveries for Saturdays, Sundays or legal holidays, except commodities required for daily consumption or where the delivery is an emergency, a replacement or is overdue, in which event the convenience of the school district shall govern.
47. Items shall be securely and properly packed for shipment, storage and stocking in new shipping containers and according to accepted commercial practice, without extra charge for packing case, bailing or sacks.
48. The successful bidder shall be responsible for delivery of items in good condition at point of destination. He shall file with the carrier all claims for breakage, imperfections and other losses, which will be deducted from invoices. The receiving school district will note for the benefit of successful bidder when packages are not received in good condition.
49. Unless otherwise stated in the specifications, all items must be delivered into and placed at a point within the building as directed by the shipping instructions or the agent for the school district. The successful bidder will be required to furnish proof of delivery in every instance.
50. Unloading and placing of the equipment and furniture is the responsibility of the successful bidder, and the school district accepts no responsibility for unloading and placing of equipment. Any cost incurred due to the failure of the successful

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

bidder to comply with this requirement will be charged to him. No help for unloading will be provided by the school district, and suppliers should notify their truckers accordingly.

51. All deliveries shall be accompanied by delivery tickets or packing slips. Tickets shall contain the following information for each item delivered:

Purchase Order Number
Name of Article
Item Number
Quantity
Name of the successful bidder

Carton shall be labeled with purchase order, successful bidder's name and general statement of contents. Failure to comply with this condition shall be considered sufficient reason for refusal to accept the goods.

PAYMENTS

52. Payment for the used portion of an inferior delivery will be made by the school district on an adjusted price basis.
53. Payment will be made only after correct presentation claim forms obtained from the ordering school district.
54. Payments of any claim shall not preclude the school district from making claim for adjustment on any item found not to have been in accordance with general conditions and specifications.

SAVING CLAUSE

55. The successful bidder shall not be held responsible for any losses resulting if the fulfillment of the terms of the contract shall be delayed or prevented by wars, acts of public enemies, strikes, fires, floods, acts of God or for any other acts not within the control of the successful bidder and which by the exercise of reasonable diligence he is unable to prevent.

LEGAL

56. Any bidder, whether successful or unsuccessful, shall reimburse the school district for all costs, disbursements and attorneys' fees incurred in connection with any lawsuit, claim, cause of action, etc. which is frivolous, untenable or otherwise without a good faith basis and related to the bidding process or the subject thereof.

ROCKY POINT UNION FREE SCHOOL DISTRICT

Bid #19-08 Stand-by Services for Snow Removal

SPECIFICATIONS

Purpose:

To provide skilled experienced labor, equipment and prompt service to remove snow during the 2018-2019 cold weather season, beginning October 24, 2018 through June 30, 2019 on a "stand-by" basis.

Contractor shall be responsible for snow removal from District roads, parking lots and driveway entrances, either assisting District personnel or without the assistance of District personnel, as determined by the Plant Facilities Administrator or his designee. There are four (4) School Buildings and the Administrative Office.

Scope of Work:

Service is contingent upon weather events and will be decided on a case by case basis. The Plant Facilities Administrator, or his designee, shall contact the contractor to begin snow removal. The contractor may be required to stay the entire time once they are called for service until the work is completed. All work performed under this agreement shall be performed as expeditiously as is consistent with professional skill and care. Contractor shall be instructed by the Plant Facilities Administrator or designee of the areas that require snow removal and direction as to where snow can be dumped within the school district.

Prospective contractors must quote a firm, fixed hourly rate for providing this service to include equipment, operator, standby time and mileage at any time services are rendered for each piece of equipment available. All equipment must be owned by the successful contractor and properly insured in his name to protect the District.

Minimum Qualifications:

1. Contractor shall have previous experience and possess manpower and equipment to perform the type, magnitude, and quality of work specified. **Contractor may not subcontract work.**
2. Contractor must be actively or normally engaged, for at least the past three (3) years, in the type of work as defined in this solicitation.
3. Contractor shall provide all labor, materials, equipment, and tools required to perform this service.
4. Trained manpower is required to do all servicing. Driver Operator **must** possess a valid current New York State Drivers License.
5. Contractor shall be available for service 24 hours per day, 7 days per week, between October 24, 2018 and June 30, 2019. Contractor shall supply the name, telephone number and cell phone number of the contact person responsible to receive instructions from the District.
6. **Contractor must provide a guarantee that service will be provided within TWO (2) hours after the call is made requesting said service**

ROCKY POINT UNION FREE SCHOOL DISTRICT

Bid #19-08 Stand-by Services for Snow Removal

The District retains the right to request any additional information pertaining to the Contractor's ability, qualifications, and procedures used to accomplish all work under this contract, as it deems necessary to ensure safe and satisfactory work.

The District shall have the right to reject bids of any bidder who is unable to provide satisfactory evidence, upon request, as to the above qualifications.

General Requirements:

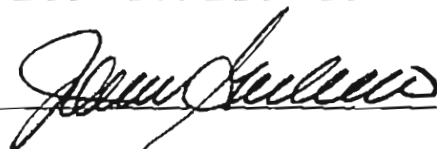
1. All equipment slated for use on this contract must be properly maintained, in good working order, and be available for inspection by the District upon request prior to the start of this contract.
2. It is the Contractor's responsibility to maintain the equipment and materials provided for the work consistent with applicable safety and health codes.
3. For reasons of safety and District policy, the use of illegal drugs and/or alcoholic beverages by the Contractor or its personnel shall not be permitted at the site or while performing any phase of the work herein specified. In addition, the Contractor or its personnel shall not be permitted at the site if under the influence of illegal drugs and/or alcoholic beverages.
4. Contractor must sign in and confer with the School District representative to ascertain if there is any special instruction for the upcoming tour of duty.

Basis of Award:

The District shall award and procure a contract with the lowest responsible bidder who is capable of **meeting all of the contract requirements** (in addition to the District's boilerplate requirements) and can furnish a price for each of the items defined on the Bid Response Sheet.

Vendor: LASER INDUSTRIES, INC.

Authorized Signature: _____



Bid Response Sheet

Bid #19-08 Stand-by Services for Snow Removal

Contractor is responsible for snow removal from District roads, parking lots and driveway entrances, either assisting District Personnel or without the assistance of District Personnel. This shall be determined by the Plant Facilities Administrator or his designee.

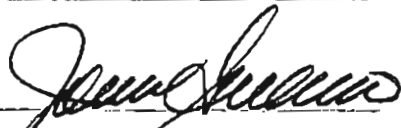
The contractor must provide a guarantee that service will be provided within TWO (2) hours after the call is made requesting said service.

This contract will be utilized on a stand-by, "as needed" basis at the discretion of the Plant Facilities Administrator or his designee. There is no guarantee that the District will utilize any/all of the services listed herein.

- A. **¾ to 1 ton 4-wheel drive Pick-up Truck with plow** (20% weighted average)
Normal Business Hours \$ 175.00 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 175.00 /hour
Saturday: \$ 175.00 /hour Sunday: \$ 175.00 /hour
- B. **18,000 GVW or larger dump truck with plow and sander** (15% weighted average)
Normal Business Hours \$ 200.00 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 200.00 /hour
Saturday: \$ 200.00 /hour Sunday: \$ 200.00 /hour
- C. **4-wheel drive Front End Loader with 4-5 yard bucket** (30% weighted average)
Normal Business Hours \$ 350.00 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 350.00 /hour
Saturday: \$ 350.00 /hour Sunday: \$ 350.00 /hour
- D. **Skid Steer Loader with plow and snow bucket** (5% weighted average)
Normal Business Hours \$ 225.00 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 225.00 /hour
Saturday: \$ 225.00 /hour Sunday: \$ 225.00 /hour
- E. **Dump Truck-Minimum 30yds, minimum 75,000 GVW** (30% weighted average)
Normal Business Hours \$ 225.00 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 225.00 /hour
Saturday: \$ 225.00 /hour Sunday: \$ 225.00 /hour

*** PLEASE SEE ATTACHED LIST OF ADDITIONAL AVAILABLE EQUIPMENT

VENDOR: LASER INDUSTRIES, INC.

