

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

I Meeting called to Order:

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

Absent:

Executive Session

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

Motion _____ 2nd _____ Vote _____

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

Pledge of Allegiance

Superintendent's Report

CONSENT AGENDA

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

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 April 21, 2020; Special Meeting April 30, 2020
- III Budget Transfer Summary** – April 2020
- IV: Treasurer’s Reports** – April 2020
- V: Extra-Classroom Activity Account Treasurer’s Report** – April 2020
- VI: Financial Reports** – April 2020
- VII: Internal Claims Audit Report** – April 2020

Motion _____ 2nd _____ Vote _____

VIII Rita E. Sullivan Scholarship Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the \$2,600 scholarship donation from Roger and Susan Sullivan, to be deposited to the Scholarship Fund U9001.

Motion _____ 2nd _____ Vote _____

IX OLA of Eastern Long Island- Donation of Chromebooks

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approve and accept the donation of (100) Acer Chromebooks, Model R752TN-C2J5, from OLA of Eastern Long Island, valued at approximately \$345 each.

Motion _____ 2nd _____ Vote _____

X Reaffirm Reserve Accounts & Transfer Authorization

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

Motion _____ 2nd _____ Vote _____

XI Reserve Fund Transfers-Out

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

Motion _____ 2nd _____ Vote _____

XII Bid #18-03 Repair of District Vehicles Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renew the agreement with CD Automotive Enterprises Inc. for Repair of District Vehicle Services for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XIII Bid #19-01 Asphalt/Concrete Paving & Repair Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renew the agreement with Park Line Asphalt Maintenance for Asphalt/Concrete Paving and Repair for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XIV Bid #19-02 Plumbing Services Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renew the agreement with Maccarone Plumbing, Inc. for Plumbing Services for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XV RFP #R19-02 Medicaid Consultant Services Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renew the agreement with Zycron Industries for Medicaid Consultant Services for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XVI Bid #19-03 Irrigation System Maintenance & Repair Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education renew the agreement with Watercraft Irrigation for Irrigation System Maintenance & Repair Services for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XVII Bid #19-05 Integrated Pest Management Services Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education renew the agreement with Bug Fighters, Inc. for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XVIII Bid #20-01 District-Wide Printing Contract Extension for 2020-21

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education renew the agreement with Sav-On Printing for the 2020-2021 fiscal year at no additional cost as per the attached.

Motion _____ 2nd _____ Vote _____

XIX RFP #R21-01 Internal Auditing Services Award

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education approves and appoints Nawrocki Smith for Internal Auditor services in accordance with the scope of services submitted in response to the District's requests for proposal #R21-01 for the 2020-2021 school year.

Motion _____ 2nd _____ Vote _____

XX RFP #R21-02 Physician Services Award

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, that the Board of Education approves and appoints Rocky Point Medical Care, PC for Physician Services in accordance with the scope of services submitted in response to the District's requests for proposal #R21-02 for the 2020-2021 school year.

Motion _____ 2nd _____ Vote _____

XXI Educational Data NY/Long Island Cooperative Bid Services 2020-21

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the Assistant Superintendent for Business to enter into an agreement with Educational Data Services, Inc. for participation in cooperative bids for the purchase of supplies, materials, and equipment for the 2019-2020 fiscal year.

Motion_____2nd_____Vote_____

XXII St. Charles Hospital Consultant Contract Extension for 2020-2021

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to renew the contract with St. Charles Hospital for sports medicine Physician/Physician Assistant, at a fee of \$175 per game for JV Home Games and No Fee for Varsity Home Games as per the attached.

Motion_____2nd_____Vote_____

XXIII First Student Modification Agreement

WHEREAS, a State of Emergency has been declared by New York State and the United States related to the outbreak of the COVID-19 virus; and

WHEREAS, by Executive Orders 202.4, 202.11, 202.14 and 202.18 of the Governor of the State of New York all public schools within the State have been closed since March 18, 2020 and are to remain closed through and including May 15, 2020, subject to extension by further Executive Order; and

WHEREAS, the District and First Student have elected to enter into a Modification Agreement to define payment terms and expectations during and throughout District closures.

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education President is authorized to execute said Modification Agreement on behalf of the Rocky Point Union Free School District.

Motion_____2nd_____Vote_____

XXIV SRP Clerical Vacation Day Buyout Modification Agreement

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education President shall execute a contractual amendment to the collective bargaining agreement with the School-Related Professional Association to provide for a one-time payment of accrued, unused vacation day balances as of June 30, 2020 to 12-month clerical personnel, as attached.

Motion_____2nd_____Vote_____

XXV Memorandum of Agreement/Teachers' Association

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby ratifies the Memorandum of Agreement with the Rocky Point Teachers' Association for the period of July 1, 2020 through June 30, 2026. Terms and conditions of the collective bargaining agreement between the District and the Teachers' Association will be updated accordingly.

Motion _____ 2nd _____ Vote _____

XXVI COVID-19 Revised Payroll Authorization

WHEREAS, on April 21, 2020, the Board of Education of the Rocky Point Union Free School District approved a resolution regarding payroll and the continuation of benefits during the COVID-19 school closure. Effective May 18, 2020, all terms and conditions contained within that resolution will remain in effect except as noted below.

RESOLVED, that non-exempt staff will no longer be compensated with additional straight-time pay or overtime rates when required to work onsite. This would not include employees who qualify for overtime pay as it relates to total hours worked in a given pay period as per the Department of Labor.

NOW, BE IT RESOLVED, the Superintendent of Schools shall have the authority to implement the terms of this resolution and to exercise discretion in the event circumstances call for reasonable modifications thereof. This resolution will not be precedent setting.

Motion _____ 2nd _____ Vote _____

XXVII Resolution to adopt the REVISED 2020-2021 School District Budget

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education adopts the REVISED Rocky Point Union Free School District Budget for the 2020-2021 fiscal year pursuant to the Education Law Section 1716 in the amount of \$84,586,600.

Motion _____ 2nd _____ Vote _____

XXVIII Additional Election Inspectors for June 9, 2020 Budget Vote and Election

BE IT RESOLVED, that the Board of Education hereby designates any school district employee, upon the approval of the Assistant Superintendent for Human Resources and District Clerk, to serve as additional Election Inspectors for the processing of the June 9, 2020 School District Budget Vote and Election with no additional compensation.

Motion _____ 2nd _____ Vote _____

XXIX Authorization to Expend Capital Reserve Funds on Capital Projects

WHEREAS, the Board of Education of the Rocky Point Union Free School District (“Board”) has determined that there is a need to undertake certain capital improvements, renovations and/or alterations to commence during the 2020-2021 school year (“Project”); and

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

NOW, THEREFORE, BE IT RESOLVED, that the Board establishes itself as “lead agency” for the purposes of SEQRA determinations regarding the proposed Project; and be it

FURTHER RESOLVED, that, upon the review and recommendation of the District’s Architect, the proposed Project is hereby determined to be a Type II action, as defined by 6 NYCRR §617.5[c], which will have no significant impact on the environment, and which does not require any further determination or procedure under SEQRA; and, therefore, be it

FURTHER RESOLVED, that the Board hereby authorizes and directs that the following proposition be placed before the voters of the Rocky Point Union Free School District at the Annual District Meeting June 9, 2020, and that the District Clerk be hereby authorized and directed to give notice of such proposition to be voted at said Annual District Meeting by publishing a notice thereof, two times within the twenty-eight (28) days preceding the District vote, the first publication to be at least twenty-eight (28) days before the vote, and to have the necessary absentee ballots printed for said vote in the form corresponding with the requirements of the New York Education Law of this school district:

PROPOSITION NO. 2 (Capital Project Proposition):

RESOLVED: That the Board of Education of the Rocky Point Union Free School District (“District”), is hereby authorized to appropriate and expend from the Capital Reserve Fund, approved by the voters and established on May 16, 2006, and amended on May 21, 2013, an amount not to exceed \$350,000 for the purpose of undertaking a school building improvement project (“Project”) to commence during the 2020-2021 school year and to consist of the construction of improvements and alterations to Rocky Point High School as follows: repave front asphalt area, reconstruct the adjacent sidewalks and curbing; and other work required in connection therewith, including preliminary costs and costs incidental thereto; and to transfer such sum into the District’s Capital Fund as needed to be expended and applied toward the costs of said Project; provided that the detailed costs of the components of the Project may be reallocated among such components if the Board of Education shall determine that such reallocation is in the best interests of the District and no material change shall be made in the scope of the Project.

Motion _____ 2nd _____ Vote _____

**XXX Vote for the Proposed 2020-2021 N-SSBA Budget and 2020-2021
N-SSBA Slate of Officers and Executive Committee Members**

WHEREAS, Nassau-Suffolk School Boards Association has submitted its proposed 2020-2021 Budget and proposed 2020-2021 Slate of Officers and Members of the Executive Committee, for the approval of its member boards, the Rocky Point Union Free School District Board of Education authorizes the District Clerk to record the outcome of the votes and notify Nassau-Suffolk School Boards Association of the results.

BE IT RESOLVED, that the Nassau-Suffolk School Boards Association Proposed Budget for the 2020-2021 school year (as accepted by N-SSBA’s Executive Committee) be, and hereby is approved/not approved.

BE IT RESOLVED, that the Nassau-Suffolk School Boards Association Proposed 2020-2021 Slate of Officers and Members of the Executive Committee (as presented by N-SSBA’s Nominating Committee) be, and hereby is approved/not approved.

Motion _____ 2nd _____ Vote _____

XXXI 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 _____

XXXII New Business

XXXIII Executive Session

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

Motion _____ 2nd _____ Vote _____

XXXIV Adjournment

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

Motion _____ 2nd _____ Vote _____

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

Mrs. Sullivan called the meeting to order at 6:03 p.m. via Zoom.

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

Absent:

PLEDGE OF ALLEGIANCE

SUPERINTENDENT'S REPORT

Dr. O'Brien wished the community a good evening and expressed his hopes for the community's safety and well-being. He spoke regarding the collective efforts of the Board of Education, administration, teachers, staff, parents and students that have allowed for the move to a virtual learning environment. Dr. O'Brien advised that the teachers have participated in a multitude of virtual professional development sessions to learn and implement these new methods of instruction as well as providing feedback to the students and even providing audio recorded lessons. Dr. O'Brien expressed his gratitude for the efforts and support of parents, students and teachers in this new process. He shared some of the current community programs in place such as grab n' go lunch located at the Joseph A. Edgar school as well as the child care program offered to the community members. Dr. O'Brien added that any questions can be emailed to the Superintendent and/or to the Board of Education via the District Clerk. They can be contacted through the school's website.

Upon a motion made by Sean Callahan, and seconded by Jessica Ward, items **II-XXVIII** (with the exception of items **XXVI** and **XXVII**) are approved as presented.

All in favor – Motion carried 5-0

CONSENT AGENDA

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

II-VII CONSENT AGENDA ITEMS

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

- II: Minutes – Regular Meeting March 16, 2020**
- III: Budget Transfer Summary – March 2020**
- IV: Treasurer’s Reports – March 2020**
- V: Extra-Classroom Activity Account Treasurer’s Report – March 2020**
- VI: Financial Reports – March 2020**
- VII: Internal Claims Audit Report – March 2020**

VIII INTERDISTRICT COUNCIL OF SUPERINTENDENTS-DONATION SCHOLARSHIP

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

IX SURPLUS EQUIPMENT

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

X MUNISTAT SCHOLARSHIP DONATION

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approve and accept the \$250.00 scholarship donation from Munistat Services, Inc., to be deposited to the Scholarship Fund U9009.

XI TAN BORROWING FOR THE 2020-21 FISCAL YEAR

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approve the following resolution:
Tax Anticipation Note Resolution of the Rocky Point Union Free School District, New York, dated April 21, 2020, authorizing the issuance of not to exceed \$10,000,000 Tax Anticipation Notes in anticipation of the receipt of taxes to be levied for the fiscal year ending June 30, 2021.

**XII RESOLUTION DELEGATING POWER TO ISSUE AND SELL TAX
AND REVENUE ANTICIPATION NOTES**

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the following resolution:
Resolution of the Rocky Point Union Free School District, New York, delegating to the President of the Board of Education the power to authorize the issuance of Tax Anticipation Notes and Revenue Anticipation Notes, as attached.

**XIII SENECA CONSULTING GROUP – AFFORDABLE CARE ACT
CONTRACT FOR 2020-2021**

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education agrees to enter into a 2020-21 contract with Seneca Consulting Group, Inc. for Patient Protection and Affordable Care Act administration at an annual cost of \$10,500 plus additional fees to print and mail required IRS 1095 forms. Pricing and terms for this service will be in accordance with a Request for Proposal process administered by Eastern Suffolk BOCES.

**XIV INDEPENDENT AUDITORS’ SINGLE AUDIT FOR FISCAL YEAR
ENDING JUNE 30, 2019**

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the Independent Auditors’ Single Audit and related Corrective Action Plan for the fiscal year ending June 30, 2019, which have been submitted by our external auditors, R.S. Abrams.

XV MUNICIPAL ADVISOR SERVICES AGREEMENT - MUNISTAT

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute the Municipal Advisor Services Agreement with Munistat for Tax Anticipation Notes services for the 2020-2021 school year.

XVI 2019-2020 HEALTH SERVICE CONTRACT

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education and the Superintendent of Schools to enter into an agreement for health services for the 2019-2020 school year with the following district: South Huntington Union Free School District.

XVII PARK EAST CONSTRUCTION MANAGER AWARD

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves the Agreement with Park East Construction Corp. to provide construction management services for district-wide fire alarm installation projects at a fee not-to-exceed 4.75% of related construction costs. Terms and conditions as per Nassau BOCES RFP #2442 for Construction Management Services.

XVIII COVID-19 RELATED EMERGENCY PURCHASES RESOLUTION

RESOLVED, that the Board of Education declares, under the terms of NY General Municipal Law Section 103(4), an emergency condition existent related to the maintenance of District facilities within the aftermath of the COVID-19 states of emergency as promulgated by the State and the County of Suffolk; it being determined that the health, safety and welfare of the District's students and staff warrants this declaration in order to secure directly-related public work contracts and/or the purchase of related supplies, materials, and equipment under the subject statute without the necessity of the formal bidding process. Items included under this authorization include but are not limited to, cleaning/sanitizing programs, supplies and/or equipment. Declaration shall remain in effect until September 30, 2020 if not extended by resolution.

BE IT FURTHER RESOLVED, in the event this resolution is exercised, the Assistant Superintendent for Business will maintain written justification for each associated purchase.

XIX COVID-19 PAYROLL AUTHORIZATION

WHEREAS, on March 7, 2020, New York State Governor Andrew Cuomo declared a State of Emergency across New York State in response to increasing numbers of COVID-19; and

WHEREAS, on March 16, 2020, New York State Governor Andrew Cuomo ordered a state-wide closure of all school districts in response to increasing numbers of COVID-19; and

WHEREAS, the Board of Education of the Rocky Point Union Free School District desires to do its part in protecting public health while minimizing, to the extent possible, the adverse personal and economic consequences of that action during the school closure;

NOW, BE IT RESOLVED, that:

- A. All employees of the District in salaried positions certified as professional educators pursuant to the Education Law and the regulations thereunder shall continue to be paid their full compensation, and all contractual benefits shall continue in accordance with collective bargaining agreements. The payment of Appendix B stipends contained within the collective bargaining agreement with the Rocky Point Teachers Association may be canceled or pro-rated accordingly.
- B. Employees of the District in salaried, non-instructional positions shall continue to be paid their full compensation, and all contractual benefits shall continue in accordance with collective bargaining agreements. Buildings & Grounds employees, full-time security guards and senior security guards who are required to report to work onsite during the closure, will be paid as per their collective bargaining agreement. Other non-exempt employees who are required by their immediate supervisor to report to work onsite during the closure, will be paid at the rate of time and one half.

- C. Employees of the District in hourly positions represented by the Rocky Point School-Related Professionals Units or Board-appointed part-time Office Assistants shall be paid their regular hourly rate for routine hours worked, and all contractual benefits shall continue in accordance with collective bargaining agreements. Non-exempt employees who are required by their immediate supervisor to report to work onsite during the closure, will be paid at the rate of time and one half. Payment of wages for vacations and holidays as reflected in the District calendar are excluded.
- D. Employees of the District in preferred substitute teacher positions not assigned to a specific classroom teacher shall be compensated for up to four (4) days per week at 2019-20 per diem rates established by the Board of Education. Employees of the District in preferred substitute teacher positions assigned to a specific classroom teacher shall be compensated for up to five (5) days per week at 2019-20 per diem rates established by the Board of Education. Payment of wages for vacations and holidays as reflected in the District calendar are excluded.
- E. Employees of the District in preferred substitute teacher aide positions shall be compensated five (5) hours per day for up to (5) days per week at the 2019-20 hourly rate established by the Board of Education. Payment of wages for vacations and holidays as reflected in the District calendar are excluded.

BE IT FURTHER RESOLVED, the Superintendent of Schools shall have the authority to implement the terms of this resolution and to exercise discretion in the event circumstances call for reasonable modifications thereof. This action of the Rocky Point Union Free School District Board of Education applies to COVID-19 school closures and will be in effect retroactively to the date of the District's first related closing. This resolution will not be precedent setting.

XX SCOPE EDUCATIONAL SERVICES MEMORANDUM OF AGREEMENT FOR CHILDCARE SERVICES

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby authorizes the Superintendent to execute a Memorandum of Agreement with SCOPE Educational Services to provide free child care services to children of Rocky Point first responders and medical personnel during this time of need. District agrees to compensate SCOPE Educational Services a not-to-exceed amount of \$750.00 per week to provide said services during COVID-19 related school closures.

XXI FIRST STUDENT MEMORANDUM OF AGREEMENT – SURVEILLANCE CAMERAS

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education is hereby authorized to execute a Memorandum of Agreement with First Student, Inc., governing the use of vendor-owned surveillance cameras installed on buses and vans which are utilized to service the Rocky Point School community.

XXII MEMORANDUM OF AGREEMENT/ADMINISTRATORS' ASSOCIATION

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

XXIII ROCKY POINT TEACHERS' ASSOCIATION MEMORANDUM OF AGREEMENT-DISTANCE LEARNING

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves a Memorandum of Agreement with the Rocky Point Teachers Association in accordance with Executive Orders mandated by the Governor of the State of New York as it relates to distance-learning throughout the COVID-19 pandemic closure.

XXIV ROCKY POINT TEACHERS' ASSOCIATION MEMORANDUM OF AGREEMENT-DISTANCE LEARNING – SPRING BREAK

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education hereby approves a Memorandum of Agreement with the Rocky Point Teachers Association in accordance with Executive Orders mandated by the Governor of the State of New York to maintain instruction during the previously scheduled break of April 6, 2020 - April 10, 2020.

XXV DIGITAL PROVISIONS MEMORANDUM OF UNDERSTANDING

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education is hereby authorized to execute a Memorandum of Understanding with Digital Provisions, Inc., the provider of district-wide surveillance cameras to address matters of confidentiality and network address.

XXVI VOTE TO APPROVE/DISAPPROVE THE BOCES ADMINISTRATIVE BUDGET FOR 2020-2021

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

BE IT RESOLVED, that the Board of Education approves/disapproves the BOCES Administrative Budget for 2020-2021 in the amount of \$41,358,105.

Roll Call:

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

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

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

BE IT RESOLVED, that the Board of Education elects the following candidate(s) to serve for the term commencing on July 1, 2020 and ending on June 30, 2023. (*Choose up to five*):

Walter Denzler

Roll Call:

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

Susan Lipman

Roll Call:

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

Anne Mackesey

Roll Call:

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

William Miller

Roll Call:

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

Catherine Romano

Roll Call:

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

XXVIII PERSONNEL

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

XXIX NEW BUSINESS

Mrs. Sullivan inquired of the trustees if there was any new business they wished to discuss. There was no new business.

XXX EXECUTIVE SESSION

At 6:10 p.m. a motion was made by Jessica Ward, and seconded by Ed Casswell to go into Executive Session to discuss confidential matters.

All in favor – Motion carried 5-0

The Board returned to open session at 8:10 p.m.

XXXI Adjournment

At 8:10 p.m. a motion was made by Ed Casswell, and seconded by Jessica Ward to adjourn the meeting.

All in favor – Motion carried 5-0

Respectfully submitted,

Kelly White
District Clerk

DRAFT

**MINUTES
ROCKY POINT PUBLIC SCHOOLS
SPECIAL MEETING OF THE BOARD OF EDUCATION
April 30, 2020**

Susan Sullivan called the meeting to order at 6 p.m via Zoom.

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

PLEDGE OF ALLEGIANCE

EXECUTIVE SESSION

At 6 p.m. a motion was made by Ed Casswell, and seconded by Gregory Amendola to adjourn to Executive Session to discuss negotiations and confidential personnel matters.

All in favor – Motion carried 5-0

The Board returned to Open Session at 7:34 p.m.

ADJOURNMENT

At 7:34 p.m. a motion was made by Sean Callahan, and seconded by Ed Casswell to adjourn the meeting.

All in favor – Motion carried 5-0

Respectfully submitted,

Kelly White
District Clerk

Budget Transfer Summary Report
April 2020

Entry	From Account		Amount	To Account		Amount	Reason
Number	From Account #	Description		To Account #	Description		
3838	A 2855.150-99-0000	Salaries	\$ 109,300.00	A 2630.400-75-5500	contractual	\$ 7,500.00	Chromebook Purchase
				A 2630.460-75-0000	software	\$ 1,800.00	
				A 2630.500-75-0000	supplies	\$ 100,000.00	

**ROCKY POINT UNION FREE SCHOOL DISTRICT
FINANCE REPORTS
FOR THE MONTHS ENDED APRIL 2020**

BOARD MEETING BOOK

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

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORTS
CASH FLOW REPORT

GENERAL FUND –A FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPROPRIATION BUDGET STATUS REPORT

CAFETERIA FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPROPRIATION BUDGET STATUS REPORT

FEDERAL FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPROPRIATION BUDGET STATUS REPORT

CAPITAL FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPROPRIATION BUDGET STATUS REPORT

TRUST & AGENCY

TRIAL BALANCE

SCHOLARSHIP FUND

TRIAL BALANCE

DEBT SERVICE FUND

TRIAL BALANCE
REVENUE STATUS REPORT
APPROPRIATION BUDGET STATUS REPORT

SCHOLARSHIP FUND

TRIAL BALANCE

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

Reconciled Balance as of:	3/31/2020	25,602,058.40
Receipts:		
Summer School Revenue	158,225.50	
Tax Revenue	415,257.75	
Interest Revenue	13,397.18	
		586,880.43
Disbursements:		
Funding Transfer: First Unum Wire Transfer	67,110.84	
Funding Transfer: Interfund Transfer	250,000.00	
Funding Transfer: AP Warrants	1,676,758.89	
Funding Transfer: Net Payroll	1,981,124.41	
Funding Transfer: Payroll Deductions	1,383,713.92	
		(5,358,708.06)
Total available balance per General Ledger as of:	4/30/2020	20,830,230.77
Bank Balance as of: 4/30/2020		20,830,230.77

Prepared <u>Linda Bilski</u>		Reviewed by: <u>Virginia Holloway</u>
Date: <u>05/04/2020</u>		Date: <u>05/04/2020</u>

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

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

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

				ROCKY POINT UFSD	
Previous Balance 03/31/20	\$25,602,058.40	Number of Days in Cycle			30
4 Deposits/Credits	\$586,880.43	Minimum Balance This Cycle		\$20,830,230.77	
Interest Paid	\$0.00	Average Collected Balance		\$24,776,333.90	
7 Checks/Debits	(\$5,358,708.06)	Interest Earned During this Cycle		\$0.00	
Service Charges	\$0.00	Interest Paid Year-To-Date		\$36,953.62	
Ending Balance 04/30/20	\$20,830,230.77				

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01	ACH deposit NYS OSC ACH 040120 ROCKY POINT SCHOOL DIS AP00048884644	\$158,225.50		\$25,760,283.90		
04/09	ACH deposit BROOKHAVEN CASH DISB 040920 ROCKY POINT SCH DIST	\$191,657.42		\$25,951,941.32		
04/10	Book transfer debit TO ...9596		\$67,110.84	\$25,884,830.48		
04/15	Book transfer debit TO ...3946		\$990,744.44	\$24,894,086.04		
04/15	Book transfer debit TO ...3954		\$688,441.35	\$24,205,644.69		
04/16	Blended Checking Interest XSECR BAL INT	\$13,397.18		\$24,219,041.87		
04/24	ACH deposit BROOKHAVEN CASH DISB 042420 ROCKY POINT SCH DIST	\$223,600.33		\$24,442,642.20		
04/29	Book transfer debit TO ...3946		\$990,379.97	\$23,452,262.23		
04/29	Book transfer debit TO ...3954		\$695,272.57	\$22,756,989.66		
04/29	Book transfer debit TO ...9596		\$1,676,758.89	\$21,080,230.77		
04/29	Book transfer debit TO ...9588		\$250,000.00	\$20,830,230.77		
Total		\$586,880.43	\$5,358,708.06			

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
A 2008	CAPITAL ONE INVESTMENT							
				BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	25,602,058.40
04/01/2020	1027849			Summer School Revenue	CR-10	68,352.73	0.00	25,670,411.13
04/01/2020	1027850			Summer School Revenue	CR-10	89,872.77	0.00	25,760,283.90
04/09/2020	1027851			Tax Revenue #12	CR-10	191,657.42	0.00	25,951,941.32
04/10/2020	1027852			Interfund Transfer	CR-10	0.00	67,110.84	25,884,830.48
04/15/2020	1027853			Trust & Agency Deductions 4/17/20	CR-10	0.00	688,441.35	25,196,389.13
04/15/2020	1027854			Funding Net Payroll 4/17/20	CR-10	0.00	990,744.44	24,205,644.69
04/16/2020	1027856			Interest Revenue	CR-10	13,397.18	0.00	24,219,041.87
04/24/2020	1027857			Tax Revenue #13	CR-10	223,600.33	0.00	24,442,642.20
04/29/2020	228			fund f fund from general fund	JE-22	0.00	250,000.00	24,192,642.20
04/29/2020	1027869			Funding Warrant #60	CR-10	0.00	1,676,758.89	22,515,883.31
04/29/2020	1027870			Trust & Agency Deductions 5/1/20	CR-10	0.00	695,272.57	21,820,610.74
04/29/2020	1027871			Funding Net Payroll 5/1/20	CR-10	0.00	990,379.97	20,830,230.77
Grand Totals:						586,880.43	5,358,708.06	20,830,230.77

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

Reconciled Balance as of: 3/31/2020 1,007,870.50

Receipts:

Health, Dental, Life	19,035.29	
NYS DOH ACH	40,466.57	
Reverse Wire Transfer First Unum	1,492.90	
Donations	4,750.00	
Refunds	75.00	
Funding Transfer	<u>1,743,869.73</u>	1,809,689.49

Disbursements:

R. Monz WC	63,265.50	
A. Gallagher Wire	6,396.00	
Return Wire Fee First Unum	5,392.24	
Cash Disbursements	<u>1,676,758.89</u>	<u>(1,751,812.63)</u>

Total available balance per General Ledger as of: 4/30/2020 1,065,747.36

Bank Balance as of: 4/30/2020 2,719,414.78

Less: Outstanding Checks (1,677,527.71)

Add: Deposits in Transit 23,860.29

Adjusted Bank Balance as of: 4/30/2020 1,065,747.36

Prepared by: Linda Bilski Reviewed by: Virginia Holloway
Date: 05/04/2020 Date: 05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$1,078,466.19	Number of Days in Cycle	30	
6 Deposits/Credits	\$1,785,829.20	Minimum Balance This Cycle	\$1,008,585.32	
19 Checks/Debits	(\$144,880.61)	Average Collected Balance	\$1,142,823.14	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$2,719,414.78			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>		<i>Resulting Balance</i>	
04/01	Check 113610		\$4,933.86		\$1,073,532.33	
04/01	Check 113623		\$2,024.00		\$1,071,508.33	
04/01	Check 113627		\$703.47		\$1,070,804.86	
04/02	Check 113619		\$9,545.00		\$1,061,259.86	
04/02	Check 113612		\$7,333.20		\$1,053,926.66	
04/02	Check 113601		\$632.92		\$1,053,293.74	
04/02	Check 113432		\$30.74		\$1,053,263.00	
04/03	Check 113644		\$16,898.70		\$1,036,364.30	
04/06	Check 113480		\$13,970.37		\$1,022,393.93	
04/06	Check 113231		\$9,990.21		\$1,012,403.72	
04/06	Check 113625		\$720.00		\$1,011,683.72	
04/07	Check 113633		\$2,572.50		\$1,009,111.22	
04/07	Check 113642		\$351.90		\$1,008,759.32	
04/10	Book transfer credit FROM ...5277	\$67,110.84			\$1,075,870.16	
04/10	Reverse wire transfer w/drawal FIRST UNUM 041020 USD0006353765	\$1,492.90			\$1,077,363.06	
04/10	Wire transfer withdrawal FIRST UNUM 041020 USD0006353765		\$1,537.90		\$1,075,825.16	
04/10	Wire transfer withdrawal PRUDENTIAL LIFE 041020 USD0006353702		\$2,316.44		\$1,073,508.72	

Thank you for banking with us.

ACCOUNT DETAIL CONTINUED FOR PERIOD APRIL 01, 2020 - APRIL 30, 2020

<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
04/10	Wire transfer withdrawal PMA WORKERS COMP 041020 USD0006353697		\$63,265.50	\$1,010,243.22
04/13	Wire transfer withdrawal FIRST UNUM 041320 USD0006355139		\$1,537.90	\$1,008,705.32
04/15	Check 113635		\$120.00	\$1,008,585.32
04/16	ACH deposit NYS DOH HCCLAIMPMT 041620 ROCKY POINT UFSD 01382021	\$31,683.43		\$1,040,268.75
04/23	ACH deposit NYS DOH HCCLAIMPMT 042320 ROCKY POINT UFSD 01382021	\$5,954.57		\$1,046,223.32
04/23	Wire transfer withdrawal ARTHUR J GALLAGH ER 042320 USD0006399305		\$6,396.00	\$1,039,827.32
04/29	Book transfer credit FROM ...5277	\$1,676,758.89		\$2,716,586.21
04/30	ACH deposit NYS DOH HCCLAIMPMT 043020 ROCKY POINT UFSD 01382021	\$2,828.57		\$2,719,414.78
Total		\$1,785,829.20	\$144,880.61	

ROCKY POINT UFSD

Checks * designates gap in check sequence

<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>
113231	04/06	\$9,990.21	113612*	04/02	\$7,333.20	113633*	04/07	\$2,572.50
113432*	04/02	\$30.74	113619*	04/02	\$9,545.00	113635*	04/15	\$120.00
113480*	04/06	\$13,970.37	113623*	04/01	\$2,024.00	113642*	04/07	\$351.90
113601*	04/02	\$632.92	113625*	04/06	\$720.00	113644*	04/03	\$16,898.70
113610*	04/01	\$4,933.86	113627*	04/01	\$703.47			

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2010			CAPITAL ONE AP CHECKING						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	1,007,870.50
	04/03/2020	213			R Monz Wc	JE-22	0.00	63,265.50	944,605.00
	04/10/2020	214			Premium Prudential and First Unum wires/ funding of 4 wires / return wire fee first unum	JE-22	1,492.90	5,392.24	940,705.66
	04/10/2020	1027852			Interfund Transfer	CR-10	67,110.84	0.00	1,007,816.50
	04/16/2020	1027872			NYS DOH ACH	CR-10	31,683.43	0.00	1,039,499.93
	04/21/2020	223			Payment of Arthur J Gallagher Wire	JE-22	0.00	6,396.00	1,033,103.93
	04/23/2020	1027873			NYS DOH ACH	CR-10	5,954.57	0.00	1,039,058.50
	04/29/2020	1027869			Funding Warrant #60	CR-10	1,676,758.89	0.00	2,715,817.39
	04/30/2020				See Cash Disbursement Schedule 60	CD-60	0.00	1,676,758.89	1,039,058.50
	04/30/2020	1027858			HEALTH, DENTAL, LIFE	CR-10	10,876.84	0.00	1,049,935.34
	04/30/2020	1027859			HEALTH, LIFE	CR-10	7,283.85	0.00	1,057,219.19
	04/30/2020	1027863			RP PTA DONATION / HS CHALLENGE DAY	CR-10	2,000.00	0.00	1,059,219.19
	04/30/2020	1027864			RP PTA / MS FIELD TRIP	CR-10	2,000.00	0.00	1,061,219.19
	04/30/2020	1027865			INTERDISTRICT COUNCIL OF SUPERINTENDENTS/DONATION	CR-10	500.00	0.00	1,061,719.19
	04/30/2020	1027866			NYSAMPO/ REFUND	CR-10	75.00	0.00	1,061,794.19
	04/30/2020	1027867			MUNISTAT SERVICES INC DONATION/ ADVERTISEMENT	CR-10	250.00	0.00	1,062,044.19
	04/30/2020	1027868			HEALTH, LIFE	CR-10	874.60	0.00	1,062,918.79
	04/30/2020	1027874			NYS DOH ACH	CR-10	2,828.57	0.00	1,065,747.36
					Grand Totals:		1,809,689.49	1,751,812.63	1,065,747.36

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

Reconciled Balance as of: 3/31/2020 2,853,665.57

Receipts:
Interest Revenue 23.11 23.11

Disbursements: 0.00

Total available balance per General Ledger as of: 4/30/2020 2,853,688.68

Bank Balance as of: 4/30/2020 2,853,688.68
-

Prepared by: Linda Bilski Reviewed by: Virginia Holloway
Date: 05/04/2020 Date: 05/04/2020



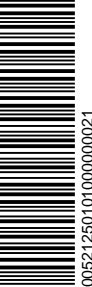
JPMorgan Chase Bank, N.A.
 P O Box 182051
 Columbus, OH 43218-2051

April 01, 2020 through April 30, 2020

Customer Service Information

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

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



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Commercial Checking With Interest

Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$2,853,665.57	
Deposits and Credits	1	\$23.11	
Withdrawals and Debits	0	\$0.00	
Checks Paid	0	\$0.00	
Ending Ledger Balance		\$2,853,688.68	
Average Ledger Balance	\$2,853,666	Annual Percentage Yield Earned	0.01%
Interest Credited This Period	\$23.11	Interest Credited Year-to-Date	\$1,615.86
Interest Rate(s):	04/01 to 04/30 at 0.01%		

Deposits and Credits

Ledger Date	Description	Amount
04/30	Interest Payment	\$23.11
Total		\$23.11

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
04/30	\$2,853,688.68		

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.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 2011			CHASE GENERAL FUND MM						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	2,853,665.57
	04/30/2020	1027875			Interest Revenue	CR-10	23.11	0.00	2,853,688.68
Grand Totals:							23.11	0.00	2,853,688.68

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

Reconciled Balance as of:	3/31/2020		179,070.04
Receipts:			
	Café Sales		0.00
Disbursements:			
	Cash Disbursements	<u>15,005.63</u>	<u>(15,005.63)</u>
Total available balance per General Ledger as of:	4/30/2020		<u>164,064.41</u>
Bank Balance as of:	4/30/2020		179,090.04
Less:	Outstanding Checks		(15,025.63)
Adjusted Bank Balance as of:	4/30/2020		<u>164,064.41</u>
			-

Prepared by: Linda Bilski Reviewed by: Virginia Holloway
Date: 05/04/2020 Date: 05/04/2020

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

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

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

				ROCKY POINT UFSD
Previous Balance 03/31/20	\$179,090.04	Number of Days in Cycle		30
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle		\$179,090.04
0 Checks/Debits	\$0.00	Average Collected Balance		\$179,090.04
Service Charges	\$0.00			
Ending Balance 04/30/20	\$179,090.04			

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

					ROCKY POINT UFSD
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>	
04/01				\$179,090.04	
	No Account Activity this Statement Period				
04/30				\$179,090.04	
Total		\$0.00	\$0.00		
No Items Processed					

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 4/30/2020



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

Ending Bank Balance:		179,090.04
Outstanding Checks (See listing below):	-	15,025.63
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:	164,064.41
Cash Account Balance:	164,064.41

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
03/16/2020	11836	KARA SYMINGTON	20.00
04/27/2020	11837	AMERICAN CLASSIC SPECIALTIES	363.25
04/27/2020	11838	CREAM-O-LAND DAIRIES, LLC	2,451.14
04/27/2020	11839	J. KINGS FOOD SERVICE	3,003.19
04/27/2020	11840	JAY BEE DISTRIBUTORS	441.92
04/27/2020	11841	JTM PROVISIONS CO.	416.91
04/27/2020	11842	MEADOW PROVISIONS CORP	884.67
04/27/2020	11843	MICHAEL FOODS	257.60
04/27/2020	11844	MIVILA FOODS OF NY	2,293.77
04/27/2020	11845	MODERN ITALIAN BAKERY	1,028.67
04/27/2020	11846	NARDONE BROS BAKING CO	391.35
04/27/2020	11847	RICH PRODUCTS CORPORATION	1,287.78
04/27/2020	11848	SCHRIER, H. & CO.	1,978.88
04/27/2020	11849	TYSON PREPARED FOODS, INC.	206.50
Outstanding Check Total:			15,025.63

Linda Bilski

Virginia Holloway

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 207			CAPITAL ONE CHECKING						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	179,070.04
	04/30/2020				See Cash Disbursement Schedule 20	CD-20	0.00	15,005.63	164,064.41
Grand Totals:							0.00	15,005.63	164,064.41



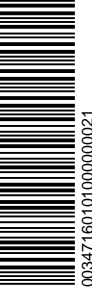
JPMorgan Chase Bank, N.A.
 P O Box 182051
 Columbus, OH 43218-2051

April 01, 2020 through April 30, 2020

CUSTOMER SERVICE INFORMATION

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

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



00347160101000000021

CHECKING SUMMARY

Commercial Checking With Interest

	INSTANCES	AMOUNT
Beginning Balance		\$142,332.13
Deposits and Additions	4	101.15
Ending Balance	4	\$142,433.28
Annual Percentage Yield Earned This Period		0.01%
Interest Paid This Period		\$1.15
Interest Paid Year-to-Date		\$20.76

DEPOSITS AND ADDITIONS

DATE	DESCRIPTION	AMOUNT
04/02	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000012948781 Eed:200402 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 0932948781Tc	\$30.00
04/09	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019631903 Eed:200409 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 1009631903Tc	30.00
04/13	Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000011743372 Eed:200413 Ind ID:650000007830113 Ind Name:Rocky Point Ufsd Trn: 1041743372Tc	40.00
04/30	Interest Payment	1.15
Total Deposits and Additions		\$101.15

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

DAILY ENDING BALANCE

DATE	AMOUNT
04/02	\$142,362.13
04/09	142,392.13
04/13	142,432.13
04/30	142,433.28

INTEREST RATE ON COLLECTED BALANCE

INTEREST RATE(S)					
	04/01	TO	04/30	AT	0.01%

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS: Call us at 1-866-564-2262 or write us at the address on the front of this statement (non-personal accounts contact Customer Service) immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number
- The dollar amount of the suspected error
- A description of the error or transfer you are unsure of, why you believe it is an error, or why you need more information.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC TRANSACTIONS: Contact the bank immediately if your statement is incorrect or if you need more information about any non-electronic transactions (checks or deposits) on this statement. If any such error appears, you must notify the bank in writing no later than 30 days after the statement was made available to you. For more complete details, see the Account Rules and Regulations or other applicable account agreement that governs your account. Deposit products and services are offered by JPMorgan Chase Bank, N.A. Member FDIC



JPMorgan Chase Bank, N.A. Member FDIC

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
C 208			CHASE ACH REVENUE						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	142,332.13
	04/30/2020	1027876			Interest Revenue	CR-10	1.15	0.00	142,333.28
	04/30/2020	1027877			RPMS ACH	CR-10	100.00	0.00	142,433.28
					Grand Totals:		101.15	0.00	142,433.28

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

Reconciled Balance as of:	3/31/2020		71,542.85
Receipts:			
	Interfund Transfer	<u>250,000.00</u>	250,000.00
Disbursements:			
	Cash Disbursements	<u>28,955.00</u>	<u>(28,955.00)</u>
Total available balance per General Ledger as of:	4/30/2020		<u>292,587.85</u>
Bank Balance as of:	4/30/2020		332,142.85
Less:	Outstanding Checks		<u>(39,555.00)</u>
Adjusted Bank Balance as of:	4/30/2020		<u>292,587.85</u>

Prepared by: Linda Bilski Reviewed by: Virginia Holloway

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$82,142.85	Number of Days in Cycle	30	
1 Deposits/Credits	\$250,000.00	Minimum Balance This Cycle	\$82,142.85	
0 Checks/Debits	\$0.00	Average Collected Balance	\$98,809.51	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$332,142.85			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/29	Book transfer credit FROM ...5277	\$250,000.00		\$332,142.85		
Total		\$250,000.00	\$0.00			

Thank you for banking with us.

ROCKY POINT UFSD

Bank Reconciliation for period ending on 4/30/2020



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

Ending Bank Balance:		332,142.85
Outstanding Checks (See listing below):	-	39,555.00
Deposits in Transit:	+	0.00
Other Credits:	+	0.00
Other Debits:	-	0.00

Adjusted Ending Bank Balance:		292,587.85
Cash Account Balance:		292,587.85

Outstanding Check Listing

Check Date	Check Number	Payee	Amount
03/10/2020	4549	TRINITY EVANGELICAL LUTHERAN	10,600.00
04/25/2020	4551	RUBICON WEST, INC.	9,345.00
04/25/2020	4552	STEP BY STEP PRESCHOOL	9,010.00
04/27/2020	4553	TRINITY EVANGELICAL LUTHERAN	10,600.00
Outstanding Check Total:			39,555.00

Prepared By

Approved By

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Account Name				Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID						
F 205	CAPITAL ONE CHECKING								
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	71,542.85
04/27/2020					See Cash Disbursement Schedule 19	CD-19	0.00	10,600.00	60,942.85
04/29/2020	228				fund f fund from general fund	JE-22	250,000.00	0.00	310,942.85
04/30/2020					See Cash Disbursement Schedule 18	CD-18	0.00	18,355.00	292,587.85
Grand Totals:							250,000.00	28,955.00	292,587.85

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$1,183,770.06	Number of Days in Cycle	30	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$1,182,990.93	
1 Checks/Debits	(\$779.13)	Average Collected Balance	\$1,183,328.55	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$1,182,990.93			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/14	Check 1100		\$779.13	\$1,182,990.93		
Total		\$0.00	\$779.13			

									ROCKY POINT UFSD	
Checks * designates gap in check sequence										
<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>		
1100	04/14	\$779.13								

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
H 205			CAPITAL ONE CHECKING						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	1,182,990.93
	04/30/2020				See Cash Disbursement Schedule 22	CD-22	0.00	12,646.85	1,170,344.08
Grand Totals:							0.00	12,646.85	1,170,344.08

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

Reconciled Balance as of:	3/31/2020		1,582,323.82
Receipts:			
	Payroll Deductions	<u>3,410,309.92</u>	3,410,309.92
Disbursements:			
	Cash Disbursements	<u>3,262,406.40</u>	<u>(3,262,406.40)</u>
Total available balance per General Ledger as of:	4/30/2020		<u>1,730,227.34</u>
Bank Balance as of:	4/30/2020		1,814,249.11
Less:	Outstanding Checks		(84,021.77)
Adjusted Bank Balance as of :	4/30/2020		<u>1,730,227.34</u>

Prepared by: Linda Bilski Reviewed by: Virginia Holloway
Date: 05/04/2020 Date: 05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$1,614,487.91	Number of Days in Cycle	30	
2 Deposits/Credits	\$1,383,713.92	Minimum Balance This Cycle	\$992,228.13	
11 Checks/Debits	(\$1,183,952.72)	Average Collected Balance	\$1,184,287.87	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$1,814,249.11			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01	Check 12240		\$26,094.64	\$1,588,393.27		
04/03	Wire transfer withdrawal THE OMNI GROUP 040320 USD0006284469		\$89,167.93	\$1,499,225.34		
04/03	ACH Withdrawal IRS USATAXPYMT 040320 ROCKY POINT SCHOOL DIS 270049XXXXX3380		\$427,467.39	\$1,071,757.95		
04/03	ACH Withdrawal NYS DTF PROMP WT Tax Paymnt 040320 ROCKY POINT UFSD 000000XXXXX4533		\$74,915.57	\$996,842.38		
04/08	Check 12239		\$4,188.75	\$992,653.63		
04/10	Wire transfer withdrawal RENAISSANCE LIFE 041020 USD0006354691		\$236.34	\$992,417.29		
04/14	Check 12235		\$189.16	\$992,228.13		
04/15	Book transfer credit FROM ...5277	\$688,441.35		\$1,680,669.48		
04/17	Wire transfer withdrawal THE OMNI GROUP 041720 USD0006371594		\$89,361.13	\$1,591,308.35		
04/17	ACH Withdrawal IRS USATAXPYMT 041720 ROCKY POINT SCHOOL DIS 270050XXXXX7294		\$401,927.98	\$1,189,380.37		

Thank you for banking with us.

ACCOUNT DETAIL CONTINUED FOR PERIOD APRIL 01, 2020 - APRIL 30, 2020

<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>
04/17	ACH Withdrawal NYS DTF PROMP WT Tax Paymnt 041720 ROCKY POINT UFSD 000000XXXXX1069		\$70,116.08	\$1,119,264.29
04/27	Check 12227		\$287.75	\$1,118,976.54
04/29	Book transfer credit FROM ...5277	\$695,272.57		\$1,814,249.11
Total		\$1,383,713.92	\$1,183,952.72	

ROCKY POINT UFSD

Checks * designates gap in check sequence

<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>
12227	04/27	\$287.75	12239*	04/08	\$4,188.75	12240	04/01	\$26,094.64
12235*	04/14	\$189.16						

ROCKY POINT UFSD

Bank Reconciliation Check Listing For Capital One Trust & Agency Checking Outstanding Checks From the Earliest Date to 4/30/2020



Check Number	Issue Date	Payee	Amount	Cleared	Cleared Date
12053	09/03/2019	LAURA DYROFF	35.00	<input type="checkbox"/>	
12236	03/03/2020	VOTE COPE	221.25	<input type="checkbox"/>	
12243	03/16/2020	ROCKY POINT ADMIN ASSOCIATION	555.00	<input type="checkbox"/>	
12246	03/16/2020	SHERIFF OF SUFFOLK COUNTY	371.29	<input type="checkbox"/>	
12247	03/16/2020	VOTE COPE	221.25	<input type="checkbox"/>	
12248	04/27/2020	N.Y.S.TEACHERS RETIRE.SYS	26,383.00	<input type="checkbox"/>	
12249	04/27/2020	NYS CHILD SUPPORT PROCESSING	2,289.71	<input type="checkbox"/>	
12250	04/27/2020	NYSUT MEMBER BENEFITS TRUST	1,272.63	<input type="checkbox"/>	
12251	04/27/2020	ROCKY POINT ADMIN ASSOCIATION	555.00	<input type="checkbox"/>	
12252	04/27/2020	ROCKY PT.TEACH.ASSOC.	16,585.00	<input type="checkbox"/>	
12253	04/27/2020	SHERIFF OF SUFFOLK COUNTY	370.51	<input type="checkbox"/>	
12254	04/27/2020	VOTE COPE	221.25	<input type="checkbox"/>	
12255	04/27/2020	LAIDLAW TRANSIT INC	531.14	<input type="checkbox"/>	
12256	04/27/2020	WESTERN SUFFOLK BOCES	8,305.36	<input type="checkbox"/>	
12257	04/27/2020	NYS CHILD SUPPORT PROCESSING	2,269.69	<input type="checkbox"/>	
12258	04/27/2020	NYSUT MEMBER BENEFITS TRUST	1,272.63	<input type="checkbox"/>	
12259	04/27/2020	ROCKY POINT ADMIN ASSOCIATION	555.00	<input type="checkbox"/>	
12260	04/27/2020	ROCKY POINT SCH REL PERS	4,808.20	<input type="checkbox"/>	
12261	04/27/2020	ROCKY PT.TEACH.ASSOC.	16,616.00	<input type="checkbox"/>	
12262	04/27/2020	SHERIFF OF SUFFOLK COUNTY	361.61	<input type="checkbox"/>	
12263	04/27/2020	VOTE COPE	221.25	<input type="checkbox"/>	
Total Amount:			84,021.77		
Number of Checks:			21		

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
T 204	CAPITAL ONE TRUST & AGENCY								
				BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	1,582,323.82	
04/03/2020	215			Reinassance Life April 2020	JE-22	0.00	236.34	1,582,087.48	
04/03/2020	224			DISBURSE NET PAYROLL	JE-21	1,035,851.56	0.00	2,617,939.04	
04/15/2020	1027853			Trust & Agency Deductions 4/17/20	CR-10	688,441.35	0.00	3,306,380.39	
04/17/2020	226			DISBURSE NET PAYROLL	JE-21	990,744.44	0.00	4,297,124.83	
04/29/2020	1027870			Trust & Agency Deductions 5/1/20	CR-10	695,272.57	0.00	4,992,397.40	
04/30/2020				See Cash Disbursement Schedule 49	CD-49	0.00	1,653,506.83	3,338,890.57	
04/30/2020				See Cash Disbursement Schedule 50	CD-50	0.00	8,836.50	3,330,054.07	
04/30/2020				See Cash Disbursement Schedule 51	CD-51	0.00	1,599,826.73	1,730,227.34	
Grand Totals:						3,410,309.92	3,262,406.40	1,730,227.34	

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

Reconciled Balance as of:	3/31/2020		1,085,930.41
Receipts:			
	Funding Transfer	<u>1,981,124.41</u>	1,981,124.41
Disbursements:			
	Disburse Net Payroll	<u>2,026,596.00</u>	<u>(2,026,596.00)</u>
Total available balance per General Ledger as of:	4/30/2020		<u>1,040,458.82</u>
Bank Balance as of:	4/30/2020		1,063,546.68
Less:	Outstanding Checks		<u>(23,087.86)</u>
Adjusted Bank Balance as of:	4/30/2020		<u>1,040,458.82</u>

Prepared by: Linda Bilski
Date: 05/04/2020

Reviewed by: Virginia Holloway
Date: 05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$1,114,928.44	Number of Days in Cycle	30	
2 Deposits/Credits	\$1,981,124.41	Minimum Balance This Cycle	\$73,166.71	
8 Checks/Debits	(\$2,032,506.17)	Average Collected Balance	\$276,493.07	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$1,063,546.68			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01	Check 99576		\$333.66	\$1,114,594.78		
04/02	Check 99575		\$1,636.14	\$1,112,958.64		
04/03	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 040320 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$1,035,310.63	\$77,648.01		
04/07	Check 99594		\$646.03	\$77,001.98		
04/07	Check 99523		\$628.11	\$76,373.87		
04/07	Check 99557		\$378.38	\$75,995.49		
04/15	Book transfer credit FROM ...5277	\$990,744.44		\$1,066,739.93		
04/17	ACH Withdrawal PAYROLL ROCKYPT REG SALARY 041720 PAYROLL ROCKYPT -SETT-TMOBSPEB		\$990,203.51	\$76,536.42		
04/20	Check 99486		\$3,369.71	\$73,166.71		
04/29	Book transfer credit FROM ...5277	\$990,379.97		\$1,063,546.68		
Total		\$1,981,124.41	\$2,032,506.17			

Thank you for banking with us.

ACCOUNT DETAIL CONTINUED FOR PERIOD APRIL 01, 2020 - APRIL 30, 2020

ROCKY POINT UFSD

Checks * designates gap in check sequence

<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>	<i>Check No.</i>	<i>Date</i>	<i>Amount</i>
99486	04/20	\$3,369.71	99557*	04/07	\$378.38	99576	04/01	\$333.66
99523*	04/07	\$628.11	99575*	04/02	\$1,636.14	99594*	04/07	\$646.03

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Account Name					Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation					
T 205	CAPITAL ONE NET PAYROLL								
				BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	1,085,930.41	
04/03/2020	224			DISBURSE NET PAYROLL	JE-21	0.00	1,035,851.56	50,078.85	
04/15/2020	1027854			Funding Net Payroll 4/17/20	CR-10	990,744.44	0.00	1,040,823.29	
04/17/2020	226			DISBURSE NET PAYROLL	JE-21	0.00	990,744.44	50,078.85	
04/29/2020	1027871			Funding Net Payroll 5/1/20	CR-10	990,379.97	0.00	1,040,458.82	
Grand Totals:						1,981,124.41	2,026,596.00	1,040,458.82	

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

Reconciled Balance as of:	3/31/2020	49,533.26
Receipts:		
	Live Like Susie Mem'l Scholarship	125.00
	J. Haggerty Mem'l Scholarship	<u>600.00</u>
		725.00
Disbursements:		<u>0.00</u>
Total available balance per General Ledger as of:	4/30/2020	<u><u>50,258.26</u></u>
Bank Balance as of: 4/30/2020		49,533.26
Add: Deposits in Transit		<u>725.00</u>
Adjusted Bank Balance as of: 4/30/2020		<u><u>50,258.26</u></u> 0.00

Prepared by: Linda Bilski
Date: 05/04/2020

Reviewed by: Virginia Holloway
Date: 05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$49,533.26	Number of Days in Cycle	30	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$49,533.26	
0 Checks/Debits	\$0.00	Average Collected Balance	\$49,533.26	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$49,533.26			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01				\$49,533.26		
	No Account Activity this Statement Period					
04/30				\$49,533.26		
Total		\$0.00	\$0.00			
No Items Processed						

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Account Name					Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation					
U 200	CASH IN CHECKING								
				BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	49,533.26	
04/30/2020	1027860			LIVE LIKE SUSIE MEL'L SCHOLARSHIP	CR-10	100.00	0.00	49,633.26	
04/30/2020	1027861			LIVE LIKE SUSIE MEMORIAL SCHOLARSHIP	CR-10	25.00	0.00	49,658.26	
04/30/2020	1027862			J. HAGGERTY MEM'L SCHOLARSHIP	CR-10	600.00	0.00	50,258.26	
Grand Totals:						725.00	0.00	50,258.26	

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

Reconciled Balance as of:	3/31/2020	136,878.73
Receipts:		0.00
Disbursements:		0.00
		<hr/>
Total available balance per General Ledger as of:	4/30/2020	<u>136,878.73</u>
Bank Balance as of:	4/30/2020	<u>136,878.73</u>
		-

Prepared by: Linda Bilski Reviewed by: Virginia Holloway
Date: 05/04/2020 Date: 05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$136,878.73	Number of Days in Cycle	30	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$136,878.73	
0 Checks/Debits	\$0.00	Average Collected Balance	\$136,878.73	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$136,878.73			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01				\$136,878.73		
	No Account Activity this Statement Period					
04/30				\$136,878.73		
Total		\$0.00	\$0.00			
No Items Processed						

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
V 200			CASH						
					BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	136,878.73
Grand Totals:							0.00	0.00	136,878.73

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

Reconciled Balance as of:	3/31/2020	67,079.14
Receipts:		0.00
Disbursements:		0.00
Total available balance per General Ledger as of:	4/30/2020	<u>67,079.14</u>
Bank Balance as of:	4/30/2020	67,993.64
Less:	Outstanding Checks	<u>(914.50)</u>
Adjusted Bank Balance as of:	4/30/2020	<u>67,079.14</u> 0.00

Prepared by:	Linda Bilski	Reviewed by:	Virginia Holloway
Date:	05/04/2020	Date:	05/04/2020

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

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

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

			ROCKY POINT UFSD	
Previous Balance 03/31/20	\$67,993.64	Number of Days in Cycle	30	
0 Deposits/Credits	\$0.00	Minimum Balance This Cycle	\$67,993.64	
0 Checks/Debits	\$0.00	Average Collected Balance	\$67,993.64	
Service Charges	\$0.00			
Ending Balance 04/30/20	\$67,993.64			

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

					ROCKY POINT UFSD	
<i>Date</i>	<i>Description</i>	<i>Deposits/Credits</i>	<i>Withdrawals/Debits</i>	<i>Resulting Balance</i>		
04/01				\$67,993.64		
	No Account Activity this Statement Period					
04/30				\$67,993.64		
Total		\$0.00	\$0.00			
No Items Processed						

Thank you for banking with us.

ROCKY POINT UFSD



Cash Account Transactions Report From 4/1/2020 To 4/30/2020

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
X 201			CAPITAL ONE CHECKING		BALANCE 07/01/2019 - 03/31/2020		0.00	0.00	67,079.14
Grand Totals:							0.00	0.00	67,079.14

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

GENERAL FUND

A210	Petty Cash	\$	600.00
A2008	Capital One Investment	\$	20,830,230.77
A2010	Capital One AP Checking	\$	1,065,747.36
A2011	JP Morgan Chase-Money Market	\$	2,853,688.68

Total General Fund: \$ 24,750,266.81

SCHOOL LUNCH FUND

C207	Capital One Lunch Fund Checking	\$	164,064.41
C208	JP Morgan Chase-Lunch ACH	\$	142,433.28

Total School Lunch Fund: \$ 306,497.69

SPECIAL AID FUND

F205	Capital One Federal Checking	\$	292,587.85
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Total Special Aid Fund: \$ 292,587.85

CAPITAL FUND

H205	Capital One - Checking	\$	1,170,344.08
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Total Capital Fund: \$ 1,170,344.08

TRUST & AGENCY FUND

T204	Capital One - Checking	\$	1,730,227.34
T205	Capital One - Net Payroll Checking	\$	1,040,458.82

Total Trust & Agency Fund: \$ 2,770,686.16

SCHOLARSHIP FUND

U200	Capital One - Checking	\$	50,258.26
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Total Scholarship Fund \$ 50,258.26

DEBT SERVICE FUND

V200	Capital One - Money Market	\$	136,878.73
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Total Debt Service Fund \$ 136,878.73

EXTRA CLASS FUND

X201	Capital One - Checking	\$	67,079.14
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Total Extra Class Fund \$ 67,079.14

Total All Funds: \$ 29,544,598.72

Rocky Point UFSD
 PERIOD COVERED 7/1/19 to 6/30/2020
 CASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

MONTH	JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
BEGINNING BALANCE	22,656	20,261	21,844	19,782	15,233	9,149	5,466	22,903	24,086	29,464	24,750	24,750
RECEIPTS:	XXXXXXXX	XXXXXXXX	XXXXXXXX:XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
PROPERTY TAXES	0	3	0	0	0	0	21,178	6,612	894	415		
STAR AID	0	0	0	0	0	0	5,300	0	0	0		
STATE AID	0	984	4,041	1,134	136	1,709	137	137	10,485	159		
OTHER	88	75	151	42	88	32	320	356	46	79		
TRF FR OTHER FUNDS	0	0	0	500	215	0	0	223	0	0		
DUE TO OTH FDS	0	0	0	0	0	0	0	0	0	0		
NYS AID DUE TO OTHER FUNDS	114	4,521	0	236	544	226	36	48	38	0		
TAN PROCEEDS	0	0	0	0	0	0	0	0	0	0		
TOTAL RECEIPTS:	202	5,583	4,192	1,912	983	1,967	26,971	7,376	11,463	653	0	0
DISBURSEMENTS:	XXXXXXXX	XXXXXXXX	XXXXXXXX:XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SALARY	838	760	4,294	3,608	3,599	3,569	3,341	3,801	5,142	3,365		
OPERATING EXPENSES	1,759	3,240	1,960	2,853	3,416	1,700	5,194	2,390	943	1,752		
OTHER	0	0	0	0	0	0	0	0	0	0		
DUE TO OTHER FUNDS	0	0	0	0	0	0	999	2	0	0		
DEBT SERVICE	0	0	0	0	52	281	0	0	0	0		
LOAN TO OTH FDS	0	0	0	0	0	100	0	0	0	250		
REPYMT OF LOANS	0	0	0	0	0	0	0	0	0	0		
REPYMT OF TAN	0	0	0	0	0	0	0	0	0	0		
INTEREST PAYMENT	0	0	0	0	0	0	0	0	0	0		
INT REPAY	0	0	0	0	0	0	0	0	0	0		
TOTAL DISB:	2,597	4,000	6,254	6,461	7,067	5,650	9,534	6,193	6,085	5,367	0	0
BALANCE	20,261	21,844	19,782	15,233	9,149	5,466	22,903	24,086	29,464	24,750	24,750	24,750
Projected Fund Balance at Year End	3,470	3470	3470	3545	3570	3600	3612	3627	3592	3578	0	

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
A 2008	CAPITAL ONE INVESTMENT	20,830,230.77	0.00
A 2010	CAPITAL ONE AP CHECKING	1,065,747.36	0.00
A 2011	CHASE GENERAL FUND MM	2,853,688.68	0.00
A 210	PETTY CASH	600.00	0.00
A 380	ACCOUNTS RECEIVABLE	43,124.63	0.00
A 391	DUE FROM FEDERAL FUND	626,975.24	0.00
A 3911	DUE FROM TRUST AND AGENCY	952,452.85	0.00
A 3912	DUE FROM SCHOOL LUNCH	408,597.99	0.00
A 4805	PREPAID INSURANCE	60,000.00	0.00
A 510	ESTIMATED REVENUES	82,263,057.89	0.00
A 521	ENCUMBRANCES	21,860,264.42	0.00
A 522	EXPENDITURES	51,453,953.25	0.00
A 599	APPROPRIATED FUND BALANCE	5,241,923.59	0.00
A 600	ACCOUNTS PAYABLE	0.00	148,442.69
A 620	TAX ANTICIP NOTES PAYABLE	0.00	4,500,000.00
A 630	DUE TO OTHER FUNDS	0.00	142.68
A 6301	DUE TO SCHOOL LUNCH FUND	0.00	37,930.27
A 6304	DUE TO TRUST AGENCY	1,632,485.09	0.00
A 6305	DUE TO DEBT SERVICE	0.00	1,779.30
A 632	DUE TO STATE TEACHERS' RETIREMENT	0.00	86,872.08
A 806	NONSPENDABLE FUND BALANCE	0.00	60,000.00
A 814	WORKER'S COMPENSATION RESERVE	0.00	1,277,572.70
A 815	UNEMPLOYMENT INSURANCE RESERVE	0.00	480,778.88
A 821	RESERVE FOR ENCUMBRANCES	0.00	21,860,264.42
A 825	ERS RESERVE	0.00	2,790,055.06
A 826	TRS SUB FUND RESERVE	0.00	604,009.00
A 861	PROPERTY LOSS RESERVE	0.00	54,021.00
A 862	LIABILITY LOSS RESERVE	0.00	54,021.00
A 867	RESERVE FOR EMPLOYEE BENEFITS	0.00	3,950,631.75
A 878	CAPITAL RESERVE	0.00	1,590,368.00
A 909	FUND BALANCE	0.00	758,586.19
A 910	APPROPRIATED FUND BALANCE	0.00	2,474,613.00
A 911	UNAPPROPRIATED FUND BALANCE	0.00	5,455,461.79
A 960	APPROPRIATIONS	0.00	87,504,981.48
A 980	REVENUES	0.00	55,602,570.47
A Fund Totals:		189,293,101.76	189,293,101.76
Grand Totals:		189,293,101.76	189,293,101.76

ROCKY POINT UFSD

Revenue Status Report From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAX	45,940,256.00	0.00	45,940,256.00	29,099,985.57	16,840,270.43
A 1085	STAR REIMBURSEMENT	6,500,000.00	0.00	6,500,000.00	5,299,981.95	1,200,018.05
A 1315	CONTINUING ED-SUMMER	10,000.00	0.00	10,000.00	19,141.00	-9,141.00
A 1315..A	CONTINUING ED-FALL	5,000.00	0.00	5,000.00	1,510.00	3,490.00
A 1315..B	CONTINUING ED-SPRING	15,000.00	0.00	15,000.00	0.00	15,000.00
A 1316	DRIVER EDUCATION-SUMMER	20,000.00	0.00	20,000.00	25,175.00	-5,175.00
A 1316..A	DRIVERS ED-FALL	25,000.00	0.00	25,000.00	23,600.00	1,400.00
A 1316..B	DRIVERS ED-SPRING	25,000.00	0.00	25,000.00	25,600.00	-600.00
A 1489	OTHER CHARGES-PROM, YEARBOOK	69,000.00	0.00	69,000.00	0.00	69,000.00
A 2230	DAY SCHOOL TUITION FROM OTHER DISTRICTS	0.00	0.00	0.00	25,438.62	-25,438.62
A 2401	INTEREST AND EARNINGS	83,000.00	0.00	83,000.00	98,629.99	-15,629.99
A 2655	MINOR SALES, OTHER	0.00	0.00	0.00	7,935.00	-7,935.00
A 2690	FINES - LOST BOOKS	0.00	0.00	0.00	191.00	-191.00
A 2703	PRIOR YEAR REFUNDS-OTHER (NOT TRANS)	283,000.00	0.00	283,000.00	520,692.85	-237,692.85
A 2705	GIFTS AND DONATIONS	0.00	2,948.89	2,948.89	7,927.78	-4,978.89
A 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	20,702.00	-20,702.00
A 2770	OTHER UNCLASSIFIED	0.00	0.00	0.00	106,833.27	-106,833.27
A 2772	E-RATE REVUENE	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2801	INTERFUND REVENUE	0.00	0.00	0.00	23,000.00	-23,000.00
A 3101	GROSS STATE AID - BASIC	16,679,608.00	0.00	16,679,608.00	11,057,413.91	5,622,194.09
A 3101.E	STATE AID EXCESS COST	5,700,000.00	0.00	5,700,000.00	4,072,638.80	1,627,361.20
A 3102	STATE AID LOTTERY	4,500,000.00	0.00	4,500,000.00	4,676,350.91	-176,350.91
A 3103	STATE AID BOCES	1,869,560.00	0.00	1,869,560.00	0.00	1,869,560.00
A 3260	STATE AID TEXTBOOKS	185,000.00	0.00	185,000.00	131,409.00	53,591.00
A 3262	STATE AID COMPUTER SOFTWARE	247,685.00	0.00	247,685.00	90,172.00	157,513.00
A 3263	STATE AID LIBRARY LOAN PROGRAM	25,000.00	0.00	25,000.00	18,675.00	6,325.00
A 4285	MEDICAID MANAGEMENT REIMBURSEMENT	75,000.00	0.00	75,000.00	249,566.82	-174,566.82
A Totals:		82,260,109.00	2,948.89	82,263,057.89	55,602,570.47	26,660,487.42
Grand Totals:		82,260,109.00	2,948.89	82,263,057.89	55,602,570.47	26,660,487.42

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1010	BOARD OF EDUCATION	*	12,800.00	0.00	12,800.00	8,411.16	811.75	3,577.09
1040	DISTRICT CLERK	*	16,530.00	0.00	16,530.00	13,351.17	3,178.83	0.00
1060	DISTRICT MEETING	*	11,010.00	0.00	11,010.00	3,825.23	0.00	7,184.77
1240	CHIEF SCHOOL ADMINISTRATOR	*	413,989.00	2,600.00	416,589.00	250,953.03	66,607.85	99,028.12
1310	BUSINESS ADMINISTRATION	*	758,257.00	28,843.64	787,100.64	561,441.58	202,099.50	23,559.56
1320	AUDITING	*	83,000.00	8,600.00	91,600.00	60,600.00	24,500.00	6,500.00
1325	TREASURER	*	10,000.00	0.00	10,000.00	5,725.00	0.00	4,275.00
1345	PURCHASING	*	42,708.00	0.00	42,708.00	36,340.20	5,697.80	670.00
1380	FISCAL AGENT FEE	*	9,000.00	0.00	9,000.00	9,000.00	0.00	0.00
1420	LEGAL	*	80,000.00	0.00	80,000.00	38,192.40	41,807.60	0.00
1430	PERSONNEL	*	655,980.78	-2,600.00	653,380.78	381,648.15	132,696.77	139,035.86
1480	PUBLIC INFORMATION AND SERVICES	*	42,300.00	0.00	42,300.00	18,916.74	23,383.26	0.00
1620	OPERATION OF PLANT	*	4,480,673.00	272,380.45	4,753,053.45	3,536,454.84	1,022,642.33	193,956.28
1621	MAINTENANCE OF PLANT	*	1,487,500.00	414,074.33	1,901,574.33	997,368.14	588,085.58	316,120.61
1670	CENTRAL PRINTING AND MAILING	*	71,000.00	7,000.00	78,000.00	62,395.97	14,604.03	1,000.00
1680	CENTRAL DATA PROCESSING	*	854,722.00	0.00	854,722.00	439,129.86	398,584.14	17,008.00
1910	UNALLOCATED INSURANCE	*	529,725.00	68,395.57	598,120.57	595,261.09	2,859.48	0.00
1981	ADMINISTRATIVE CHARGE-BOCES	*	325,000.00	0.00	325,000.00	216,348.00	108,652.00	0.00
2010	CURRICULUM DEVELOPMENT AND SUPERVISION	*	375,205.00	5,049.77	380,254.77	273,667.67	87,019.92	19,567.18
2020	SUPERVISION - ADMINISTRATION	*	2,283,760.00	437.44	2,284,197.44	1,593,458.41	520,034.36	170,704.67
2060	RESEARCH, PLANNING AND EVALUATION	*	45,000.00	0.00	45,000.00	2,205.00	0.00	42,795.00
2070	INSERVICE TRAINING - INSTRUCTION	*	25,600.00	0.00	25,600.00	25,600.00	0.00	0.00
2110	TEACHING - REGULAR SCHOOL	*	24,204,673.29	-157,334.68	24,047,338.61	15,513,724.71	6,946,271.59	1,587,342.31
2138	MUSIC & FINE ARTS	*	84,308.00	2,503.24	86,811.24	45,236.05	16,519.03	25,056.16
2250	PROGRAMS FOR HANDICAPPED CHILDREN	*	13,833,384.72	305.00	13,833,689.72	8,081,379.71	5,190,135.19	562,174.82
2280	OCCUPATIONAL EDUCATION	*	1,417,400.00	0.00	1,417,400.00	680,637.52	730,001.00	6,761.48
2330	COMMUNITY EDUCATION	*	793,800.00	0.00	793,800.00	450,745.83	263,699.05	79,355.12
2610	SCHOOL LIBRARY AND AUDIOVISUAL	*	657,634.00	-3,746.18	653,887.82	417,999.59	164,793.85	71,094.38
2620	EDUCATIONAL TELEVISION	*	900.00	0.00	900.00	521.09	378.91	0.00
2630	COMPUTER ASSISTED INSTRUCTION	*	334,649.00	118,068.30	452,717.30	139,090.45	243,506.00	70,120.85
2805	ATTENDANCE - REGULAR SCHOOL	*	44,755.00	0.00	44,755.00	35,559.33	6,683.67	2,512.00
2810	GUIDANCE - REGULAR SCHOOL	*	1,263,460.00	117,808.45	1,381,268.45	963,060.52	377,518.26	40,689.67

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2815	HEALTH SERVICES - REGULAR SCHOOL *	503,090.80	0.00	503,090.80	328,543.88	147,159.05	27,387.87
2820	PSYCHOLOGICAL SERVICES - REGULAR SCHOOL *	246,991.00	0.00	246,991.00	153,561.39	89,889.61	3,540.00
2825	SOCIAL WORK SERVICES - REGULAR SCHOOL *	708,312.81	12,078.19	720,391.00	330,274.54	390,116.46	0.00
2850	CO-CURRICULAR ACTIVITIES - REG. SCHOOL *	396,600.00	664.15	397,264.15	230,000.60	10,524.83	156,738.72
2855	INTERSCHOLASTIC ATHLETICS - REG. SCHOOL *	956,013.00	-93,740.98	862,272.02	678,884.04	88,364.69	95,023.29
5510	DISTRICT TRANSPORTATION SERVICES *	89,795.00	-33,456.04	56,338.96	46,291.97	7,428.91	2,618.08
5540	CONTRACT TRANSPORTATION *	5,353,920.00	0.00	5,353,920.00	3,410,212.85	1,916,825.95	26,881.20
9010	NYS EMPLOYEES RETIREMENT *	885,724.00	0.00	885,724.00	683,428.77	0.00	202,295.23
9020	NYS TEACHERS RETIREMENT *	2,982,000.00	0.00	2,982,000.00	3,658.18	0.00	2,978,341.82
9030	SOCIAL SECURITY *	3,055,100.00	0.00	3,055,100.00	1,992,125.16	0.00	1,062,974.84
9040	WORKERS' COMPENSATION *	600,000.00	-6,395.57	593,604.43	381,881.57	179,172.94	32,549.92
9045	LIFE INSURANCE *	48,000.00	0.00	48,000.00	26,444.56	13,386.92	8,168.52
9050	UNEMPLOYMENT INSURANCE *	50,000.00	0.00	50,000.00	12,030.37	37,269.63	700.00
9060	HEALTH INSURANCE *	11,626,332.00	0.00	11,626,332.00	7,414,445.05	1,810,853.68	2,401,033.27
9760	TAX ANTICIPATION NOTES *	95,000.00	0.00	95,000.00	0.00	0.00	95,000.00
9901	TRANSFER TO SPECIAL AID *	3,897,844.00	0.00	3,897,844.00	303,921.88	0.00	3,593,922.12
Fund ATotals:		86,743,446.40	761,535.08	87,504,981.48	51,453,953.25	21,873,764.42	14,177,263.81
Grand Totals:		86,743,446.40	761,535.08	87,504,981.48	51,453,953.25	21,873,764.42	14,177,263.81

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
C 207	CAPITAL ONE CHECKING	164,064.41	0.00
C 208	CHASE ACH REVENUE	142,433.28	0.00
C 380	ACCOUNTS RECEIVABLE	889.20	0.00
C 391	DUE FROM GENERAL FUND	37,930.27	0.00
C 445	SUPPLY INVENTORY	10,546.76	0.00
C 446	GOVT FOOD INVENTORY	18,623.80	0.00
C 447	PURCHASED FOOD INVENTORY	10,953.92	0.00
C 510	ESTIMATED REVENUES	1,113,000.00	0.00
C 521	ENCUMBRANCES	200,287.29	0.00
C 522	EXPENDITURES	785,717.64	0.00
C 630	DUE TO GENERAL FUND	0.00	408,597.99
C 632	DUE TO OTHER FUNDS	24,949.46	0.00
C 691	DEFERRED REVENUE	0.00	49,249.54
C 821	RESERVE FOR ENCUMBRANCES	0.00	200,287.29
C 845	FUND BALANCE RESERVE FOR INVENTORY	0.00	40,124.48
C 909	FUND BALANCE	0.00	73,791.53
C 960	APPROPRIATIONS	0.00	1,113,000.00
C 980	REVENUES	0.00	624,345.20
C Fund Totals:		2,509,396.03	2,509,396.03
Grand Totals:		2,509,396.03	2,509,396.03

ROCKY POINT UFSD

Revenue Status Report From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
C 1440	SALE OF TYPE A LUNCHES	279,600.00	0.00	279,600.00	168,417.76	111,182.24
C 1441	ADULT ALA CARTE	5,000.00	0.00	5,000.00	8,441.17	-3,441.17
C 1445	OTHER CAFETERIA SALES	319,000.00	0.00	319,000.00	184,902.03	134,097.97
C 2401	INTEREST AND EARNINGS	1,000.00	0.00	1,000.00	1,827.21	-827.21
C 2770	MISCELLANEOUS REVENUES	1,000.00	0.00	1,000.00	411.03	588.97
C 2771	REBATES	0.00	0.00	0.00	20.00	-20.00
C 3190	GOVERNMENT REIMB-STATE	17,000.00	0.00	17,000.00	12,006.00	4,994.00
C 4109	SURPLUS FOOD	65,000.00	0.00	65,000.00	0.00	65,000.00
C 4191	GOVERNMENT REIMB-FEDERAL	425,400.00	0.00	425,400.00	248,320.00	177,080.00
C Totals:		1,113,000.00	0.00	1,113,000.00	624,345.20	488,654.80
Grand Totals:		1,113,000.00	0.00	1,113,000.00	624,345.20	488,654.80

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2860	*	1,062,900.00	0.00	1,062,900.00	750,378.00	200,287.29	112,234.71
9030	*	50,100.00	0.00	50,100.00	35,339.64	0.00	14,760.36
	Fund CTotals:	1,113,000.00	0.00	1,113,000.00	785,717.64	200,287.29	126,995.07
	Grand Totals:	1,113,000.00	0.00	1,113,000.00	785,717.64	200,287.29	126,995.07

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
F 205	CAPITAL ONE CHECKING	292,587.85	0.00
F 410	STATE AND FEDERAL AID REC	43,001.62	0.00
F 510	ESTIMATED REVENUES	1,366,325.34	0.00
F 521	ENCUMBRANCES	220,074.62	0.00
F 522	EXPENDITURES	755,795.68	0.00
F 630	DUE TO GENERAL FUND	0.00	626,975.04
F 632	DUE TO TRUST AND AGENCY	28,217.99	0.00
F 691	DEFERRED REVENUES	0.00	3,277.60
F 821	RESERVE FOR ENCUMBRANCES	0.00	220,074.62
F 960	APPROPRIATIONS	0.00	1,366,325.34
F 980	REVENUES	0.00	489,350.50
F Fund Totals:		2,706,003.10	2,706,003.10
Grand Totals:		2,706,003.10	2,706,003.10

ROCKY POINT UFSD

Revenue Status Report From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
F 3289.DEA.F	Schools for Blind & Deaf Students	16,019.79	-16,019.79	0.00	0.00	0.00
F 3289.SSH.19	REVENUE-SUMMER HCP 2019	0.20	-0.20	0.00	0.00	0.00
F 3289.SSH.20	REVENUE-SUMMER HCP 2019_2020	0.00	0.00	0.00	158,225.50	-158,225.50
F 3289.UPK.19	UPK REVENUE 2019	1,036.00	0.00	1,036.00	0.00	1,036.00
F 3289.UPK.20	UPK REVENUE 2020	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 4126.TLI.19	REVENUE TITLE I	-256,860.50	259,018.00	2,157.50	0.00	2,157.50
F 4126.TLI.20	REVENUE TITLE I	249,528.00	0.00	249,528.00	49,305.00	200,223.00
F 4256.PRE.20	REVENUE PRE	43,829.00	0.00	43,829.00	8,765.00	35,064.00
F 4256.PTB.19	PTB REVENUE	5,958.64	0.00	5,958.64	0.00	5,958.64
F 4256.PTB.20	PTB REVENUE	699,174.00	14,344.00	713,518.00	139,834.00	573,684.00
F 4289.ELL.19	REVENUE ELL	3,712.50	0.00	3,712.50	0.00	3,712.50
F 4289.ELL.20	REVENUE ELL	17,135.00	0.00	17,135.00	3,427.00	13,708.00
F 4289.IMM.18	REVENUE IMMIGRANT STUDENTS	21,100.47	0.00	21,100.47	0.00	21,100.47
F 4289.IMM.19	REVENUE IMMIGRANT STUDENTS	20,141.60	0.00	20,141.60	14,997.00	5,144.60
F 4289.LEP.18	REVENUE TLEP	4,081.00	0.00	4,081.00	0.00	4,081.00
F 4289.SAE.20	REVENUE SAE 20	19,239.00	0.00	19,239.00	3,847.00	15,392.00
F 4289.TII.19	REVENUE TITLE IIA	-409.00	0.00	-409.00	0.00	-409.00
F 4289.TII.20	REVENUE TITLE IIA	0.00	61,913.00	61,913.00	12,382.00	49,531.00
F 4289.TII.A2.0	REVENUE TITLE IIA	61,913.00	-61,913.00	0.00	0.00	0.00
F 4289.TLI.19	REVENUE TITLE IA	259,018.00	-259,018.00	0.00	0.00	0.00
F 5031	INTERFUND TRANSFERS	-16,019.99	16,019.99	0.00	0.00	0.00
F Totals:		1,351,981.34	14,344.00	1,366,325.34	489,350.50	876,974.84
Grand Totals:		1,351,981.34	14,344.00	1,366,325.34	489,350.50	876,974.84

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2110	*	584,680.50	18,339.20	603,019.70	175,618.10	59,493.60	367,908.00
2250	*	748,961.64	14,344.00	763,305.64	580,177.58	160,581.02	22,547.04
Fund FTotals:		1,333,642.14	32,683.20	1,366,325.34	755,795.68	220,074.62	390,455.04
Grand Totals:		1,333,642.14	32,683.20	1,366,325.34	755,795.68	220,074.62	390,455.04