AUTHORIZED SIGNATURE: 
JOHN GULINO, PRESIDENT

ADDITIONAL SNOW REMOVAL EQUIPMENT LIST

<u>EQUIPMENT DESCRIPTION</u> <u>FRONTLOADER/ WHEELLOADER/PAYLOADER</u>	<u>CUBIC YARDS</u>	<u>UNITS AVAILABLE</u>	<u>COST PER HOUR (Operator & Equipment)</u>
1. Equipment, Manufacturer Make, Model, & Year:			
<u>980 CATERPILLAR LOADERS</u> 2004, 2008, 2010	<u>8</u>	<u>3</u>	<u>\$ 350.00</u> /Hr.
2. Equipment, Manufacturer Make, Model, & Year:			
<u>966 CATERPILLAR LOADERS</u> 1988, 2007, 2012	<u>6.5</u>	<u>3</u>	<u>\$ 300.00</u> /Hr.
3. Equipment, Manufacturer Make, Model, & Year:			
<u>450E CATERPILLAR BACKHOES</u> 2009	<u>3</u>	<u>2</u>	<u>\$ 250.00</u> /Hr.
4. Equipment, Manufacturer Make, Model, & Year:			
<u>287 CATERPILLER SKIDSTEERS</u> 2013, 2018	<u>1</u>	<u>2</u>	<u>\$ 225.00</u> /Hr.

<u>EQUIPMENT DESCRIPTION</u> <u>OTHER SPECIFY:</u>	<u>CUBIC YARDS</u>	<u>UNITS AVAILABLE</u>	<u>COST PER HOUR (Operator & Equipment)</u>
1. Equipment, Manufacturer Make, Model, & Year:			
<u>MACK TRACTOR & TRAILER</u>	<u>35</u>	<u>2</u>	<u>\$ 300.00</u> /Hr.
2. Equipment, Manufacturer Make, Model, & Year:			
<u>MACK 10 WHEEL DUMP TRUCK</u>	<u>18</u>	<u>2</u>	<u>\$ 225.00</u> /Hr.
3. Equipment, Manufacturer Make, Model, & Year:			
<u>FORD F350 PICK UP TRUCK</u> PLOW TRUCK		<u>3</u>	<u>\$ 175.00</u> /Hr.
4. Equipment, Manufacturer Make, Model, & Year:			
<u>NAVISTAR SANDING TRUCKS</u>	<u>3-5</u>	<u>3</u>	<u>\$ 175.00</u> /Hr.

Company Name: LASER INDUSTRIES, INC.

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political sub-division of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signator of this bid or proposal in behalf of the corporate bidder.

Signature


JOHN GULINO, PRESIDENT
Title

RESOLUTION-for corporate bidders only

RESOLVED that JOHN GULINO be authorized to sign and submit the bid or proposal of this corporation for the following project, SCHEDULE NO.: 19-08
STAND BY SERVICE FOR SNOW REMOVAL
and to include in such bid or proposal the certificate as to non-collusion required by Section one hundred three-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by LASER INDUSTRIES, INC. Corporation at a meeting the 10TH day of OCT 2018 and is still in full force and the 10TH day of OCT 2018.

Seal of the Corporation


Secretary MARIO GULINO, SECRETARY

AFFIDAVIT OF COMPLIANCE

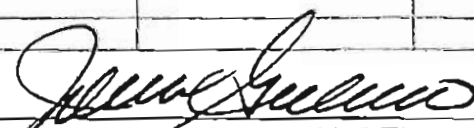
STATE OF NEW YORK

COUNTY OF SUFFOLK

JOHN GULINO, being duly sworn, deposes and says:

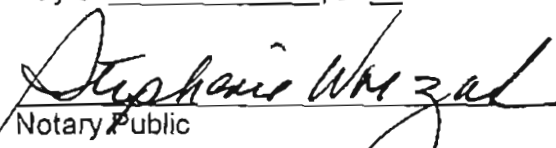
- 1) That (s)he is an officer or representative of LASER INDUSTRIES, INC. and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to LASER INDUSTRIES, INC. such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point UFSD Employee, Administrator or Board Member Name	Relationship between parties
NONE			


JOHN GULINO, PRESIDENT
 Signed

10/10/18
 Date

Sworn to before me this 10TH
 Day of OCTOBER, 2018


 Notary Public

Seal

STEPHANIE WASZAK
 Notary Public- State of New York
 No. 01WAG057797
 Qualified in Suffolk County
 My Commission Expires April 23, 2019

ROCKY POINT UNION FREE SCHOOL DISTRICT
ADMINISTRATIVE OFFICE
90 ROCKY POINT-YAPHANK ROAD
ROCKY POINT, NY 11778

REFERENCES

Company Name: *** PLEASE SEE ATTACHED LIST

Address: _____

Contact Person: _____

Telephone: () _____

Dates of Contract(s) _____

Company Name: _____

Address: _____

Contact Person: _____

Telephone: () _____

Date of Contract(s) _____

Company Name: _____

Address: _____

Contact Person: _____

Telephone: () _____

Date of Contract(s) _____

Vendor Name: LASER INDUSTRIES, INC.

LASER INDUSTRIES REFERENCES
STAND BY SERVICES FOR SNOW REMOVAL

1. Firm Name: NATIONAL GRID
Contact Name/Title: PATRICK MCCRANN FACILITIES DIRECTOR
Address: 175 E OLD COUNTRY RD HICKSVILLE, NY 11801
Telephone: 516-790-0210
Date(s) of Service: 2000-HOLD CURRENT CONTRACT

2. Firm Name: TOWN OF OYSTER BAY
Contact Name/Title: RICHARD BETZ COMMISSIONER
Address: 150 MILLER PLACE, SYOSSET, NY 11791
Telephone: 516-677-5757
Date(s) of Service: 2006-HOLD CURRENT CONTRACT

3. Firm Name: OPWDD LONG ISLAND DDSO
Contact Name/Title: JACQUELYN BEST, DIRECTOR REGION 5
Address: 45 MALL DRIVE COMMACK, NY 11745
Telephone: 631-434-6100 516-733-3709
Date(s) of Service: 2004-HOLD CURRENT CONTRACT

4. Firm Name: BRENTWOOD UNION FREE SCHOOL DISTRICT
Contact Name/Title: GEORGE EGONS DIRECT OF FACILITIES
Address: 52 THIRD AVE, BRENTWOOD, NY 11717
Telephone: 631-434-2291
Date(s) of Service: 2016-HOLD CURRENT CONTRACT

Document A310™ – 2010

Conforms with The American Institute of Architects AIA Document 310

Bid Bond

CONTRACTOR:

(Name, legal status and address)

Laser Industries Inc.
1775 Route 25
Ridge, NY 11961

SURETY:

(Name, legal status and principal place of business)

Fidelity and Deposit Company of Maryland
300 Interpace Pkwy., Morris Corp. I, Bldg. B/C
Parsippany, NJ 07054
Mailing Address for Notices

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

OWNER:

(Name, legal status and address)

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

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

BOND AMOUNT: 5% Five Percent of Amount Bid

PROJECT:

(Name, location or address, and Project number, if any)

Schedule No. 19-08, Stand by services for snow removal

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Signed and sealed this 8th day of October, 2018.