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
H 205	CAPITAL ONE CHECKING	1,170,344.08	0.00
H 410	DUE FROM STATE AND FEDERAL	640,082.20	0.00
H 510	ESTIMATED REVENUES	2,932,330.93	0.00
H 521	ENCUMBRANCES	367,323.86	0.00
H 522	EXPENDITURES	3,234,268.73	0.00
H 599	APPROPRIATED FUND BALANCE	4,404,611.71	0.00
H 691	DEFERRED REVENUE	0.00	640,082.20
H 821	RESERVE FOR ENCUMBRANCES	0.00	367,323.86
H 909	FUND BALANCE	0.00	4,404,612.81
H 960	APPROPRIATIONS	0.00	7,336,942.64
H Fund Totals:		12,748,961.51	12,748,961.51
Grand Totals:		12,748,961.51	12,748,961.51

ROCKY POINT UFSD

Revenue Status Report From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
H 3297	SMART SCHOOLS	2,450,155.00	0.00	2,450,155.00	0.00	2,450,155.00
H 5710	SERIAL BONDS	377,428.70	104,747.23	482,175.93	0.00	482,175.93
	H Totals:	2,827,583.70	104,747.23	2,932,330.93	0.00	2,932,330.93
	Grand Totals:	2,827,583.70	104,747.23	2,932,330.93	0.00	2,932,330.93

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1625	*	3,273,149.36	3,917,568.90	7,190,718.26	3,234,268.73	367,323.86	3,589,125.67
9999	*	226,071.84	-79,847.46	146,224.38	0.00	0.00	146,224.38
Fund HTotals:		3,499,221.20	3,837,721.44	7,336,942.64	3,234,268.73	367,323.86	3,735,350.05
Grand Totals:		3,499,221.20	3,837,721.44	7,336,942.64	3,234,268.73	367,323.86	3,735,350.05

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
T 200EX	EXTRACLASSROOM	67,159.32	0.00
T 204	CAPITAL ONE TRUST & AGENCY	1,730,227.34	0.00
T 205	CAPITAL ONE NET PAYROLL	1,040,458.82	0.00
T 271	OTHER-TEA. RETIRE.	0.00	21.40
T 281L	FLEX PLAN HEALTH CARE - YR19	0.00	1,080.00
T 29	TAX SHELTER ANNUITY	0.00	220.00
T 290	AFLAC -CPP	0.00	15,388.52
T 291	AFLAC - STD	0.00	7,229.02
T 292	AFLAC - ACC	0.00	4,698.00
T 293	AFLAC - HSP	0.00	2,131.05
T 35	SCHOLARSHIP	0.00	1,030.00
T 38	EXTRACLASSROOM ACTIVITY	0.00	67,159.32
T 391	DUE FROM OTHER FUNDS	0.00	1,685,652.54
T 61	VISION	0.00	2,759.89
T 63001	DUE TO GENERAL FUND	0.00	952,452.85
T 84	OTHER-NYS EMPL RETIRE LOANS	0.00	8,643.55
T 85	OTHER-NYS EMPL RETIRE	0.00	14,737.54
T 89	OTHER VOTE COPE	0.00	564.00
T 91	LONG TERM DISABILITY	128.64	0.00
T 931	SCHOOL ACTIVITIES-FJC	0.00	1,431.64
T 932	SCHOOL ACTIVITIES-JAE	0.00	576.99
T 933	SCHOOL ACTIVITIES-M/S	0.00	24,880.76
T 9331	HIGH SCHOOL TESTING	0.00	8,954.22
T 9335	NYSSMA	0.00	4,065.00
T 9337	AP TEST DEPOSITS	0.00	17,154.68
T 9338	MARK TWAIN DINNER	0.00	3,198.00
T 935	SCHOOL ACTIVITIES-H/S	0.00	12,606.50
T 9351	MUSIC DEPT. HIGH SCHOOL	0.00	313.65
T 9352	SEAN JOHNS MEMORIAL-CHALLENGE DAY	0.00	925.00
T 936	FJC - KIDS IN NEED (RUTH SPIEGEL)	0.00	100.00
T Fund Totals:		2,837,974.12	2,837,974.12
Grand Totals:		2,837,974.12	2,837,974.12

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
V 200	CASH	136,878.73	0.00
V 3911	DUE FROM GENERAL	1,779.30	0.00
V 510	ESTIMATED REVENUE	3,787,843.75	0.00
V 522	EXPENDITURES	3,425,016.98	0.00
V 599	APPROPRIATED FUND BALANCE	0.00	20,000.00
V 909	FUND BALANCE, UNRESERVED	0.00	139,925.65
V 960	APPROPRIATIONS	0.00	3,767,843.75
V 980	REVENUES	0.00	3,423,749.36
V Fund Totals:		7,351,518.76	7,351,518.76
Grand Totals:		7,351,518.76	7,351,518.76

ROCKY POINT UFSD

Revenue Status Report From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
V 2401	INTEREST EARNINGS	20,000.00	0.00	20,000.00	21,732.38	-1,732.38
V 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	0.00	278,095.10	-278,095.10
V 5031	INTERFUND TRANSFERS	3,767,843.75	0.00	3,767,843.75	303,921.88	3,463,921.87
V 5791	PROCEEDS OF ADVANCED REFUNDING BONDS	0.00	0.00	0.00	2,820,000.00	-2,820,000.00
V Totals:		3,787,843.75	0.00	3,787,843.75	3,423,749.36	364,094.39
Grand Totals:		3,787,843.75	0.00	3,787,843.75	3,423,749.36	364,094.39

ROCKY POINT UFSD

Appropriation Status Summary Report By Function From 7/1/2019 To 4/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1380	*	0.00	0.00	0.00	57,556.83	0.00	-57,556.83
9711	*	3,767,843.75	0.00	3,767,843.75	303,921.88	0.00	3,463,921.87
9901	*	0.00	0.00	0.00	23,000.00	0.00	-23,000.00
9991	*	0.00	0.00	0.00	3,040,538.27	0.00	-3,040,538.27
Fund VTotals:		3,767,843.75	0.00	3,767,843.75	3,425,016.98	0.00	342,826.77
Grand Totals:		3,767,843.75	0.00	3,767,843.75	3,425,016.98	0.00	342,826.77

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
U 200	CASH IN CHECKING	50,258.26	0.00
U 2401	INTEREST	0.00	306.90
U 3912	DUE FROM GENERAL	62.50	0.00
U 9000	ALLISON FISCH VERADO SCHOLARSHIP	0.00	0.51
U 9001	RITA SULLIVAN SCHOLARSHIP	0.00	230.23
U 9002	RYAN CAUFIELD SCHOLARSDHIP	0.00	24.02
U 9003	K EDWARDS ADMIN SCHOLARSHIP	0.00	1,849.43
U 9004	K-MART	0.00	82.82
U 9005	TARGET SCH HS/JR	0.00	44.05
U 9006	TARGET SCHOLARSHIP JAE	0.00	270.85
U 9007	TARGET SCHOLARSHIP	0.00	109.82
U 9008	FRANCIS RYAN SCHOLARSHIP	0.00	256.78
U 9009	GENERAL SCHOLARSHIP	0.00	63.48
U 9010	AL MAIN SCHOLARSHIP	0.00	5,084.45
U 9011	JOSEPH FALLICA	0.00	847.36
U 9015	SASBO SCHOLARSHIP	0.00	0.94
U 9016	SOUND BEACH MUSIC	0.00	0.94
U 9018	LIVE LIKE SUSIE MEMORIAL SCHOLARSHIP	0.00	28,583.71
U 9020	INTERDIST.COUNCIL OF SUPTS.- SR. SCHOL	0.00	11.00
U 9021	PETER MADDALENA MEMORIAL	0.00	8,468.47
U 9022	HAGGERTY MEMORIAL SCHOLARSHIP	0.00	4,085.00
U Fund Totals:		50,320.76	50,320.76
Grand Totals:		50,320.76	50,320.76

ROCKY POINT UFSD

Trial Balance Report From 7/1/2019 - 4/30/2020



Account	Description	Debits	Credits
X 201	CAPITAL ONE CHECKING	67,079.14	0.00
X 391	DUE FROM OTHER FUNDS	80.18	0.00
X 6307	LEADERS CLUB	0.00	211.82
X 6308	MATH HONOR SOCIETY	0.00	56.78
X 6309	VARSITY CLUB	0.00	620.67
X 6310	SCIENCE CLUB	0.00	324.89
X 6311	SPACE CLUB	0.00	742.71
X 6351	STUDENT COUNCIL-MS	0.00	4,262.24
X 6353	YEARBOOK-MS	0.00	13,398.37
X 6403	BUSINESS CLUB	0.00	14.02
X 6404	MS ROBOTICS CLUB	0.00	152.67
X 6452	BE A NICER NEIGHBOR CLUB	0.00	5,241.88
X 6454	COMMUNITY SERVICE CLUB	0.00	4,196.56
X 6457	SKILLS USA - HS COSMOTOLOGY	0.00	257.01
X 6460	GAY STRAIGHT ALLIANCE CLUB	0.00	0.01
X 6461	HUMAN RIGHTS CLUB	0.00	160.45
X 65010	S.A.D.D.	0.00	1,274.52
X 650115	THESPIAN TROUPE #696	0.00	337.31
X 65012	HS YEARBOOK CLUB	0.00	23,819.33
X 65016	STUDENT COUNCIL	0.00	7,020.95
X 65017	ART CLUB	0.00	1,390.21
X 65018	BUSINESS HONOR SOCIETY	0.00	803.51
X 65025	JAE STUDENT COUNCIL	0.00	1,726.57
X 6533	ROBOTICS CLUB HS	0.00	502.64
X 6540	HISTORY HONOR SOCIETY	0.00	99.40
X 6542	MATH TEAM	0.00	201.00
X 700	SURPLUS FUNDS	0.00	343.80
X Fund Totals:		67,159.32	67,159.32
Grand Totals:		67,159.32	67,159.32



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

May 5, 2020

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

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

Board of Education:

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

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

Internal Claims Audit Services

Exhibits

INTERNAL CLAIMS AUDIT SERVICES

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

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

Board of Education
Rocky Point School District
May 5, 2020

Page 2

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

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

Over the time period of April 1, 2020 through April 30, 2020 I have audited 257 claims against the District in the amount of **\$4,211,093.73**. (See attached Exhibit I) I made inquiries and/ or observations into 25 claims in the amount of **\$67,819.19**. I have summarized the inquiries and/or observations as well as the resolutions within Exhibit II. It should be noted that currently, there are 0 outstanding inquiries in regards to the audit of the claims made against the District for the period of April 1, 2020 through April 30, 2020. I have summarized all voided checks and notable exceptions in Exhibit III.

*****0*****

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

Very truly yours,

John F. Dennehy, Jr.
Certified Public Accountant

Internal Claims Audit By Fund

Rocky Point School District

Exhibit I

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
4/29/2020	4/29/2020	60	A	69	1,676,758.89	13	580,372.42	13	-	113647-113715
4/10/2020	4/10/2020	N/A	A	3	71,771.52	-	-	-	-	EFT
4/22/2020	4/22/2020	N/A	A	1	6,396.00	1	6,396.00	1	-	EFT
4/29/2020	4/29/2020	20	C	13	15,005.63	1	416.91	1	-	11837-11849
4/29/2020	4/29/2020	18	F	2	18,355.00	1	9,345.00	1	-	4551-4552
4/29/2020	4/29/2020	19	F	1	10,600.00	-	-	-	-	4553
4/29/2020	4/29/2020	22	H	1	12,646.85	-	-	-	-	1101
4/29/2020	4/29/2020	49	T	26	1,653,506.83	-	-	-	-	12257-12263, 5115361-5115379
4/29/2020	4/29/2020	50	T	2	8,836.50	-	-	-	-	12255-12256
4/29/2020	4/29/2020	51	T	26	1,599,826.73	-	-	-	-	12248-12254, 5115380-5115398
4/10/2020	4/10/2020	N/A	T	1	234.34	-	-	-	-	EFT
TOTAL				145	\$ 5,073,938.29	16	\$ 596,530.33	16	-	

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 I)

2019 / 2020 YTD

Analysis by Number of Inquiries

Reason For Inquiry	Resolution	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	0.00%	0.00%	1 0.39%	0.00%	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Difference<\$1; Immaterial, claim paid	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Overpaid recurring vendor by less than \$50; credit will be taken off on next payment to vendor	0.00%	0.00%	0.00%	2 1.30%	#DIV/0!	#DIV/0!
Check amount not equal to invoices	Void & reissue	1 0.27%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Check issued prior to service	Void & reissue at time of service	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Credit not taken	Recurring vendor; credit memo pulled from pocket to apply to next invoice	1 0.27%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Current year expense paid prior year P.O.	P.O. Funds carried over	3 1.37%	2 0.85%	1 0.39%	1 0.59%	#DIV/0!	#DIV/0!
Incorrect vendor name	Void & reissue	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Insufficient supporting backup	Hold for missing information	- 0.00%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Insufficient supporting backup	Backup Provided	1 0.27%	2 0.85%	1 0.39%	1 0.59%	#DIV/0!	#DIV/0!
Insufficient supporting backup	Void check	- 0.00%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Invoice date precedes PO date	Noted by Business Office	14 3.84%	7 3.03%	8 3.11%	3 2.47%	#DIV/0!	#DIV/0!
Invoice over 90 days outstanding/unbilled	Verified no duplicate payment	9 2.47%	5 2.16%	5 1.85%	4 2.70%	#DIV/0!	#DIV/0!
Invoices not listed separately on check	Void and reissue with all invoices itemized separately	1 0.27%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Invoice previously stamped by claims auditor	Confirmed original check void	4 1.10%	- 0.00%	1 0.39%	0.00%	#DIV/0!	#DIV/0!
Missing administrator approval endorsement	Received proper authorization	- 0.00%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Missing receiving signature on invoice or PO	Verified receipt of goods/services	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
No Purchase Order encumbered	Void & reissue after P.O. encumbered	0.00%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Not an original invoice	Copy, fax or statement accepted	2 0.55%	5 2.16%	3 1.15%	0.00%	#DIV/0!	#DIV/0!
Paid sales tax	Void and reissue	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	3 0.80%	4 1.70%	2 0.78%	4 2.70%	#DIV/0!	#DIV/0!
Prior year invoice paid current year funds	Noted by Business Office	1 0.27%	3 1.30%	1 0.39%	0.00%	#DIV/0!	#DIV/0!
Pre-dated Invoice	Hold until service date	0.00%	- 0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	0.00%	0.00%	0.00%	0.00%	#DIV/0!	#DIV/0!
Paid invoice for services not provided due to Covid-19 school closure.	The district continues to pay vendors in accordance with the CARES Act of 2020 guidelines to continue to pay contractors during the period of any disruptions or closures related to coronavirus to the greatest extent practicable.	0.00%	0.00%	0.00%	1 0.59%	#DIV/0!	#DIV/0!
Total Number (#) of Inquiries		42 11.51%	28 12.12%	25 9.7%	16 11.0%	- #DIV/0!	- #DIV/0!
Total Claims Audited		365 100.00%	231 100.00%	257 100.00%	145 100.00%	- #DIV/0!	- #DIV/0!
Total Outstanding Inquiries		0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 #DIV/0!	0 #DIV/0!

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

2019 / 2020 YTD

Analysis by Dollar Value

Reason For Inquiry	Resolution	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20				
All invoices not reflected on check	Pay unpaid invoice(s) next warrant	0.00%	0.00%	1,055.00	0.00%						
Check amount not equal to invoices	Difference <\$1; Immaterial, claim paid	0.00%	0.00%	0.00%	0.00%						
Check amount not equal to invoices	Overpaid recurring vendor by less than \$50; credit will be taken off on next payment to vendor	0.00%	0.00%	0.00%	6,681.43	0.00%					
Check amount not equal to invoices	Void & reissue	5,350.46	0.00%	0.00%	0.00%						
Check issued prior to service	Void & reissue at time of service	0.00%	0.00%	0.00%	0.00%						
Credit not taken	Recurring vendor; credit memo pulled from packet to apply to next invoice	37.83	0.00%	0.00%	0.00%						
Current year expense paid prior year P.O.	P.O. Funds carried over	66,883.02	0.78%	5,334.57	0.11%	17,905.00	0.34%				
Incorrect vendor name	Void & reissue	-	0.00%	0.00%	0.00%						
Insufficient supporting backup	Hold for missing information	-	0.00%	0.00%	0.00%						
Insufficient supporting backup	Backup Provided	930.53	0.01%	1,940.31	0.04%	800.03	0.02%				
Insufficient supporting backup	Void check	-	0.00%	0.00%	0.00%						
Invoice date precedes PO date	Noted by Business Office	87,815.52	1.02%	23,891.37	0.51%	37,352.13	0.75%				
Invoice over 90 days outstanding/undated	Verified no duplicate payment	33,237.12	0.41%	78,510.17	1.69%	1,907.80	0.04%				
Invoices not listed separately on check	Void and reissue with all invoices itemized separately	1,036.70	0.01%	0.00%	0.00%	0.00%					
Invoice previously stamped by claims auditor	Confirmed original check void	125,394.45	1.46%	0.00%	710.03	0.02%	0.00%				
Missing administrator approval endorsement	Received proper authorization	-	0.00%	0.00%	-	0.00%					
Missing receiving signature on invoice or PO	Verified receipt of goods/services	0.00%	0.00%	0.00%	0.00%						
No Purchase Order encumbered	Void & reissue after P.O. encumbered	0.00%	0.00%	0.00%	-	0.00%					
Not an original invoice	Copy, fax or statement accepted	16,245.73	0.19%	3,548.94	0.08%	6,355.28	0.13%				
Paid sales tax	Void and reissue	0.00%	0.00%	0.00%	0.00%						
PO insufficient funds	PO funds increased post invoice/paid direct from budget code	4,018.72	0.05%	40,195.93	0.87%	3,800.00	0.08%				
Prior year invoice paid current year funds	Noted by Business Office	17,900.00	0.21%	13,475.96	0.31%	16,898.70	0.35%				
Pre-dated Invoice	Hold until service date	0.00%	0.00%	0.00%	0.00%						
Separation of Duties	Same individual signed P.O. and authorized payment; additional admin approval provided	0.00%	0.00%	0.00%	0.00%						
Paid invoice for services not provided due to Covid-19 school closure.	The district continues to pay vendors in accordance with the CARES Act of 2020 guidelines to continue to pay contractors during the period of any disruptions or closures related to coronavirus to the greatest extent practicable.	0.00%	0.00%	0.00%	441,114.51	8.69%					
Total Value (\$) of Inquiries		360,966.19	4.70%	167,897.25	3.69%	67,819.19	1.61%	596,530.33	11.76%		
Total Claims Audited		8,594,771.70	100.00%	4,644,098.75	100.00%	4,211,093.73	100.00%	5,073,938.29	100.00%		
Total Outstanding Inquiries		-	0.00%	-	0.00%	-	0.00%	-	0.00%	#DIV/0!	#DIV/0!

Rocky Point School District
 Internal Claim Audit
 Notable Exceptions
 Exhibit III

Voided Checks - April 2020

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

Other Notable Exceptions - April 2020

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

Rocky Point School District
Internal Claims Audit
Payroll Audit
Exhibit IV

Audited Payroll Checks - April 2020

Fund	Ck #	Amount \$	Employee	Payroll Date Exceptions
**No Payroll Audit for 4/10/2020 and 4/24/2020 Payrolls. Relevant employee documents/contracts are unavailable as Claims Auditing Services are currently being performed remotely due to the Coronavirus Pandemic.				
-				

*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

Susan Y Sullivan
Roger D Sullivan

8727
50-7044/2219

5/6 20 20

Pay to the Order of Rocky Point Schools \$2600.00
Twenty-six hundred and 00/100 Dollars

STERLING NATIONAL BANK
325 Route 25A
Rocky Point, NY 11778

For Rita C. Sullivan Scholarship Susan Y Sullivan

From: Michael Donovan <michael@mediaocean.com>
Sent: Thursday, April 23, 2020 3:00 PM
To: OBrien, Scott <SOBRIEN@rockypoint.k12.ny.us>
Cc: Sean Sharp <ssharp@bridgehamptonschool.com>
Subject: RE: Chromebooks for Rocky Point

CAUTION: This email originated from outside of our organization. Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe.

~Rocky Point UFSD Technology Department~

Scott, OLA is happy to be able to give you the 100 Chromebooks. They are a newer model (Acer -- R752TN-C2J5), and the Styluses are built into the side of the devices.

You will need to collect them from Bridgehampton School. Please contact Sean Sharp to coordinate the pickup. Sean's contact info:

Sean Sharp -- cell: (516) 991-4537 Scott OBrien -- cell #: (631) 689-5533

The devices cost \$343.48/each, and are being given to you by OLA.

If you need licenses, please contact: Dana Gambardella – CDW: (203) 851-7286 danagam@cdw.com The licenses cost: \$24.57/each

REAFFIRM RESERVE ACCOUNTS & TRANSFER AUTHORIZATION

RESERVE FUNDS – TRANSFERS OUT



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT

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

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. Chris DiPaola
CD Automotive Enterprises Inc.
50B Rocky Point-Yaphank Road
Rocky Point, NY 11778

Re: Bid #18-03 Repair of District Vehicles Contract Extension for 2020-2021

Dear Mr. DiPaola,

The current 2017-2018 Repair of District Vehicles contract between CD Automotive Enterprises Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-2021 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

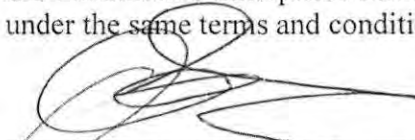
We look forward to working with you again for another year.

Sincerely,


Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

CD Automotive Enterprises Inc. agrees to extend the current Repair of District Vehicles contract, under the same terms and conditions as per Bid #18-03, for the period 7/1/2020-6/30/2021.



Representative-CD Automotive Enterprises Inc.

Date: 4/27/20

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ROCKY POINT UNION FREE SCHOOL DISTRICT

REPAIR AND MAINTENANCE OF
DISTRICT MOTOR VEHICLES

BID # 18-03

BID RESPONSE SHEET

Bid award will be based on the lowest bid price per specifications.

NOTE: to determine the low price bidder, calculations will be based upon: 20 repairs (including pickup and drop off of the vehicles), 87 hours, Parts with a manufacturer's list price of \$2800.

Hourly Labor Charge	\$ <u>85⁰⁰_{XX}</u> /Hr.	7,395
Discount off Manufacturer's List price for Parts	Discount <u>5</u> %	2660
Cost for Pickup and Drop-off (round trip) -to/from Rocky Point, NY	\$ <u>65 For towing</u>	<u>1300</u> 11,355 -
Estimated contract value based on the above scenario:	\$ <u>11,355⁰⁰_{XX}</u>	

Vendor Name: CD Automotive Enterprises Inc Authorized Signature





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

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

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. Robert. Mailand, President
Park Line Asphalt Maintenance
1877 Montauk Highway
Brookhaven, NY 11719

Re: Bid #19-01 Asphalt/Concrete Paving & Repair Contract Extension for 2020-21

Dear Mr. Mailand:

The 2018/2019 Asphalt/Concrete Paving & Repair contract between Park Line Asphalt Maintenance and The Rocky Point UFSD allows for the extension of said contract, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-21 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

We look forward to working with you again for another year.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Van Cott".

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Park Line Asphalt Maintenance agrees to extend the current Asphalt/Concrete Paving & Repair contract, under the same terms and conditions as per Bid #19-01, for the period 7/1/2020-6/30/2021.

Robert Mailand
Representative – Park Line Asphalt Maintenance

Date 4.21.2020

BID RESPONSE SHEET (page 1 of 2)
ASPHALT/CONCRETE PAVING & REPAIR Bid #19-01

The undersigned agrees to furnish all labor, material and equipment on an **AS-NEEDED BASIS**. There is no guarantee that any/all services will be required during the contract period.

Prices are all inclusive of material, labor and equipment needed to perform work as specified.

All work under this contract requires a written estimate and approval by Director of Facilities and/or his designee prior to commencement.

SERVICES RENDERED AND/OR MATERIALS PROVIDED MUST BE AS PER THE ENCLOSED BID SPECIFICATIONS. ALL INVOICES SUBMITTED MUST REFLECT PRICING AS PER THE ENCLOSED BID PROPOSAL PAGES IN ORDER FOR PAYMENT TO BE RENDERED.

Contract Period: July 1, 2018-June 30, 2019.

<u>PART A: ASPHALT</u> (Weighted Average 40%)	<u>500 SQ.FT. OR LESS</u>	<u>501 SQ.FT. OR MORE</u>
PATCHING: (min. 25sq.ft.)	\$ <u>6.95</u> SQ FT.	\$ <u>6.75</u> SQ FT.
PAVING:		
3" Base (Aggregate)	\$ <u>.80</u> SQ FT.	\$ <u>2.50</u> SQ FT.
2" Top	\$ <u>.75</u> SQ FT.	\$ <u>2.25</u> SQ FT.
2" MILLING: (Including Sweeping)	\$ <u>.01</u> SQ.FT.	\$ <u>.55</u> SQ.FT.
SEAL COATING: (min. 25 sq.ft.)		
Manufacturer Used: <u>Copeland Coatings</u>	\$ <u>.01</u> SQ FT.	\$ <u>.30</u> SQ FT.
INFRARED PAVING	\$ <u>.01</u> (100 SQ.FT. OR LESS)	\$ <u>.01</u> (101 SQ.FT. OR MORE)
	<u>500 LN/SQ FT. OR LESS</u>	<u>501 LN/SQ FT. OR MORE</u>
CRACK REPAIR:	\$ <u>.05</u> LN FT.	\$ <u>1.25</u> LN FT.
CRACK REPAIR W/ROUTING:	\$ <u>.10</u> LN FT.	\$ <u>1.50</u> LN FT.
LINE PAINT/STRIPING:	\$ <u>.05</u> LN FT.	\$ <u>.90</u> LN FT.
BLACKTOP CUTTING:	\$ <u>1.00</u> LN FT.	\$ <u>1.00</u> LN FT.
SPEED BUMPS: (With Milled Key 30" wide)	\$ <u>20.00</u> /LN FT.	\$ <u>.50</u> LN FT.
OTHER:		
CRUSHED ASPHALT: (RAP) Per Ton	\$ <u>1.00</u> /Ton (Delivery Only)	
CRUSHED ASPHALT: (RAP) PER 100 TONS	\$ <u>50.00</u> /100 TONS (DELIVERED ONLY)	

BID RESPONSE SHEET (page 2 of 2)

PART B: CONCRETE (Weighted Average 40%)

PATCHING: SAW CUT & REMOVE

Unclassified Excavation \$ 115.00 /CU YD
Sidewalk \$ 18.00 /SQ FT
Curbing \$ 25.00 /LN FT

PAVING:

Sidewalk 4"- 4,000# reinforced concrete \$ 16.00 /SQ FT
Sidewalk 6"- 4,000# reinforced concrete \$ 20.00 /SQ FT
Curb 4,000# reinforced concrete \$ 30.00 /LN FT

PART C: PARKING LOT SWEEP & VACUUM (Weighted Average 10%)

ROCKY POINT HS/MS (3 Lots) \$ 800.00 /per occurrence
JOSEPH A. EDGAR (2 Lots) \$ 800.00 /per occurrence
FRANK J. CARASITI (4 Lots) \$ 800.00 /per occurrence

PART D: RESET MANHOLE COVERS & STORM DRAINS (Weighted Average 10%)

Labor \$ 125.00 /Hour
Material % 10 /Mark-up

Vendor Name: Park Line Asphalt Maintenance, Inc.

Authorized Signature: Robert Mailand



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. John Maccarone, CEO
Maccarone Plumbing Inc.
10 Sea Cliff Avenue
Glen Cove, NY 11542

Re: Bid #19-02 Plumbing Services Contract Extension for 2020-21

Dear Mr. Maccarone:

The current 2018-19 Plumbing Maintenance and Repair contract between Maccarone Plumbing Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-2021 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Maccarone Plumbing Inc. agrees to extend the current Plumbing Services contract, under the same terms and conditions as per Bid #19-02, for the period 7/1/2020-6/30/2021.

Representative-Maccarone Plumbing Inc.

Date: 4-20-2020

ROCKY POINT UNION FREE SCHOOL DISTRICT
BID# 19-02

PLUMBING SERVICES

I. Specifications

A. Scope

The Rocky Point Union Free School District invites sealed bids for the provision of plumbing services Districtwide. This bid includes various types of scheduled service, emergency service, and minor new installations. Typical type of work includes, but is not limited to: Pipe break repairs (interior and exterior); replacement of plumbing fixtures; re-piping and/or replacement of hot water radiation; waste disposal repairs; and/or installation of incidental new fixtures and equipment.

B. Item Specifications/Instructions to Bidders

1. REPAIRS/SERVICE & EMERGENCY SERVICE

- a. Contractor shall provide Regular Hourly Labor Rate defined as Monday through Friday, from 6:00 am through 6:00 pm;
- b. Overtime Hourly Labor Rate will be paid at 1.5 times the Regular Hourly Labor Rate. Overtime is defined as Holidays, weekends or Monday through Friday after 6:00pm and before 6:00 am;
- c. Contractor shall respond to repair/service calls within 24 hours;
- d. Contractor shall respond to emergency calls within two (2) hours;
 - 1) Emergencies shall be defined and determined by the District
 - 2) Contractor shall provide an emergency telephone number to ensure the required two (2) hour response time
- e. Contractor shall provide a materials mark up percentage for all materials provided for repairs and/or service; and
- f. Contractor shall provide replacement parts and materials to match existing parts and materials unless otherwise approved by the District. (See Item 2-Equivalent Items below)

2. EQUIVALENT ITEMS

- a. All replacement parts shall be the same brand or an equivalent brand to match the District's existing systems;
- b. The determination as to whether or not an alternate brand is equivalent shall be made by the District and all such determinations shall be final.

3. RESPONSE TIME

- a. Contractor shall respond to service calls/repair calls within 24 hours;
- b. Contractor shall respond to emergency calls within two (2) hours.

4. SERVICE TICKETS

- a. Contractor shall supply his own version of a service ticket which shall be signed by an authorized District employee (usually the building custodian);
- b. Such Service Tickets shall accompany all invoices (see Item 5f below).

5. INVOICING

- a. Invoices shall be submitted within 30 days from date of service;
- b. Invoices shall be itemized in accordance with bid pricing;
- c. Bid number shall appear on all invoices;
- d. Purchase Order number shall appear on all invoices;
- e. Invoices shall be submitted in compliance with prevailing wage laws;
- f. Service Tickets shall be attached to all invoices;
- g. In instances where contractor is charging a materials mark up percentage for parts or materials, proof of contractor's cost shall be attached to the invoice.

C. Facility List

DISTRICT ADMINISTRATION OFFICE
90 Rocky Point-Yaphank Road
Rocky Point, NY

Joseph A. Edgar Intermediate School
525 Route 25A
Rocky Point, NY

Rocky Point High School
82 Rocky Point-Yaphank Road
Rocky Point, NY

Frank J. Carasiti Elementary School
90 Rocky Point-Yaphank Road
Rocky Point, NY

Rocky Point Middle School
76 Rocky Point-Yaphank Road
Rocky Point, NY

D. Site Inspection

Bidders wishing to inspect the sites shall contact the Plant & Facilities Department at 631-849-7242.

E. Contract Period & Contract Extension

The contract period shall be 7/1/14 to 6/30/15. The District reserves the right to extend this Contract for two (2) additional one-year periods at the same terms and conditions, subject to Board of Education approval.

F. Insurance Requirements

Upon award, Vendor must provide proof of insurance coverage as defined in the General Conditions section of this bid.

G. References

Each bidder shall complete the *Reference Form* by listing three (3) references where bidder has performed work or provided items and/or services of a similar size and scope as specified in this bid.

H. Prevailing Wage

This contract is subject to all New York State Labor Laws and Prevailing Wage regulations. As per article (s) 8 and 9, of the New York State Labor Laws, wages paid for the performance of this contract shall not be less than those listed as minimum by the New York State Commissioner of Labor for the occupations listed. Prevailing wage schedule is attached.

The Contractor shall further be responsible for making any necessary adjustments to the wages paid for performance of this contract as required by the New York State Labor Laws.

Every Contractor and subcontractor shall submit to the Department of Jurisdiction (Contracting Agency), within thirty (30) days thereafter, a transcript of the original payrolls, subscribed and affirmed as true under penalty of perjury. The Department of Jurisdiction (Contracting Agency) shall receive and maintain such payrolls.

Bidders are cautioned that if they submit a bid which is beneath the wage rate, they are not relieved from the responsibility to pay their employees in accordance with the New York State published mandated "prevailing rate schedule".

In accordance with Prevailing Wage Law, all invoices must be submitted with certified payroll documentation.

BID RESPONSE SHEET

PLUMBING SERVICES
BID #19-02

1. Regular Hourly Labor Rate \$ 120.00 per man
2. Regular Hourly Labor Helper Rate \$ 60.00 per man

Overtime rate will be 1.5 times the hourly rate quoted above. (Overtime hours as defined in Specifications, Section B, Items 1a & 1b.)

3. Materials Mark Up Percentage 10 % (not to exceed 20%)

In the event that two vendors bid the same hourly rate, the lowest Materials Mark-up percentage may be used to determine bid award.

4. Emergency Telephone Number

9-5-516-671-3232
516-674-1553
AFTER HOURS

Company Name: _____

Address: _____

MACCARONE PLUMBING
10 Sea Cliff Avenue
Glen Cove, New York 11542

Bidders Authorized Signature: _____

Print Name and Title: _____

JOHN MACCARONE PRESIDENT

Date: _____

4/24/18



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Caryn J. Hinson, MBA, MSED
Zycron Industries, LLC
44 North Chestnut Street
New Paltz, NY 12561

Re: RFP #R19-02 Medicaid Consultant Services Contract Extension for 2020-21

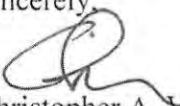
Dear Ms. Hinson:

The current Medicaid Consultant Services contract between Zycron Industries, LLC and The Rocky Point UFSD allows for the extension of said contract 30 days prior to the extension for the 2020-2021 school year at the current rates, terms and conditions subject to Board of Education approval.

Please sign your acknowledgement below and return to Debra Hoffman, Purchasing Agent, at the above address by May 29, 2020.

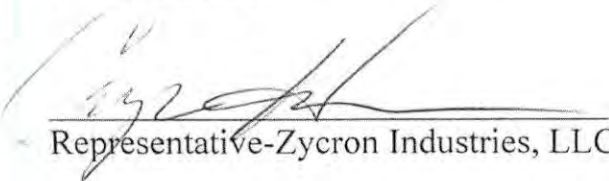
We look forward to working with you again for another year.

Sincerely,


Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Zycron Industries, LLC agrees to extend the current Medicaid Consultant Services contract, under the same terms and conditions as per RFP #R19-02, for the period 7/1/20-6/30/21.


Representative-Zycron Industries, LLC

Date: 4/22/2020

SCOPE OF SERVICE

Consultant Services:

1. Identify and create Medicaid demographic diskettes and submit to the CNYRIC MEDWED program for processing
2. Locate, review and maintain billable data pertaining to the Board's Medicaid Eligible students receiving a service(s) per the student(s) Individual Education Plan (IEP)
3. Compose the Board's Medicaid claims, from information furnished by the Board, obtain the Board's signature and submit to CNYRIC for processing
4. Reconcile Medicaid Remittance payments and statements. Investigate discrepancies and resubmit rejections.
5. Maintain Medicaid documentation with approval by the Board, in accordance with State and Federal requirements.
6. Maintain financial documentation pertaining to Medicaid claims.
7. Maintain log for Med Web Control #s.
8. Provide management with reports or updates in regards to Medicaid maximization and progress.
9. Assist the Board at audits conducted by Federal and State oversight agencies during contractual period.
10. Provide training to Service providers, Special Education staff and Finance staff in regards to Medicaid maximization
11. Provide monthly service report forms and missing lists to district(s) for assistance in obtaining missing information from service provider(s).
12. Attend Medicaid meetings at County, State and district(s) RIC and report Meeting Minutes to Special Education Director and Finance Director.
13. Assist the District at audits conducted by Federal and State oversight agencies during the contractual period.

PART 2- COST

We believe that our low cost and high-level service to be the deciding factors. In a time when the budget and state aid cannot be stretched enough to cover all your needs, you can relax with us in that our service fees are generated from the monies we recover for you. We never submit an invoice until you receive your check from Medicaid Management Information Systems. Therefore we never impose upon your district's cash flow. Upon receipt of your check, we will then submit an invoice requesting payment in 30 days. Our service fee is, fifteen percent (15%), for all claims submitted by Zycron Industries to the Federal and/or State government for services rendered by the District to disabled students or others. The service fees are based on the check amounts as received by Medicaid Management Information Systems (MMIS). We can agree to 3 year contract at 15%.

- (1) Review all previous billings and rendered services eligible for Medicaid reimbursement for the period through June 30, 2019 to determine whether the District has billed for and recovered all properly reimbursable Medicaid expenses. Zycron will submit any missed claims for prompt processing.
- (2) Submit new and/or supplemental claims for reimbursable Medicaid expenses for the period through June 30, 2019. This service shall include the following:
 - (a) Perform self-audits on all claim submissions prior to transmission.
 - (b) Electronically transmit all monthly claims.
 - (c) Reconcile all paid, pending and denied reimbursements on a monthly basis.
 - (d) Retroactively recover reimbursements for services not previously billed.
 - (e) Review all claims and reimbursements monthly with the District's Medicaid Compliance Officer (or his/her designee) and the Director of Pupil Services.
 - (f) Zycron's business hours are 8:00am - 5:30pm Monday-Friday, we are prompt to respond to any and all questions that the District may have during business hours. After hours our consultants are available to respond to district via emails and cell phones.
 - (g) Verify and ensure that no district provider is included or any Federal or State excluded from list. We will also verify that no agency being used by the district has a provider on any excluded list.

(3) No later than June 30, 2019, present a report and recommendations as the efficiency of District practices with respect to the following:

(a) Are Medicaid billings submitted in a timely and accurate manner in such a way as to maximize the amount of reimbursements while maintaining compliance with all applicable laws? Zycron will transition the district to a 90 day claim submission based on NYS recommendations.

(b) Are all Medicaid-eligible students properly identified? On a monthly basis we review your classified students and cross reference to the DOH/SED/CNYRIC Medicaid eligible listing. You providers (In and Out of District) will be promptly notified of eligible students on their caseload to ensure maximum reimbursements.

(c) Is data from both internal and external service providers tracked, collected, and provided to the District with all other documentation needed to complete and submit the claims for reimbursement? Out of District agencies and service providers are notified upon changes to eligibility for any students they may be servicing on their caseloads.

(d) Does the District obtain all requisite signatures, provider agreements, statement of reassignment and parental consents? The District is responsible for obtaining all RXs and the one-time parental consents. Zycron will maintain a list of needed parental consents for the district. Zycron will request and obtain any needed Statement of Reassignments and Provider Agreements required to submit claims for Medicaid.

(e) Does the District verify that all providers have required provider credentials and are registered with the New York State Education Department ("NYSED") registrations, and obtain their respective unique National Provider Identifier ("NPI") numbers? In addition to the above, Zycron will monitor expiration dates of licenses and send providers reminders to renew their licenses. Zycron will assist any and all providers with filing their paperwork to obtain their Medicaid Provider ID numbers when needed.

(f) Does the District review all providers with the New York State Medicaid Inspector General to identify if and when any action has been taken against any providers? The successful proposer shall immediately notify the District's Medicaid Compliance Officer, in writing, of any such actions against a provider. Zycron will monitor all excluded lists and notify the District's Compliance Officer if any employee or outside agency employee appears on any of these lists.

(g) Does the District ensure that no District provider is included on any federal excluded list? The successful proposer shall immediately notify the

District's Medicaid Compliance Officer, in writing, of any such provide exclusion.

(h) Does the District properly document the verification of services provided to the respective students individualized education plans ("IEPs")? Office of Medicaid Inspector General audit files are maintained for every eligible student/ reimbursable service claimed.

(i) Does the District properly verify the procedural terminology ("CPT") and International Statistical Classification of Disease (ICD-9) against the session notes and rectify any discrepancies with the respective providers? Zycron will supply the district with a list of approved ICD-9 codes for specific related services. Zycron will begin the conversion of the use of ICD-9 codes to ICD-10 codes as per the DOH/CMS requirements in October 2015. Zycron will supply the related service providers with a list of approved CPT codes for their area of service. Zycron will promptly inform all providers when new codes are added to their service area as well as when codes are retired from their service area.

4. Provide the following additional services with respect to the performances described in Paragraphs 1 through 3 above:

(a) Be available and provide any information and/or documents necessary to fulfill the requirements of an audit by either the District claims auditor, internal auditor or external auditor. As part of our agreement we will assist the district with any documentation review and audit by any agency for any claim submitted by Zycron.

(b) Represent the District during any audit by an outside, state or federal agency examining the District's Medicaid Program/claims. As part of our agreement we will assist the district with any documentation review and audit by any agency for any claim submitted by Zycron.

(c) At the direction of the District's Medicaid Compliance Officer provide Medicaid compliance training to District personnel, as needed. Zycron provides one onsite compliance training to district staff per year, at the district's scheduling. Any additional trainings can be scheduled based on an agreed upon amount.

(d) Attend Medicaid meetings on behalf of the District. Zycron attends all annual required updates and trainings on the district's behalf.

(e) Provide records retention of all Medicaid documentation to ensure compliance with all applicable state and federal laws. Zycron maintains

all records used for claim submissions and audit files until contract termination when all files are returned to the district.

(f) Assist in the preparation of Form SS-9. Will provide financial information at the district's request for any State filings.



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. Robert Imhoff, President
Watercraft Irrigation
173 North Main St., Suite 331
Sayville, NY 11782

Re: Bid #19-03 Irrigation System Maintenance & Repair Contract Extension for 2020-21

Dear Mr. Imhoff:

The current 2018-2019 Irrigation System Maintenance & Repair contract between Watercraft Irrigation and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-2021 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

We look forward to working with you again for another year.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Van Cott".

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Watercraft Irrigation agrees to extend the current Irrigation System Maintenance & Repair contract, under the same terms and conditions as per Bid #19-03, for the period 7/1/20-6/30/21.

A large, stylized handwritten signature in black ink, likely belonging to a representative of Watercraft Irrigation.

Representative - Watercraft Irrigation

Date 4/24/2020

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
58 CHEMISTRY BUILDING
CHICAGO, ILLINOIS 60637



RECEIVED
JAN 15 1964
DEPARTMENT OF CHEMISTRY
UNIVERSITY OF CHICAGO

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BID RESPONSE SHEET
Irrigation System Maintenance & Repair
Bid #19-03

The district shall award and procure a contract with the lowest responsible bidder who is capable of meeting all of the contract requirements (in addition to the district's boilerplate requirements) and can furnish a price for each of the item defined in the Bid Response Sheet. District will use a weighted average to assess such award as stated on the Bid Response Sheet.

A. \$ Hourly Journeyman labor rate \$ 79⁰⁰
 B. \$ Hourly helper rate \$ 59⁰⁰
 TOTAL A + B = \$ 138⁰⁰ (weighted average 70%)

C. Winterization of District Systems \$ 1800⁰⁰
 D. Spring Start-up of District Systems \$ 1800⁰⁰
 TOTAL C + D = \$ 3600⁰⁰ (weighted average 30%)

* Discount off list price (Hunter brand or District approved alternative)

Rotary heads % 10
 Mist spray heads % 10
 Controllers % 10
 Booster pumps % 10

- A schematic is attached indicating the location of the existing irrigation system throughout the District. Bidders are encouraged to inspect the site or acquire more information about the system. To do so, please contact the Director of Facilities at (631) 8-19-7242.

Watercraft Irrigation

173 North Main St.
 Suite 331
 Sayville, N.Y. 11782

Vendor Name: _____

Authorized Signature: [Signature]



ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT
90 Rocky Point - Yaphank Road
Rocky Point, New York 11778

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. John Haas, President
Bug Fighters Etc., Inc.
P.O. Box 746
Yaphank, NY 11980

Re: Bid #19-05 Integrated Pest Management Services Contract Extension for 2020-21

Dear Mr. Haas,

The current 2018-2019 Integrated Pest Management contract between Bug Fighters Etc., Inc. and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-2021 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

We look forward to working with you again for another year.

Sincerely,

Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Bug Fighters Etc., Inc. agrees to extend the current Integrated Pest Management Services contract, under the same terms and conditions as per Bid #19-05, for the period 7/1/2020-6/30/2021.

John Haas
Representative-Bug Fighters Etc., Inc.

Date: 4/20/20

INTEGRATED PEST MANAGEMENT SERVICE

BID #19-05

BID RESPONSE SHEET

1) Integrated Pest Management Program (4 Building Kitchens)
 Per Month for all locations: \$ 140.00

Per Year (12 months) for all locations: \$ 1,680.00

2) Emergency Service
 Price Per Call \$ 125.00 per call
 (estimate 5 calls)

The treatment of termites, carpenter ants and stinging insects, including, but not limited to Bees, Wasps and Hornets, are not covered under the monthly IPM Service Contract. Treatment shall be provided on an as needed basis as required and approved by the District. Contractor shall provide a one (1) year written warranty against infestations or re-infestations by subterranean termites or other wood destroying insects of the building areas treated under this contract. The Warranty shall include inspections three (3) times per year of the treated areas. If live infestations are discovered during the warranty period, and the soil and building conditions have not been altered in the interim-Retreat as may be needed for elimination of the infestation at no additional cost; Re-inspect the building area approximately 120 days (4 months) after retreatment at no additional cost

Treatment rates are to be quoted as separate items in the spaces provided below:

3) Termites:
 (Estimate 100 linear ft.) Minimum Charge: \$ 0
 Price Per Linear Ft: \$ 8.50 per linear ft.
 Bait Stations- Price Per (10) \$ 0 per ten stations

Additional one year Warranty/Maintenance (renewable on a year-to-year basis) - Fee must be based on a Percentage of Initial Area Treatment Cost (a copy of the initial treatment invoice must be attached to the annual warranty invoice for verification purposes) 25 % Percent

4) Carpenter Ants:

Minimum Charge: \$ 0
 (Estimate 50 linear ft.) Price Per Linear Ft: \$ 6.75 per linear ft.

Additional one year Warranty/Maintenance (renewable on a year-to-year basis) - Fee must be based on a Percentage of Initial Area Treatment Cost (a copy of the initial treatment invoice must be attached to the annual warranty invoice for verification purposes) 25 %Percent

5) Bees, Wasps, Hornets, etc.:

Minimum Charge: \$ 150.00
 (Estimate 20 hours) Hourly Rate: \$ 0 per hour
 (Estimate 20 traps) Price for Juice/Traps: \$ 20.00 per trap

Warranty/Maintenance of existing Termite Bait System

The District currently has two (2) locations with existing Termite Bait Systems, both at the Frank J. Carasiti Elementary School. Each of the locations has 20 stations.

Bidder can inspect the systems to be serviced by calling the District's Buildings and Grounds Department at (631) 849-7240.

6) Yearly Fee for Warranty/Maintenance per location \$ 300.00 per year

Removal of Wildlife

7) Cost per hour to remove nuisance wildlife
 Including labor and material
 (Estimate 5 hours) \$ 375.00 per hour

Additional Visits

8) Cost per visit for additional visits to specific locations as
 requested by the Director of Buildings and Grounds. \$ 100.00 per visit
 (Estimate 40 hours)

Rodent Infestation

9) Cost per hour for Rodent Inspection/ Infestation Diagnosis \$ 100.00 per hour
 (Estimate 15 hours)

10) Cost per trap for placement of Rodent Traps \$ 15.00 per trap
(Estimate 50 traps)

11) Cost per hour to inspect/manage/dispose of Traps \$ 0 per hour
(Estimate 25 hours)

Time and Materials: Miscellaneous

Labor and Materials for services not included in specifications

12) Labor Rate: \$ 145.00 per hour

13) Materials

Materials are to be billed at contractor's cost plus 20%. Contractor must be able to provide documentation of contractor's invoices. Invoices must be submitted with a copy of the invoice as submitted to the contractor for payment. The contractor agrees and hereby certifies that all parts and materials which are purchased by the contractor shall be at the lowest price available at the time considering the prevailing conditions and circumstances for which it is required that the purchase be made.

VENDOR INFORMATION

Company Name: Bug Fighters Etc., Inc.

Address: PO Box 746, Yaphank NY 11980

Signature: 

Print Name: John Haas

Title: President

Telephone # 631 924-6355 Fax: 631 924-6355

Email: bugfightersetc@yaphan Website: —
.com

Federal ID # 11-3134335

Date: 7/30/2018



**ROCKY POINT UNION FREE SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

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

Telephone: (631) 744-1600

Fax: (631) 849-7558

Dr. Scott O'Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

April 17, 2020

Mr. Joseph A. Savona
Sav-On Printing
598 Route 25A
Mt. Sinai, NY 11766

Re: Bid #20-01 District Wide Printing Contract Extension for 2020-21


Dear Mr. Savona:

The current 2019-20 District Wide Printing contract between Sav-On Printing and The Rocky Point UFSD allows for the extension of said contract 30 days prior to expiration, upon mutual written agreement between the parties. The District would like to offer the extension for the 2020-2021 school year at the current rates, terms and conditions, subject to Board of Education approval.

Please sign your acknowledgement below and return to the Business Office at the above address by May 15, 2020.

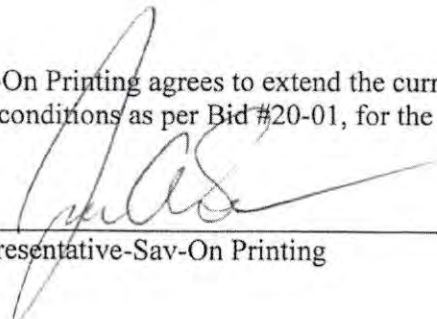
We look forward to working with you again for another year.

Sincerely,


Christopher A. Van Cott
Assistant Superintendent for Business

AGREEMENT

Sav-On Printing agrees to extend the current District Wide Printing contract, under the same terms and conditions as per Bid #20-01, for the period 7/1/2020-6/30/2021.



Representative-Sav-On Printing

Date: 4/24/2020

SAV. ON Printing

2019-20 Rocky Point Schools Printing Needs
Section 1-NCR Forms

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Price
1	JAE	Bus Passes	2-Part, white/yellow	5 1/4 x 4 1/4	Exact	4000	165.00
2	JAE	Late Passes	2-Part, white/yellow	2 3/4 x 4 1/4	Exact	3000	80.00
3	JAE	Physical Education/Recess Exemption Form	4-Part, white/yellow/pink/gold	4 x 5	Exact	50	36.00
4	JAE	Return to Phys Ed/Recess	4-Part, white/yellow/pink/gold	4 x 5	Exact	50	36.00
5	JAE	Student Referral Report	3-Part white/yellow/pink	8 1/2 x 11	Exact	400	100.00
6	MS	Notification of Exemption from PE	4-Part, white/yellow/pink/gold	8 1/2 x 5 1/2	Exact	500	97.00
7	MS	Vision Screening Notification	2-Part, white/yellow	8 1/2 x 11	Exact	1,200	170.00
8	MS	Bus Passes	2-Part, white/yellow	5 1/4 x 4 1/4	Exact	1,000	64.00
9	HS	Excused Time Request	3-Part, white/yellow/pink	5 1/4 x 4 1/4	Exact	4500	278.00
10	HS	Late Pass	2-Part, white/yellow	2 3/4 x 4 1/4	Exact	4500	102.00
11	Athletics-HS	Notification Process for Exemp. from PE	6-Part	8 1/2 x 8	Exact	300	221.00
12	Athletics-HS	Notification of Exemption from PE	4-Part, white/yellow/pink/gold	8 1/2 x 5 1/2	Exact	300	70.00
13	Athletics-HS	Re-entry Notification for PE	6-Part	8 1/2 x 5 1/2	Exact	300	123.00
14	Athletics-HS	Vision Screening Notification (same as #7)	2-Part, white/yellow	8 1/2 x 11	Exact	300	42.00
15	Athletics-HS	School Incident Report	3-Part, white/yellow/pink	8 1/2 x 11	Exact	500	123.00
16	DO-Personnel	Temporary Leave of Absence Form	3-Part, white/yellow/pink	8 1/2 x 11	Exact	2,000	422.00
17	DO-Personnel	Employee Emergency Contact Form	3-Part, white/yellow/pink	8 1/2 x 11	Exact	250	72.00

- 7+14 - Need to be ordered at same time -

50 @ bid

1707.00

34,133.35

- 4) 2921.50
- 5) 1143.50
- 6) 804.00

- 1) \$ 2201.00
- 2) \$ 5688.85
- 3) \$ 21,374.50

2019-20 Rocky Point Schools Printing Needs
Section 2-Hard Stock

*Fluenda Does not come in Index
I Priced for ORCHID - 65# vellu*

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Pri
18	FJC	Medical Emergency Card	2-sided, Color Lavender	8 1/2 x 11	Exact	800	100.80
19	JAE	Medical Emergency Card-Same as #18	2-sided, Color Lavender	8 1/2 x 11	Exact	1000	126.00
20	JAE	Placement Card- Reading	Green, 2-sided	5 x 7 1/2	Exact	200	38.11
21	JAE	Placement Card-General Ed	Blue, 2-sided	5 x 7 1/2	Exact	750	88.29
22	JAE	Placement Card-General Ed	Pink, 2-sided	5 x 7 1/2	Exact	750	88.29
23	JAE	Placement Card-Learning Lab/Resource Room	white, 2-sided	5 x 7 1/2	Exact	150	33.93
24	JAE	Placement Card-GATES/Enrichment	Buff, 2-sided	5 x 7 1/2	Exact	100	29.76
25	JAE	Placement Card-Inclusion <i>Plumby Purple</i>	Purple, 2-sided	5 x 7 1/2	Exact	250	65.00
26	JAE	Placement Card-Self-Contained	Salmon, 2-sided	5 x 7 1/2	Exact	200	38.11
27	JAE	Placement Card-ELL	Yellow, 2-sided	5 x 7 1/2	Exact	100	29.76
28	HS	Musical Play Posters	Poster	11 x 17	Changes	97,00 150	33.93 9
29	HS	Holiday Concert Program	Folder, 4 pages (no insert)	8 1/2 x 11	Changes	500	295.00
30	HS	Music Festival Program	Folder, 4 pages	8 1/2 x 11	Changes	500	295.00
31	HS	Musical Program	Hard Cover, with 6-8 page page insert printed front & back	8 1/2 x 11	Changes	8 1200/2	780.00 922.00
32	HS	<i>Line W</i> Sr Honor Society (Induction) Program	4 pgs, #80 stock Cream/Black text	5 1/2 x 8 1/2	Changes	350	146.00
33	HS	<i>65# Felt Bright white color</i> Graduation Programs	4 pages, 2-sided, uneven fold, #65 Felt, Ivory/blue 2-color	8 1/2 x 10 1/2	Changes	1700	1935.00
34	HS	Senior Parking Stickers	sticker-4 colors (100 or each) not white	4 1/2 x 2	Changes	400	280.00
35	HS	<i>Round Corner</i> Graduation Tickets-Outdoor Ceremony	Blue, numbered tickets	2 1/2 x 4	Changes	1880	217.00
36	HS	Graduation Tickets-Indoor Ceremony	Yellow, numbered tickets	2 1/2 x 4	Changes	700	97.00
37	HS	Graduation Tickets-Overflow-Indoor Auditorium Only	Green, numbered	2 1/2 x 4	Changes	700	97.00
38	HS-Athletics	Medical Emergency Card (MS-800, HS-800)-Same as #18	2-sided, Color Lavender	8 1/2 x 11	Exact	1600	201.60
39	DO-Regist.	Medical Emergency Card -Same as #18	2-sided, Color Lavender	8 1/2 x 11	Exact	200	25.20
40	DO-Regist.	Cumulative Student File Cards	2-sided, Color Lt. Green	8 1/2 x 11	Exact	800	122.00
41	DO-Regist.	Health Office Cum File <i>Scored</i>	Manila, 2 sided folded	18 x 12	Exact	1000	418.00
42	DO	Business Cards <i>Flat Art-100# cum</i>	Standard-Logo	2 x 3 1/2	Change	250 (box)	45.00

Note: Items #18, #19, #38 & #39 = 3,600 (Medical Emergency Card) - See note Above

2019-20 Rocky Point Schools Printing Needs
Section 3-Booklets

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Price
43	JAE	Writers Circle	Cover-Hard Stock, 76 pgs (38 back to back), 2 sided, Bound	8 1/2 x 11	Changes	725	1794.00
44	MS	8th Gr Moving Up Ceremony	6 pages (3) double, saddle stitched	5 1/2 x 8 1/2	Changes	500	530.00
45	HS	Mark Twain Book	80-85 pages, cover-hard stock	5 1/2 x 8 1/2	Changes	700	900.00
46	HS-Instruction	Essay Booklet for English Regents	10 pages, (5) double sided, stapled	8 1/2 x 11	Exact	400	156.00
47	HS-Instruction	Essay Booklet for Regents SS	12 pages, (6) double sided, stapled	8 1/2 x 11	Exact	450	170.00
48	HS-Instruction	Essay Booklet for Regents SS II	6 pages, (3) double sided, stapled	8 1/2 x 11	Exact	500	132.00
49	HS-Instruction	Reference Tables for Regents Physics	6 pages, (3) double sided, stapled	8 1/2 x 11	Exact	120	45.00
50	HS-Instruction	Reference Tables for Regents Chemistry	12 pages, (6) double sided, stapled	8 1/2 x 11	Exact	225	98.00
51	HS-Instruction	Reference Tables for Earth Science	16 pages, (8) double sided, stapled	8 1/2 x 11	Exact	300	158.00
52A	HS-Instruction	Algebra I, Sem. 1 Student Workbook X	168 pages, double sided, 3-hole punched (Option #1)	8 1/2 x 11	Exact	300	3276.00
52B	HS-Instruction	Algebra I, Sem. 1 Student Workbook	168 pages, double sided, Spiral Bound (option #2)	8 1/2 x 11	Exact	300	4000.00
53A	HS-Instruction	Algebra I, Sem. 2 Student Workbook X	101 pages, double sided, 3-hole punched (Option #1)	8 1/2 x 11	Exact	300	1969.50
53B	HS-Instruction	Algebra I, Sem. 2 Student Workbook	101 pages, double sided, Spiral Bound (option #2)	8 1/2 x 11	Exact	300	2469.50
54	HS-Instruction	Algebra II Student Workbook X	277 pages, double sided, 3-hole punched	8 1/2 x 11	Exact	280	5041.00
55	HS-Instruction	Science Research Symposium	12 pages, (6) double sided, #100 gloss text, saddle stitched	5 1/2" x 8 1/2"	Changes	100	200.00
56	HS-Instruction	Lewis Lowry	72 pages + cover, double sided, saddle stitched	8 1/2 x 11	Changes	100	500.00
57	DO	School Calendar	approx. 26 pages, (13) 2-sided + front/back cover (gloss), Two color text, saddle stitched and one hole drilled, put in mail routes, bundled to meet Post Office regulations and delivered to school	8 1/2 x 11	Changes	11000	5991.00 Calendar → 6405.

2019-20 Rocky Point Schools Printing Needs
Section 4-Newsletters

\$15.00
→ \$15.00

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Price
58	HS-CAF'T	Layout charge included Free/Reduced Applications	Double sided folded in half, then thirds to fit # 10 envelope	11 x 17	Changes	2100	343.00
59	HS-CAF'T	Layout charge included Free/Reduced Applications- Spanish	Double sided folded in half, then thirds to fit # 10 envelope	11 x 17	Changes	75	50.00
60	DO-Supt.	Budget Brochure (Newsletter)	1x year, 4 pgs 2-sided, put in mail routes, bundled to meet Post Office regulations and delivered to school	11 x 15	Changes	11500	1,781.00 777.50
61	DO-Supt.	6-Day Budget Notice	#60, 2 sided, folded in half, put in mail routes, bundled to meet Post Office regulations and delivered to school	8 1/2 x 11	Changes	11500	747.50

2019-20 Rocky Point Schools Printing Needs
Section 5-Envelopes

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Price
62	JAE	#10 Envelopes	Return address as per sample	9 1/2 x 4 1/4	Exact	3500	189.75
63	JAE	#10 Window Envelope	Window on left- Return address as per sample	9 1/2 x 4 1/4	Exact	500	39.00
64	JAE	28# Brown Kraft Report Card Envelopes	Brown Kraft envelope with signature lines, open on side (no flap)	6 1/2 x 9 1/2	Exact	500	95.00
65	HS	#10 Envelope	Return address as per sample	9 1/2 x 4 1/4	Exact	2,500	138.75
66	HS	#10 Window Envelope	Window on left- Return address as per sample	9 1/2 x 4 1/4	Exact	4,500	261.00
67	Nurse-HS	#10 Envelope-same as #65	HS Return address	9 1/2 x 4 1/4	Exact	500	36.75
68	Athletics-HS	#10 Envelope-same as #65	Return address as per sample	9 1/2 x 4 1/4	Exact	500	36.75
69	D.O.	# 10 Envelopes (500 Business Office, 0 Supt Office, 4000 Personnel, 0 B & G)	Return address as per sample	9 1/2 x 4 1/4	Exact	4500	261.00
70	D.O.	Atlas #10 Envelopes, BOND	Return address as per sample	9 1/2 x 4 1/4	Exact	500	85.50

2019-20 Rocky Point Schools Printing Needs
Section 6-Special Items

Item #	Bldg	Request	Description	Size	Format	Quantity	Estimated Price
71	JAE	LC Writing Draft <i>2 sided</i>	Lined Yellow	8 1/2 x 11 (back to back)	Exact	4,000	232.00
72	JAE	LC Writing Final Draft <i>1 sided</i>	White Lined	8 1/2 x 11 (one sided)	Exact	5,000	170.00
73	JAE	Character Counts Slips	Caring-Red (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	1000 : \$67.00 146.00
74	JAE	Character Counts Slips	<i>orchid</i> / <i>10/11ac</i> Citizenship-Purple (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	67.00 146.00
75	JAE	Character Counts Slips	Trustworthiness-Blue (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	67.00 146.00
76	JAE	Character Counts Slips	<i>(same)</i> Fairness-Orange (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	67.00 146.00
77	JAE	Character Counts Slips	Respect-Yellow (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	67.00 146.00
78	JAE	Character Counts Slips	Responsibility-Green (24 lb paper)	8 1/2 x 11 (two sided) cut into three strips 2 3/4 x 11	Exact ✓	1,000 ✓	67.00 146.00

Was not sure if you wanted a price for 1000 8 1/2 x 11 sheet cut in 1/3 3,000
For total of 3000 ^{slips} OR 334 sheets cut in 1/3
For a total of 1000 slips. I gave both prices. Prices are for 24lb paper. Astrobright colors

Michael E. Nawrocki
Ernest Patrick Smith



Lauren M. Agunzo
John K. Hoffman
Darin V. Iacobelli
David M. Tellier

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

April 30, 2020

VIA FEDERAL EXPRESS

Rocky Point Union Free School District
90 Rocky Point – Yaphank Road
Rocky Point, NY 11778

Re: Request for Proposal – R21-01 Internal Auditing Services

Dear Board of Education:

We appreciate the opportunity to participate in the Rocky Point Union Free School District search for a professional internal audit service provider. We have prepared this proposal in accordance with the requirements outlined within the Request for Proposal. Nawrocki Smith understands the scope of services in respect to the Request for Proposal and meets all of the minimum requirements outlined within.

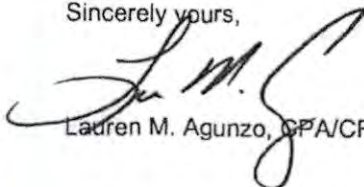
Why Choose Nawrocki Smith?

We appreciate the fact that selecting an internal audit firm is not an easy task. We offer you the following reasons why we believe our firm is best suited to serve the needs of the Rocky Point Union Free School District:

- Our consultative approach is an important resource to our clients. We don't just do what we think as we do. In this manner, ideas and suggestions are brought to your attention throughout the course of our work.
- We will assign only experienced, seasoned professionals in carrying out the required services.
- Our timing is like clockwork. If we commit, we deliver. We are available to commence our work immediately.
- We are very fair when it comes to fees. You will find our rates and fee structure to be reasonable.

We have enclosed our formal proposal for professional internal audit services. Nawrocki Smith is independent of the Rocky Point Union Free School District as defined by the U.S. General Accounting Office's Government Auditing Standards. Once you and your colleagues have reviewed our proposal, we would be happy to discuss any questions you may have. I am convinced we are the right Firm for the Rocky Point Union Free School District and I give you my personal assurance that all of our resources will be brought to bear to ensure full satisfaction. Thank you for providing our Firm with this opportunity. If you require any further information, please feel free to contact me at (631) 756-9500, extension 229.

Sincerely yours,



Lauren M. Agunzo, CPA/CFF, CIA



Address

290 Broad Hollow Road
Melville, NY 11747



Phone

P: 631.756.9500
F: 631.756.9818



Email

info@nslpcpa.com
www.nslpcpa.com

: COPY



ROCKY POINT UNION FREE SCHOOL DISTRICT
PROPOSAL FOR INTERNAL AUDITING SERVICES

RFP # R21-01

PART 1 – MANAGEMENT & QUALIFICATIONS

APRIL 30, 2020

CONTACT PERSON

Lauren M. Agunzo, CPA/CFF, CIA
Partner

631.756.9500 EXT. 229
lagunzo@nslpcpa.com

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Rocky Point Union Free School District
Proposal for Internal Auditing Services – RFP #: R21-01
April 30, 2020

Executive Summary – Experts in Internal Audit Services

Nawrocki Smith is qualified to perform services as evidenced below:

1

INDUSTRY LEADERSHIP – NYSSCPA, LIACFE, LI - IIA

Firm started in 1986 and currently is in the forefront as an industry leader in accounting and auditing in school districts evidenced by Ernest Patrick Smith who sits on the Board of the New York State Board of Certified Public Accountancy, Darin Iacobelli who sits on the Board of the Long Island Chapter of Certified Fraud Examiners, and Lauren Agunzo who is the Treasurer of Long Island Chapter of the Institute of Internal Auditors.

2

INTERNAL AUDIT CLIENT TYPES

School Districts, Townships, Banks, Credit Unions, Libraries, Non-profits, Healthcare Providers, Manufacturing Companies, and Closely Held Private Entities.

3

RISK ASSESMENTS SPECIFIC TO SCHOOL DISTRICTS

For over 40 School Districts
Define the District's risk profile including an overview of the key risks facing the District's financial operations.

4

INTERNAL AUDITS ON FUNCTIONAL BUSINESS AREAS

For over 40 School Districts
Review of roles and duties, internal controls and systems in over 20 business processes to determine whether the internal controls and reporting procedures were adequate thus safeguarding the District's assets.

5

MONITORING INTERNAL CONTROLS

For over 40 School Districts
Perform audit procedures designed to identify unusual and/or questionable transactions. Assist District in the design and implementation of procedures to ensure the operating effectiveness of the internal control environment.

6

AGREED UPON PROCEDURES – CAPITAL PROJECTS

For over 15 School Districts, 3 Townships, 1 Library
Audit of the costs and fees submitted by capital project vendors to determine allowability based on contract provisions, the Federal Acquisition Regulations (48 CFR, Part 31) (FAR), and the policies prescribed by New York State Department of Transportation (NYSDOT)

7

FORENSIC ACCOUNTING ENAGEMENTS

For over 30 School Districts and Municipalities
Investigated matters on behalf of Boards, Trustees, and Counsel that are sensitive in nature and require immediate due diligence/forensic accounting and dispute resolution services.

8

TRAINING & PRESENTATIONS ON INTERNAL CONTROLS, RISK MANAGEMENT, AND TREASURY ROLES

For School District Clients, New York State Association of Business Officials (NASBO), School District Internal Audit Alliance, and New York State Association of Municipal Purchasing Officials.



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Client Success Stories

Provided below is a sample of our internal audit client success stories. Clients improved internal controls and optimized their operations' overall performance.

1

BUSINESS OFFICE PROCEDURAL MANUAL

District developed documented guidelines regarding the accounting and reporting, revenue collection and cash management, accounts payable, human resources, and payroll processes. Procedures are periodically reviewed to ensure that responsibilities are adequately performed and comply with District policies.

2

DISASTER RECOVERY

District successfully implemented a new disaster recovery plan and restored backup applications and data that resulted in maintaining Payroll and Accounts Payable within one (1) week after Super Storm Sandy.

3

KICK BACK RECOVERY

\$30,000 inflated vendor invoices were credited back to the District as the Business Office has taken appropriate measures to monitor transportation vendor contracts and to review transportation routes according to District's policy.

4

POSITIVE PAY ON ALL BANK ACCOUNTS

District implemented positive pay cash-management service that detects fraudulent checks from being paid.

5

VENDOR OVERAGES REVERSED

\$148,000 in late charges were credited back to the District as the Business Office has since taken appropriate measures to ensure timely review, approval, and payment of utility invoices.

6

CAPITAL PROJECT STATE AID RECOVERY

District recovered approximately \$10 million of financial aid from NYSED as Business Office timely submitted final building cost reports.

7

MAXIMUM MEDICAID REIMBURSEMENT

District maximized its Medicaid claims reimbursement as therapists began to comply with Medicaid reimbursement requirements, (e.g. recording session information directly into Frontline IEP system, and completing documentation such as IEP information, related service log data, provider or supervisor signatures, and evaluations during the required time frames).

8

EMAIL SECURITY

District developed controls to encrypt and password protect information that flows in and out of the system through emails that provided an additional level of security in the event someone gained access to District email accounts.

9

RETIREMENT/SEPARATION PAYOUT MONITORING

District eliminated under/over-payments by developing controls to review the calculations of accrued leave days and monitor retirement/separation payouts according to employment contracts and bargaining unit agreements prior to processing payments.



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Firm Background

Nawrocki Smith LLP (the "Firm") is a regional public accounting firm with offices in Melville, New York. The Firm was founded in 1986 and is comprised of six partners, two of whom were previously associated with one of our nation's largest public accounting firms and four of whom have each dedicated a minimum of the past fifteen years to Nawrocki Smith and to the success of its clients. The Firm employs approximately fifty (50) associates and support staff and services a diverse clientele throughout the Eastern United States.

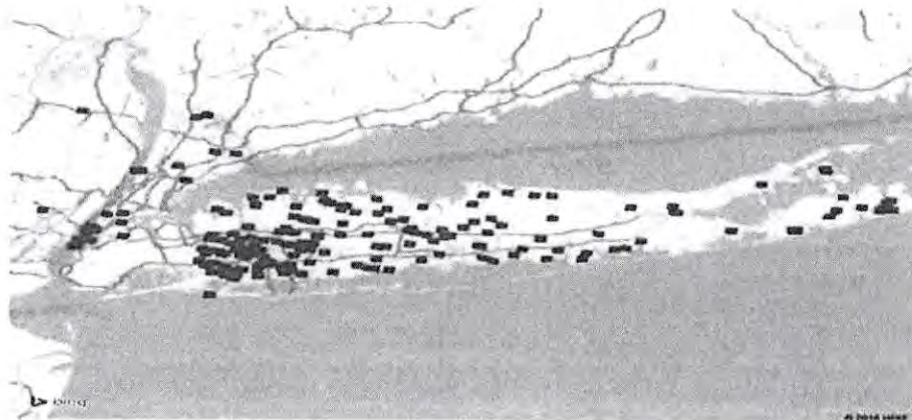
Nawrocki Smith LLP currently provides accounting and auditing services to over 100 government and not-for-profit organizations throughout the New York Metropolitan area and is considered by many to be one of the leading accounting firms in this area. Nawrocki Smith is a full-service accounting firm with various disciplines, inclusive of: External Audit, Internal Audit, Tax & Accounting, Business Valuation, Forensic Accounting and Dispute Resolution Services. Our clients include a national laboratory, New York City agencies, counties, townships, villages, libraries, school districts, distributors, manufacturers, financial services, banks, credit unions, non-profits, healthcare providers, and law firms across the United States as well as numerous other closely held concerns. Specifically, within the school district industry, Nawrocki Smith services 46 internal audit clients, 19 external audit clients and 16 claims audit clients.

Nawrocki Smith is qualified to perform the services. Our internal audit team is serviced by three (3) Partners and twenty (20) experienced investigative staff. Our team of dedicated internal audit professionals has investigated over one thousand (1,000) matters requiring extensive investigative auditing skills. Our senior partner, Ernest Patrick Smith, has taught numerous Forensic Accounting classes at Hofstra University and frequently lectures to other professionals on this topic.

As a member firm in the Private Companies Practice Section of the American Institute of Certified Public Accountants, we have recently undergone a peer review of our Firm's quality control procedures in rendering professional services. We are proud to announce that the results of our peer review were exceptional and for the ninth consecutive peer review, we received the highest quality rating.

Our Firm is also a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants. Our Partner, John Hoffman, sits on the Board of various insurance associations and organization as well as the Healthcare Committee of the New York State Society of Certified Public Accountants. Additionally, individuals of our Firm are members of the Association of Certified Fraud Examiners, an organization whose mission is to educate and train professionals in the specialty areas of forensic accounting and investigative auditing, and the Institute of Internal Auditors, an organization committed to education and excellence in internal auditing. Our Partner, Darin Iacobelli, sits on the Board of the Long Island Chapter of Certified Fraud Examiners. Our Partner, Lauren M. Agunzo, is the Treasurer of the Institute of Internal Auditors Long Island Chapter.

Provided below is a graphical snapshot of our School District presence in the New York area:



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We recognize that no two organizations are the same. Each has specific needs and requirements when it comes to their internal audit professionals. We pride ourselves on tailoring a plan for providing services to each client situation. The following provides an overview as to how we view necessary engagement characteristics: Communication, Responsiveness, Creativity, Efficiency and Timeliness.



We provide high quality, timely and value-added services.



Communications

We believe it is important for an organization to maintain a continuous exchange of ideas with its internal auditors. We intend to maintain an ongoing dialogue with Rocky Point Union Free School District throughout the assignment to provide timely input and to avoid any "surprises" along the way.



Responsiveness

Rocky Point Union Free School District's internal auditors should be sensitive to its needs and respond to its questions or concerns on a timely basis. We recognize the importance of follow-up and assure you that we will do everything possible to provide you with easy access to our Firm and immediate action in responding to your needs and questions.



Creativity

Rocky Point Union Free School District should expect its internal auditors to provide ideas and suggestions throughout each assignment. Our similar engagements allow for us to draw on those experiences to bring forth creative and unique approaches, as deemed necessary.



Efficiency & Timeliness

The internal audit services provided to Rocky Point Union Free School District should be well planned, efficiently executed and completed on a timely basis. Upon appointment, we would meet with you and develop an effective plan in order to address all of your requirements.

Why Choose Nawrocki Smith?



Experience. Our track record of performance is evidence that we're very good at what we do. We know what to look for, what to listen for, and our experienced professionals know how to provide you with the information that will be most useful for you. You will find that our experience drives your success.



Accountability. Nawrocki Smith stands behind its work and, when necessary, we stand up for our clients. Accountability is an integral part of our Firm's culture. We know you count on us to do what we promise, timely and accurately, adhering to the highest standards. We take that responsibility very seriously. So, when we commit, we deliver. Just ask our clients!



Commitment. We make an investment in our clients with genuine interest in, and concern for, your organization. When Nawrocki Smith goes to work for you, our expectation is for a long-term relationship. It's the nature of our business because the better we know you and understand how you operate and why, the better we can serve you.
























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Nawrocki Smith provides the following responses to each requirement listed within the "Part A) Technical Proposal" section of the RFP:

2. Qualifications and Experience

Nawrocki Smith has been licensed and is active in public accounting for over twenty-five (25) years and is in good standing with the New York State Board of Accountancy. Nawrocki Smith, as well as the Partners and Managers of the firm, are licensed to practice in the State of New York. Please see **Exhibit 1** for license information from the Office of the Professions, New York State Education Department.

Provided below is information of the size of the Firm and each of the Partners of Nawrocki Smith.

<p>Nawrocki Smith staffing levels:</p> <table border="1"> <tr><td>Partners</td><td>6</td></tr> <tr><td>Directors</td><td>1</td></tr> <tr><td>Senior Managers</td><td>2</td></tr> <tr><td>Managers</td><td>3</td></tr> <tr><td>Supervisors</td><td>7</td></tr> <tr><td>Seniors</td><td>8</td></tr> <tr><td>Staff</td><td>17</td></tr> <tr><td>Administrative</td><td>5</td></tr> <tr><td>Total</td><td>49</td></tr> </table>	Partners	6	Directors	1	Senior Managers	2	Managers	3	Supervisors	7	Seniors	8	Staff	17	Administrative	5	Total	49	<p>Nawrocki Smith encourages professional education and growth as evidenced by its firm wide 40 hour CPE requirement for CPA's and non-CPA's.</p> <p>Nawrocki Smith employees hold various professional designations which we believe are vital to performing related services:</p> <table border="1"> <tr><td> Certified Public Accountant (CPA)</td><td>16</td></tr> <tr><td> Certified in Financial Forensics (CFF)</td><td>8</td></tr> <tr><td> Certified Fraud Examiner (CFE)</td><td>5</td></tr> <tr><td> Certified Information Technology Professional (CITP)</td><td>4</td></tr> <tr><td> Certified Government Financial Manager (CGFM)</td><td>2</td></tr> <tr><td> Certified Valuation Analyst (CVA)</td><td>3</td></tr> <tr><td> Certified Internal Auditor (CIA)</td><td>2</td></tr> </table>	 Certified Public Accountant (CPA)	16	 Certified in Financial Forensics (CFF)	8	 Certified Fraud Examiner (CFE)	5	 Certified Information Technology Professional (CITP)	4	 Certified Government Financial Manager (CGFM)	2	 Certified Valuation Analyst (CVA)	3	 Certified Internal Auditor (CIA)	2
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Nawrocki Smith has not been subject to any federal or state desk reviews or audits. There are no past or present civil or criminal legal investigations, or pertinent litigation and/or regulatory actions that could impact our ability to serve as the District's internal auditor in the capacity required in the RFP.

Information regarding the size of our internal audit staff is provided below:

Internal Audit Staff	Firm Wide	Engagement
Partners	3	2
Senior Managers	1	-
Managers	1	-
Supervisors	4	1
Seniors	3	-
Staff	3	1
Administrative	2	1
Total	17	5



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The work related to providing internal audit services to Rocky Point Union Free School District will be performed at a location most efficient to the assignment, whether at our Melville office and/or on-site at Rocky Point Union Free School District offices and other various locations as necessary.

See **Exhibit 2** for our most recent Peer Review letter which represents the ninth consecutive year of receiving the most favorable results possible. Our Peer Reviews have included government engagements such as Towns, Villages, Libraries, and School Districts. Internal audit engagements for school districts have also been selected during the Peer Review process. In light of our extensive work with some very high profile school districts (including the Roslyn School District), we have undergone a review of our audit work by the Office of the New York State Comptroller. The results of this audit were excellent, as we were one of the few CPA firms audited in our area which was found to meet professional standards by the Comptroller. As the independent auditors for the employee benefit plans for Long Island's largest private company, we were recently audited by the U.S. Department of Labor, which found our audit work to be satisfactory with no exceptions.

Nawrocki Smith has not been subject to any federal or state desk reviews or audits. There are no past or present civil or criminal legal investigations, or pertinent litigation and/or regulatory actions that could impact our ability to serve as the District's internal auditor in the capacity required in the RFP.

Nawrocki Smith has extensive with Governmental Finance Officers Association and the State and the New York State School Business Official Association for over twelve (12) years. We have conducted numerous training sessions throughout New York State in this area at the request of the Institute of Internal Auditors, New York State Association of Business Officials, New York State Government Finance Officers' Association, and Long Island Association of Fraud Examiners.