(Witness)

(Witness)

Laser Industries Inc.

(Principal)

(Seal)

By: 

(Title)

John Gulino, President

Fidelity and Deposit Company of Maryland

(Surety)

(Seal)

By: 

(Title) Raymond C. Carman, Attorney-in-Fact

Individual Acknowledgment

State of New York

County of _____

On this _____ day of _____, 2018, before me personally came _____ to me known, and known to me to be the individual in and who executed the foregoing instrument, and acknowledged to me that he/she executed the same.

My commission expires _____
Notary Public

Corporation Acknowledgment

State of New York
County of Suffolk

On the 8 day of Oct, 2018 before me personally came _____ LOUIS GIULINO to me known; who being by me duly sworn, did depose and say that he/she/they reside(s) in RIDGE NY that he/she/they is (are) the PRESIDENT of the Laser Industries, Inc., the corporation described in and which executed the above instrument; that he/she/they know(s) the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by authority of the board of directors of said corporation, and that he/she/they signed his/her/their name(s) thereto by like authority.

STEPHANIE WASZAK
Notary Public - State of New York
No. 01WAG057797
Qualified in Suffolk County
My Commission Expires April 23, 2019

My commission expires _____
Stephanie Waszak
Notary Public

Surety Acknowledgment

State of New York

County of Nassau

On the 8 day of October, 2018 personally came Raymond C. Carman to me known, who being by me duly sworn did depose and say that he/she is an Attorney-in-Fact of Fidelity and Deposit Company of Maryland in and which executed the above Instrument know(s) the corporate seal of said corporation; that the seal affixed to the within instrument is such corporate seal, and that he/she/they signed the said instrument and affixed the said seal as Attorney-in-fact by authority of the Board of Directors of said corporation and by authority of this office under the standing resolution thereof.

My commission expires _____
JACLYN THOMAS
NOTARY PUBLIC-STATE OF NEW YORK
No. 01TH6363772
Qualified in Suffolk County
My Commission Expires 08-28-2021

Jaclyn Thomas
Notary Public

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the ZURICH AMERICAN INSURANCE COMPANY, a corporation of the State of New York, the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, a corporation of the State of Maryland, and the FIDELITY AND DEPOSIT COMPANY OF MARYLAND a corporation of the State of Maryland (herein collectively called the "Companies"), by DAVID MCVICKER, Vice President, in pursuance of authority granted by Article V, Section 8, of the By-Laws of said Companies, which are set forth on the reverse side hereof and are hereby certified to be in full force and effect on the date hereof, do hereby nominate, constitute, and appoint Raymond C. CARMAN, Theresa A. LANFRANCO and Dominick SCOTTO, all of Uniondale, New York, EACH its true and lawful agent and Attorney-in-Fact, to make, execute, seal and deliver, for, and on its behalf as surety, and as its act and deed: any and all bonds and undertakings, and the execution of such bonds or undertakings in pursuance of these presents, shall be as binding upon said Companies, as fully and amply, to all intents and purposes, as if they had been duly executed and acknowledged by the regularly elected officers of the ZURICH AMERICAN INSURANCE COMPANY at its office in New York, New York., the regularly elected officers of the COLONIAL AMERICAN CASUALTY AND SURETY COMPANY at its office in Owings Mills, Maryland., and the regularly elected officers of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND at its office in Owings Mills, Maryland., in their own proper persons.

The said Vice President does hereby certify that the extract set forth on the reverse side hereof is a true copy of Article V, Section 8, of the By-Laws of said Companies, and is now in force.

IN WITNESS WHEREOF, the said Vice-President has hereunto subscribed his/her names and affixed the Corporate Seals of the said ZURICH AMERICAN INSURANCE COMPANY, COLONIAL AMERICAN CASUALTY AND SURETY COMPANY, and FIDELITY AND DEPOSIT COMPANY OF MARYLAND, this 28th day of June, A.D. 2017.

ATTEST:

ZURICH AMERICAN INSURANCE COMPANY
COLONIAL AMERICAN CASUALTY AND SURETY COMPANY
FIDELITY AND DEPOSIT COMPANY OF MARYLAND



Dawn E. Brown

By:

*Assistant Secretary
Dawn E. Brown*

David M. Vicker

*Vice President
David M. Vicker*

State of Maryland
County of Baltimore

On this 28th day of June, A.D. 2017, before the subscriber, a Notary Public of the State of Maryland, duly commissioned and qualified, DAVID MCVICKER, Vice President, and DAWN E. BROWN, Assistant Secretary, of the Companies, to me personally known to be the individuals and officers described in and who executed the preceding instrument, and acknowledged the execution of same, and being by me duly sworn, deposeth and saith, that he/she is the said officer of the Company aforesaid, and that the seals affixed to the preceding instrument are the Corporate Seals of said Companies, and that the said Corporate Seals and the signature as such officer were duly affixed and subscribed to the said instrument by the authority and direction of the said Corporations.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal the day and year first above written.

Constance A. Dunn



Constance A. Dunn, Notary Public
My Commission Expires: July 9, 2019

THE FIDELITY AND DEPOSIT COMPANY

OF MARYLAND

600 Red Brook Blvd., Suite 600, Owings Mills, MD 21117

Statement of Financial Condition

As Of December 31, 2017

ASSETS

Bonds	\$ 131,463,323
Stocks	23,365,385
Cash and Short Term Investments	15,943,690
Reinsurance Recoverable	7,520,824
Federal Income Tax Recoverable	62,266
Other Accounts Receivable	35,672,323
TOTAL ADMITTED ASSETS	\$ 214,027,811

LIABILITIES, SURPLUS AND OTHER FUNDS

Reserve for Taxes and Expenses	\$ 580,990
Ceded Reinsurance Premiums Payable	42,235,595
Securities Lending Collateral Liability	0
TOTAL LIABILITIES	\$ 42,816,584
Capital Stock, Paid Up	\$ 5,000,000
Surplus	166,211,227
Surplus as regards Policyholders	171,211,226
TOTAL	\$ 214,027,811

Securities carried at \$62,198,396 in the above statement are deposited with various states as required by law.

Securities carried on the basis prescribed by the National Association of Insurance Commissioners. On the basis of market quotations for all bonds and stocks owned, the Company's total admitted assets at December 31, 2017 would be \$213,515,173 and surplus as regards policyholders \$170,698,588.

I, DENNIS F. KERRIGAN, Corporate Secretary of the FIDELITY AND DEPOSIT COMPANY OF MARYLAND, do hereby certify that the foregoing statement is a correct exhibit of the assets and liabilities of the said Company on the 31st day of December, 2017.


Corporate Secretary

State of Illinois }
City of Schaumburg } SS:

Subscribed and sworn to, before me, a Notary Public of the State of Illinois, in the City of Schaumburg, this 9th day of March, 2018.


Notary Public



**ADVERTISEMENT
INVITATION TO BIDDERS**

The Board of Education of the Rocky Point Union Free School District at Rocky Point, Town of Brookhaven, Suffolk County, New York hereby invites sealed bids for:

Schedule No. : 19-08 Stand-by Services for Snow Removal

as specified in the contract documents.

Bids will be received until **8:30 A.M.**, prevailing time on **Wednesday, October 10, 2018**, at the District Administrative Office, 90 Rocky Point-Yaphank Road, Rocky Point, New York 11778, at which time and place all bids will be publicly opened and read aloud. Bid title should be clearly marked on each envelope, along with the date and time of the bid opening.

The Board of Education reserves the right to reject any and all bids or to accept that bid which in its judgment is in the best interest of the School District.

Any bid submitted will be binding for **NINETY (90)** days after the formal opening thereof, and no bid shall be withdrawn during that time, pending the decision of the Board of Education.