We have over 25 years of extensive experience in internal audit related matters, and we strive to reduce business risk exposures and contribute to your organization's performance goals. Nawrocki Smith has implemented numerous internal control best practices such as Purchasing, Accounts Payable, and Disaster Recovery at its clients (See Page 2 – Client Success Stories). We have conducted numerous training sessions throughout New York State in this area at the request of the Institute of Internal Auditors, New York State Association of Business Officials, New York State Government Finance Officers' Association, and Long Island Association of Fraud Examiners.

3. Names of the officers and associates in the firm

Please see **Exhibit 3** for our Firm Partners and Associates listing.



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Nawrocki Smith has been providing audit services to school districts for over 30 years. We have been recognized as a leader in New York State in providing internal audit services.

Financial statement audit services

- Non-Profits
- Public School Districts
- Villages
- Libraries
- Townships
- Credit Union

Internal audit / Internal control assessment services

- Public School Districts
- Higher Education
- Financial Banking Institutions
- Non-Profits
- Healthcare organizations
- Manufacturing entity
- Libraries
- Townships
- Special Districts

Claim audit services

- Public School Districts
- Libraries
- BOCES
- Special Districts

Program/Contract cost audit services for New York City Departments

- Department of Probation
- Department for the Aging
- Department of Homeless Services
- Department of Health & Mental Hygiene
- Department of Citywide Administrative Services
- Department of Administration for Children's Services

Information technology audit services

- General Controls
- IT Fixed Assets
- Logical Security
- Monitoring Computer User Procedures
- Data Security
- Software Security Procedures
- Network Security Procedures
- Physical Security Procedures
- Service Continuity Procedures
- Online Banking Procedures
- Penetration & Vulnerability Assessments

Forensic accounting services

Many internal investigations conducted by Nawrocki Smith are presented to the Board and Management committee of the organization. Such recent verbal and written presentations included investigations into:

- Employee theft of time
- Employee theft and misuse of cash
- Employee theft of information technology assets
- Vendor relationships and procurement
- Vendor contract analysis and dispute resolution

Educational Organization Types:

Nawrocki Smith has been providing expert internal audit services to the following educational organizations:

- Public Schools
- Private Schools
- Higher Education
- Nonprofit
- Universities
- Libraries

Entity Type

Client Ranges of Operating Budget

Suffolk County	\$1,600,000,000 to \$3,130,000,000
New York City	\$1,100,000,000 plus
School Districts	\$30,000,000 to \$600,000,000
Townships	\$80,000,000 to \$100,000,000
Villages	\$6,000,000 to \$80,000,000
Libraries	\$2,000,000 to \$13,000,000
Not-for-Profits	\$10,000 to \$125,000,000
Banks/Credit Unions (total assets)	\$800,000 to \$1,000,000,000
Insurance Companies	\$1,000,000,000 plus



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Nawrocki Smith is in the forefront of providing professional accounting, auditing and forensic accounting services, evidenced by its related memberships, involvement and lectures as noted below.



ACTIVE MEMBERSHIPS

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Institute of Internal Auditors
- Association of College & University Auditors
- Association of Certified Fraud Examiners
- Independent Private Sector Inspector General
- School District Internal Audit Alliance
- Private Companies Practice Section of the AICPA
- AICPA Governmental Audit Quality Center
- New York State Government Finance Officers' Association, Inc.
- Information Systems Audit and Control Association



ACTIVE LEADERSHIP

- Board Member – Long Island Chapter of Certified Fraud Examiners
- Board Member – Institute of Internal Auditors
- Board Members – School District Internal Audit Alliance
- Board Member - NYSSCPA's Public School Committee



RELATED LECTURES

- | | |
|--|--|
| <p>2020
Feb-20</p> <p>2019
Nov-19
Oct-19</p> <p>Mar-19
Mar-19</p> <p>Feb-19
2018
Mar-18</p> <p>Mar-18
Feb-18</p> <p>2017
Nov-17</p> <p>Oct-17</p> <p>Jun-17
Mar-17
Feb-17</p> <p>2016
Dec-16
Oct-16
May-16
Mar-16</p> <p>2015
Nov-15
Jun-15</p> <p>2014
Oct-14
Feb-14</p> | <ul style="list-style-type: none"> • Institute of Internal Auditors – Fraud Conference - "20 Years Gone – Where are They?" • Long Island Certified Fraud Examiner Chapter – "What is your Fraud IQ?" • New York State Association of Municipal Purchasing Officials (SAMPO) – "Accounts Payable Best Practices & Fraud Prevention Techniques" • Institute of Internal Auditors – Information Technology Conference - "SOC for Cybersecurity" • New York State Government Finance Officers' Association, Inc. (NYSGFOA) – "Establishing A Code of Ethics For Public Administration" • Institute of Internal Auditors – Fraud Conference - "Fraud In Our Backyard-Annual Update" • New York State Government Finance Officers' Association, Inc. (NYSGFOA) – "Establishing A Code of Ethics For Public Administration" • NASBO – "Internal Audit Function... 10 Years Gone" • Institute of Internal Auditors – "Nonprofit Fraud Update" • New York State Government Finance Officers' Association, Inc. (NYSGFOA) – "GFI Advanced Forum: Internal Control Best Practices" • Institute of Internal Auditors (IIA) – Annual IT Audit Conference – "Data Analytics with Microsoft Excel (Case Studies)" • Ruskin Moscou Faltischek, P.C. – "Financial Literacy for Lawyers" • Nawrocki Smith School Seminar – "Social Media Risk Management" • Institute of Internal Auditors – "Data Analytics with Microsoft Excel – Part 2" • NYSASBO – "Preparing for Your Claims Auditor" • SAMPO – "Ethics & Fraud for the Procurement Professional" • NYSASBO – "Best Practices in Internal Controls & Fraud Prevention" • Institute of Internal Auditors – "Data Analytics with Microsoft Excel – Part 1" • Nawrocki Smith School Seminar – "Cybersecurity" • NYSASBO – "Internal Audit and Fraud Examinations" • Certified Fraud Examiners – "The Economy and Fraud" • Institute of Internal Auditors – "Forensic Accounting Case Studies" |
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4. Partner, Supervisory and Staff Qualifications Experience

Provided below is a description of the qualification and experience of the personnel likely assigned to this engagement. The biographies and resumes of the Partners and key staff are enclosed. (Please see **Exhibit 4**)



LAUREN M. AGUNZO,
CPA/CFF, CIA

Engagement Partner

Twenty (20) years of experience providing professional accounting, internal audit and dispute resolution services for governmental, not-for profit and financial institutions. Past President and current Treasurer of the Institute of Internal Auditors Long Island Chapter.



DARIN V. IACOBELLI,
CPA/CFF, CFE

Advisory Partner

Twenty (20) years of experience providing forensic accounting, internal audit and dispute resolution services to governments. Current Board Member of the Long Island Chapter of Certified Fraud Examiners, Member of Independent Private Sector Inspector Generals.

Provided below are the names and credentials of the additional associates that might be assigned to this engagement:

- **Jennifer Morris – Supervisor – 10 Years of Experience**
Lead Internal Auditor on eight (8) school districts.
- **Nick Partain - Staff – 4 Years of Experience**
Experienced Staff and Internal Auditor on six (6) school districts.

The Partner on the engagement will provide oversight and guidance to the engagement team. They will determine the scope of the engagement and consult with the Supervisor throughout the engagement. The Supervisor will execute the engagement as directed by the Partner(s). The Supervisor will participate in the analysis and direct the staff accordingly. The Supervisor and staff will be performing the analysis of the documentation as directed by the Partner.

The team above has extensive experience in providing the following services:

- Internal audit and internal control evaluations
- Forensic accounting engagements
- Dispute resolution services
- Fraud investigation
- Agreed-upon procedures assignments
- Litigation consulting services

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The team above has obtained at least **40** hours of continuing professional education annually while employed with Nawrocki Smith. Those courses have included, but were not limited to internal auditing, governmental accounting and auditing, financial management and accounting, and fraud detection/protection.

Provided below is a summary of our current professional experiences in the **internal audit** area:

			
Internal Audits	Internal Control Studies	Compliance Audits	Training & Consulting
			
Policy/Procedure Assessments	Internal Control/ Procedures Design	Cost/Benefit Efficiency Studies	Fraud Awareness & Prevention

Provided below is a summary of our current professional experiences in the **forensic accounting** area:

			
Fraud & Forensic Financial Investigations	Identifying/Quantifying Hidden Revenues and Assets	Governmental Program & Forensic Audits	Business Valuations
			
Economic Damage Calculations	Discovery & Deposition Assistance	Wage & Hour Investigations	Due Diligence

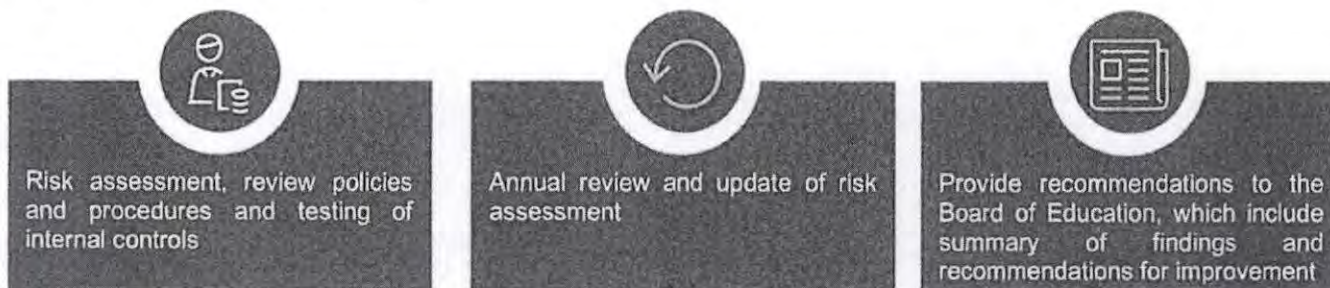
Nawrocki Smith has extensive experience in providing internal audit services to public school districts. We encourage Rocky Point Union Free School District to contact any and all clients. **Exhibit 5** contains our complete school district client listing.




5. Specific Audit Approach


- **Proposed segmentation of the engagement.**


We have designed our internal audit services to meet the "Internal Audit Function" standards that have been identified by the Comptroller's office. The standard as identified within the 2005 School Financial Oversight and Accountability Legislation – Implementing the Comptroller's "5 – Point Plan" includes:



We will provide the District with an annual Risk Assessment Report which will include an internal audit plan for the current fiscal school year as well as a proposed plan for subsequent years, subject to change based upon the following update.

<p>Initial Risk Assessment Evaluation</p> 	<p>Our initial risk assessment will include a review of the following:</p> <ul style="list-style-type: none"> • District policies and procedures • Board of Education/Audit Committee Meetings • Changes in management or key personnel • External auditor management letters • Organizational chart and job descriptions • Recent Focus of State Comp. Audits • Materiality to Financial Statements • Financial reports provided to the Board • District corrective action plans
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<p>Risk Assessment Functional Areas</p> 	<p>We have designed our Initial Risk Assessment to assess the following 19 Functional Areas based on the District's operations:</p> <ul style="list-style-type: none"> • Governance & Planning • Budget Development • Accounting & Reporting • Revenue & Cash Management • Grants • Payroll • Human Resources • Benefits • Purchasing & Related Expenditures • Facilities/Capital Projects • Fixed Assets • Food Services • Extraclassroom Activity fund • Information Systems • Cybersecurity • Student Data Management • Pupil Personnel Services • Transportation • Safety & Security
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<p>Risk Assessment Process</p> 	<p>Our evaluation of the internal control structure will consist of:</p> <ul style="list-style-type: none"> • Identification and review of organization chart and operations • Interviews of Administration and key personnel • Document the current business process in each functional area • Analyzing historical budget to actual results and variances • Assessing information technology management, utilization and related controls • Review of prior years' financial statements, management letters, and corrective action • Identify key controls and perform tests of those controls • Analyzing the effectiveness, efficiency and segregation of duties, if any • Identifying potential weaknesses and areas of improvement, if any • Creating a risk profile and related internal audit plan • Recommending and discussing enhancements to the business process
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Rocky Point Union Free School District
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- **Level of staff and number of hours to be assigned to each proposed segment of the engagement.**

Nawrocki Smith is committed to meeting the requirements of each internal audit project. We anticipate issuing a draft report to Rocky Point Union Free School District within 30 days of completing the scheduled field work, which includes interviews of the key employees involved in internal control processes and our testing of those controls. We estimate carrying out the following phases for each assignment:

 PHASE 1 PLANNING	<p>We develop a work plan from the onset of any assignment to obtain a clear understanding of the existing controls and a working knowledge of the area to be audited. The work plan outlines the team's key roles and responsibilities and the scope and procedures to maximize the efficiency of the audit.</p>
 PHASE 2 GATHERING EVIDENCE	<p>We carefully search for and review documents (electronic and hard copy) related to the audit. In some instances, we circulate a document request letter to appropriate individuals requesting that they provide the internal audit team with the documents related to certain areas.</p>
 PHASE 3 INTERVIEWS	<p>We conduct interviews to understand how procedures are carried out. Information obtained during the interview may also identify additional areas that need to be pursued over the course of the audit. The selection of interviewees, and the sequence and timing of interviews will be carefully planned with the District.</p>
 PHASE 4 ANALYTICAL PROCEDURES	<p>We apply analytical procedures to identify the existence of unusual transactions or events, amounts, patterns or ratios and trends that may indicate matters that have investigative and/or financial-statement implications.</p>
 PHASE 5 REPORT WRITING	<p>A final written report will be issued to the District upon completion of the annual risk assessment and each of the subjected projects. Report content will include a description of work performed, results of testing performed, and recommendation for improvement.</p>

We will be performing the risk assessments with respect to District policies, procedures, budget and relates materials, organizational charts, manuals and programs, and financial and other management information systems pertaining to the District's operations. The plan in respect to the number of system(s) to be analyzed each year will be determined by the District and will be revised each year based upon an annual risk assessment update and events that have occurred during the year which will impact the priority of future internal audit services. Provided below is a breakdown of our work audit plan for the full range of services to perform the initial and subsequent year risk assessments.

Partner | Supervisor | Staff | Total

Risk Assessment

- Perform risk assessment of District operations.
- Conduct interviews with key personnel to understand how procedures are carried out.
- Identify and test key controls within operational area.
- Prepare report and provide detailed recommendations to promote effective systems of internal controls.

Estimated Hours	16		36		24		80
-----------------	----	--	----	--	----	--	----



**Rocky Point Union Free School District
Proposal for Internal Auditing Services – RFP #: R21-01
April 30, 2020**

- **Type of analytical procedures to be used in the engagement.**

The type and extent of analytical procedures to be used in this engagement will be determined within each functional area subsequent to the completion of the risk assessment phase of our engagement.

- **Approach to be taken to gain an understanding of the District's internal control structure.**

Our approach to conducting an internal audit consists of obtaining an in-depth understanding of the operations and mission of the Rocky Point Union Free School District. Based upon our knowledge of the Rocky Point Union Free School District at this time, we have identified the following business process categories for each area. Nawrocki Smith is designating specific employees to this assignment as the "Internal Audit Team." We believe the "Team" approach will allow for creating efficiencies in the engagement as we expect to meet every expectation of the District in carrying out our responsibilities.

This team is available to begin this project immediately and is committed to providing full-time resources to meet the deadlines of the District. Our team is dedicated to internal audit and is always available at moment's notice to assist the District.

Nawrocki Smith conducts year-round internal audit services to complete the task with a high degree of confidence in a most efficient manner possible. Nawrocki Smith has worked on forensic accounting, internal audit, and litigation consulting matters for the past 25 years.

Operational

We evaluate the internal control structure and provide Management the information necessary to help optimize its overall performance, prioritize the key programs, and focus on those areas most critical to the Organization's success.

- Company Policies & Procedures
- Management Control Systems
- Organizational Analysis
- Management Reports

Financial

We apply financial analysis and we provide information regarding the Organization's profitability, efficiency, and stability and assist Management to decide whether to invest or lend capital, continue or discontinue operations, and select alternatives in structuring the business.

- Encumbrances
- Preparation of Budget Status Reports
- Compare Budget Revenue and Expenditure
- Analysis of Uncollected Revenues
- Projection of Year-end Fund Balance

Risk Assessments

A Risk Assessment provides a presentation of the Organization's risk profile pertaining to its financial operations and gives Management the information necessary to help optimize its overall performance.

- Understanding Critical Business Processes
- Identifying State Controls to Address Risks
- Identifying Risks of State Processes
- Recommending Improvements on Controls



**Rocky Point Union Free School District
Proposal for Internal Auditing Services – RFP #: R21-01
April 30, 2020**

Compliance Audits

We evaluate the internal controls in place to ensure adherence with laws and regulations, reducing the risks associated with non-compliance.

- Company Policies & Procedures
- Training Programs
- Compliance Methodologies
- Corporate Governance & Oversight

Information Technology

We assess the information technology risks and provide safeguarding information need for managing, processing, and protecting computerized information.

- General Controls
- Security (Logical, Data, Software, Network,
- Inventory Procedures
- Service Continuity
- Penetration & Vulnerability Assessments
- Online Banking

Fraud Investigations

We incorporate fraud detection into routine audit activity in efforts to mitigate the risks of financial reporting and reputational fraud.

- Fraud Awareness Training
- Fraud Investigations
- Governmental Program
- Fraud Risk Assessments
- Identifying Hidden Assets
- Discovery/Deposition
- Business Valuations
- Due Diligence
- Economic Damage

Advisory & Consulting

We provide guidance to the corporate governance in all forms of risk management including setting up processes to improve risk mitigation.

- Making Available Management Tools to Analyze Risk and Controls
- Provide Advise, Facilitating Workshops, Coaching Organization on Risk Controls
- Cost Controls
- Monitoring and Reporting on Risks
- Supporting Manager in Mitigating Risk

Data Analytics

We inspect, cleanse, and model data with the objective of highlighting meaningful information, suggesting conclusions, and supporting decision making.

- Sales & Operations
- Purchasing & Accounts Payable
- Finance & Accounting
- Measuring Key Performance Indexes

Rocky Point Union Free School District
Proposal for Internal Auditing Services – RFP #: R21-01
April 30, 2020

- **Approach to be taken in testing compliance with laws and regulations.**

The internal audit testing of controls will be based upon the current Board of Education approved District policies and a thorough review of the procedures in place at the District to enforce such policies and consideration of all regulatory and education law requirements applicable to each functional area of the District.

- **Approach to be taken in drawing audit sample for purposes of tests of compliance.**

The approach to drawing audit samples will be determined at the completion of a risk assessment within a functional area, and if appropriate, consideration will be given to statistical sampling techniques in selecting such samples.

- **Use of Technology**

Nawrocki Smith utilizes state of the art technology to collect, store, and analyze the data required to perform the services, with emphasis on proprietary, confidential material handling as needed during each internal audit assignment.



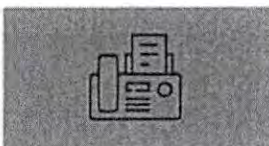
**DATA
ANALYTICS**

To analyze the integrity of the accounting data. Examples of some of the tests performed include vendor database analyses, comparison of addresses of employees to vendors, gaps in sequences of checks and purchase orders, etc. Data Analytics and Data Mining are utilized to extract data and extend the work that is designed to be performed in a specific risk area. Additionally, Nawrocki Smith has extensive knowledge in the use of the audit function for the software packages utilized by many Districts (nVision, Finance Manager, WINCAP, Finance Plus, etc.) and utilizes this expertise where necessary in the delivery of forensic accounting services.



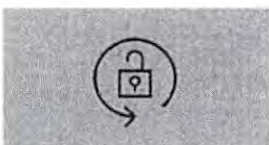
CLOUD PORTAL

Our firm offers its clients the latest available use of technology. Our secure client portal allows for the ease of communication and transmittal of documents and data to and from the client. This results in greater effectiveness, responsiveness and cost savings to our clients. The Portal easily accepts loaded data from various accounting solutions.



E-FAX

We also assign E-fax numbers to staff to allow them to instantly retrieve facsimile transmissions from clients to their respective email accounts. We make every attempt to use technology to expedite the professional services that we provide to our clients ensuring that a timely, high-quality professional work product is delivered in every engagement.



DATA SECURITY

Nawrocki Smith has also taken many steps in protecting the data security and privacy of our client's information. Examples of these steps are the encryption of the data on our laptops, restricting all drives and ports on the laptops to only Nawrocki Smith approved devices (i.e. Flash Drives, External Storage Devices) and installing a lo-jack tracking system on each laptop to retrieve or decommission the laptop if it is lost or stolen.

Our internal audit team, from Partner to staff level, will be accessible to Rocky Point Union Free School District at all times. The cellular telephone number, e-mail address and individual E-Fax number of all staff assigned to the project will be provided to Management upon commencement.

Rocky Point Union Free School District
Proposal for Internal Auditing Services – RFP #: R21-01
April 30, 2020

6. Identification of Anticipated Potential Audit Problems

Nawrocki Smith does not anticipate any potential audit problems regarding the proposal however, if any come to our attention, we will inform the District immediately. For example, if the District requests services outside the scope of the RFP, such as a forensic or due diligence matter, we will discuss a separate fee arrangement.

7. Report Format

Our goal is to assist the District in improving its operations, policies, procedures and internal controls. We are committed in providing you with objective information to determine whether public accountability is being maintained and to assist you in improving the efficiency and effectiveness of your operations and activities. Provided below we have outlined our communication and reporting process to the District:

Board of Education: We perform our internal audit services on behalf of the Board of Education. We are available to meet with the Board of Education as requested as well as to present to the public during meetings. When deemed necessary, we will contact the Board of Education President directly. Upon approval from the Audit Committee, we will be issuing final written reports and we will be meeting with the Board of Education to discuss our internal audit work plan. During these meetings will be discussing any significant issues or area of concern within the District's operations, beyond the typical financial transaction cycles where the internal auditor can provide increased comfort level of compliance.

Audit Committee: We will be issuing and presenting draft written reports to the Audit Committee upon the completion of our updated risk assessments, internal audit of cycle(s), key control reports and any other assignments. Our risk assessment report will provide a risk rating for each area of review along with an internal audit plan which will be based upon our prioritized risk. Our internal audit reports will provide observations and related recommendations which will enhance the internal control environment as well as efficiencies within the District. Additionally, we will perform follow-up procedures in order to obtain a status of the recommendations and provide feedback to the Audit Committee.

Superintendent of Schools: We will be meeting with the Superintendent of School during our risk assessment and during the course of the year to discuss risk management and District's goals.

Assistant Superintendent for Business: The Assistant Superintendent for Business is our primary point of contact to commence, schedule, and plan our internal audit work. During the course of audit, we will be meeting with the Assistant Superintendent for Business to discuss our preliminary observations and provide supporting documents in advance, for reasonable review and consideration. We believe the "Team" approach will allow for developing open lines of communication year-round and creating efficiencies in the engagement as we expect to meet every expectation of the District in carrying out our responsibilities.

8. Other Information

Because of our extensive experience in forensic accounting and internal audit related matters we strive to build strong business relationships with our clients. From start to finish you can rely on our quality work for addressing the unique financial intricacies of such projects. In addition to analyzing financial statements, pursuing evidence, and identifying assets, our added value services include the following:



EVALUATE STRENGTHS

Evaluating the strengths and weaknesses of the financial evidence and providing alternatives to locate evidential documents through practice management systems.



IMPROVE RESULTS

Our expertise and knowledge of internal controls, experience in your industry, business process and information technology knowledge and readily available local resources can help you improve your bottom-line results.



COMPLIANCE

We have extensive experience in helping our clients meet all the regulatory requirements that the internal control function satisfies.



STRENGTHEN CONTROLS

Assisting executive management in developing documents policies, procedures, forms, and checklists that strengthen internal controls



REDUCE RISK

Reduce business risk exposures and contribute to your organization's performance goals.



CYCLICAL TESTING

We do an in-depth cyclical testing of various business and operational areas, perform a yearly risk assessment, and provide regular updates of control risk, among many other services.



LONG-TERM VALUE

We help you build and internal control structure that improves your organization's long-term value and provides assurance to your stakeholders.



DISPUTE SERVICE SUPPORT

Providing support in dispute related matters and the identification of possible strengths and weaknesses of related perspectives.

Thank you for your consideration

OUR LONG-TERM COMMITMENT TO ROCKY POINT UNION FREE SCHOOL DISTRICT

One of our Firm's characteristics of which we are most proud is the long-term nature of our client relationships. This results from our philosophy of never taking a client for granted, and always doing everything possible to fully service an organization while carrying out our responsibilities. While we can propose to do many things for Rocky Point Union Free School District at this point in time, our experience with similar clients over the long-term should provide you with a certain degree of comfort that our promises will be brought to fruition. Our approach to providing professional services as discussed earlier in this proposal have been very successful, and we believe is very much consistent with the long-term needs of your Organization.

We are confident we have the experience, resources and desire to provide Rocky Point Union Free School District with excellent client service.



ADDRESS

290 Broad Hollow Road
Melville, NY 11747



PHONE

P: 631.756.9500
F: 631.756.9818



EMAIL

info@nslppcpa.com
www.nslppcpa.com

Exhibits

- Exhibit 1** — Firm & Partner License Information
- Exhibit 2** — Firm's External Quality Review Letter
- Exhibit 3** — Names of Officers and Associates in the Firm
- Exhibit 4** — Resumes of Proposed Team
- Exhibit 5** — Firm's Client Listing

Required Forms

- Form A** — Cost Summary Sheet
- Form B** — References
- Form C** — Non-Collusive Bidding Certification
- Form D** — Affidavit of Compliance
- Form E** — Affidavit of Compliance with the Iran Divestment Act



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62	110	455
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9 293		
		720
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		338



Address

290 Broad Hollow Road
Melville NY



Phone

P: 631.756.9500
F: 631.756.9818



Email

info@nslpcpa.com
www.nslpcpa.com



NawrockiSmith

Exhibit 1
Firm & Partner License Information



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Business Entity Information *

02/13/2020

Name : NAWROCKI SMITH LLP

Street Address :

290 BROADHOLLOW ROAD

SUITE 115E

MELVILLE, NY 117470000

Business Entity : Certified Public Accountancy Partnership

Partnership ID# : 064420

Board Approval Date : 09/28/07

Current through : 10/31/22

Partners : Click on license number link to the left of professional's name for detailed information.

[038557](#) NAWROCKI MICHAEL E -

[069834](#) SMITH ERNEST PATRICK -

[079835](#) AGUNZO LAUREN MARIE -

[079885](#) HOFFMAN JOHN KENNETH -

[083123](#) IACOBELLI DARIN VINCENT -

[084036](#) TELLIER DAVID MICHAEL -

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License Information *

02/13/2020

Name : SMITH ERNEST PATRICK
Address : BLUE POINT NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 069834
Date of Licensure : 05/25/1993
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 12/22

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License Information *

02/13/2020

Name : NAWROCKI MICHAEL E
Address : SYOSSET NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 038557
Date of Licensure : 02/02/1979
Additional Qualification : Not applicable In this profession
Status : REGISTERED
Registered through last day of : 09/20

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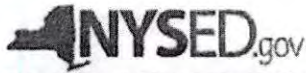
Name : AGUNZO LAUREN MARIE
Address : SMITHTOWN NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 079835
Date of Licensure : 06/23/1998
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 09/21

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License Information *

02/13/2020

Name : HOFFMAN JOHN KENNETH
Address : MELVILLE NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 079885
Date of Licensure : 06/30/1998
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 02/21

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License Information *

02/13/2020

Name : IACOBELLI DARIN VINCENT
Address : ST JAMES NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 083123
Date of Licensure : 03/13/2000
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 08/20

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License Information *

02/13/2020

Name : TELLIER DAVID MICHAEL
Address : SAYVILLE NY
Profession : CERTIFIED PUBLIC ACCOUNTANCY
License No: 084036
Date of Licensure : 09/12/2000
Additional Qualification : Not applicable in this profession
Status : REGISTERED
Registered through last day of : 07/21

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- Note: The Board of Regents does not discipline *physicians(medicine)*, *physician assistants*, or *specialist assistants*. The status of Individuals in these professions may be impacted by information provided by the NYS Department of Health. To search for the latest discipline actions against individuals in these professions, please check the New York State Department of Health's [Office of Professional Medical Conduct](#) homepage.



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Exhibit 2
Firm's External Quality Review Letter



Report on the Firm's System of Quality Control

To the Partners of Nawrocki Smith LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Nawrocki Smith LLP (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans, an audit of a broker-dealer and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nawrocki Smith LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2018 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nawrocki Smith LLP has received a peer review rating of *pass*.

Flaherty Salmin LLP

Rochester, New York
February 27, 2019



Exhibit 3
Names of the Officers and Associates of the Firm

**Nawrocki Smith LLP
Officers and Associates
As of April 2020**

#	<u>Last name</u>	<u>First name</u>
*	Agunzo	Lauren
*	Hoffman	John
*	Iacobelli	Darin
*	Nawrocki	Mike
*	Smith	Ernie
*	Tellier	Dave
	Andrejack	Aimee
	Angotta	Chris
	Bailey	Stephen
	Bantileskas	Dimitris
	Castles	John
	Coalmon	Lisa
	Colandrea	Marco
	Console	Theodore
	Donovan	Brittany
	Durand	David
	Fasbinder	Arlene
	Fazzari	Michael
	Freudenberg	Cori
	Glaser	Stephanie
	Hauser	Craig
	He	Amy
	Hood	James
	Jankowski	Carmella
	Jensen	Joanna
	Kiepler	David
	Langone	Kelly
	Morris	Jennifer
	Mourgan	Reed
	Muzamil	Aqsa
	Nguyen	Louann
	O'Malley	Sean
	Paliugli	Christina
	Partain	Nicholas
	Pomi	Dana
	Princi	Carl
	Rafferty	Jennifer
	Reed	Mourgan
	Reinhart	Michael
	Rojas	Jillian
	Rostkowski	Erin
	Sajkoski	Allison
	Schwartz	Kimberly
	Siegel	Danielle
	Spatola	John
	Tepper	Donna
	Vitulli	Richard
	Zaharatos	Kyle



Exhibit 4
Resumes of Proposed Team

Lauren M. Agunzo, CPA, /CFF/CITP, CIA – Partner



Lauren has extensive experience in the assurance, risk management, forensic accounting and litigation support practice at Nawrocki Smith. She joined the Practice in 1995 and has diversified experience in matters pertaining to internal audit, internal controls, insurance defense, loss of earnings, business valuation, bankruptcy and other various complex matters. Lauren provides direct assistance to counsel in various aspects of litigation-related matters. Lauren has extensive experience in the internal audit area of the firm. Currently, she is the partner in charge of various internal audit engagements relating to school districts, financial institutions, not-for profits and other municipalities. She also heads up the team that provides SAS99 –Consideration of Fraud services in our financial statement audit engagements.



631-756-9500



lagunzo@nslipcpa.com



Lauren-Agunzo



nslipcpa.com



290 Broad Hollow Road, Melville, NY



WORK EXPERIENCE

Partner – Risk Management/Internal Audit/Forensic Accounting Services

NAWROCKI SMITH LLP

Melville, NY

- Extensive experience in providing risk management/internal audit and consulting services to school districts, governments, not-for-profits and financial institutions Conduct field interviews and in-depth analysis of financial documents and representations.
- Internal audit services include operational audits, compliance audits and forensic related projects. Prepare expert reports and provide deposition assistance to counsel.
- Provide services related to Sarbanes Oxley Compliance which includes documentation of process flow and identification of key controls.
- Provide fraud prevention and internal control improvement consulting services.
- Provide litigation support services and other consulting services to counsel and other clientele in variety of complex matters including insurance claims, bankruptcy, business valuations and loss of earnings.
- Provide individual and corporate income tax compliance services.



PROFESSIONAL PRESENTATIONS & PUBLICATIONS

Nov 2017	• NYSASBO – “Social Media & Risk Management”
Dec 2016	• NYSASBO – “Best Practices in Internal Controls & Fraud Detection”
May 2016	• ASBO – Nassau Chapter – “Fraud Prevention & Best Practices in Internal Controls”
Jun 2015	• NYSASBO – “Best Practices in Internal Controls & Fraud Detection”
Nov 2013	• NYSASBO – “How to Work with Uncle Sam”
Nov 2011	• NYSSCPA's Public Schools Conference – “Risk Assessment Best Practices”
Sep 2011	• SDIAA – “Legal References for Claim Audit Issues”
Sep 2011	• SDIAA – “Tips & Techniques of Auditing Unusual Claims”
Jan 2011	• SDIAA – “Best Practices for Effective Operations of the Audit Committee”
Nov 2010	• NYSSCPA's Public Schools Conference – “Risk Assessment & New Challenges on the Horizon”
Sep 2010	• SDIAA – “Working with Your Audit Committee: Knowing and Communicating What is Expected”
Nov 2009	• NYSASBO – Treasurer's Role in Capital Projects”



CERTIFICATES

- **CPA** – Certified Public Accountant (New York State)
- **CIA** – Certified Internal Auditor (Institute of Internal Auditors)
- **CFF** – Certified Financial Forensics (American Institute of Certified Public Accountants)
- **CITP** – Certified Information Technology Professional (American Institute of Certified Public Accountants)



MEMBERSHIPS

- **AICPA** – American Institute of Certified Public Accountants
- **NYSSCPA** – NYS Society of Certified Public Accountants
 - **Public School Committee** – Committee Member
- **IIA LI** – Institute of Internal Auditors' Long Island Chapter – EVP/Treasurer
- **CFE** – Certified Fraud Examiners
- **SDIAA** – School District Internal Auditing Alliance – Advisory Board Member



EDUCATION

1991 - 1995

HOFSTRA UNIVERSITY - Hempstead, NY

B.S. Degree

Degree: Business Administration - Concentration: Accounting



Darin V. Iacobelli, CPA/CFF, CFE – Partner

Mr. Iacobelli has eighteen (18) years of experience in providing forensic accounting, internal audit, dispute resolution services, such as fraud investigations, insurance loss/economic damage consulting, agreed upon procedures, and other various complex matters to municipalities, insurance companies, health care providers, non-profit, and for profit entities. Mr. Iacobelli serves on the Board of the Long Island Chapter of Certified Fraud Examiners.



631-756-9500



d.iacobelli@nsljpcpa.com



darin-v.iacobelli



nsljpcpa.com



290 Broad Hollow Road, Melville, NY



WORK EXPERIENCE

**Partner -
Forensic
Accounting,
Internal Audit,
and Dispute
Resolution
Services**

NAWROCKI SMITH LLP

Melville, NY

- Experience in matters such as: business interruption claims, life, health and disability claims, loss of earnings/profits, wrongful termination, wrongful death, misappropriation of assets, and employee theft.
- Conduct field interviews and in-depth analysis of financial documents and representations.
- Prepare report of audit findings and discuss issues with counsel, management and/or board members.
- Prepare expert reports and provide deposition assistance to counsel.
- Conduct internal control risk assessments and operational and compliance audits.
- Provide fraud prevention and internal control improvement consulting services.
- Investigations involving counterfeit products and corporate fraud.



PROFESSIONAL PRESENTATIONS & PUBLICATIONS

February 2018	• Institute of Internal Auditors – "Nonprofit Fraud Update"
March 2017	• Nawrocki Smith School Seminar – Social Media Risk Management
October 2016	• NYS Association of Municipal Purchasing Officials (SAMPO) – "Ethics & Fraud for the Procurement Professional"
June 2016	• Nassau ASBO – "Fraud Awareness & Internal Control Best Practices"
December 2014	• Long Island Business Seminar – "Fraud & Employee Theft on Long Island"
May 2014	• NonProfit Update – "Forensic Accounting NonProfit Case Studies"
April 2013	• SDIAA Conference – "Internal Audit & Forensic Accounting Case Studies"
February 2013	• Eastern Claims Conference – "Forensic Accounting for Disability Claims"
November 2010	• Public Schools Conference – "Internal Audit & Risk Assessment Challenges"
May 2009	• NYS Association of School Business Officials – "Protecting Public Funds Treasurer Workshop"
January 2010	• SDIAA Conference – "Claims Auditing, Fraud & Interviewing Techniques"
October 2008	• NYS Association of School Business Officials – "Extraclassroom Activity Treasurer Workshop"
May 2004	• Midwest Claims Conference – "Occupational Analysis Techniques"
June 2013	• Publication – The CPA Journal: "Analyzing Local & Global Fraud"
2009 – Present	• Publication – MBA Thesis: "Analysis of Industrial Espionage and Corporate Security"
December 1995	• Publication – The Mouthpiece: "What is a Forensic Accountant"
August 1995	• Publication – International AntiCounterfeiting Coalition: "The Modern Day Counterfeiter"



CERTIFICATES

- **CPA** – Certified Public Accountant (New York)
- **CFF** - Certified Financial Forensics (American Institute of Certified Public Accountants)
- **CFE** - Certified Fraud Examiner (Association of Certified Fraud Examiners)



MEMBERSHIPS

- **AICPA** – American Institute of Certified Public Accountants
- **NYSSCPA** - NYS Society of Certified Public Accountants
- **ACFE** – Association of Certified Fraud Examiners (Board Member LIACFE)
- **NYSASBO** – New York State Association of School Business Officials



EDUCATION

1988 - 1992

UNIVERSITY OF SCRANTON
B.S. Degree / Major: Accounting

1994 - 1996

HOFSTRA UNIVERSITY
M.B.A / Management

Jennifer Morris

WORK EXPERIENCE

Nawrocki Smith LLP, Melville NY

April 2011-present

Supervisor – Internal Audit

- Plan and perform internal audit and related consulting services to financial, governmental and non-profit organizations
- Review internal audit reports and prepare for distribution to client
- Assist in presentation of audit reports to client supervisory boards
- Provide claims auditing services and prepare monthly reports for school district clients
- Performance of employee benefit plan audits and preparation of financial statements
- Performance of Bank Secrecy Act/Anti-Money Laundering audits for broker-dealer clients
- Assist in training and supervision of new employees

Associate – External Audit

- Performance of audit engagements for non-profit organizations, governmental entities, credit unions and employee benefit plans
- Preparation of financial statements and footnote disclosures in accordance with GAAP
- Evaluate the effectiveness of internal controls and provide recommendations for improvement through management recommendation letter
- Preparation of IRS Form 990 and NYS Form CHAR 500
- Filing of Annual Update Reports with the New York State Comptroller
- Communicate with client throughout the audit process and any requests thereafter
- Assist in preparation of presentations to client supervisory boards
- Research accounting standards and new pronouncements to ensure clients are in accordance with current guidelines

EDUCATION

Bachelor of Science in Accounting, St. Joseph's College, Patchogue NY

Bachelor of Arts in English, Stony Brook University, Stony Brook NY

Nicholas Partain

EDUCATION

St. Joseph's College

Bachelor of Science in Accounting
Master of Business Administration in Accounting

Patchogue, NY
May 2016
December 2017

WORK EXPERIENCE

Nawrocki Smith LLP

Senior Associate
Associate

Melville, NY
January 2020 - Present
April 2017 – December 2019

- Conduct internal audit testing procedures for school districts in accordance with the Sarbanes-Oxley Act of 2002 and New York State education law
- Develop detailed working papers to provide sufficient evidence of work completed in the execution of the audit program including testing and analyzing results
- Perform claims audit testing on cash disbursements for school districts
- Prepare reports based on internal and claims audits to reflect outcomes of testing procedures
- Communicate regularly with clients to coordinate field visits and meetings, obtain documentation, address concerns, and maintain relations
- Training new associates

Consulting Intern

September 2015 – April 2017

- Organize data from tax forms (1040, 1120S, 1120, etc.) into spreadsheets
- Analyze personal documents for Form 1040 preparation
- Helping senior partners create PowerPoint presentations for conferences
- Training new interns

Skinnon and Faber, CPA's, P.C.