The contract documents, including specifications may be examined and obtained between the hours of **9:00 A.M. and 3:00 P.M., Monday through Friday at the District Administrative Office**, 90 Rocky Point-Yaphank Road, Rocky Point, New York beginning **Thursday, September 27, 2018**.

**BY ORDER OF THE;
Board of Education
Rocky Point Union Free School District
At Rocky Point, Town of Brookhaven
Suffolk County, New York**

**By: Debra Hoffman
Purchasing Agent**

DATED: September 27, 2018

LEGAL ADVERTISING

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

GENERAL

Abstracts of proposals received are not prepared by distribution by the District

Reference to cash discount in the General Conditions notwithstanding, cash discount may be offered by Bidder for prompt payment of bills, provided such discount is based on payment of invoice not less than thirty (30) days after satisfactory delivery and/or receipt of invoice, whichever is later.

This bid proposal must not be separated, nor any portion of it removed, as to do so may disqualify your bid.

The bidder shall upon submission of the bid, deliver in accordance with Section 103D of the General Municipal Law, a Non-Collusive Bidding Certificate (enclosed).

Prices as quoted in this bid shall remain in effect without upward revision for the full period of contract.

Firms responding to this bid shall comply with the Prevailing Rate Schedule, Article 9, of the New York State Labor Law, as changed or amended during the contract period, which forms an integral part of the Bid Specifications.

PERIOD OF CONTRACT

This contract shall cover the period from 10/24/18 through 6/30/19. The District may terminate the contract for any reason by giving thirty (30) days written notice.

SPECIAL

The services required to be performed by this bid must comply with any and all Federal, State, Municipal and Local Laws pertinent thereto, in addition to the rules and regulations of any Administrative Agency having jurisdiction thereof, together with any amendments to said laws, rules and regulations.

RESERVATION

The school district shall order the articles specified in this bid from the successful bidder/s, subject to the availability of appropriated funds, i.e. budget approved and passed by the voters of the district at an annual election held by the district for that purpose.

The contract may be canceled or annulled by the district upon non-performance of contract terms. Any unfulfilled deliveries against such contract may be purchased from other sources at the Contractor's expense.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

HOLD HARMLESS

The Contractor agrees to indemnify and save harmless the Rocky Point Union Free School District against any and all liability, loss, damage, cost or expenses which the Rocky Point Union Free School District may hereafter incur, suffer, or be required to pay by the reason of injury to any person or persons through the negligent or willful act of the Contractor or sub-contractor or the servants or agents of the Contractor or sub-contractor or for any other reason whatsoever arising out of the performance of said contract.

In the event that any action suit or proceeding is brought against the Rocky Point Union Free School District upon any liability arising out of the contract hereinbefore mentioned, the said Rocky Point Union Free School District shall give notice in writing thereof to the Contractor by certified mail-return receipt requested, addressed to the Contractor at the address herein given. Upon receipt of such notice the Contractor at his or its own expense shall defend against such claim, action or proceeding and take all such steps as may be necessary or proper therein by preventing the entry of a judgment or order against the Rocky Point Union Free School District and to do whatever else may be necessary to protect the interest of the Rocky Point Union Free School District.

IRAN DIVESTMENT ACT

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, Bidder/Contractor (or any assignee) certifies that it is not on the "Entities Determined To Be Non-Responsive Bidders/Offerers Pursuant to The New York State Iran Divestment Act of 2013" list ("Prohibited Entities List") posted on the OGS website at: <http://www.ogs.ny.gov/about/regs/docs/ListofEntities.pdf> and further certifies that it will not utilize on such Contract any subcontractor that is identified on the Prohibited Entities List. Additionally, Bidder/Contractor is advised that should it seek to renew or extend a Contract awarded in response to the solicitation, it must provide the same certification at the time the Contract is renewed or extended.

During the term of the Contract, should the Rocky Point UFSD receive information that a person (as defined in State Finance Law § 165-a) is in violation of the above-referenced certifications, Rocky Point UFSD will review such information and offer the person an opportunity to respond. If the person fails to demonstrate that it has ceased its engagement in the investment activity which is in violation of the Act within 90 days after the determination of such violation, then Rocky Point UFSD shall take such action as may be appropriate and provided for by law, rule, or contract, including, but not limited to, seeking compliance, recovering damages, or declaring the Contractor in default.

Rocky Point UFSD reserves the right to reject any bid, request for assignment, renewal or extension for an entity that appears on the Prohibited Entities List prior to the award, assignment, renewal or extension of a contract, and to pursue a responsibility review with respect to any entity that is awarded a contract and appears on the Prohibited Entities list after contract award.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

INSURANCE REQUIREMENTS-CONTRACTOR

The Contractor shall purchase and maintain during the life of the contract the following insurance. This insurance must be purchased from a New York State licensed, A.M. Rated "A" or "A+" carrier. The Rocky Point Union Free School District and the Rocky Point Board of Education, with the exception of Workers' Compensation and Employers Liability Insurance, shall be named as additional insured and certificate holder. An original of the certificate shall be mailed to the District, with a provision that in the event the policies are either canceled or diminished, at least 30 days prior written notice by certified mail, return receipt requested, thereof shall be given to the District. Any endorsements affecting coverage for additional insured must be attached to the certificate. The Contractor shall not commence work under this contract until they have obtained all insurance as required and such insurance has been approved by the District.

The Contractor shall require any subcontractor(s) to provide all of the requirements of this section before any work is to commence. In addition, all subcontractors must carry statutory Workers' Compensation and Employers Liability Insurance for their employees.

I. For All Coverages:

Any deductible or self-insured retentions must be declared to and approved by the District. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the District, its Board of Education, (Board) officers, employees or volunteers.

II. Commercial General Liability Insurance:

"Occurrence" form, including Premises-Operations, Products-Completed Operations, Contractual, Personal Injury, Owner-Contractor Protective and Fire Damage Legal Liability. Coverage shall be in, at minimum, the amount of \$1,000,000 per occurrence, \$2,000,000 aggregate.

III. Comprehensive Automobile Liability Insurance:

On owned, hired, leased, or non-owned motor vehicles in the amount of \$1,000,000 per occurrence, Combined Single Limit. Policy should include code 1-"any auto" and Insurance Services Office (I.S.O.) endorsement CA 0029 (Ed. 12/88)-Changes in Business Auto and Truckers Coverage.

With regard to Comprehensive Automobile and Commercial General Liability coverages, the policies shall be endorsed to contain the following provisions:

- Contractor's insurance coverage shall be primary insurance as respects the District, its Board, officers, employees and volunteers.
- Any insurance or self-insurance maintained by the District, its Board, officers, Employees and volunteers shall be excess of the Transportation Company's Insurance and shall not contribute to it.
- The District and its Board shall enjoy all rights and privileges of the policy contract without the responsibility to pay premiums

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

IV. Workers' Compensation and Employers Liability:

Statutory Workers' Compensation and Employers Liability Insurance for all of his employees to be engaged in work under the contract and if such work is sublet, the contract shall require the subcontractor to maintain similar coverage for all of his employees.

V. Aircraft and Watercraft Liability (If applicable):

An owned and non-owned aircraft or watercraft (if used during the project), in the amount of \$1,000,000 per occurrence.

INSPECTION AND INFORMATION

EXAMINATION OF THE SITE, CONTRACT DOCUMENTS AND OTHER RELEVANT MATERIAL:

Each bidder shall visit the site of the proposed work, fully acquaint and familiarize himself with conditions as they fully exist and the character of the operations to be carried on under the proposed contract and make such investigations as he may see fit so that he may fully understand the facilities, difficulties and restrictions attending the execution of the work under this contract. The failure or omission of any bidder to receive or examine any form, instrument or document or any part of the contract documents or to visit the site and acquaint himself with conditions there existing, shall in no way relieve any bidder from any obligations with respect to this proposal, including that of furnishing the material and labor necessary to complete the performance of all the provisions of the proposed contract and the contemplated work therein. By submitting a proposal, the bidder represents and agrees that he has carefully examined and investigated the site and all other matters which in any way affect the work or performance of the contract. As a result of such examination he fully understands the intent and purpose thereof, and his obligations thereunder and that he will not make any claim for or have any right to damages because of any lack of information.

In the event alterations may be necessary to accommodate the Contractor's equipment such alterations shall be made at the sole expense of the contractor and the consent of the school district.

Additional information may be obtained by contacting the Purchasing Agent at 631-849-7563.

EXTENSION CLAUSE

Extension Clause-Sixty (60) days prior to the termination of the contract, the parties, upon mutual written agreement, may extend the term for one (1) year (7/1/19-6/30/20) and if extended as aforesaid, the parties may again, upon mutual written agreement, extend the contract for two (2) additional one-year periods at the same rates, terms and conditions.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

(For the purchase of materials, supplies and equipment)

All invitations to bid issued by the above name School District will bind bidders and successful bidders to the conditions and requirements set forth in these general conditions, and such conditions shall form an integral part of each purchase contract awarded by the School District.

1. The date and time of bid opening will be given in the Notice to Bidders.
2. All bids must be submitted on and in accordance with forms provided by the board.
3. All bids received after the time stated in the Notice to Bidders may not be considered and will be returned to the bidder. The bidder assumes the risk of any delay in the mail or in the handling of the mail by employees of the school district. Whether sent by mail or by means of personal delivery, the bidder assumes responsibility for having his bid deposited on time at the place specified.
4. All information required by Notice to Bidders, Specifications and Bid Offer in connection with each item against which a bid is submitted, must be given to constitute a regular bid.
5. The submission of a bid will be construed to mean that the bidder is fully informed as to the extent and character of the supplies, materials or equipment required and a representation that the bidder can furnish the supplies, materials, or equipment satisfactorily in compliance with the specifications.
6. No alteration, erasure or addition is to be made in the typewritten or printed manner. Deviation from the specifications must be set forth in space provided in bid for this purpose.
7. Prices and information required, except signature of bidder, should be typewritten for legibility. Illegible or vague bids may be rejected. All signatures must be written. Facsimile, printed or typewritten signatures are not acceptable.
8. Sales to school districts are not affected by any fair trade agreements. (General Business Law, Ch. 39, Sec 369-a, Sub.3, L. 1941)
9. No charge will be allowed for federal, state or municipal sales and excise taxes since the school district is exempt from such taxes. The price bid shall be net and shall not include the amount of any such tax. Exemption certificates, if required, will be furnished on forms provided by the bidder.
10. In all specifications, the words "or equal" are understood after each article giving manufacturer's name or catalog reference, or on any patented article. The decision of the school district as to whether an alternate or substitution is in fact "equal" shall be final. If bidding on items other than those specified, bidder must in every instance give the trade designation of the article, manufacturer's name, and detailed specification of item he proposes to furnish. Otherwise, bid will be construed as submitted on the identical item as specified.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

11. Bids on equipment must be on standard new equipment, of latest model and in current production, unless otherwise specified.
12. All regularly manufactured stock electrical items must bear the label of the Underwriters' Laboratories, Inc.
13. When bids are requested on a lump sum basis, bidder must bid on each item in the lump sum group. A bidder desiring to bid "no charge" on an item in a group must so indicate; otherwise bid for the group may be rejected.
14. All prices quoted must be "per unit" as specified; e.g., do not quote "per case" when "per dozen" is requested; otherwise, bid may be rejected.
15. Bidder must insert the price per unit and the extensions against each item in his bid. In the event of a discrepancy between the unit price and the extension, the unit price will govern. Prices shall be extended in decimals, not fractions.
16. **Prices shall be net**, including transportation and delivery charges fully prepaid by the successful bidder to destination indicated in the proposal. If award is made on any other basis, transportation charges must be prepaid by the successful bidder and added to the invoice as a separate item. In any case, title shall not pass until items have been delivered and accepted.
17.
 - a. The bid has been arrived at by the bidder independently and has been submitted without collusion with any other vendor of materials, supplies or equipment of the type described in the invitation for bids, and
 - b. The contents of the bid have not been communicated by the bidder, nor, to its best knowledge and belief, by any of its employees or agents, to any person not an employee or agent of the bidder or its surety on any bond furnished herewith prior to the official opening of the bid.
 - c. That to his knowledge no member of the Board of Education of the Rocky Point Union Free School District or any officer or employee or person whose salary is payable in whole or in part from the treasury of said Board of Education is directly or indirectly interested in this bid or in the supplies, materials, equipment, work or service to which it relates, or in any portion of the profits thereof.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

18. All bids must be sealed. They may be submitted either in plain, opaque, envelopes or in those furnished by the school district. All bids must be addressed to:

Rocky Point Union Free School District
Administrative Offices
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778
Attention: Business Office

Bid envelopes must be clearly marked "Bid". Also the date and time of the bid opening as indicated on the Notice to Bidders must appear on the envelope. Bids must not be attached to or enclosed in packages containing bid samples. Telegraphed bids may be considered at the discretion of the school district. Telephoned quotations or amendments will not be accepted at any time.

19. No interpretation of the meaning of the specifications or other contract document will be made to any bidder orally. Every request for such interpretation should be in writing, addressed to the school district, not later than five (5) days prior to the date fixed for the opening of bids. Notice of any and such interpretations and any supplemental instructions will be sent to all bidders of record by the school district in the form of addenda to the specifications. All addenda so issued shall become a part of the contract documents.
20. If the supplies, materials or equipment are to be delivered over an extended period of time, or if the specifications so state, then the successful bidder may be required to execute an agreement in relation to the performance or his contract, such agreement to be executed by the bidder within 15 days after notification to execute such contract. If the specifications so state, the successful bidder also may be required to furnish a performance bond equal to the full amount of the contract to guarantee the faithful performance of such contract. Such performance bond shall be maintained in full force and effect until the contract shall have been fully performed. The surety company furnishing such performance bond shall be authorized to do business in the State of New York, be a A.M. Best Rated "A" or "A+" carrier, and must be satisfactory to the attorney for the school district. The performance bond shall be executed by the successful bidder at the time of the execution of the contract by the successful bidder and the board.
21. Each bidder shall include with his bid, a bid bond or certified check in the amount of five percent (5%) of his total bid, drawn in favor of the Board of Education. Such checks or bonds will be returned to unsuccessful bidders as soon as contracts are signed or purchase orders acknowledged by the successful bidders. Bid deposits of successful bidders will be returned upon the satisfactory completion of the contract.

SAMPLES

22. All specifications are minimum standards; and accepted bid samples do not supersede specifications for quality unless bid sample is superior, in which case deliveries must be the same identity and quality as accepted bid sample.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

23. The school district reserves the right to request a representative sample of the item quoted upon either prior to the award or before shipments are made. If the sample is not in accordance with the requirements of the specification, the school district may reject the bid; or, if award has been made, cancel the contract at the expense of the successful bidder.
24. Samples, when required, must be submitted strictly in accordance with instructions; otherwise, bid may not be considered. If samples are requested subsequent to bid opening, they shall be delivered within ten (10) days of the request, or as directed, for bid to have consideration. Samples must be furnished free of charge and must be accompanied by descriptive memorandum invoices indicating if the bidder desires their return and specifying the address to which they are to be returned provided they have not been used or made useless by tests. Award samples may be held for comparison with deliveries. The school district will not be responsible for any samples destroyed or mutilated by examination or testing. Samples shall be removed by the bidder at his expense. Samples not removed within fifteen (15) days after written notice to the bidder will be regarded as abandoned and the school district shall have the right to dispose of them as its own property.
25. When a specification indicates that an item to be purchased is to be equal to a sample, such sample will be on display at a designated location in the school district. Failure on the part of the bidder to examine sample shall not entitle him to any relief from the conditions imposed in the proposal, specification, etc.