Tax Intern

Islandia, NY
February 2015 – April 2015

- Analyze personal documents for Form 1040 preparation
- Trace general tax data entry through Drake tax software to Form 1040 and corresponding schedules
- Collaborate with firm's partners to ensure proper 1040 preparation
- Consolidate general office tasks such as tax letter preparation and 1040 assembly

Modell's Sporting Goods

Key Person

Plainview, NY
October 2012 – November 2013

- Assessed accuracy of cashiers' counts and collected money for deposit into safe
- Authorized detailed returns, price changes, coupon overrides, and many more register actions as well as training two managers and more than five associates on register

SKILLS

Proficient in Microsoft Word, Excel, PowerPoint, and Outlook
Basic understanding of QuickBooks
Proficient in basic operation of Mac computer
Working knowledge of nVision, Finance Manager, and WinCap



Exhibit 5
Firm's Client Listing

Nawrocki Smith LLP

Internal Audit School District Clients
As of April 2020

<u>School District</u>	<u>Address</u>	<u>Town</u>	<u>Zip Code</u>	<u>Contact</u>	<u>Phone Number</u>
Amityville	150 Park Avenue	Amityville	11701	Sydney Freifelder	631-598-6524
Babylon	500 Railroad Avenue	Babylon	11702	Peter Daly	631-893-7925
Bethpage	10 Cherry Avenue	Bethpage	11714	Scott Harrington	516-664-4030
Briarcliff Union Free School District	45 Ingham Road	Briarcliff Manor	10510	Ann-Marie Tromera	914-941-8880
Brookhaven-Comsewogue	290 Norwood Avenue	Brookhaven-Comsewogue Station	11776	Susan Casali	631-474-8116
Eastchester	580 White Plain Road	Eastchester	10709	Lisa Sanfilippo	914-793-6130
East Islip	1 Craig B. Gariepy Avenue	East Islip	11752	Steve Harrison	631-224-2000
East Moriches	523 Montauk Highway	East Moriches	11940	Chuck Russo	631-878-0162
East Williston	11 Bacon Road	Old Westbury	11568	Diane Castonguay	516-333-1794
Elwood	100 Kenneth Avenue	Greenlawn	11740	Keri Loughlin	631-266-5404
Franklin Square	760 Washington Street	Franklin Square	11010	Theresa Hennessey	516-481-4100
Freeport	235 North Ocean Avenue	Freeport	11520	Beth Reila	516-867-5212
Great Neck	345 Lakeville Road	Great Neck	11020	John Powell	516-441-4000
Half Hollow Hills	525 Half Hollow Road	Dix Hills	11746	Anne Marie Marrone Caliendo	631-592-3030
Hendrick Hudson	60 Trolley Road	Montrose	10574	Enrique Catalan	914-257-5132
Hicksville	200 Division Avenue	Hicksville	11801	Marcy Tannenbaum	516-733-2110
Islip	215 Main Street	Islip	11751	Michael Zetterberg	631-859-2200
Jericho	99 Cedar Swamp Road	Jericho	11753	Victor Manuel	516-203-3600
Lawrence	PO Box 477	Lawrence	11559	Jeremy Feder	631-295-7030
Malverne	301 Wicks Lane	Malverne	11565	Christopher Caputo	516-887-6417
Miller Place	275 Route 25A, Unit #43	Miller Place	11764	Marianne Cartisano	631-474-2700
Mount Pleasant	825 Westlake Drive	Thornwood	10594	Andrew Lennon	914-773-7892
Newburgh Enlarged City	124 Grand Street	Newburgh	12550	Rodney Asse	845-235-5838
North Babylon	5 Jardine Place	North Babylon	11703	Sal Carambia	631-620-7081
Northport-East Northport	158 Laurel Avenue	Northport	11768	Robert Howard	631-262-6600
Northshore	112 Franklin Avenue	Sea Cliff	11579	Dr. Christopher Zublionis	516-277-7801
Oceanside	145 Merle Avenue	Oceanside	11572	Christopher Van Cott	516-678-1200
Oyster Bay-East Norwich	1 McCouns Lane	Oyster Bay	11771	Dr. Lisa Mulhall	516-624-6500
Pearl River	135 West Crooked Hill Road	Pearl River	10965	Aan Marie Tromer	845-620-3999
Portchester-Rye	113 Bowman Avenue	Port Chester	10573	Sandra Clohesy, CPA	914-934-7906
Port Jefferson	550 Scraggy Hill Road	Port Jefferson	11777	Sean Leister	631-476-4413
Port Washington	100 Campus Drive	Port Washington	11050	Mary Callahan	516-767-5000
Rocky Point	170 Route 25A	Rocky Point	11778	Greg Hilton	631-744-1600
Roosevelt	240 Denton Place	Roosevelt	11575	Lyne Taylor	516-345-7023
Roslyn	300 Harbor Hill Road	Roslyn	11577	Joseph Dragone	516-801-5030
Sag Harbor	200 Jermain Avenue	Sag Harbor	11963	Katy Graves	631-725-5300
South Huntington	60 Weston Street	Huntington Station	11746	Joseph Centamore	631-425-5300
Springs	48 School Street	East Hampton	11937	Michael Henery	631-324-0144
Three Village	PO Box 9050	East Setauket	11733	Jeff Carlson	631-730-4010
Wantagh	3301 Beltagh Avenue	Wantagh	11793	Adriana Silver	516-679-6308
Valley Stream 13	585 N. Corona Avenue	Valley Stream	11580	Gerard Antoine	516-872-5601
Valley Stream 30	175 North Central Avenue	Valley Stream	11580	Brian Phillips	516-285-9881
West Babylon	200 Old Farmingdale Road	West Babylon	11704	Michele Psarakis, CPA	631-376-7701
Westbury	2 Hitchcock Lane	Old Westbury	11568	Susan Unnold	516-874-1800
William Floyd	240 Mastic Beach Road	Mastic Beach	11951	David Beggins	631-281-0659
Yonkers	1 Larkin Center, 3rd Floor	Yonkers	10701	Dr. Arias Felix	914-376-8000

Nawrocki Smith LLP

Claim Audit School District Clients

As of April 2020

<u>School District</u>	<u>Address</u>	<u>Town</u>	<u>Zip Code</u>	<u>Contact</u>	<u>Phone Number</u>
Bellmore	580 Winthrop Avenue	Bellmore	11710	Robin Lufrano	516-679-2902
Bellmore-Merrick	1260 Meadowbrook Road	North Merrick	11566	Kate Freeman	516-992-1001
Brentwood	52 Third Avenue	Brentwood	11717	Stacy O'Connor	631-434-2311
Carle Place	168 Cherry Lane	Carle Place	11514	Anthony Cedrone	516-622-6442
Eastern Suffolk BOCES	201 Sunrise Highway	Patchogue	11772	Colleen Lipponer	631-687-3134
East Ramapo	105 South Madison Avenue	Spring Valley	10977	Valter Paci	845-577-6000
Levittown	150 Abbey Lane	Levittown	11756	Chris Dillon	516-520-8300
Longwood	35 Yaphank Middle Island Road	Middle Island	11953	Janet Bryan	631-345-2796
Merrick	21 Babylon Road	Merrick	11566	Jennifer Buscemi	516-992-7240
New Hyde Park	1950 Hillside Avenue	New Hyde Park	11040	Michael Frank	516-352-6257
New Rochelle	515 North Avenue	New Rochelle	10801	Thomas Ryan	914-576-4240
North Merrick	1057 Merrick Avenue	North Merrick	11566	Thomas McDaid	516-292-3694
Plainedge	241 Wyngate Drive	Massapequa	11758	Peter Porrazzo	516-992-7455
Plainview-Old Bethpage	106 Washington Avenue	Plainview	11803	Richard Cunningham	516-434-3250
Sewanhaka	77 Landau Avenue	Floral Park	11001	Kevin O'Brien	516-488-9800

Nawrocki Smith LLP

External Audit School District Clients
As of April 2020

<u>School District</u>	<u>Address</u>	<u>Town</u>	<u>Zip Code</u>	<u>Contact</u>	<u>Phone Number</u>
Byram Hills Central School District	10 Tripp Lane	Armonk	NY 10504	Susan Palamarczuk	914-273-4082
Cold Spring Harbor CSD	75 Goose Hill Road	Cold Spring Harbor	NY 11724	James Succio	631-367-5928
Commack UFSD	480 Clay Pitts Road	East Northport	NY 11731	Laura A. Newman	631-912-2005
Deer Park UFSD	1881 Deer Park Avenue	Deer Park	NY 11729	Margie Jiminez	631-274-4020
East Rockaway UFSD	443 Ocean Avenue	East Rockaway	NY 11518	Jacqueline Scio	516-887-8300
Elmont Union Free School District	135 Elmont Road	Elmont	NY 11003	Thomas Galante	516-326-5500
Farmingdale UFSD	50 Vancott Avenue	Farmingdale	NY 11735	Paul Defendini	516-752-6506
Garden City UFSD	56 Cathedral Avenue	Garden City	NY 11530	Dana DiCapua	516-478-1042
Island Trees UFSD	74 Farnedge Road	Levittown	NY 11756	Susan Hlavenka	516-520-2115
Kings Park Central School District	180 Lawrence Road	Kings Park	NY 11754	Shannon Meehan	631-269-3329
Locust Valley CSD	22 Horse Hollow Rd	Locust Valley	NY 11560	Toni Mellambro	516-277-5040
Lynbrook Public Schools	111 Atlantic Avenue	Lynbrook	NY 11563	Dr. Paul J. Lynch	516-887-0258
Mineola UFSD	121 Jackson Avenue	Mineola	NY 11501	Jack Waters	516-237-2050
North Bellmore Schools	2616 Martin Avenue	N. Bellmore	NY 11710	Jacqueline Rehak	516-992-3000
Rye Neck UFSD	310 Hornidge Road	Mamaroneck	NY 10543	Kimberly Bucci	914-777-5210
Sayville UFSD	99 Greeley Avenue	Sayville	NY 11782	Dr Christine Criscione	631-244-6510
Shelter Island UFSD	33 North Ferry Rd.	Shelter Island	NY 11964	Christing Finn	631-749-0302
Uniondale UFSD	933 Goodrich Street	Uniondale	NY 11553	Steven Epstein	516-560-8800
White Plains CSD	5 Homeside Lane	White Plains	NY 10605	Ann Vaccaro-Teich	914-422-2000



Address

290 Broad Hollow Road
Melville NY



Phone

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Email

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: COPY



ROCKY POINT UNION FREE SCHOOL DISTRICT
PROPOSAL FOR INTERNAL AUDITING SERVICES
PART 2 –DOLLAR COST BID

April 30, 2020

CONTACT PERSON

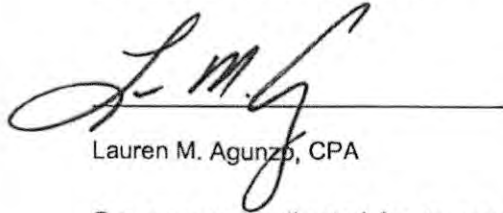
Lauren M. Agunzo, CPA/CFF, CIA
Partner
631.756.9500 EXT. 229
lagunzo@nslppca.com

Rocky Point Union Free School District
 Proposal for Internal Auditing Services
 April 30, 2020

A. Total All-Inclusive Maximum Price for Risk Assessment and Additional Services

Name of Firm: Nawrocki Smith LLP

I, **Lauren Agunzo**, am certified to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.



Lauren M. Agunzo, CPA

Our proposed estimated fee to conduct the required services is **\$10,100** for the risk assessment. However, the cost for the risk assessment for the following fiscal years is reduced based upon the hours. Provided below is a breakdown of the all-inclusive amount for the full range of services, including risk assessment, one functional area and monitoring of key controls. We will work closely with management at Rocky Point Union Free School District to address any concerns regarding our fee and the scope of our work plan.

Work Plan Item / Year	2020-21	2021-22	2022-23	2023-24	2024-25
Initial Risk Assessment	\$10,100	\$10,100	\$10,100	\$10,500	\$10,500
Internal Audit of One Cycle	\$8,400	\$8,400	\$8,400	\$8,500	\$8,500
Total Annual Fee	\$18,500	\$18,500	\$18,500	\$19,000	\$19,000

B. Schedule of Professional Fees and Expenses

We have applied discounted hourly rates to our proposed fee structure as follows:

STAFF NAME	STAFF LEVEL	REGULAR RATE	DISCOUNTED RATE
Lauren M. Agunzo	Engagement Partner	\$250	\$200
Jennifer Morris	Supervisor	\$150	\$125
Nicholas Partain	Staff	\$125	\$100



**Rocky Point Union Free School District
Proposal for Internal Auditing Services
April 30, 2020**

Provided below is our proposed hours and fees for each deliverable. Fees may be less based on actual hours worked.

	Partner	Supervisor	Staff	Total
Hourly Rates	\$200	\$125	\$100	

Risk Assessment

Perform risk assessment of District operations.

Estimated Hours	16	36	24	80
\$ Amount	\$3,200	\$4,500	\$2,400	\$10,100

Internal Audit of One Cycle

Document procedures by way of narrative write-ups.

Identify and test key controls within operational area.

Prepare reports and provide detailed recommendations to promote effective systems of internal controls.

Estimated Hours	14	32	16	62
\$ Amount	\$2,800	\$4,000	\$1,600	\$8,400

Total Estimated Hours	30	72	40	142
Total Estimated Fees	\$6,000	8,500	4,000	\$18,500

C. Out of pocket expenses.

Rocky Point Union Free School District will not be billed for out of pocket expenses such as meals, copying costs, and travel expenses related to work performed at the Administrative office.

D. Rates for additional professional services.

If the District requests Nawrocki Smith to perform any additional services, such additional work shall be performed at the same rates set forth in the schedule of fees.





Address

290 Broad Hollow Road
Melville NY



Phone

P: 631.756.9500
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Address

290 Broad Hollow Road
Melville, NY 11747



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ROCKY POINT UNION FREE SCHOOL DISTRICT
PROPOSAL FOR INTERNAL AUDITING SERVICES

REQUIRED FORMS

APRIL 30, 2020

CONTACT PERSON

Lauren M. Agunzo, CPA/CFF
Partner

631.756.9500 EXT. 229

lagunzo@nslpcpa.com

ROCKY POINT UNION FREE SCHOOL DISTRICT

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.

10. Right to Reject Requests for Proposal

The District reserves the right to reject without prejudice any and all proposals received under this Request for Proposal.

11. Legal Construction

In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provision thereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision has never been contained therein.

NAME & ADDRESS OF VENDOR: Nawrocki Smith LLP
(Please Print)
290 Broad Hollow Road
Melville, NY 11747

TELEPHONE NUMBER: (631) 756-9500

FAX NUMBER (631) 756-9818

SIGNATURE: 
Lauren M. Agunza 04-09-20
Please Print Name Date
Partner

TITLE:

NO CONTRACT BECOMES BINDING UNTIL THE NECESSARY FUNDS HAVE BEEN APPROVED FOR THE FISCAL YEAR DURING WHICH THE CONTRACT IS IN EFFECT.

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

REFERENCES

Company Name: Islip School District
Address: 215 Main Street, Islip, NY 11751
Contact Person: Michael Zetterberg
Telephone: () 631-859-2200
Dates of Contract(s) 2006 to present

Company Name: Babylon School District
Address: 500 Railroad Avenue, Babylon, NY 11702
Contact Person: Peter Daly
Telephone: () 631-893-7925
Date of Contract(s) 2007 to present

Company Name: Three Village School District
Address: PO Box 9050, E. Setauket, NY 11733
Contact Person: Jeff Carlson
Telephone: () 631-730-4010
Date of Contract(s) 2006 to present

Proposer's Name: Nawrocki Smith LLP

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name Nawrocki Smith LLP
Business Address 290 Broad Hollow Road, Melville, NY 11747
Telephone Number (631) 756-9500 RFP # R21-01 Date of Opening: 4/30/2020

I. General Bid Certification
The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

II. Non-Collusive Bidding Certification
By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:
1) Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:
(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;
(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).

2) Any bid hereafter made to any political sub-division of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized)  Title Partner
Please Print Name Laurin M. Agunzo

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 90 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

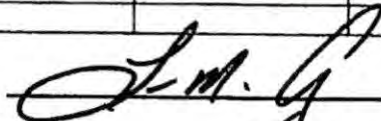
STATE OF

COUNTY OF

Lauren M. Agunzo, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Nawrocki Smith LLP and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to Nawrocki Smith LLP such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties
n/a	n/a	n/a	n/a



 Signed

4/22/2020

 Date

Sworn to before me this _____
 Day of _____, 20__

 Notary Public

Seal

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

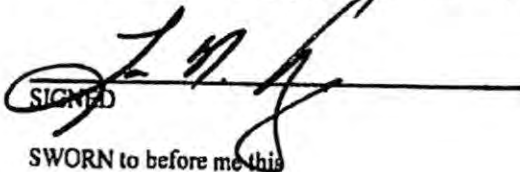
Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Lauren M. Agunzo, being duly sworn, deposes and says that he/she is the

Partner of the Nawrocki Smith LLP Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.


SIGNED

SWORN to before me this

_____ day of _____

2020

Notary Public: _____

R21-01 Internal Auditing Services
Date of Opening: 4/30/2020 2:00pm



Address

290 Broad Hollow Road
Melville, NY 11747



Phone

P: 631.756.9500
F: 631.756.9818



Email

info@nslpcpa.com
www.nslpcpa.com



ROCKY POINT UNION FREE SCHOOL DISTRICT
PROPOSAL FOR INTERNAL AUDITING SERVICES

REQUIRED FORMS

APRIL 30, 2020

CONTACT PERSON

Lauren M. Agunzo, CPA/CFF
Partner

631.756.9500 EXT. 229

lagunzo@nslpcpa.com

ROCKY POINT UNION FREE SCHOOL DISTRICT

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.

10. Right to Reject Requests for Proposal

The District reserves the right to reject without prejudice any and all proposals received under this Request for Proposal.

11. Legal Construction

In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provision thereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision has never been contained therein.

NAME & ADDRESS OF VENDOR: Nawrocki Smith LLP
(Please Print)
290 Broad Hollow Road
Melville, NY 11747

TELEPHONE NUMBER: (631) 756-9500

FAX NUMBER (631) 756-9818

SIGNATURE: 
Lauren M. Agunza 04-09-20

TITLE: Please Print Name Date
Partner

NO CONTRACT BECOMES BINDING UNTIL THE NECESSARY FUNDS HAVE BEEN APPROVED FOR THE FISCAL YEAR DURING WHICH THE CONTRACT IS IN EFFECT.

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

REFERENCES

Company Name: Islip School District
Address: 215 Main Street, Islip, NY 11751
Contact Person: Michael Zetterberg
Telephone: () 631-859-2200
Dates of Contract(s) 2006 to present

Company Name: Babylon School District
Address: 500 Railroad Avenue, Babylon, NY 11702
Contact Person: Peter Daly
Telephone: () 631-893-7925
Date of Contract(s) 2007 to present

Company Name: Three Village School District
Address: PO Box 9050, E. Setauket, NY 11733
Contact Person: Jeff Carlson
Telephone: () 631-730-4010
Date of Contract(s) 2006 to present

Proposer's Name: Nawrocki Smith LLP

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name Nawrocki Smith LLP
Business Address 290 Broad Hollow Road, Melville, NY 11747
Telephone Number (631) 756-9500 RFP # R21-01 Date of Opening: 4/30/2020

I. General Bid Certification
The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

II. Non-Collusive Bidding Certification
By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1) Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any; other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

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Signature (Authorized)  Title Partner
Please Print Name Lauren M. Agunzo

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 90 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

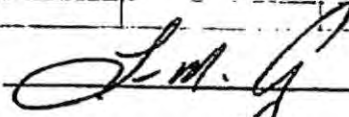
STATE OF

COUNTY OF

Lauren M. Agunzo, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Nawrocki Smith LLP and that (s)he has the authority to sign this affidavit.
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- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor, List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties
n/a	n/a	n/a	n/a



 Signed

4/22/2020

 Date

Sworn to before me this 22nd
 Day of April, 2020



 Notary Public

Seal
CARMELLA E. JANKOWSKI
 Notary Public, State of New York
 No. 01JA4913431

R21-01 Internal Audit Qualified in Suffolk County
 Date of Opening Commission Expires March 14, 2022

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

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I, Lauren M. Agunzo, being duly sworn, deposes and says that he/she is the

Partner of the Nawrocki Smith LLP
Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.


SIGNATURE

SWORN to before me this

22nd day of April

2020

Notary Public:

R21-01 Internal Auditing Services
Date of Opening: 4/30/2020 2:00pm

CARMELLA E. JANKOWSKI
Notary Public, State of New York
No. 01JA4913431
Qualified in Suffolk County
Commission Expires March 14, 2022



Proposal to Serve

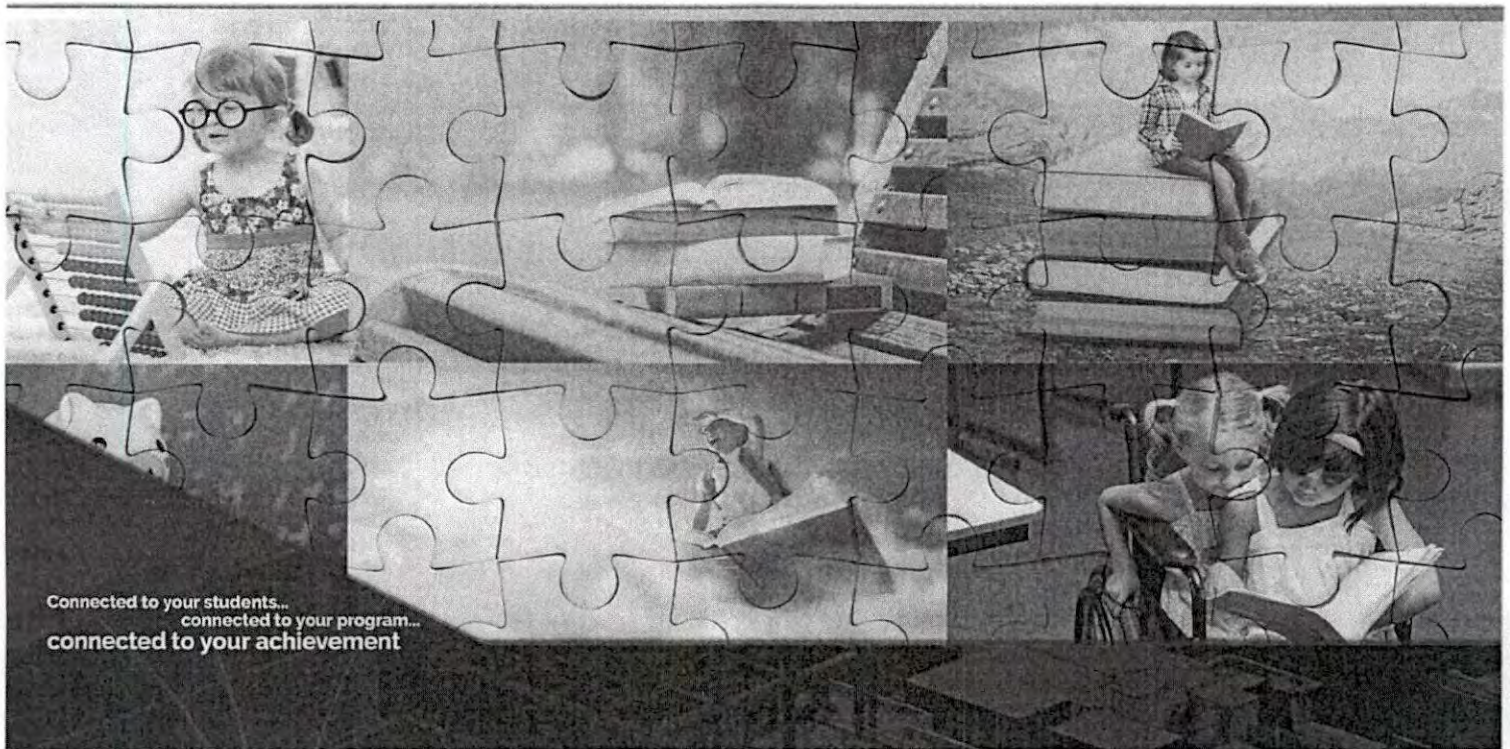
Technical



ROCKY POINT

UNION FREE SCHOOL DISTRICT

INTERNAL AUDITOR SERVICES Technical Proposal



Connected to your students...
connected to your program...
connected to your achievement

*Proposal to Serve:
Rocky Point Union Free School District*

Request for Proposal: Internal Auditing Services

Proposing Firm:

Cerini & Associates, LLP
3340 Veterans Memorial Highway
Bohemia, NY 11716
Attn: Shari Diamond, Partner
(631) 868-1143
sdiamond@cerinicpa.com

Date of Proposal: April 30, 2020
RFP# R21-01



CERINI
&
ASSOCIATES^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS



CERINI & ASSOCIATES^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS

*Proposal to provide services to
Rocky Point Union Free School District*

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Introductory Letter

April 30, 2020

Rocky Point Union Free School District
Attn: Mr. Christopher A. Van Cott
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

Re: Request for Proposal – Internal Auditing Services

To the Board of Education:

We are pleased to present this proposal to serve the Rocky Point Union Free School District (hereinafter the "School District") as its internal auditors. We are excited about the prospect of developing a long-term relationship with the District and bringing our full commitment of services to you, while being a valued, year-round resource. Internal audits are not commodities. We go out of our way to provide value to every one of our clients.

Cerini & Associates, LLP is a leader within the nonprofit and education sectors. We have the resources and expertise of a larger firm, while still providing our clients with the personalized service they expect from a local firm. Many districts view the internal audit process as an unfunded mandate. At Cerini & Associates, we are different. We go beyond the typical testing done by most auditors who provide little to no real benefit to the entities they work with. Our testing has resulted in savings and additional revenue to our education clients, which has helped to pay for our services. In some cases, we have found additional revenue well in excess of our fees.

Our conviction, which is shared by our existing clients, is that we have the personnel, technical training, and resources to provide quality and innovative services. What sets us apart from other firms is that we have a dedicated team of professionals assigned to your engagement who know your business and understand the nuances of educational accounting and the operations of schools. We also utilize our special education contacts within the State Education department as well as resources from our strategic alliances in the information technology sector to ensure we are addressing current issues.

We believe that our staff should grow with our clients, therefore we ensure that our staff assigned to your engagement is consistent from year to year. Furthermore, we invest a significant amount of partner and management time, ensuring the work performed is reviewed by experienced personnel.

We are committed to performing the internal audit services outlined in this proposal and in accordance with services and timeframes listed in your RFP specifications. This proposal represents a firm and irrevocable offer for services to be rendered. We would consider the Rocky Point Union Free School District to be an important member of our growing list of nonprofit/education clients and appreciate the opportunity to present our qualifications.

Should you require additional information please call Shari Diamond at 631-868-1143 or e-mail her at: sdiamond@cerinicpa.com.

Very truly yours,

Cerini & Associates LLP

Cerini & Associates, LLP
Certified Public Accountants

The Internal Audit Function

In July 2005, the State Legislature passed bills requiring school districts in the state to implement the Five-Point School Financial Accountability Plan (Chapter 263, Laws of 2005). The purpose of this Plan is to help prevent fraud and mismanagement from the inside by ensuring that district officials have the information and understanding they need to recognize and prevent existing or potential fraud and abuse. One of the key components of that Plan was the requirement for schools to establish an internal audit function by July 1, 2006. Per the OSC, the function must include "developing, annually updating, and reporting on a risk assessment of district operations. At a minimum, the risk assessment must include a review of financial policies and procedures, and the testing and evaluation of district internal controls."

One of the major governing bodies that provides guidance, education and resources for the internal audit function is the Institute of Internal Auditors (IIA), a world-wide organization established in 1941. Per the IIA, the definition of the internal audit function is "an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."

Internal control is broadly defined as a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- ◆ Effectiveness and efficiency of operations.
- ◆ Reliability of financial reporting.
- ◆ Compliance with applicable laws and regulations.

The internal audit function assesses these objectives by examining the internal controls in place over accurate financial information, compliance with policies and procedures, the mechanisms for safeguarding assets, the efficient use of resources, and the accomplishment of the organization's objectives and goals.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) established 5 interrelated internal controls: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. As depicted in the chart below, the internal audit function is unique as the flow of information and communication across the entire organization is assessed, allowing the auditor to understand the interdependencies of operations and data, and to make meaningful recommendations to improve the internal control environment.



Our Approach to the Internal Audit

While there are basic tests that should be performed in any audit engagement, internal audit procedures should be specific to each client's operations. In designing an internal audit approach, the input of the internal auditors, management, and the Board/audit committee should all be considered so that projects can be prioritized and costs controlled. In addition, communication should occur between your internal auditors, claims auditors, and your external auditors so that an integrated approach to testing the control environment can be developed and duplicated efforts can be avoided in the process.

In preparing an internal audit plan, it is important to understand and evaluate the control environment that currently exists within the district. This evaluation will rely on sources such as organizational charts, internal manuals and procedures, policies, and prior audit reports. It also includes using analytical procedures, interviewing key personnel, and observing various processes to identify trends and ultimately determine areas of risk to develop a specific work plan.

Risk Assessment: We will gain an understanding of the School District and its system of internal controls. This is a comprehensive process that includes reviewing the School District's policies and procedures, reviewing Board minutes, claims auditor reports, and the prior audited financial statement reports prepared by the external auditors, interviewing staff, performing walk-through testing, understanding IT capabilities, etc. The initial risk assessment report will contain a proposed audit plan for the current year as well as the following four years.

Risk is defined as internal and external factors that hinder the School District's ability to meet its mission, goals, and objectives. Risks should be assessed by considering their likelihood and impact in relation to specific objectives. During our risk assessment process, we will identify, for each area of focus, the strengths and potential areas for improvement. We then classify each area as either "High", "Moderate", or "Low" in order to plan testing of each area over the course of the next five years. An area could be classified as a high risk for two reasons: 1) because of its materiality to the District's fiscal budget and degree of importance to the District's overall operations; and/or 2) because the area lacks sufficient controls, policies, and procedures for key processes. As such, our assessment focuses on the following areas due to their significance to the District's overall operation as well as areas the Office of the State Comptroller has been focusing on during their recent audits:

- Information technology
- Special education
- Human resources/payroll/attendance
- Employee benefits
- Purchasing and accounts payable
- Inventory and fixed assets
- Food service operations
- Treasurer functions and cash receipts
- Transportation
- Student registration and residency verification
- Buildings and grounds/use of facilities
- Extra classroom activity fund

In assessing risk, we consider both **inherent risk**; the risk associated within a system based upon the nature of transactions processed by that system (i.e. quantity, complexity, value, etc.), and **control risk**; the risk that the system of internal control is not adequately designed to prevent or detect errors or irregularities. Risks can be further categorized by the likelihood or probability that a negative event will occur, and the impact that such an event will have on the business operations.

In the subsequent years, we will perform an update to the risk assessment by reconfirming our understanding of internal controls, assessing any changes in the key staffing positions, assessing any external factors that may impact the operations (e.g. new laws and/or regulations, issues noted by the State Comptroller's office, etc.), and adjusting the proposed audit plan if need be. Each year, we regularly review claims audit reports and Board minutes as well as reports issued by the external auditor. A detailed risk assessment, however, generally should be performed every 5 years.

Our Approach to the Internal Audit

Control Testing and Reporting: Based on the risk assessment, we will work with School District management as well as the Board/audit committee to develop an audit plan to identify key financial and operational controls to test or modify our existing plan as necessary. We will make recommendations where necessary to improve the current system of internal controls.

In choosing samples for systems testing, we typically select samples of between 25 and 60 items, which provide statistically valid results with a ninety to ninety-five percent confidence level providing no errors or findings are detected. If errors or findings are detected, we would determine the nature of these errors (i.e. isolated or systemic), and determine whether or not to expand our testing. Our testing focuses on **existing processes**, and therefore our samples are typically selected from transactions that occurred during the year.

The key purpose of our testing will be to review the controls that exist and the effectiveness of those controls. In performing our testing, we focus on several aspects of a test area. In addition, we tailor our testing to incorporate any unique operating components specific to the School District to provide a comprehensive approach designed to ensure that controls surrounding all parts of a test area are effectively working. For example, when reviewing payroll operations, several attributes could be included in our testing:

- Segregation of duties
- Access security controls
- Existence of employees paid
- Correct salary levels (steps and education)
- Payment for overtime, stipends, longevity
- Proper board approvals
- Licensing and background checks
- Approval of overtime work performed
- Hiring and payment of substitute employees
- Employees on leave of absence
- Terminated employees
- Resigned/retired employees
- Correct accounting and budget codes charged
- Time-off tracking

Sample test areas that we have examined include:

Payroll and Personnel

- On-Boarding and Salary Payments
- Changes in Employment Status
- Salary Lane Advancements
- Automated Paycheck Distribution
- Stipend Payments
- Longevity Calculations
- Attendance Tracking
- Separation Payments

Benefits

- Reconciliation of Invoice Payments
- Employee Contributions
- Retirement Payments

Pupil Personnel Services/Special Education

- Assessment of Revenues and Expenses
- Delivery of Special Education Services

Information Technology

- IT Environment and Access Permissions
- PPSI and Computer Equipment Inventory

Facilities

- Facilities Usage Procedures and Collection of Fees

Transportation

- Compliance with Policies and Regulations
- Contracted Costs Analyses

Extra-classroom Activity Fund

- Compliance with Policies and State Guidance
- Club Ledgers and Profit & Loss Statements
- Bank Reconciliations

Purchasing, A/P & Claims Audit Processes

- Compliance with GML, School Law, District Policies
- Payments and Documentation

Food Service Operations

- Cash Handling
- Inventory
- Free & Reduced Meal Applications

Revenue Analysis

- Assessment of Revenue and Cash Management
- Treasurer Duties and Bank Reconciliations
- Accounts Receivable and Cash Collections at Buildings

Compliance with Regulations

- Student Registration and Residency Procedures
- School Days of Session
- Reporting Days Worked Calculation ERS



Our Approach to the Internal Audit

Strategic Alliances: We understand that it is important to ensure our reviews and testing are comprehensive and address specific risks that are associated with the area we are auditing. For example, we have developed significant experience working with special education schools, providers, and staff from the New York State Education Department to ensure our clients are maximizing revenues, minimizing expenses, and ensuring compliance with the myriad of laws and regulations. As such, we would utilize staff as well as our contacts with the State when performing reviews of the District's special education programs. In addition, as the District relies heavily on technology to support the educational programs, student records, employee records, and financial data, we have developed an alliance with a Long Island company that employs certified cybersecurity specialists who can perform network security assessments and assist with performing reviews that address the risks associated with recent cybersecurity breaches and ransomware attacks.

On-going Monitoring: We will follow up on all issues identified to ensure management has appropriately resolved control weaknesses and strengthened the control environment. As part of this process, we provide the Board/audit committee with a report so that unresolved issues can be tracked. The report details the original issue and recommendation, management's response, the control risk and level, and the current status of the issue noted. The monitoring process includes interviewing staff, reviewing reports, assessing procedures, and testing of controls to ensure the recommendation has been sufficiently addressed.

Our results: We are available throughout the year and pride ourselves in being a resource to our clients. Our approach focuses on the areas of the greatest risk, our testing is tailored to each client we serve, and our recommendations have not only tightened controls, but have saved our clients money by streamlining operations and uncovering operational errors.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve the School District's operations. Our goal is to help the School District accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Communication, in-depth testing, and follow-up are all pivotal in the process of focusing attention where it is most needed. Our approach will yield more targeted results for the School District in ensuring controls are properly established and functioning and that funds are not compromised due to inefficiencies or lax policies and procedures. Our reporting is thorough and provides management as well as the Board/audit committee with a deeper understanding of how the internal controls are functioning throughout the organization.

The internal audit services are conducted in accordance with the standards for internal audits established by the American Institute of Internal Auditors and guidelines promulgated by the Department of Audit and Control and Education Department of the State of New York. All reports will be reviewed and discussed with management prior to final issuance to ensure accuracy. Should an instance arise where our testing identifies the circumventing of systems, we will bring this directly to the Board president or chairperson of your audit committee.

We have never had a federal or state desk audit or review surrounding our school district services.

About Cerini & Associates, LLP

Who We Are:

Cerini & Associates, LLP offers much more value than a traditional CPA firm. While we provide a wide array of top-level accounting and financial services, our true value is in the unique partnership that we form with our clients that allows us to serve as trusted business advisors focused on the key, unique issues that impact each of our clients' bottom lines. Founded in 1993, our firm today consists of five Partners: three partners dedicated exclusively to audit and consulting services, and two partners dedicated to tax and business advisory services. With six support staff, Cerini & Associates has nearly fifty professional staff, the majority of whom provide services directly to clients in an accounting, tax, or consulting capacity. As a local firm, we operate with "Big 4" talent and pride ourselves on the quality of our staff. Nearly half of our professional staff come from a "Big 4" firm or from a second tier firm.

We're a firm built on the knowledge of seasoned professionals that have learned from the largest, most reputable firms in the world, and bring that technical knowledge and ability to Cerini & Associates and its clients every day.

We have extensive background and experience with respect to internal controls and the education marketplace. We have performed internal audit and claims audit services, systems testing, detailed operational reviews, helped our clients design and implement policy and procedure manuals, performed financial audits and reviews, and have made extensive recommendations regarding system improvements. We understand how controls should function and what constitutes effective controls and proper segregation of duties.

Some of the Services We Provide to Our School District Clients Include:

- Internal auditing services
- Claims auditing services
- Reviews and modifications of school district policies and procedure manuals
- Operational and internal control reviews
- Internal control recommendations
- High cost STAC billing

As part of our continued commitment to effectuate societal change and give back to the communities we serve, Cerini & Associates has added purpose to its mission. Through a collaborative agreement with Book Fairies, a 501(c)(3) organization that gets gently used books in the hands of children and adults that may otherwise not have access, we have committed to pay for the distribution of a book for each chargeable hour we deliver. By working with us, you not only receive the expertise, responsiveness, and value-added services we are known for, but you are also helping to increase the level of literacy in some of the metropolitan area's lower socio-economic communities. What other accounting firm gives you the opportunity to get great service and make a substantial difference in the lives of children?

Connect with us, and experience the Cerini difference!



Experience in the Education Sector

We Currently Provide Internal Auditing Services for:

- Bay Shore School District
- Brentwood School District
- Central Islip School District
- Huntington School District
- Kings Park School District
- Longwood School District
- Long Beach Public Schools
- Massapequa School District
- Merrick School District
- Middle Country School District
- Patchogue-Medford School District
- Plainview-Old Bethpage School District
- West Hempstead School District

We Currently Provide Claims Auditing Services for:

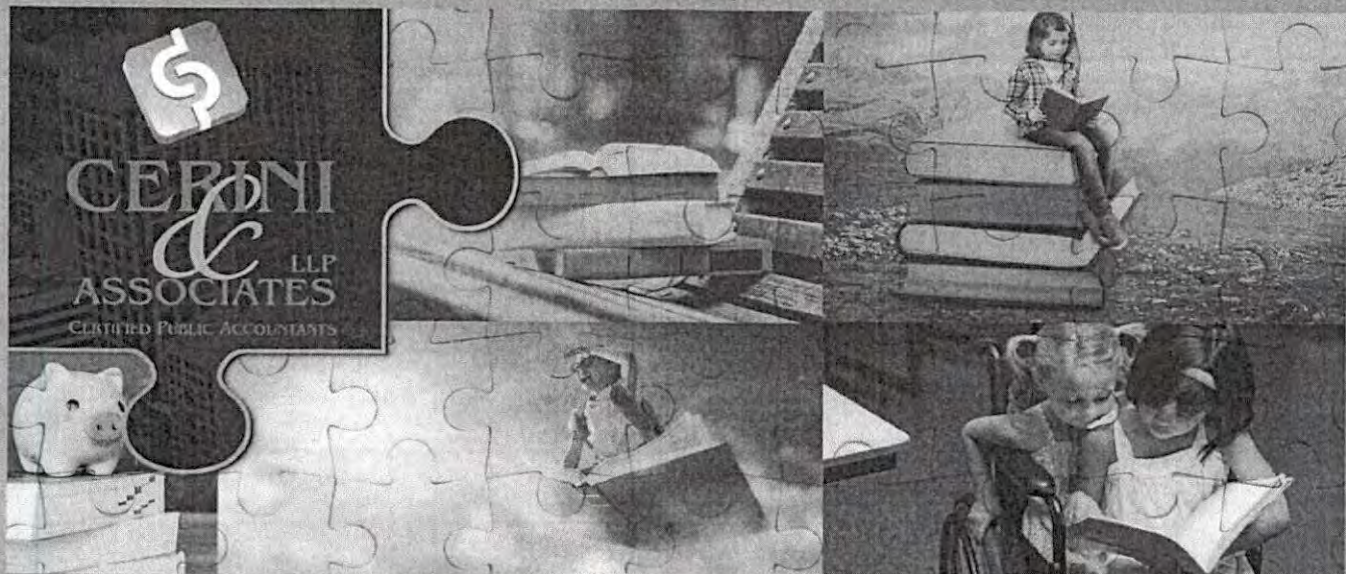
- Amagansett School District
- Bayport-Blue Point School District
- Center Moriches School District
- Eastport-South Manor School District
- East Islip School District
- East Quogue School District
- Elwood School District
- Hauppauge School District
- Hempstead School District
- Herricks School District
- Hewlett-Woodmere School District
- Hicksville School District
- Island Trees School District
- Little Flower School District
- New York Schools Insurance Reciprocal
- Roslyn School District
- SCOPE
- South Huntington School District
- Syosset School District
- Three Village School District
- Uniondale School District
- Valley Stream #24 School District
- Wantagh School District
- Westbury School District

In addition, we have provided internal audit services for HELP USA, Inc., and have provided business consulting services for The Thrive Network, Launch Expeditionary Learning School, Just Kids Learning Center, ICCD, Community Resources Staten Island, Community Housing Innovations, Big Apple Academy, as well as the Lindenhurst and the Bethpage school districts.