AWARD

26. Awards will be made to the lowest responsible bidder, as will best promote the public interest, taking into consideration the reliability of the bidder, the quality of the materials, equipment or supplies to be furnished, their conformity with the specifications, the purposes for which required, and the terms of delivery.
27. The school district reserves the right to reject all bids. Also reserved is the right to reject, for cause, any bid in whole or in part; to waive technical defects, qualifications; irregularities; and omissions if in its judgment the best interests of the district will be served. Also reserved is the right to reject bids and to purchase items on State contract if such items can be obtained on the same terms, conditions, specifications and at a lower price.
28. The school district reserves the right to make awards within 120 days after the date of the bid opening during which period bids may not be withdrawn unless the bidder distinctly states in his bid that acceptance thereof must be made within in a shorter specified time.
29. Where a bidder is requested to submit a bid on individual items and also on a total sum or sums, the right is reserved to award bids on individual items or on total sums.

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

30. Each bid will be received with the understanding that the acceptance thereof in writing by the school district, approved by the board of education, to furnish any or all of the items described therein shall constitute a contract between the successful bidder and the school district. Contract shall bind the successful bidder on his part to furnish and deliver at the prices and in accordance with the conditions of his bid. Contract shall bind the school district on its part to order from such successful bidder (except in the case of emergency) and to pay for at the contract prices, all items ordered and delivered, within 10 (ten) per cent over or under the award quantity, unless otherwise specified.
31. The placing in the mail of a notice of award or purchase order to a successful bidder, to the address given in his bid, will be considered sufficient notice of acceptance of contract.
32. If the successful bidder fails to deliver within the time specified, or within reasonable time as interpreted by the school district, or fails to make replacement of rejected articles, when so requested, immediately or as directed by the school district, the school district may purchase from other sources to take the place of the items rejected or not delivered. The school district reserves the right to authorize immediate purchase from other sources against rejections on any contract when necessary. On all such purchases the successful bidder agrees to reimburse the school district promptly for excess costs occasioned by such purchases. Should the cost be less, the successful bidder shall have no claim to the difference. Such purchases will be deducted from contract quantity.
33. A contract may be canceled at the successful bidder's expense upon non-performance of contract.
34. If the successful bidder fails to deliver as ordered, the school district reserves the right to cancel the contract and purchase the balance from other sources at the successful bidder's expense.
35. Cancellation of contract for any reason may result in removal of the successful bidder's name from mailing list for future proposals for an indeterminate period.
36. When materials, equipment or supplies are rejected, they must be removed by the successful bidder from the premises of the school district within five (5) days of notification. Rejected items left longer than five (5) days will be regarded as abandoned, and the school district shall have the right to dispose of them as its own property.
37. No items are to be shipped or delivered until receipt of an official order from the school district.
38. It is mutually understood and agreed that the successful bidder shall not assign, transfer, convey, sublet or otherwise dispose of the contract or his right, title, or interest therein or his power to execute such contract, to any other person, company or corporation without the previous written consent of the school district.

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

INSTALLATION OF EQUIPMENT

39. The successful bidder shall clean up and remove all debris and rubbish resulting from his work from time to time as required or directed. Upon completion of the work, the premises shall be left in a neat, unobstructed condition, the buildings broom cleaned and everything in perfect repair and order. Old materials are the property of the successful bidder unless otherwise specified.
40. Equipment, supplies and materials shall be stored at the site only on the approval of the school district and at the successful bidder's risk. In general, such on-site storage should be avoided to prevent possible damage or loss of the material.
41. Work shall be progressed so as to cause the least inconvenience to the school district and with proper consideration for the rights of other successful bidders or workmen. The successful bidder shall keep in touch with the entire operation and install his work promptly.
42. Bidders shall acquaint themselves with conditions to be found at the site and shall assume all responsibility for placing and installing the equipment in the locations required.
43. Equipment for trade-in shall be dismantled by the successful bidder and removed at their expense. The condition of the trade-in equipment at the time it is turned over to the successful bidder shall be the same as covered in the specifications, except as affected by normal wear and tear from use up to the time of trade-in. All equipment is represented simply "as is". Equipment is available for inspection only at the delivery point listed for new equipment, unless otherwise specified.

GUARANTEES BY THE SUCCESSFUL BIDDER

44. The successful bidder guarantees:
 - a. His products against defective material or workmanship and to repair or replace any damages or marring occasioned in transit.
 - b. To furnish adequate protection from damage for all work and to repair damages of any kind for which he or his workmen are responsible, to the building or equipment, to his own work, or to the work of other successful bidders.
 - c. To carry adequate insurance to protect the school district from loss in case of accident, fire, theft, etc.
 - d. That all deliveries will be equal to the accepted bid sample.
 - e. That the equipment or furniture offered is standard, new, latest model of regular stock product or as required by the specifications, with parts regularly

ROCKY POINT UNION FREE SCHOOL DISTRICT GENERAL CONDITIONS

used for the type of equipment or furniture offered; also that no attachment or part has been substituted or applied contrary to manufacturer's recommendations and standard practice. Every unit delivered must be guaranteed against faulty material and workmanship for a period of at least one year from date of delivery. If during this period such faults develop, the successful bidder agrees to replace the unit or the part affected without cost to the school district.

Any merchandise provided under the contract which is or becomes defective during the guarantee period shall be replaced by the successful bidder free of charge with the specific understanding that all replacements shall carry the same guarantee as the original equipment (one year from the date of acceptance of the replacement). The successful bidder shall make any such replacement immediately upon receiving notice from the school district.

45. Delivery must be made as ordered and in accordance with the proposal and specification. If delivery instructions do not appear on order, it will be interpreted to mean prompt delivery (not to exceed 30 days). The decision of the school district as to reasonable compliance with delivery terms shall be final. Burden of proof of delay in receipt of order shall rest with the successful bidder. Failure to deliver because of delayed payments or for any other reason except that described in Paragraph 52 will be cause for open market purchase at the expense of the successful bidder.
46. The school district will not schedule any deliveries for Saturdays, Sundays or legal holidays, except commodities required for daily consumption or where the delivery is an emergency, a replacement or is overdue, in which event the convenience of the school district shall govern.
47. Items shall be securely and properly packed for shipment, storage and stocking in new shipping containers and according to accepted commercial practice, without extra charge for packing case, bailing or sacks.
48. The successful bidder shall be responsible for delivery of items in good condition at point of destination. He shall file with the carrier all claims for breakage, imperfections and other losses, which will be deducted from invoices. The receiving school district will note for the benefit of successful bidder when packages are not received in good condition.
49. Unless otherwise stated in the specifications, all items must be delivered into and placed at a point within the building as directed by the shipping instructions or the agent for the school district. The successful bidder will be required to furnish proof of delivery in every instance.
50. Unloading and placing of the equipment and furniture is the responsibility of the successful bidder, and the school district accepts no responsibility for unloading and placing of equipment. Any cost incurred due to the failure of the successful

ROCKY POINT UNION FREE SCHOOL DISTRICT

GENERAL CONDITIONS

bidder to comply with this requirement will be charged to him. No help for unloading will be provided by the school district, and suppliers should notify their truckers accordingly.

51. All deliveries shall be accompanied by delivery tickets or packing slips. Tickets shall contain the following information for each item delivered:

Purchase Order Number
Name of Article
Item Number
Quantity
Name of the successful bidder

Carton shall be labeled with purchase order, successful bidder's name and general statement of contents. Failure to comply with this condition shall be considered sufficient reason for refusal to accept the goods.

PAYMENTS

52. Payment for the used portion of an inferior delivery will be made by the school district on an adjusted price basis.
53. Payment will be made only after correct presentation claim forms obtained from the ordering school district.
54. Payments of any claim shall not preclude the school district from making claim for adjustment on any item found not to have been in accordance with general conditions and specifications.

SAVING CLAUSE

55. The successful bidder shall not be held responsible for any losses resulting if the fulfillment of the terms of the contract shall be delayed or prevented by wars, acts of public enemies, strikes, fires, floods, acts of God or for any other acts not within the control of the successful bidder and which by the exercise of reasonable diligence he is unable to prevent.

LEGAL

56. Any bidder, whether successful or unsuccessful, shall reimburse the school district for all costs, disbursements and attorneys' fees incurred in connection with any lawsuit, claim, cause of action, etc. which is frivolous, untenable or otherwise without a good faith basis and related to the bidding process or the subject thereof.

ROCKY POINT UNION FREE SCHOOL DISTRICT

Bid #19-08 Stand-by Services for Snow Removal

SPECIFICATIONS

Purpose:

To provide skilled experienced labor, equipment and prompt service to remove snow during the 2018-2019 cold weather season, beginning October 24, 2018 through June 30, 2019 on a "stand-by" basis.

Contractor shall be responsible for snow removal from District roads, parking lots and driveway entrances, either assisting District personnel or without the assistance of District personnel, as determined by the Plant Facilities Administrator or his designee. There are four (4) School Buildings and the Administrative Office.

Scope of Work:

Service is contingent upon weather events and will be decided on a case by case basis. The Plant Facilities Administrator, or his designee, shall contact the contractor to begin snow removal. The contractor may be required to stay the entire time once they are called for service until the work is completed. All work performed under this agreement shall be performed as expeditiously as is consistent with professional skill and care. Contractor shall be instructed by the Plant Facilities Administrator or designee of the areas that require snow removal and direction as to where snow can be dumped within the school district.

Prospective contractors must quote a firm, fixed hourly rate for providing this service to include equipment, operator, standby time and mileage at any time services are rendered for each piece of equipment available. All equipment must be owned by the successful contractor and properly insured in his name to protect the District.

Minimum Qualifications:

1. Contractor shall have previous experience and possess manpower and equipment to perform the type, magnitude, and quality of work specified. **Contractor may not subcontract work.**
2. Contractor must be actively or normally engaged, for at least the past three (3) years, in the type of work as defined in this solicitation.
3. Contractor shall provide all labor, materials, equipment, and tools required to perform this service.
4. Trained manpower is required to do all servicing. Driver Operator **must** possess a valid current New York State Drivers License.
5. Contractor shall be available for service 24 hours per day, 7 days per week, between October 24, 2018 and June 30, 2019. Contractor shall supply the name, telephone number and cell phone number of the contact person responsible to receive instructions from the District.
6. **Contractor must provide a guarantee that service will be provided within TWO (2) hours after the call is made requesting said service**

Bid #19-08 Stand-by Services for Snow Removal

Contractor is responsible for snow removal from District roads, parking lots and driveway entrances, either assisting District Personnel or without the assistance of District Personnel. This shall be determined by the Plant Facilities Administrator or his designee.

The contractor must provide a guarantee that service will be provided within TWO (2) hours after the call is made requesting said service.

This contract will be utilized on a stand-by, "as needed" basis at the discretion of the Plant Facilities Administrator or his designee. There is no guarantee that the District will utilize any/all of the services listed herein.

- A. **¾ to 1 ton 4-wheel drive Pick-up Truck with plow (20% weighted average)**
Normal Business Hours \$ 100 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 100 /hour
Saturday: \$ 100 /hour Sunday: \$ 100 /hour

- B. **18,000 GVW or larger dump truck with plow and sander (15% weighted average)**
Normal Business Hours \$ 150 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 150 /hour
Saturday: \$ 150 /hour Sunday: \$ 150 /hour

- C. **4-wheel drive Front End Loader with 4-5 yard bucket (30% weighted average)**
Normal Business Hours \$ 300 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 300 /hour
Saturday: \$ 300 /hour Sunday: \$ 300 /hour

- D. **Skid Steer Loader with plow and snow bucket (5% weighted average)**
Normal Business Hours \$ 200 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 200 /hour
Saturday: \$ 200 /hour Sunday: \$ 200 /hour

- E. **Dump Truck-Minimum 30yds, minimum 75,000 GVW (30% weighted average)**
Normal Business Hours \$ 100 /hour
Night Rate: Mon-Fri 8:00PM-6:00AM \$ 100 /hour
Saturday: \$ 100 /hour Sunday: \$ 100 /hour

VENDOR: Gallo & Sons

AUTHORIZED SIGNATURE: _____

**ROCKY POINT UNION FREE SCHOOL DISTRICT
NON-COLLUSIVE BIDDING CERTIFICATION**

Chapter 751 of the Laws of 1965 amended Section 103-d of the General Municipal Law required that every bid or proposal submitted to a political sub-division of New York State must contain the following certification properly signed and executed:

The undersigned hereby certifies that:

- a. This bid or proposal has been independently arrived at without collusion with any other bidder with any competitor or potential competitor;
- b. This bid or proposal has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of bids or proposals for this project, to any other bidder, competitor or potential competitor;
- c. No attempt has been or will be made to induce any other person, partnership or corporation to submit or not to submit a bid or proposal;
- d. The person signing this bid or proposal certifies that he has fully informed himself regarding the accuracy of the statements contained in this certification, and under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the bidder as well as to the person signing in its behalf.
- e. The attached hereto (if a corporate bidder) is a certified copy of resolution authorizing the execution of this certificate by the signator of this bid or proposal in behalf of the corporate bidder.

Signature

Title

RESOLUTION-for corporate bidders only

RESOLVED that _____ be authorized to sign and submit the bid or proposal of this corporation for the following project, _____

_____ and to include in such bid or proposal the certificate as to non-collusion required by Section one hundred three-d of the General Municipal Law as the act and deed of such corporation, and for any inaccuracies or misstatements in such certificate this corporate bidder shall be liable under the penalties of perjury.

The foregoing is a true and correct copy of the resolution adopted by _____ Corporation at a meeting the _____ day of _____ 20__ and is still in full force and the _____ day of _____ 20__ .

Seal of the Corporation

Secretary

AFFIDAVIT OF COMPLIANCE

STATE OF

COUNTY OF

_____, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of _____ and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to _____ such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District other than as disclosed below.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point UFSD Employee, Administrator or Board Member Name	Relationship between parties

Signed

Date

Sworn to before me this _____
Day of _____, 20__

Notary Public

Seal

**ROCKY POINT UNION FREE SCHOOL DISTRICT
 BID OPENING SPECTATOR ATTENDANCE**

Bid Number: 19-08

Date: 8:30 am

Title: Standby Services for Snow Removal

↓
 Time: 10/10/18

(Please Print Information)

Name of Spectator	Representing Name of Bidder	Address of Spectator
BRIAN WALLACE	LASER INDUSTRIES INC.	1775 ROUTE 25 RIDGE, NY 11961
Paul Martinez	Rocky Point UFSD	
John GAN	Rocky Point	Rt 590 461 RP 11774

AGREEMENT
made by and between the
BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT
and the
ROCKY POINT SCHOOL RELATED PROFESSIONAL ASSOCIATION
this 22nd day of October 2018

AGREEMENT entered into by and between the Board of Education of the Rocky Point Union Free School District (the "District") and the Rocky Point School-Related Professional Association (the "Association"), collectively referred to as the "Parties."