We have also performed specific control work/operational reviews for such clients as The Anchor Foundation (Anchor Camp—Hempstead), General Human Outreach in the Community, Inc., Hagedorn Little Village School, and Riverhead Charter School.

We have worked with other school districts in the past in both internal audit and claims audit capacities. We presently provide services, including external audits, internal audits, claims audits, operational reviews, and countless consulting projects, to over 200 not-for-profit and educational organizations in the New York Metropolitan area.

How C&A Brings Value



WHY CHOOSE CERINI & ASSOCIATES?

Our clients often tell us how much they appreciate our prompt responsiveness to emails and phone calls, our professionalism when performing audit services, our concise and clear reports, and our attention to detail. We are committed to providing quality audit services resulting in meaningful recommendations that help strengthen internal operations, so our school district clients can continue to support their educational goals and their students' dreams.

School District Overview



INDUSTRY LEADERS

Cerini & Associates is one of the top CPA firms providing internal audit and claims auditing services to over 30 school districts across Long Island.



VALUABLE RESOURCE

We believe that part of our role is to educate the sector. To that end, we publish a semi-annual newsletter (*the Lesson Plan*) that contains articles on current regulations as well as strategies to improve internal controls.



AUDIT SAVVY

We actively read published audit reports from the OSC so we are aware of the trends that the Comptroller's Office is focusing on. In addition, we have helped our clients navigate through the OSC audits and implement corrective actions.



SECTOR INVOLVEMENT

We are actively involved with many organizations such as NYSSBA, NYSASBO, Nassau ASBO, Suffolk ASBO, the NYSSCPA Public School Committee, SDIAA, and the IIA.



STAFF DEDICATION

Over one-third of the firm's total billing is from the educational sector. We have a team dedicated to working with school districts and will utilize staff who have specialized experience working with other educational organizations.



FUTURE FOCUS

We strive to be business partners and treat our school district clients as if we live in that district. We bring a business approach to serving the sector and are focused on adding value to every relationship.

Connected to your students...
connected to your program...
connected to your achievement



CERINI & ASSOCIATES
LLP
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to provide services to
Rocky Point Union Free School District

Your Service Coordination Team



ROCKY POINT UNION FREE SCHOOL DISTRICT

Shari Diamond, CIA
Engagement Partner

Ken Cerini, CPA, CFP, FABFA
Technical Review Partner

Nicholle Mezier, CPA, MBA
Supervisor

Thomas Weyer, CPA
Lead Staff Accountant

Additional Staff Accountants / Strategic Alliances

Based upon the area we are testing we will draw upon the other expertise within the Firm as well as some of our business affiliations to support our internal audit staff to maximize the benefit to the School District.



We will work hard to ensure that the team illustrated above will continue to be the team assigned to your account during the duration of your relationship with our firm. Continuity not only helps us with efficiency; it ensures easier transition year-to-year and prevents you from having to answer repetitive questions each year. The team reflected above will be cross-trained to ensure that, in the event of an unforeseen departure, the School District's engagement will not be impacted adversely.

Our team's top priority is your satisfaction with our services. At any time of year we are available and accessible to meet with you, discuss your School District and help you solve financial and operational problems. We are a year-round service team.

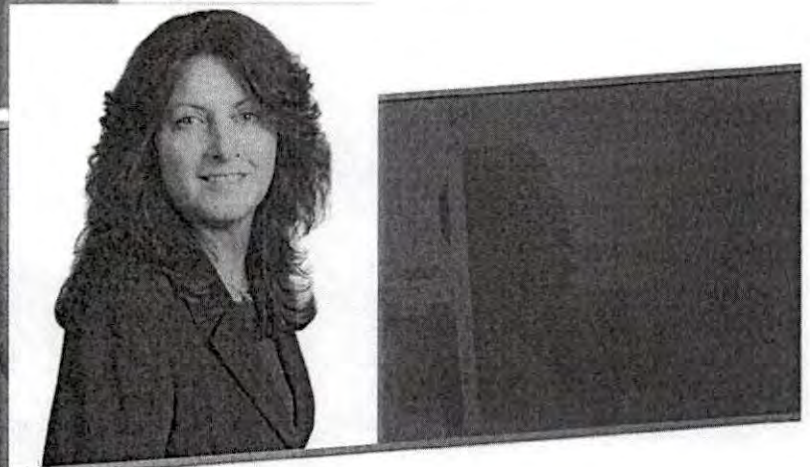
Your Service Coordination Team

631-582-1600 ext. 243
sdiamond@ceriniandassociates.com
3340 Veterans Memorial Highway
Bohemia, NY 11716
www.ceriniandassociates.com



Shari Diamond

CIA
Partner



Professional Experience

Shari is a partner of Cerini & Associates, LLP, and is the executive responsible for the administration of all school district services. She will be responsible for providing quality service for you and the School District, and will be available to meet with you and your staff throughout the year. Shari will be involved in overseeing the work we perform in the District, ensure proper and accurate reporting, and work with our staff to identify areas of improvement within the District.

In addition to her internal and claims audit background, Shari has been involved in performing IT assessments for our school district and other clients. Shari has over twenty years of internal audit, claims audit, and Information Technology audit experience at one of the "Big 4" accounting firms (PWC), and at a Fortune 100 company (Northrop Grumman).

Shari is adept at evaluating an entity's IT environment and making recommendations to strengthen controls surrounding the computer environment. As Partner, Shari is primarily involved with performing, training, and overseeing internal and claims audit services and risk assessments at various entities. She frequently lectures on internal audit and claims auditing processes, and is the editor of the firm's publication, The Lesson Plan, written for school districts.

Areas of Expertise

- Internal audit and claims audit functions for school districts
- System testing and analysis
- Recommendations for improving controls and operating efficiencies
- IT assessments
- Review of district policies and procedures, including assistance in creating policies and related forms
- Agreed upon procedure engagements
- Medicaid compliance
- Special Education STAC assistance

Licenses & Certifications

- Certified Internal Auditor

Shari obtained her B.B.A. in Business Computer Information Systems from Hofstra University. She also received her M.S. in Childhood Education from Long Island University, C.W. Post.

Professional Affiliations

- NYSSCPA Education Committee
- Institute of Internal Auditors
- New York School Boards Association
- Association of School Business Officials – Nassau and Suffolk Chapters

Key Clients

- School districts
- Nonprofit organizations
- Physician practices
- Roslyn School District
- Bay Shore School District
- Brentwood School District
- Longwood School District
- Long Beach School District
- Just Kids Learning Center
- SCOPE
- Massapequa School District
- Plainview-Old Bethpage School District
- Patchogue-Medford School District
- Kings Park School District
- Merrick School District
- NYSIR



Proposal to provide services to
Rocky Point Union Free School District

Your Service Coordination Team

631-582-1600 ext. 203
kcerini@ceriniandassociates.com
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Bohemia, NY 11716
www.ceriniandassociates.com



CERINI & ASSOCIATES ^{LLP}
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Kenneth R. Cerini

CPA, CFP, FABFA
Managing Partner

Professional Experience

Ken is the Managing Partner of Cerini & Associates, LLP and is the executive responsible for the administration of our not-for-profit and educational providers practice group. In addition to his extensive audit experience both at Ernst & Young, LLP, and Cerini & Associates, LLP, Ken has been directly involved in providing consulting services for nonprofits and educational facilities of all sizes throughout New York State.

Ken has won numerous awards, and has been quoted in publications such as Newsday, Long Island Business News, the Long Island Press, and the New York Times. Ken is the editor for three of the five newsletters published in-house by the firm, including: The Special ED-ition, published for special education providers; The Report Card written for private schools, and The NFP Advisor, written specifically for the nonprofit sector.

Areas of Expertise

- Operational and internal control reviews
- Forensic audits and fraud investigations
- Internal audit and claims audit functions
- Review and modification of school district policies and procedures manuals, including assistance in creating policies and related forms
- Various third-party reimbursement matters, including appeals and optimization
- Budgeting and program design (i.e. development of integrated classrooms)
- Merger & acquisition due diligence
- Special education reimbursement, appeals and cost reporting

Key Clients

- Nonprofit organizations
- School districts
- Brentwood School District
- Massapequa School District
- Central Islip School District
- Just Kids Learning Center
- Plainview-Old Bethpage School District
- ICCD
- Community Resources Staten Island
- Hempstead School District
- HELP USA, Inc.
- Kings Park School District
- South Huntington School District

Professional Affiliations

- New York State Society of CPAs (NYSSCPA)
- American Institute of Certified Public Accountants
- NYSSCPA Nonprofit Accounting Committee
- NYSSCPA Healthcare Technical Committee
- NYSSCPA Suffolk County Board of Directors (past-President)
- Nassau County Health Care Committee
- Suffolk County Nonprofit and Government Accounting Committee (Chairman)
- Coalition of Behavioral Organizations
- American Board of Forensic Accountants
- Lymphatic Research Foundation, Inc.-Treasurer
- New York and Long Island Coalitions of Children with Special Needs
- The Interagency Council
- New York State Association of School Business Officials
- The Social Enterprise Alliance-Long Island Chapter (President)
- Association of Children's Therapeutic Services.

Licenses & Certifications

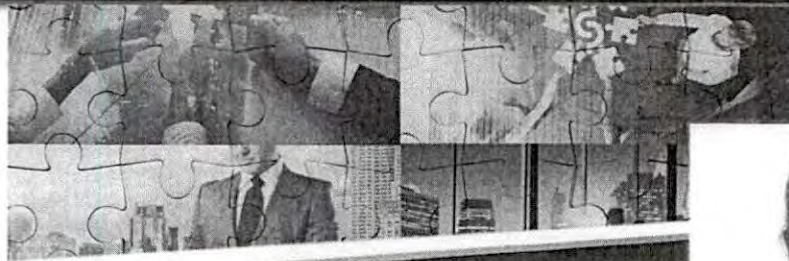
- Certified Public Accountant



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Proposal to provide services to
Rocky Point Union Free School District

Your Service Coordination Team



CERINI ASSOCIATES ^{LLP}
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3340 Veterans Memorial Highway, Bohemia, NY 11716
www.ceriniandassociates.com

Professional Experience

Nicholle is a supervisor within Cerini & Associates' internal audit department where she brings experience in audit, review, and consulting services to our school districts, and non-profit clients. She will be responsible for the day-to-day coordination and supervision of the claims audit and reporting process.

She has worked with a large number of nonprofit clients, predominantly focusing on social service providers, foundations, educational institutions, and arts and culture organizations. Nicholle's technical knowledge allows her to provide specific services, including financial statement audits, internal and claims audits, and outsourced accounting services. Nicholle also contributes to the firm's various newsletters.

Areas of Expertise

- Internal audit and claims audit functions
- Systems testing and analysis
- Recommendations on improvements to internal controls
- Examining and analyzing financial records
- Special Education STAC assistance
- Conducting interviews
- Operational, financial, and compliance reviews/audit
- Conducting risk assessments
- Accounting assistance

Licenses & Certifications

- Certified Public Accountant

Nicholle graduated Magna Cum Laude from Long Island University-Post with her B.S./MBA in Accountancy.

Professional Affiliations

- New York State Society of Certified Public Accountants (NYSSCPA)
- NYSSCPA Education Committee
- Association of School Business Officials – Nassau and Suffolk Chapters

Key Clients

- Patchogue-Medford School District
- Brentwood School District
- Central Islip School District
- Longwood School District
- Long Beach School District
- West Hempstead School District
- Kings Park School District
- Plainview-Old Bethpage School District
- Huntington School District
- Massapequa School District
- Bay Shore School District
- Merrick School District
- Roslyn School District
- Herricks School District
- Three Village School District
- Hauppauge School District
- Elwood School District
- ERASE Racism
- Huntington Chamber of Commerce
- AVODAH



CERINI ASSOCIATES ^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to provide services to
Rocky Point Union Free School District

Your Service Coordination Team

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tweyer@ceriniandassociates.com
3340 Veterans Memorial Highway
Bohemia, NY 11716
www.ceriniandassociates.com



CERINI & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS



Tom Weyer

CPA
Staff Accountant

Professional Experience

Tom is a member of Cerini & Associates' audit staff where he works with the firm's school district and nonprofit clients. Tom has several years experience in claims and internal auditing, as well as internal controls testing and analysis. Tom's knowledge and expertise allows him to assist in the evaluation of internal processes and risk assessment. He is responsible for providing training and overseeing the work performed by the claims audit staff. In addition, Tom contributes to the firm's various newsletters.

Areas of Expertise

- Internal audit and claims audit functions
- Systems testing and analysis
- Recommendations on improvements to internal controls
- Examining and analyzing financial records
- Operational, financial, and compliance reviews/audit
- Conducting risk assessments
- Accounting assistance
- Federal Form 990 preparation

Licenses & Certifications

- Certified Public Accountant

Tom graduated from SUNY New Paltz with a B.S. in Accounting where he was a member of the Accounting and Finance Association. He received his M.S. in Accounting from Hofstra University, where his Master's thesis paper analyzed trends in the nonprofit sector.

Professional Affiliations

- Association of School Business Officials – Nassau and Suffolk Chapters

Key Clients

- Patchogue-Medford School District
- Central Islip School District
- Brentwood School District
- Longwood School District
- Long Beach School District
- West Hempstead School District
- Plainview-Old Bethpage School District
- Middle Country School District
- Merrick School District
- Huntington School District
- NYSIR Foundation
- Uniondale School District
- Holy Cross High School
- Hauppauge School District
- South Huntington School District
- Elwood School District
- Huntington Chamber of Commerce



CERINI & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to provide services to
Rocky Point Union Free School District

References

We are proud of our clients and the services we provide. To assist you in confirming our client commitment, technical capabilities and professional reputation, we are pleased to provide references. Listed below are key executives at some of our clients who are familiar with members of our service team. We encourage you to contact these individuals. We also invite you to call any of our clients with whom you are familiar. We are confident that they will provide glowing remarks.

School District Name: Kings Park School District

Address: 180 Lawrence Road, Kings Park, NY 11754

Contact Person: Shannon Meehan, CPA; Assistant Superintendent for Business

Telephone: 631-269-3335

Email: meehans@kpcsd.org

School District Name: Massapequa School District

Address: 4925 Merrick Road, Massapequa, NY 11758

Contact Person: Alan Adcock, Deputy Superintendent for Business

Telephone: 516-308-5020

Email: aadcock@msd.k12.ny.us

School District Name: Merrick School District

Address: 21 Babylon Road, Merrick, NY 11566

Contact Person: Jennifer Buscemi, Assistant Superintendent for Business

Telephone: 516-992-7260

Email: jbuscemi@merrick.k12.ny.us



Technical Attributes of Cerini & Associates

Peer Review Report

As required by AICPA guidelines, we are peer reviewed every 3 years. Our last audit, which covered the year ended March 31, 2017, reflects a pass rating on the system of quality control for the accounting and auditing practice. A copy of the report is included in Appendix B.

Conflicts of Interest

No conflicts of interest exist between Cerini & Associates, LLP, or any of its employees, and the School District.

Civil or Criminal Legal Investigations, ETC

The firm and its staff have never had any past or present civil or criminal legal investigations, pertinent litigations, and/or regulatory actions that could impact our ability to provide services to the School District.

Technology

Cerini & Associates works with Prosystem Fx, which provides various benefits to the School District:

- Paperless environment with electronic storage of all workpapers and data
- Ability to access School District workpapers from remote sites, providing instant feedback to questions and issues

Hiring Philosophy:

We are equal opportunity employers. As such, we do not discriminate based upon any factor. We pride ourselves on hiring the most qualified individual available to meet the needs of our clients.

Staff Training

All staff members receive extensive training and education in a variety of ways, including working closely and interacting with experienced staff, the development of in-house training sessions targeted to address such issues as evaluating control environments, and external training. All staff meet the annual CPE requirement. Staff assigned to school districts receive training from various organizations including NYSSBA, NYSSCPA, and NYSASBO.

Quality of Staff

As previously outlined, all staff receive extensive training, both through targeted external training sessions, as well as internal training sessions. We constantly hold planning sessions to discuss anticipated control risks on each engagement and develop targeted audit approaches. This training process goes a long way in the development of our staff. Furthermore, the firm has developed quality hiring standards, which includes minimum GPA standards and multiple layers of interviews. These factors will help to ensure that quality standards exist within the staff members that work with the School District.

Expectation Management

Level of Experience of the Individuals Assigned to the Account:

Cerini & Associates, LLP's staff has had significant experience working with districts similar to yours. In addition, our staff obtains specialized training from industry conferences, state society meetings, and in-house training sessions. All staff assigned to the School District's audit have experience in control testing and audits. We don't just provide you with staff accountants that will be learning on your engagement; you get seasoned professionals that are there to teach and to be a resource to you and your staff, not a distraction.

How Cerini & Associates, LLP Will Provide Continuity of Staff:

Our partners spend more time servicing our clients than the partners at other firms, which helps to ensure a high continuity from one audit engagement to the next. We believe that our staff should grow with our clients, which allows them to have a deeper understanding of the clients we work with. As a result, we will work hard to keep the staff assigned to your engagement consistent. Should the need arise to change the staff assigned to the School District, we will bring them up to speed so that they will not be learning on your engagement.




CERINI & ASSOCIATES LLP
CERTIFIED PUBLIC ACCOUNTANTS

*Helping Your District's Operations
Make the Grade*

Services Provided:
Internal Audit
Claims Audit
Procedure Manuals
Financial Consulting
Operational & Internal Controls Review
Review & Modifications of School District Policies
High Cost STAC Billing

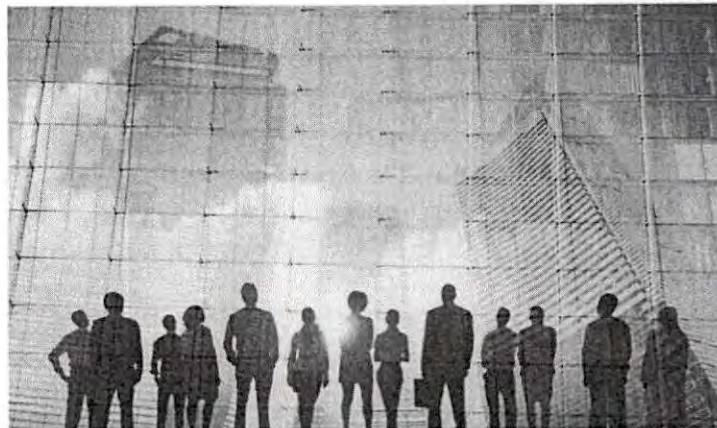
Community Involvement

Firm Affiliations:

Cerini & Associates, LLP is a member of the following professional organizations:

- The New York State Society of Certified Public Accountants
 - ◊ The Nonprofit Technical Committee
 - ◊ Healthcare Technical Committee
 - ◊ Public School Technical Committee
- The New York State Society of Certified Public Accountants-Suffolk Chapter*
 - ◊ Nonprofit and Government Accounting Committee
 - ◊ Employee Benefits Committee
- American Institute of Certified Public Accountants
 - ◊ Government Accounting Quality Control Group
 - ◊ Employee Benefit Quality Control Group
- The Health & Welfare Council of Long Island
- The Interagency Council
- The Suffolk Community Council
- The Association of Fundraising Professionals
- The Coalition of Children with Special Needs
- The Public Relations Professionals of Long Island*
- The Association of Accounting Marketing National Chapter
 - ◊ The Association of Accounting Marketing New York Chapter
- The New York State Association of School Business Officials
- The Association of Certified Fraud Examiners
- The Child Care Council of Nassau, Inc.*
- The Lymphatic Research Foundation*
- The Middle Country Library Foundation*
- The Northport Nursery School*
- The Social Enterprise Alliance of Long Island *
- Association of Children's Therapeutic Services

*Board Member



THE UNIVERSITY OF THE STATE OF NEW YORK
EDUCATION DEPARTMENT



THIS IS TO CERTIFY THAT

the copartnership known as

CERINI & ASSOCIATES, LLP

and having its place of business at 11 OVAL DRIVE
SUITE 108
ISLANDIA, NY 11749-0000

has met the requirements of section 7408 of the Education Law and in accordance
therewith is awarded this Certificate of Registration which entitles said
copartnership, in connection with its copartnership name, to use the designation

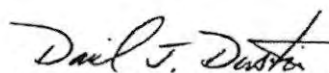
CERTIFIED PUBLIC ACCOUNTANTS
ALBANY, NEW YORK

JULY 3, 2000

REGISTRATION NUMBER

41147




Executive Secretary, State Board
for Public Accountancy

Appendix B: Peer Review Report



Report on the Firm's System of Quality Control

September 22, 2017

To the Partners
Cerini & Associates, LLP
and the Peer Review Committee of the New York State Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Cerini & Associates, LLP (the firm) in effect for the year ended March 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Cerini & Associates, LLP in effect for the year ended March 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Cerini & Associates, LLP has received a peer review rating of pass.

LCS&Z L.L.P.

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420 Lexington Avenue, Suite 300, New York, NY 10170 ♦ tel: (212) 297-6204
3748 State Hwy 30, Amsterdam, NY 12010 ♦ tel: (518) 773-2267 ♦ fax: (518) 773-2273
www.lcszcpa.com



Proposal to provide services to
Rocky Point Union Free School District

Required Documents



ROCKY POINT UNION FREE SCHOOL DISTRICT

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.

10. Right to Reject Requests for Proposal

The District reserves the right to reject without prejudice any and all proposals received under this Request for Proposal.

11. Legal Construction

In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provision thereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision has never been contained therein.

NAME & ADDRESS OF VENDOR: Cerini & Associates, LLP
(Please Print)
3340 Veterans Memorial Highway
Bohemia, NY 11716

TELEPHONE NUMBER: (631) 582-1600

FAX NUMBER (631) 582-1714

SIGNATURE: *Shari Diamond*
Shari Diamond 4/20/2020
Please Print Name Date
Partner

TITLE:

NO CONTRACT BECOMES BINDING UNTIL THE NECESSARY FUNDS HAVE BEEN APPROVED FOR THE FISCAL YEAR DURING WHICH THE CONTRACT IS IN EFFECT.

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name Cerini & Associates, LLP
Business Address 3340 Veterans Memorial Hwy, Bohemia, NY 11716
Telephone Number (631) 582-1600 RFP # R21-01 Date of Opening: 4/30/2020

I. General Bid Certification

The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

II. Non-Collusive Bidding Certification

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1) Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

“(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any; other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.”

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).

2) Any bid hereafter made to any political sub-division of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized) Shari Diamond Title Partner
Please Print Name Shari Diamond

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 90 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

STATE OF New York

COUNTY OF Nassau

Shari Diamond, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Cerini & Associates, LLP and that (s)he has the authority to sign this affidavit.
- 2) This affidavit is offered as an inducement to the Rocky Point Union Free School District to award to Cerini & Associates, LLP such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties

Shari Diamond

4/20/2020

Signed

Date

Sworn to before me this _____
 Day of _____, 20__

Due to COVID-19 restrictions, notarization was not able to be obtained. Notarization will be provided upon award of the contract

 Notary Public

Seal

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Shari Diamond, being duly sworn, deposes and says that he/she is the

Partner of the Cerini & Associates, LLP Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

Shari Diamond
SIGNED

SWORN to before me this

_____ day of _____

20__

Notary Public: _____

Due to COVID-19 restrictions, notarization was not able to be obtained. Notarization will be provided upon award of the contract.

Appendix D:

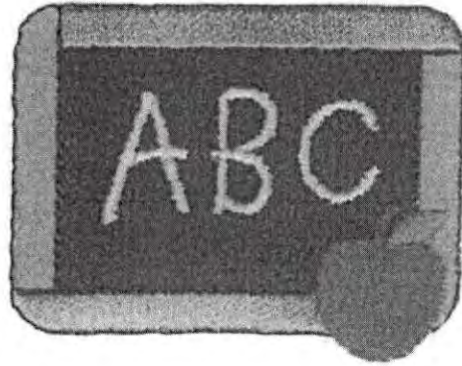
Sample Reports



CERIN ASSOCIATES
LLP
CERTIFIED PUBLIC ACCOUNTANTS

*Proposal to provide services to
Rocky Point Union Free School District*

SAMPLE REPORT



**ABC
School District
Review of Attendance**

Report Issued: May 2017

SAMPLE REPORT

May 2017

The Board of Education
ABC School District
200 Old Farmingdale Road
West Babylon, NY 11704



Board of Education:

We have been retained to function as the internal auditor for the West Babylon Union Free School District (hereinafter, "the District"). Our responsibility is to assess the internal control system in place for the accounting function within the District, and to make recommendations to improve upon possible control weaknesses or deficiencies. In doing so, we hope to provide assurance to the District's Board, management, and residents, that the fiscal operations of the District are being handled appropriately and effectively.

OBJECTIVE:

In our Risk Assessment report dated June 2014, we identified payroll as a risk area since it represents the largest expenditure of the District. A good payroll system ensures that employees receive compensation and benefits to which they are entitled, and includes an adequate timekeeping system that ensures employees are accurately paid for time worked. Employees are permitted to be absent from their regularly scheduled position for a variety of reasons including personal matters as well as school-related functions such as trainings and meetings. In some cases, the District is required to have a substitute worker fill in for staff that is absent. It is therefore imperative that the District has procedures to ensure timekeeping records record the date and the time worked and track the costs to cover absent employees.

The Board is responsible for establishing policies and procedures (through contractual agreements) regarding employee work hours, work environment, and time off. District officials are responsible for implementing controls over employee attendance to ensure that employees are following appropriate and required notification procedures if they are absent, and to ensure coverage is provided for certain positions (e.g. teacher, nurse, or security guard).

Controls over attendance include:

- Maintaining an adequate timekeeping system that limits employee absences based on contractual agreements;
- Documenting daily attendance via sign-in sheets, biometrics or time cards;
- Requiring pre-approvals of time off for personal or vacation reasons;
- Requiring supervisory review and approval of the employee's timesheet before being submitted to payroll;

SAMPLE REPORT

- Obtaining medical notes to substantiate extended periods of time off; and
- Ensuring time off is being charged to the correct absence code.

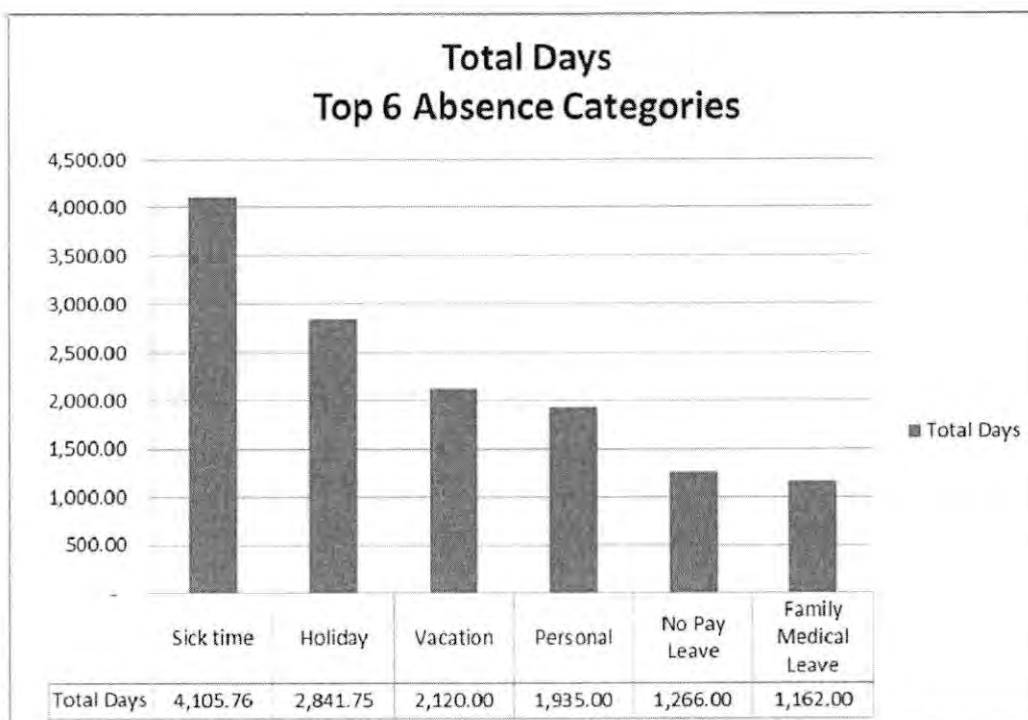
These measures can help ensure that employees are accurately paid for time worked. The absence of adequate controls over timekeeping may leave a payroll system susceptible to error, abuse, or even fraud.

SCOPE & TESTING:

Our review consisted of evaluating the policies and procedures related to tracking and communicating attendance in the District. This involved gaining an understanding of the processes utilized by the District to review and record hours worked, to document employee absences, and to track employee time off balances as of November 2016. In addition, we reviewed the applicable bargaining contracts to get an understanding of the contractual obligations regarding the procedures and payment for time off.

We obtained a report from the District's financial system, Finance Manager (FM), of all absences taken from July 01, 2015 through June 30, 2016. The District established approximately 41 active absence codes to track the various absences; however, they utilized about 27 of these codes during the 2015-2016 school year. The total for all absence categories (excluding compensatory time taken and workers' compensation) totaled approximately 16,070 days for about 822 employees of the District who are eligible to be compensated for time off (19.55 days per employee). The chart below indicates the total number of days reported absent for the top 6 codes most used during the 2015-2016 school year.

SAMPLE REPORT



We selected 45 records from FM's "Attendance Detail Report" for the 2015-2016 school year that included a sample of the most used absence codes. The selection included employees from each of the union groups to ensure our sample adequately represented the employees who work in the District. From this selection, we verified entries in FM to supporting documentation (i.e. sign-in sheets, weekly/annual summary of attendance prepared by the building/department clerk, and time cards) to ensure the absence was properly substantiated and the correct absence code was charged. We then selected 15 timesheets from the 2015-2016 school year and verified that the absence code was appropriately recorded in FM. As most employees in the District are contractually able to carry over their unused sick/vacation/personal time, it is critical that the District has sufficient internal controls to assure that payments made for this accrued time are accurate.

In addition, we selected a sample of employees to test those who:

- took more than the maximum sick days earned per year per their employee contract to verify that carry-over sick time was available;
- were absent for more than the contractual number of consecutive sick days to determine if a doctor's note was provided as per the employee's contract;
- received holiday pay or bereavement pay to determine if the employee met the requirements of his/her contract in order to receive such pay;
- received paid time off for field trips or jury duty to ensure proper support was provided to the Payroll Department (PR);

SAMPLE REPORT

- took more than the maximum personal business days earned per year per employee contract to verify that carry-over personal time was available;
- received personal business pay for days taken the day before or after a holiday to ensure proper approval from the principal and/or superintendent was given;
- took more than the maximum vacation days earned per year per their employee contract to verify that carry-over vacation time was available;
- took unpaid leave to determine if such leave was in agreement with the employees' contract and approved by the Board; and
- charged time off for conference or school business to determine that proper support was provided.

ATTENDANCE PROCEDURES:

As part of our review, we interviewed staff responsible for tracking and recording attendance at each building and within each department including food service operations, transportation, buildings and grounds, business office, and personnel. Each building has an attendance clerk(s) who is responsible for keeping attendance of employees who are assigned to their building. Teachers, teacher aides, teacher assistants, substitute teachers, registered nurses, physical therapists, occupational therapists, and occupational therapist assistants are required to track their attendance using AESOP (Automated Education Substitute Operator). The AESOP system is the online absence reporting and substitute placement system. We were informed that teachers, aides, and substitutes sign in at their designated school each morning for purposes of accountability. In addition, we were informed that the sign-in sheets remain out all day for them to sign in. Sign-in sheets are also utilized by clerical employees and administrators. Timepiece, a biometrics system, is used by the food service employees, paraprofessionals, transportation and the security guards to clock in and out of work. All other employees maintain a timesheet or attendance sheet to track time and absences. A monthly summary report for clerical employees and administrators is sent to Human Resource Department (HR) and timesheets are sent on a biweekly basis to PR. At the end of a payroll period, PR pulls information from Timepiece into FM and then sends each applicable building a report of the time worked (by the building's hourly employees utilizing Timepiece) to be reviewed and approved by the building attendance clerk and principal. Once approval is given, the report is returned to PR for processing.

Issue #1: Standard procedures for tracking attendance are not formalized. During our review, we specifically noted:

- a) Buildings are not always notified by HR when employees have gone on leave (i.e. unpaid leave, leave of absence, family medical leave, workers' compensation) or how time should be charged for those on leave.
- b) Attendance records in Timepiece and AESOP are not approved (released) on a timely basis at some buildings.

SAMPLE REPORT

- c) AESOP reports are not always reviewed and approved by the principal before the attendance staff imports the information into FM. In addition, a documented review by the principal after the attendance staff manually inputs timesheet information into FM is not always occurring.
- d) Proximity cards/swipe cards (assigned to employees to clock-in if their fingerprint cannot scan) are not kept in a secure location.
- e) Sign-in sheets are kept out on a weekly basis and at one school building it is kept out for the year allowing employees to sign-in on past or future dates.
- f) The District is not comparing the attendance noted on the sign-in sheets to the attendance entered into AESOP or FM.
- g) There are varying interpretations of when an employee should be docked time for to leaving early or coming in late.

Potential Risk: There is an increased risk that the District may pay for time that an employee did not work.

Risk Level: Moderate

Recommendation: We recommend attendance procedures be formalized to strengthen the attendance procedures. Specifically:

- a) HR should notify attendance staff of employees who are taking a leave of absence and should indicate what attendance code should be charged during the leave.
- b) Timepiece and AESOP attendance data should be approved (released) on a daily basis to address discrepancies in a timely manner.
- c) AESOP reports should be reviewed and formally approved by the principal prior to the information being imported in FM. Information in FM should be reviewed and formally approved by the principal subsequent to the attendance clerk's input of timesheet data.
- d) Proximity/swipe cards should be maintained in a secure location that requires an employee to physically be present to retrieve his/her card. In addition, the card should be returned after each swipe.
- e) Sign-in sheets should only be available for that day and filed away after the end of the day.
- f) A formal review and reconciliation of the sign-in sheets against what is in AESOP and FM should be performed to address discrepancies in a timely manner.
- g) Attendance staff be apprised of the number of hours a non-Timepiece employee must work in order to receive pay for the whole day. In addition, all attendance staff should be apprised of a standard procedure to follow in the event an employee comes in late or leaves early (i.e. utilization of a request form).

SAMPLE REPORT

Issue #2: During our interview process, we noted the attendance processes at several schools involve manual processes, rather than using the existing software technology application. We noted that the building attendance staff at most schools maintains a separate log to track the absences; however, this is not consistently performed.

Potential Risk: The use of manual processes increases the risk of errors being introduced, and increases inefficiencies in operations.

Risk Level: Moderate

Recommendation: We recommend the District standardize and formally document the attendance procedures, and ensure all attendance staff adhere to the processes. We also recommend that the District utilize applications to record the absences. Specifically, the process of using a golden rod (a pre-filled out timesheet) or printing out monthly/weekly pay reports to track and verify attendance for employees who are using Timepiece should be eliminated. The Timepiece program records the start and end time based on when an employee actually enters and leaves the building, and is the definitive source utilized to record attendance in FM.

Auditor's Comment: We were informed by the Transportation Department that there is a report in FM titled "The Attempts Report" that identifies when employee tries to clock in, but receives a system error. The report indicates the employee who tried to clock in, the date and time he/she tried to clock in and the number of attempts made to clock in. The District should ensure that all attendance staff is aware of the availability of this report as this report can be utilized to substantiate the actual start time of an employee who had trouble clocking in.

TRACKING ABSENCES:

Employees are given a maximum number of days for certain absence codes (i.e., sick, current vacation, and personal days) based on the contractual bargaining unit they belong to, and most are permitted to carry over unused sick, personal (some employees can convert to sick carry over), and vacation days. The District is able to program FM at the start of the school year to indicate any carry-over days permitted per the bargaining unit contract, as well as current time off that can be used. In addition, current employee information is rolled over during the summer to give HR sufficient time to review and correct information, if needed, before the rollover takes place.

SAMPLE REPORT

Teacher absences are reported to AESOP. When an absence is listed in AESOP, it allows the District to obtain substitute staff in a timely manner. Depending upon an employee's contract he/she may be required to complete the required forms and receive prior approval for personal and/or vacation time. If an employee is not able to enter his or her absence in AESOP, the employee contacts the building attendance clerk or an appropriate supervisor. The attendance clerk then enters the appropriate absence code into Timepiece, AESOP, or FM.

Issue #3: During our interview, we noted that not all building attendance staff is aware of the absence codes available in the different attendance tracking systems.

Potential Risk: There is an increased risk that attendance may not be tracked correctly due to a lack of knowledge surrounding absence coding.

Risk Level: Moderate

Recommendation: We recommend a list of absence codes used in Timepiece, AESOP, and FM be disseminated to the staff responsible for attendance. If the absence codes change, HR should update and resend.

Issue #4: During our review, we noted that various staff (i.e. building principal, secretary, or attendance staff) may be responsible for making changes in FM and/or AESOP.

Potential Risk: There is an increased risk that an employee could be paid incorrectly due to unauthorized changes in the attendance system.

Risk Level: Moderate

Recommendation: We recommend the ability to add information in the attendance software be restricted to the attendance clerk. Permissions to delete information in the attendance software should be restricted to be performed by management (e.g. principal).

TEST RESULTS:

I. Test of Finance Manager records to attendance sheets:

We selected 45 records from the FM report of all employee absences for the 2015-2016 school year. Our selection was based on a mixture of absence codes based on the total number of days charged for the year (e.g., the highest amount of time taken was charged

SAMPLE REPORT

to "sick"). We also ensured that our selection contained employees from the different types of bargaining units. From this selection, we vouched entries in FM to supporting documentation to ensure they were appropriately recorded. We reviewed daily/weekly/annual attendance sheets, Timepiece reports which use biometrics to track attendance and AESOP records. **No exceptions were noted.**

Auditors' Comment: During our testing, we noted that AESOP, unlike FM, does not have an absence code for Family Medical Leave Vacation time or Family Medical Leave Personal time. Although the aforementioned time would still reduce the vacation or personal time bank, respectively, we recommend that the codes used in FM be available to use in AESOP to ensure all absences are properly recorded and to ensure consistency as information is moved from one system to the other.

II. Test of Attendance Sheets to Finance Manager Records:

We selected 15 attendance sheets provided to payroll throughout the 2015-2016 school year and verified that the absences matched the absence code listed in FM. **No exceptions were noted.**

III. Review of Various Absence Categories:

A. Sick Time: Our analysis of the 2015-2016 FM Attendance Detail Report disclosed that there were several employees who took more sick days in the 2015-2016 school year than earned per their school contract. Therefore, we selected a sample of 13 employees who had taken more sick days in the 2015-2016 school year than earned per their contract. This sample included 3 employees who took 20 or more sick days during the school year. We then confirmed that the employee had carry-over sick days available and did not exceed the total allowed plus any carry-over time in the year. We also noted if the employee had taken a leave of absence in conjunction with their sick time as this would generally indicate the employee had a long-term illness and used their carried over sick days first before going out on sick leave without pay. **No exceptions were noted.**

B. Doctor's Note for Sick Time: Employees who are members of the Civil Service Employees Association (CSEA) bargaining unit, as well as administrators based on their individual contracts with the District, are required to provide a doctor's note after 3 consecutive sick days are taken due to illness. Through our review of the 2015-2016 FM Attendance Detail Report, we noted that there were several employees who took more than 3 consecutive sick days in the 2015-2016 school year. Therefore, we selected a sample of 5 employees who took more than 3 consecutive sick days to ascertain if the District obtained a doctor's note as required by the CSEA and individual administrator contracts.