WHEREAS this Agreement shall modify the Collective Bargaining Agreement (the "CBA") dated July 1, 2014, through June 30, 2020. Except as set forth below, all other provisions of the CBA shall remain in full force and effect.

The parties hereby agree that, in accordance with title changes promulgated by the Suffolk County Civil Service Department, the position titles of clerk typist, senior clerk typist, and principal clerk shall be replaced with the position titles of office assistant, senior office assistant, and principal office assistant, respectively, wherever they may appear in the CBA and any appendices thereto, whether directly or by reference thereto, including, but not necessarily limited to, Article I: Recognition.

Dated: October 22, 2018

ROCKY POINT SCHOOL-RELATED
PROFESSIONALS' ASSOCIATION

BOARD OF EDUCATION OF THE ROCKY
POINT UNION FREE SCHOOL DISTRICT

By: _____
Ms. Theresa Schultz, President
Rocky Point School-Related Professional Association

By: _____
Mrs. Susan Y. Sullivan, President
Rocky Point UFSD, Board of Education

**Motion to Destroy Ballots Cast, Spoiled and Unused at the May 15, 2018
Annual District Budget Vote and Board of Education Election**

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18

Schedule 10/22/18 A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Mavrophilipos	Demetra	School Lunch Monitor	JAE	Hourly - Step 0	10/22/2018	12.00	10/24/2018	Part-time (five days per week, three hours per day) ten-month conditional contractual appointment. Replaces R. Venier.
Chianese	Jeanne	School Hall Monitor	JAE	Hourly - Step 0	10/22/2018	12.00	10/24/2018	Part-time, ten-month contractual appointment. Replaces S. Delgado.
McEvelly	Robert	Part-time Weekend Custodial Worker I	DW	N/A	10/22/2018	N/A	9/1/2018	Unpaid medical leave of absence commencing 9/1/2018 to 1/2/2019.
Berg	Linda	Food Service Worker	HS	N/A	10/22/2018	N/A	10/16/2018	Unpaid medical leave of absence commencing 10/16/2018 through 12/21/2018.
Holly	Kimberly	Food Service Worker	HS	N/A	10/22/2018	N/A	10/23/2018	Resignation for personal reasons
Butler	Candy	Food Service Worker	HS	Hourly-Step 0	10/22/2018	12.00	10/24/2018	Part time, ten-month, 4 hours per day appointment. Replaces K. Holly.
Trypaluk	Jennifer	School Teacher Aide	DW	Annual - Step 0	10/22/2018	16,800	10/29/2018	Full-time ten-month contractual appointment. New position. Salary pro-rated.
Falson	Christopher	Custodial Worker I	DW	Annual - Step 0	10/22/2018	32,500	10/24/2018	Full-time, twelve-month contractual appointment. Replaces A. Pena. Salary pro-rated.
Strauch	James	Custodial Worker I	DW	Annual - Step 0	10/22/2018	32,500	10/24/2018	Full-time, twelve-month contractual appointment. Replaces A. Pitcher. Salary pro-rated.

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18

Schedule 10/22/18-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Chen	Yang	Teaching Assistant Level III	HS	Annual - Step 3	10/22/2018	26,116	9/29/2018	Change in certification status from Level I - Step 3 to Level III - Step 3. Salary pro-rated.
Short	Christine	Teaching Assistant Level III	DW	N/A	10/22/2018	N/A	10/19/2018	Resignation for personal reasons.

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18

Schedule 10/22/18-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Rhodes	Melissa	Substitute Teacher Aide/Monitor	DW	Hourly	10/22/2018	12.00	9/26/2018	2018-2019 school year
Williams Jr.	James	Substitute Custodian	DW	Hourly	10/22/2018	15.00	10/24/2018	2018-2019 school year. Conditional appointment.
Pangione	Anthony	Substitute Food Service Worker	DW	Hourly	10/22/2018	12.00	10/24/2018	2018-2019 school year. Conditional appointment.
Falson	Christopher	Substitute Custodian	DW	N/A	10/22/2018	N/A	10/24/2018	Inactivation of 2018-2019 appointment

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18

Schedule 10/22/18-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Bruno	Chelsea	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/22/2018	N/A	10/24/2018	Amended substitute appointment; change in start date from 11/1/18 to 10/24/18
Rhodes	Melissa	Per Diem Substitute Teacher/Teaching Assistant	DW	N/A	10/22/2018	N/A	9/26/2018	Inactivation of 2018-2019 appointment
Calo	Liz	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Downing	Morgan	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Damadeo	Mallory	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Knight	Karen	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Pogan	Allison	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Hollborn	Brandon	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Iulucci	Joseph	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	125.00 non-preferred; 150.00 preferred	10/24/2018	2018-2019 school year
Sackaris	Taylor	Per Diem Substitute Teacher/Teaching Assistant	DW	Daily	10/22/2018	N/A	10/10/2018	Amended substitute appointment. Change in start date from 11/1/18 to 10/10/18.

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18**

Schedule 10/22/18-E Co-Curricular Positions 2018/2019

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Brooks	Tesia	MS Girls Basketball (Year 1)	DW	Annual	10/22/2018	4,105	10/24/2018	Coaching appointment 2018-2019 school year
Messana	Jennifer	Chaperone	DW	Hourly	10/22/2018	See below*	10/24/2018	2018-2019 school year
Biagiotti	Jean	Additional Supervision--Social Worker	DW	Hourly	10/22/2018	48.00	7/1/2018	Interview Committee
Zaffino	Jennifer	Additional Supervision--Social Worker	DW	Hourly	10/22/2018	48.00	7/1/2018	Interview Committee
Castro-Crowell	Ann	Reading Teacher - Additional Supervision	DW	Hourly	10/22/2018	48.00	9/1/2018	Reading Recovery 2018-2019 school year; not to exceed 30 hours
Starke	Nancy	Reading Teacher - Additional Supervision	DW	Hourly	10/22/2018	48.00	9/1/2018	Reading Recovery 2018-2019 school year; not to exceed 30 hours
Guerrisi	Kathy	Reading Teacher - Additional Supervision	DW	Hourly	10/22/2018	48.00	9/1/2018	Reading Recovery 2018-2019 school year; not to exceed 30 hours
Czajkowski	Lauren	Reading Teacher - Additional Supervision	DW	Hourly	10/22/2018	48.00	9/1/2018	Reading Recovery 2018-2019 school year; not to exceed 30 hours
Silverman	Jennifer	Special Education Teacher	DW	Hourly	10/22/2018	48.62	7/1/2018	Behavioral Specialist Consulting - not to exceed 10 (ten) hours
McGuire	Megan	Special Education Teacher	DW	Hourly	10/22/2018	59.49	7/1/2018	Behavioral Specialist Consulting - not to exceed 10 (ten) hours
Spallina	Anna	Teacher Aide	DW	Hourly	10/22/2018	See below*	7/1/2018	Chaperone Pay 2018-2019
Messinetti	Margaret	Interscholastic Sports for the Challenged - Year 7	DW	Annual	10/22/2018	3,284	7/1/2018	Coaching appointment 2018-2019 school year. Salary amended.
Edmonds	Christine	Elementary Teacher - Additional Supervision	FJC	Hourly	10/22/2018	48.00	7/1/2018	Summer Literacy Supervision - not to exceed 10 (ten) hours

*Up to two hours: \$55.00; in excess of two hours: \$82.00; Junior/Senior Prom: \$55.00 per hour 2018/2019 school year

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 10/22/18

Schedule 10/22/18-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
NONE								