Issue #5: We noted 3 instances where the employee's personnel file did not have a doctor's note on file for the period of time in which the employee was absent. In addition, we noted during our interviews at each of the buildings that not all

SAMPLE REPORT

attendance staff were apprised of which employees were contractually obligated to provide a doctor's note and/or when required employees were to produce a doctor's note to the District for their absence. The District is required to provide a substitute worker for some of these employees.

Potential Risk: Misuse of sick leave increases District costs needed to cover the vacancies with overtime pay and/or pay for substitute workers, and reduces the effectiveness and efficiency of work to be performed when the employee responsible is consistently not at work.

Risk Level: Moderate

Recommendation: We recommend that attendance staff be apprised of each staff's contractual obligation for requiring a doctor's note due to illness.

C. Holiday: We selected a sample of 10 employees, from the 2015-2016 FM Attendance Detail Report to test whether the holiday paid was in agreement with the corresponding employee's contract.

Issue #6: We noted 5 employees where the date of the holiday in FM was inconsistent with the District's holiday schedule. Further investigation shows that this was as a result of clerical errors. Although such clerical errors existed, these errors did not result in any overpayments to the employees.

Potential Risk: There is an increased risk an employee may be overpaid.

Risk Level: Low-Moderate

Recommendation: We recommend that the District require that holiday time be reviewed at the end of each month to ensure time input in FM coincides with the District's permitted holiday dates.

D. Field Trip: We selected a sample of 5 employees from the 2015-2016 FM Attendance Detail Report to test whether field trip attendance was properly tracked. **No exceptions were noted.**

Auditors' Comment: Through our review of the documentation used to support field trips, we noted that field trip request forms exist for trips that utilize the District's buses. In addition, we noted that the aforementioned forms have a section to list the chaperones; however, this space is not always utilized. While field trip request forms exist for trips taken using District buses, the District should ensure that a field trip request form be filled out for field trips that require the use of privately contracted buses as well. In addition, the District should ensure that all chaperones' (i.e. teacher

SAMPLE REPORT

aides, nurses, principals etc.) names be listed on the field trip request form. This will allow the District to confirm an employee's whereabouts.

E. Jury Duty: District employees who participate in jury duty must provide proof that they served on the day that they claimed to be out for this reason. From the 2015-2016 FM Attendance Detail Report, we selected a sample of 5 employees to ascertain that proof of attendance for jury duty was provided, and that the dates served agreed with the dates listed as absent. **No exceptions were noted.**

F. Personal Days Taken: Employees are entitled to receive a specified number of personal days based on the contract they are covered under. Employees covered under the definition of a teacher or a registered nurse in the Teachers bargaining unit, the paraprofessionals' contract, and the principal/assistant principal contract are required to provide adequate notification when requesting a personal day. In addition, all employees are required to receive approval from the superintendent and the principal. The District is required to provide a substitute worker for some of these employees. We selected a sample of 15 different employee types who took personal time during the 2015-2016 school year, including 5 employees who took a personal day that was attached to a holiday, and verified that the number of personal days taken coincided with the terms of the employee's contract and that proper documentation was obtained, if applicable.

Issue #7: We noted 2 employees that did not fill out the required personal day request form for a personal day that surrounded a holiday. We also noted 1 employee falling under the title physical therapist, occupational therapist, or occupational therapist assistant section of the Teacher contract received more personal days than dictated by the employee's contract. Further investigation revealed that 12-month physical therapists, occupational therapists, or occupational therapist assistants follow the CSEA contract as it pertains to health insurance. In addition, during our interviews with the different school buildings, we were advised that teachers have requested a personal day in AESOP the same day they are taking it.

Potential Risk: A lack of prior notice increases District costs needed to cover the vacancies with overtime pay and/or pay for substitute workers, and reduces the effectiveness and efficiency of work to be performed should employees consistently not inform the District of their upcoming, known absence.

Risk Level: Moderate

Recommendation: We recommend that attendance staff be apprised of the contractual obligations surrounding requests for personal days and that AESOP restrict employees from inputting a request when it is less than one day. The restriction should be able to be overridden by the principal/supervisor. Such processes would allow for the District to adhere to its policies and allow for the District to have

SAMPLE REPORT

adequate notice in order to find coverage. We also recommend that the District ensure employees adhere to the contracts in which they are assigned. We are aware that the District is currently investigating the issue surrounding 12-month physical therapists, occupational therapists, or occupational therapist assistants and is working on a resolution.

G. Vacation Days Taken: Employees who are members of the CSEA bargaining unit and physical therapists, occupational therapists and occupational therapy assistants who are members of the Teacher bargaining unit are entitled to receive a specified number of vacation days based on the number of years of employment with the District. CSEA members captured under the definition of clerical, head bus drivers, mechanics and head mechanics, and custodial personnel are required to receive approval in advance for vacation days. We selected 10 different employee types who took vacation time during the 2015-2016 school year and verified that the employee had the number of years of service needed for the number of vacation days taken and that proper documentation was obtained, if applicable. If the employee exceeded the maximum earned vacation days taken for the year, we verified that the employee had vacation days carried over from the prior year.

Issue #8: We noted 1 employee that did not fill out the required vacation day request form to receive prior approval and given notice for coverage for a vacation day that was taken. In addition, we noted 1 employee with a physical therapist title who received more vacation days than dictated by the employee's contract. Further investigation revealed that 12-month physical therapists, occupational therapists, or occupational therapist assistants follow the CSEA contract as it pertains to health insurance.

Potential Risk: A lack of prior notice increases District costs needed to cover the vacancies with overtime pay and pay for substitute workers, and reduces the effectiveness and efficiency of work to be performed should employees consistently not inform the District of their upcoming, known absence.

Risk Level: Moderate

Recommendation: We recommend that attendance staff be apprised of the contractual obligations surrounding requests for vacation days. We also recommend that the District ensure employees adhere to the contracts in which they are assigned. We are aware that the District is currently investigating the issue surrounding 12-month physical therapists, occupational therapists, or occupational therapist assistants and working to resolve it.

SAMPLE REPORT

H. Unpaid Leave: Depending on the bargaining unit or contract in which an employee is a member of, an employee may be entitled to take unpaid leave. We selected a sample of 5 different employee types who took unpaid leave during the 2015-2016 school year to verify proper approval was given. We noted that 1 employee who took unpaid leave was part of the cafeteria personnel. Currently, the CSEA contract does not specify how unpaid leave is to be handled for cafeteria staff. **No exceptions were noted.**

Auditors' Comment: The District should ensure instructions surrounding unpaid leave exist for all employee types so that proper protocol is followed. This will help to eliminate any confusion surrounding the procedure to be followed when unpaid leave is requested.

I. Bereavement: We selected a sample of 5 different employee types who took bereavement from the 2015-2016 FM Attendance Detail Report to test whether the time was coded correctly and proper documentation was obtained, if applicable. **No exceptions were noted.**

Auditors' Comment: Bereavement days are a privilege provided by the District. However, some employees view the time off allotted for bereavement as an entitlement. We were informed that there had been occurrences where bereavement time was taken without supplying documentation to support the time needed. In addition, during our interviews with the different school buildings, we were advised that there had been incidents where an employee split his/her bereavement time. For example, a five-day-bereavement pay would be split into 3 days one year and 2 days in the following year. To help avoid the potential abuse of bereavement time, the District should ensure that written documentation be obtained from employees requesting bereavement time (e.g. an email) and that such documentation indicate the family member that has passed. The Board should stress that bereavement days are provided by the District as a courtesy and are not an entitlement, and disallow this absence code from being used when not for a valid reason.

J. Conference: We selected a sample of 3 different employee types who had time coded as a conference in the 2015-2016 FM Attendance Detail Report to test whether the time was coded correctly and supporting documentation was available. **No exceptions were noted.**

K. School Business: We selected a sample of 3 employees who had time coded to school business from the FM Manager Attendance Detail Report to test whether the time was coded correctly and supporting documentation was available.

Issue #9: We noted 1 instance in which additional support was needed to substantiate the absence coding. We obtained documentation changing where an employee could work (from on premises to at home), however, that documentation was not Board approved as indicated in the original support.

SAMPLE REPORT

Potential Risk: A lack of supporting documentation for changes to a work schedule can increase District costs as it could result in unauthorized pay to employees.

Risk Level: Moderate

Recommendation: We recommend that supporting documentation from the Board be maintained to substantiate changes to a work schedule.

We would like to thank the staff at the District for its cooperation and professionalism during our testing.

We understand the fiduciary duty of the Board of Education, as well as the role of the internal auditor in ensuring that the proper control systems are in place and functioning consistently with the Board's policies and procedures.

Should you have any questions regarding anything included in our report, please do not hesitate to contact us at (631) 582-1600.

Sincerely,

Cerini & Associates LLP

Cerini & Associates, LLP
Internal Auditor



Proposal to Serve

Dollar Cost Bid

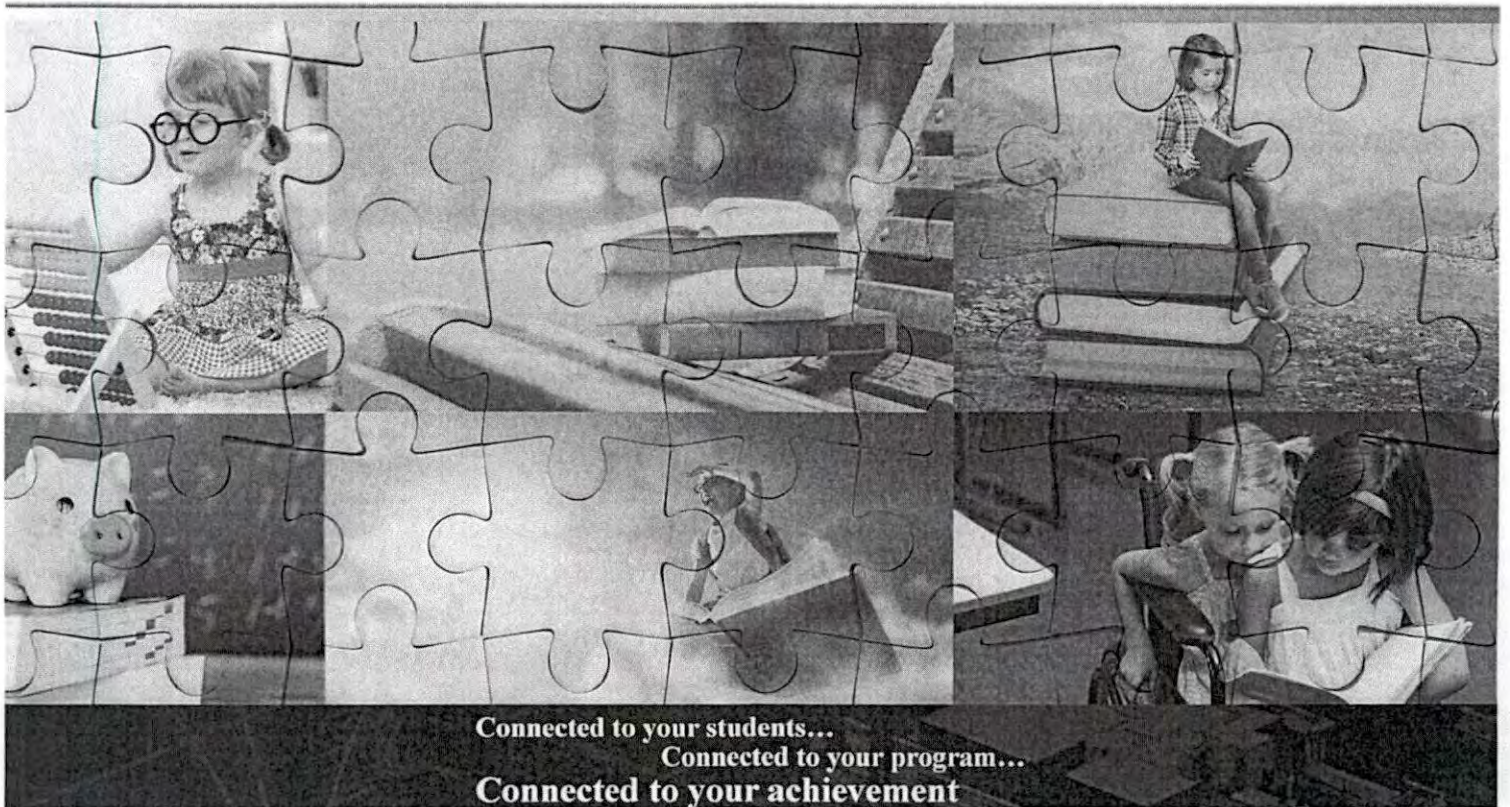


ROCKY POINT

UNION FREE SCHOOL DISTRICT

INTERNAL AUDITOR SERVICES

Dollar Cost Bid



Connected to your students...
Connected to your program...
Connected to your achievement

***Proposal to Serve:
Rocky Point Union Free School District***

Name of Proposer: Cerini & Associates, LLP

RFP#: R21-01

Opening Date: April 30, 2020

Type of Service: Internal Audit Services

Certification: Shari Diamond, Partner, is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the School District.

Connected to your Students...

Connected to your Program...

Connected to your Achievement...



CERINI
& **LLP**
ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Introductory Letter

April 30, 2020

Rocky Point Union Free School District
Attn: Mr. Christopher A. Van Cott
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

To the Board of Education:

We are pleased to present our proposal to serve the Rocky Point Union Free School District (hereinafter the "School District"). The School District would be a valued client of our firm, and we are excited about developing a long-term relationship with your district and bringing our full commitment of services to you. As requested in your RFP, we are hereby submitting a Dollar Cost Bid along with our Technical Proposal.

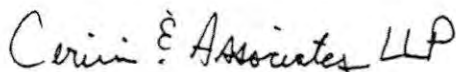
As outlined in our Technical Proposal, we don't take a cookie cutter approach to performing an internal audit, but instead focus our attention and efforts on those areas within the School District where we can have the greatest impact. Furthermore, we have specialized knowledge within the areas of information technology systems as well as pupil personnel services/special education.

Some districts may not be aware of the significant level of benefit generated by the internal audit function. This is not the case with our school district clients; as we often find real savings and benefit for our clients, sometimes at levels significantly higher than our fees. We encourage you to contact our references, and other clients of ours that you may know, to hear first-hand about the difference we make.

We appreciate the opportunity to present our proposal to serve the Rocky Point Union Free School District.

Should you require additional information please call Shari Diamond at 631-868-1143 or email her at sdiamond@cerinicpa.com

Very truly yours,



Cerini & Associates, LLP
Certified Public Accountants

Scope of Services & Related Fees

The proposer believes that this information is protected from disclosure under the State Freedom of Information Law

Professional services are not commodities that can be easily compared or exchanged. Such services are unique from firm to firm. Accounting firms differ in their technical quality; method of delivery, responsiveness, innovation and creativity, credibility, personality, and cost. We believe Cerini & Associates, LLP is the firm that best meets the current and future needs of Rocky Point Union Free School District.

As outlined in your RFP and our proposal, we will function as the School District's internal auditor for the period July 1, 2020 through June 30, 2021. The internal audit function is an ongoing process with areas of focus changing from year to year as recommendations are made and controls strengthened. The cost of providing internal audit services is contingent upon the areas in which the School District has enhanced risk and those areas selected for testing. The fee for testing varies based on the complexity of the area tested. As a result, we can only provide an estimate of time and cost to provide such services. Some districts we have worked with have established ceilings on fees based upon their budgets. **We will work with the School District to stay within annual budgets established by the School District.**

In the first year, we would perform the detailed risk assessment, testing of select system(s), and meeting with the Audit Committee to review reports and recommendations. In the subsequent years, will be updating the risk assessment, performing testing of select system(s), following up on any open recommendations and perform periodic duties, and reporting to the Audit Committee. The fee is based on actual time spent in the School District as outlined on the following pages.

We will not seek reimbursement for travel, lodging, subsistence, or other out-of-pocket expenses incurred in connection with the completion of the School District's risk assessment and internal audit in addition to those outlined in the total all-inclusive maximum price above. Should any additional services be requested which are outside the scope of this proposal, we will provide a separate proposal for these services which will be billed at the quoted rates.

Included in all of our engagements is a subscription to our semi-annual school district newsletter, *The Lesson Plan*; our bi-annual special education newsletter, *The Special ED-ition*; our e-newsletter, *The Essential Bulletin*; access to our in-house experts in various industries and service fields such as controversy, pension audits, mergers and acquisition, etc.; access to our referral sources and contact base; and the ability to share secure information through our client portal.

We have made every effort to provide a realistic fee estimate. Should you have any questions about the details of our fee estimate or its amount, we would appreciate the opportunity to discuss it with you. We are eager to serve the Rocky Point Union Free School District, and we look forward to working with you and your staff.

COST SUMMARY SHEET
RFP #R21-01

Internal Auditing Services

Description	Proposal				
	2020-21	2021-22	2022-23	2023-24	2024-25
Annual Services	\$ 20,625	\$ 18,175	\$ 18,022	\$ 18,022	\$ 18,171

The proposed fees indicated above are based upon the following rates and estimates of time anticipated to be expended; less any applicable discounts from the total cost:

	<u>Staff Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Cost</u>
<u>2020-21</u>	Partner	<u>30</u>	<u>\$ 180</u>	<u>\$ 5,400</u>
	Manager	<u>0</u>	<u>\$ 165</u>	<u>\$ 0</u>
	Supervisor	<u>65</u>	<u>\$ 150</u>	<u>\$ 9,750</u>
	Audit Senior	<u>30</u>	<u>\$ 130</u>	<u>\$ 3,900</u>
	Audit Staff	<u>15</u>	<u>\$ 105</u>	<u>\$ 1,575</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	<i>Total</i>	<u>140</u>		<u>\$ 20,625</u>
<u>2021-22</u>	Partner	<u>24</u>	<u>\$ 180</u>	<u>\$ 4,320</u>
	Manager	<u>25</u>	<u>\$ 165</u>	<u>\$ 4,125</u>
	Supervisor	<u>25</u>	<u>\$ 150</u>	<u>\$ 3,750</u>
	Audit Senior	<u>25</u>	<u>\$ 130</u>	<u>\$ 3,250</u>
	Audit Staff	<u>26</u>	<u>\$ 105</u>	<u>\$ 2,730</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	<i>Total</i>	<u>125</u>		<u>\$ 18,175</u>
<u>2022-23</u>	Partner	<u>21</u>	<u>\$ 182</u>	<u>\$ 3,822</u>
	Manager	<u>25</u>	<u>\$ 168</u>	<u>\$ 4,200</u>
	Supervisor	<u>25</u>	<u>\$ 155</u>	<u>\$ 3,875</u>
	Audit Senior	<u>25</u>	<u>\$ 135</u>	<u>\$ 3,375</u>
	Audit Staff	<u>25</u>	<u>\$ 110</u>	<u>\$ 2,750</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	_____	_____	<u>\$ _____</u>	<u>\$ _____</u>
	<i>Total</i>	<u>121</u>		<u>\$ 18,022</u>

COST SUMMARY SHEET (Cont'd)
RFP #R21-01

<u>2023-24</u>	Partner	<u>21</u>	<u>\$ 182</u>	<u>\$ 3,822</u>
	Manager	<u>25</u>	<u>\$ 168</u>	<u>\$ 4,200</u>
	Supervisor	<u>25</u>	<u>\$ 155</u>	<u>\$ 3,875</u>
	Audit Senior	<u>25</u>	<u>\$ 135</u>	<u>\$ 3,375</u>
	Audit Staff	<u>25</u>	<u>\$ 110</u>	<u>\$ 2,750</u>
	_____	_____	\$ _____	\$ _____
<i>Total</i>	<u>121</u>	_____	<u>\$ 18,022</u>	

<u>2024-25</u>	Partner	<u>21</u>	<u>\$ 185</u>	<u>\$ 3,885</u>
	Manager	<u>25</u>	<u>\$ 170</u>	<u>\$ 4,250</u>
	Supervisor	<u>25</u>	<u>\$ 158</u>	<u>\$ 3,950</u>
	Audit Senior	<u>23</u>	<u>\$ 138</u>	<u>\$ 3,174</u>
	Audit Staff	<u>26</u>	<u>\$ 112</u>	<u>\$ 2,912</u>
	_____	_____	\$ _____	\$ _____
<i>Total</i>	_____	_____	<u>\$ 18,171</u>	

1. What services are considered to be outside the scope of the proposal?
Any requests that are outside the internal audit function, which may be certain fraud investigations.

2. Please indicate any other fees. *None others.*

Proposer's Name Cerni & Associates, LLP



A PROFESSIONAL CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

165 Orinoco Drive, Brightwaters, NY 11718
631.665.7040 • Fax: 631.665.7014

15 South Bayles Avenue, Port Washington, NY 11050
516.883.5510 • Fax: 516.767.7438

www.sheehancpa.com

April 20, 2020

Mr. Christopher A. Van Cott
Rocky Point Union Free School District
Administrative Office
90 Rocky Point -Yaphank Road
Rocky Point, New York 11778

Dear Mr. Van Cott:

Enclosed please find our proposal to provide internal auditing services to the Rocky Point Union Free School District (the District) for the year ending June 30, 2021. We understand it is the District's option to renew the contract annually.

If there are any questions regarding our proposal, please do not hesitate to contact us. We would be happy to meet with the Board of Education and/or the Business Office personnel to discuss our proposal.

Please note that we have structured our cost proposal to provide flexibility in accommodating the requirements of the Business Office personnel and Board of Education. We are committed to working within the budget constraints of today's economic environment.

Thank you for giving us the opportunity to present our proposal to the Rocky Point Union Free School District.

Very truly yours,

A handwritten signature in cursive script that reads "Thomas J. Nyak".

Thomas J. Nyak

TJN:rb/fp
Enc.

**Proposal for Internal Auditing Services for the
Rocky Point Union Free School District**

RFP #: R21-01

Technical Proposal



ROCKY POINT
UNION FREE SCHOOL DISTRICT

Presented By:

Thomas J. Novak, C.P.A., Partner

Sheehan & Company, C.P.A., P.C.
165 Orinoco Drive
Brightwaters, NY 11718
tnovak@sheehancpa.com
Office Phone (631) 665-7040
Office Fax (631) 665-7014

April 20, 2020



A BDO Alliance USA Firm



A BDO Alliance USA Firm

PROPOSAL FOR INTERNAL AUDITING SERVICES FOR THE
ROCKY POINT UNION FREE SCHOOL DISTRICT

RFP #: R21-01

TECHNICAL PROPOSAL

TABLE OF CONTENTS

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A BDO Alliance USA Firm

SCOPE OF WORK TO BE PERFORMED

We will conduct an internal audit for the Rocky Point Union Free School District (the District) for the year ending June 30, 2021 with the District's option to renew annually.

We will conduct our internal audit and other related work in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants (AICPA), with generally accepted *Government Auditing Standards*, as promulgated by the United States General Accounting Office (Yellow Book Standards) and guidelines promulgated by the Education Department of the State of New York.

1. We will complete an initial risk assessment for the District in the first year of service. This assessment will include our evaluations of inherent and control risks for all financial, operational and compliance areas within the District.
2. We will perform an annual risk assessment update in each of the years of service. The risk assessment update will incorporate our findings as well as those issues identified by the external financial statement auditor and the claims auditor.
3. We will identify the universe of key systems and processes with the greatest risk to the District, rank and prioritize those risks, and make recommendations for the testing of the applicable systems and processes in the form of an annual internal audit plan. We will submit a proposed audit plan to the District's Business Office personnel for approval or, where appropriate, evaluate, adjust and adopt an existing risk assessment and internal audit plan.
4. A minimum of one system shall be tested each year, in accordance with the New York State Comptroller's Five Point Plan as adopted by the State of New York.
5. We will perform audit procedures designed to identify unusual and/or questionable transactions.

Upon completion of our internal audit, we will present our report to the District's Board of Education. The report will identify the District's significant risks and outline the results of our assessments and testing performed on the system. It will include recommendations for corrective action and identify the responsible party charged with overseeing the corrective action. The report shall detail any further testing that is recommended by the Auditor to be performed subsequent to the implementation of the corrective action plan to mitigate the identified risk. The District's Board of Education will be advised of any problems encountered during the engagement.



A BDO Alliance USA Firm

- 6. Upon approval by the District's Board of Education, we will review any recommendations regarding internal controls with business personnel and assist District officials in the design and implementation of the recommended procedures to ensure the operating effectiveness of the internal control environment.

We will be available to attend meetings of the Board of Education of the District for questions and/or recommendations on procedural issues.

QUALIFICATIONS OF SHEEHAN & COMPANY

Sheehan & Company, C.P.A., P.C. (Sheehan & Company) began business in 1955 and, through steady growth, has become a well-known and respected firm in the New York metropolitan area. With offices located in the Village of Brightwaters and Port Washington, Sheehan & Company is prepared to deliver professional services to both new and existing clients.

At the present time, the personnel of Sheehan & Company is as follows:

Partners	6
Managers	8
Professional staff	26
Para-professional	2
Office support	<u>7</u>
Total	<u>49</u>

Sheehan & Company serves a broad range of clients in many industries and business activities including construction contractors, manufacturers, employee benefit plans, local governments and governmental entities, school districts, not-for-profit organizations, professional services, wholesalers and others. We currently have more than 600 corporate, not-for-profit and governmental clients. We are a New York State licensed certified public accounting firm, registered with the New York State Education Department.

Sheehan & Company has been committed to governmental accounting and auditing for more than forty years. Over the years, Sheehan & Company has provided services to counties, towns, villages, school districts, police and fire districts, justice courts, government agencies and public benefit corporations. Our services include external audits, internal audits, consulting engagements and agreed-upon procedures. Sheehan & Company's governmental audit staff includes two partners, three managers, one supervisor and four senior accountants.

Sheehan & Company is also a BDO Alliance USA firm. As an alliance firm, we have access to all of the resources of BDO USA, LLP, and routinely work together to serve our mutual clients. BDO USA, LLP and its alliance firms have over 400 locations in the United States and an extensive amount of experience in the education industry. This enables Sheehan & Company to gain the experience and knowledge base to assist and better serve the District with any issues or questions it may have.



A BDO Alliance USA Firm

Our firm has been a member of the Private Companies Practice Section of the Division of CPA firms since 1979. We are proud of the membership requirements, including the peer review requirement. Included in this proposal is our peer review report issued by the American Institute of Certified Public Accountants (AICPA) Peer Review Team, which studied and evaluated our firm's policies and procedures for maintaining quality in accounting and auditing work. We are

proud to have undergone this review and to have received a "pass" opinion (the highest opinion available).

APPROACH TO AN INTERNAL AUDIT ENGAGEMENT

Our internal audit services will be performed by our Brightwaters office. The internal audit team will include Thomas J. Novak, Felicia L. Paura and a staff accountant.

We will perform an initial risk analysis and then at the beginning of each following year, we will perform an updated risk assessment of the internal controls so that we can design our procedures to focus on those areas that represent the greatest risk. We will use tailored internal control programs and checklists to document our findings and assessments. We will review the District's financial policies and procedures to identify potential risks.

After the annual risk assessment is performed, our analysis will be presented to the District's Board of Education. We will offer our suggestions and recommendations as to which areas should be considered for detailed testing and audit. The District's Board of Education will make the final determination from a range of possible audit areas.

We will use a variety of methods to select samples for the purpose of testing for compliance with applicable laws, regulations and policies, as well as the District's internal controls. These methods will take into account the results of our risk assessment, the overall volume of transactions, and any concerns expressed to us by the District's Board of Education. Key controls will be examined and tested to be sure they are both appropriate and effective.

Throughout the course of our internal audit, we will periodically meet with the Board of Education or its liaison.

Based upon a timeline to be discussed and agreed with the District's Board of Education, we will perform the periodic duties as detailed in the scope of the work to be performed.

As we have many years of experience performing both internal and external audits, we can quickly and efficiently mitigate most issues as we have likely encountered the potential audit problem before. We recognize that new situations are always a possibility. Your District can rest assured that we will work to resolve any problems encountered during the internal audit engagement.



A BDO Alliance USA Firm

Both the risk assessment process and the internal audit procedures require careful coordination with management and the District's Board of Education. As everyone involved in the process has time constraints, we are prepared to be flexible in accommodating everyone's busy schedules. We will arrange interviews with the District's staff at their convenience.

Occasionally, the interview process will yield conflicting or differing information. In that event, we will take the steps necessary to corroborate information obtained through the interview process.

Upon completion of our internal audit, we will review any recommendations regarding internal control with the Board of Education and subsequently with the administration of the District. The report will summarize the results of our assessments, a description of the areas tested and the results of the testing. It will also include recommendations for corrective action. The Board of Education will be advised of any problems encountered during the engagement.

Affirmation of agreement with recommendations for corrective action by responsible parties and a timeline for implementation shall be indicated. Disagreements as to recommendations for corrective action shall also be indicated and will be reported to the District's Board of Education.

SHAREHOLDERS AND OFFICERS OF SHEEHAN & COMPANY

Thomas J. Novak, C.P.A., Managing Partner
5 Ransom Street
St. James, NY 11780
tnovak@sheehanpcpa.com

Pamela L. Hannwacker, C.P.A., Partner
11 Greenwood Lane
St. James, NY 11780
phannwacker@sheehanpcpa.com

John C. DeFalco, C.P.A., Partner
29 Gunther Drive
East Northport, NY 11731
jdefalco@sheehanpcpa.com

Kevin G. Schmutz, C.P.A., Partner
116 Walnut Avenue
Patchogue, NY 11772
kschmutz@sheehanpcpa.com

Cynthia F. Barry, C.P.A., Partner
6 Neel Court
Sayville, NY 11782
cbarry@sheehanpcpa.com

Anthony Mariani, C.P.A., Partner
2282 Motor Parkway
Ronkonkoma, NY 11779
amariani@sheehanpcpa.com

**QUALIFICATIONS OF STAFF THAT WOULD BE
ASSIGNED TO THIS ENGAGEMENT**

• **Thomas J. Novak, C.P.A. - Audit Partner**

Tom is responsible for the quality and overall service to be provided to school districts. Tom has over thirty-five years of experience serving the governmental sector.



A BDO Alliance USA Firm

For the last eight years, Tom has served as the chairperson of the Smithtown Central School District Audit Committee.

Tom's governmental clients include school districts, fire districts, police districts and special districts.

Tom is also a recognized leader in the accounting profession. He is a former Director of the New York State Society of Certified Public Accountants (NYSSCPA) and a past President of the Suffolk Chapter of the NYSSCPA, and has served the Society in various officer, director and committee chair positions over the years.

Tom is also a member of the New York State Association of School Business Officials (NYSASBO).

• **Felicia L. Paura, C.P.A., C.G.M.A. - Manager**

Felicia has been in the accounting industry for over thirty years, joining Sheehan & Company in January of 2007. A Hofstra University graduate, she began her public accounting career with Touche Ross & Company and spent a significant portion of her career in private industry, holding positions of Accounting Manager, Controller and Chief Financial Officer. In addition to the accounting and managerial responsibilities of these positions, she was directly involved in the development, implementation and monitoring of internal control within her departments. Her perspective of our clients' operations and their unique needs is based upon hands-on experience. This understanding, combined with her knowledge and application of accounting policies and procedures, affords Sheehan & Company an additional insight in providing services to our clients.

In her capacity as an audit manager, Felicia supervises the audits of several Employee Benefit Plans as well as those of Common Interest Realty Associations, not-for-profit organizations and commercial business entities. In addition, she manages engagements pertaining to the internal audits of school districts.

Felicia is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants, for which she co-chairs the Suffolk Chapter's Employee Benefits Committee. She is a Chartered Global Management Accountant and a Notary Public in the State of New York.

IRREGULARITIES AND ILLEGAL ACTS

We will make an immediate written report of any irregularities and/or illegal acts or indications of illegal acts of which we become aware to the Board of Education.



A BDO Alliance USA Firm

**INDEPENDENCE, LICENSING AND CONTINUING
PROFESSIONAL EDUCATION**

We certify that we are independent with respect to the District.

We confirm that Sheehan & Company and all of its certified public accountants are licensed to practice in New York State. Sheehan & Company is registered with the New York State Education Department.

All staff assigned to an internal audit engagement will have met all of the Continuing Professional Education (CPE) requirements necessary to satisfy the United States Government Accountability Office (GAO) standards.

We confirm that we have no conflicts of interest with the District.

SIMILAR ENGAGEMENTS WITH OTHER SCHOOL DISTRICTS

We have performed internal audit services for other school districts as follows:

Riverhead Central School District

700 Osborne Avenue
Riverhead, New York 11901

Contact person:

Sam Schneider, Deputy Superintendent
(631) 369-6717
Email: sam.schneider@riverhead.net
Internal audit services
Engagement partner - Thomas J. Novak

Huntington Union Free School District

50 Tower Street
Huntington Station, New York 11746

Contact person:

Dr. Kathleen Acker, Assistant Superintendent of Finance and Management Services
(631) 673-2111
Internal audit services
Engagement partner - Thomas J. Novak



A BDO Alliance USA Firm

West Hempstead Union Free School District
252 Chestnut Street
West Hempstead, New York 11552

Internal audit services
Engagement partner - Thomas J. Novak



CERTIFIED PUBLIC ACCOUNTANTS
CHATTANOOGA | MEMPHIS

Report on the Firm's System of Quality Control

November 22, 2019

To the Partners of Sheehan & Company CPA PC and the Peer Review Committee of the Pennsylvania Institute of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Sheehan & Company CPA PC (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Sheehan & Company CPA PC in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. Sheehan & Company CPA PC has received a peer review rating of *pass*.

*Henderson Hutcherson
& McCullough, PLLC*

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

ROCKY POINT UNION FREE SCHOOL DISTRICT
Administrative Office
90 Rocky Point-Yaphank Road
Rocky Point, NY 11778

REFERENCES

Company Name: Sheehan + Company, CPA, PC
Address: 165 Orinoco Drive, Brightwaters, NY 11718
Contact Person: Thomas Novak, CPA Managing Partner
Telephone: () 631-665-7040
Dates of Contract(s) _____

Company Name: See pages 6 and 7
Address: _____
Contact Person: _____
Telephone: () _____
Date of Contract(s) _____

Company Name: _____
Address: _____
Contact Person: _____
Telephone: () _____
Date of Contract(s) _____

Proposer's Name: Thomas J. Novak, CPA, Managing Partner

NON-COLLUSIVE BIDDING CERTIFICATION

Firm Name Shepherd & COMPANY CPA PC
Business Address 165 DRINCO DRIVE Brightwaters NY 11718
Telephone Number (1631 665 2040) RFP # R21-01 Date of Opening: 4/30/2020

I. General Bid Certification

The bidder certifies that he will furnish, at the prices herein quoted, the materials, equipment and/or services proposed on this bid.

II. Non-Collusive Bidding Certification

By submission of this bid proposal, the bidder certifies that he is complying with Section 103-d of the General Municipal Law as follows:

1) Statement of non-collusion in bids and proposals to political subdivision of the state. Every bid or proposal hereafter made to a political subdivision of the state or any public department, agency or official thereof where competitive bidding is required by statute, rule, regulation, or local law, for work or services performed or to be performed or goods sold or to be sold, shall contain the following statement subscribed by the bidder and affirmed by such bidder as true under the penalties of perjury: Non-collusive bidding certification.

"(a) By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of knowledge and belief:

(1) The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;

(2) Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

(3) No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition."

(b) A bid shall not be considered for award nor shall any award be made where (a) (1) (2) and (3) above have not been complied with; provided, however, that if in any case the bidder cannot make the foregoing certification, the bidder shall so state and shall furnish with the bid a signed statement which sets forth in detail the reasons thereof. Where (a) (1) (2) and (3) above have not been complied with, the bid shall not be considered for award nor shall any award be made unless the head of the purchasing unit of the political subdivision, public department, agency or official thereof to which the bid is made, or his designee, determines that such disclosure was not made for the purpose of restricting competition.

The fact that a bidder (a) has published price lists, rates, or tariffs covering items being procured, (b) has informed prospective customers of proposed or pending publication of new or revised price lists for such items, or (c) has sold the same items to other customers at the same prices being bid, does not constitute, without more, a disclosure within the meaning subparagraph one (a).

2) Any bid hereafter made to any political sub-division of the state or any public department, agency or official thereof by a corporate bidder for work or services performed or to be performed or goods sold or to be sold, where competitive bidding is required by statute, rule, regulation, or local law, and where such bid contains the certification referred to in subdivision one of the section, shall be deemed to have been authorized by the board of directors of the bidder, and such authorization shall be deemed to include the signing and submission of the bid and the inclusion therein of the certificate as to non-collusion as the act and deed of the corporation.

Signature (Authorized) Thomas J. Nowak Title PARTNER
Please Print Name THOMAS J. NOWAK

ROCKY POINT UNION FREE SCHOOL DISTRICT
 Administrative Office
 90 Rocky Point-Yaphank Road
 Rocky Point, NY 11778

AFFIDAVIT OF COMPLIANCE

STATE OF } New York :
 COUNTY OF } Suffolk :

Thomas J. Novak, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Sheehan and Company, CPA PC 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 Sheehan and Company, CPA PC such purchase contracts for goods or services as directed by the Board of Education, in accordance with New York State law and with District policy.
- 3) That no Officer, Employee or Stockholder of the above referenced vendor is an Employee, in any position, Administrator or Board Member at the Rocky Point Union Free School District.
- 4) That no Officer, Employee or Stockholder of the above-referenced vendor is related to an employee in any position, administrator or Board Member, at the Rocky Point Union Free School District other than as disclosed below:

Vendor: List Officer, Employee or Stockholder's Name	Position with Vendor	Rocky Point Employee, Administrator or Board Member Name	Relationship between parties
NONE			

Thomas J. Novak 4/24/20
 Signed Date

Sworn to before me this 24th
 Day of April, 2020

Felicia Paura
 Notary Public

FELICIA PAURA
 NOTARY PUBLIC, STATE OF NEW YORK
 NO. 01PA608516, SUFFOLK COUNTY
 TERM EXPIRES 9/9/22

Seal

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL §165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, Thomas J. Novak, being duly sworn, deposes and says that he/she is the

Managing Partner of the Sheehan and Company, CPA, PC Corporation and that neither the

Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

Thomas J. Novak
SIGNED

SWORN to before me this

24th day of April

2020

Notary Public:

Felicia Paura

FELICIA PAURA
NOTARY PUBLIC, STATE OF NEW YORK
NO. 01266895616, SUFFOLK COUNTY
TERM EXPIRES 9/9/22

R21-01 Internal Auditing Services
Date of Opening: 4/30/2020 2:00pm

**Proposal for Internal Audit Services for the
Rocky Point Union Free School District**

RFP #: R21-01

Dollar Cost Bid Proposal



ROCKY POINT
UNION FREE SCHOOL DISTRICT

Presented By:

Thomas J. Novak, C.P.A., Partner

Sheehan & Company, C.P.A., P.C.
165 Orinoco Drive
Brightwaters, NY 11718
tnovak@sheehancpa.com
Office Phone: (631) 665-7040
Office Fax: (631) 665-7014

April 20, 2020



A BDO Alliance USA Firm



A BDO Alliance USA Firm

Rocky Point Union Free School District

COST PROPOSAL

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A BDO Alliance USA Firm

CERTIFICATION AND ALL-INCLUSIVE MAXIMUM PRICE

Proposal submitted by:

Sheehan & Company, C.P.A., P.C.
 165 Orinoco Drive
 Brightwaters, New York 11718

Contact for this proposal:

Thomas J. Novak, C.P.A., Partner
 (631) 665-7040 Ext. 303
tnovak@sheehancpa.com

Official of Sheehan & Company, C.P.A., P.C. authorized to represent the firm, submit this bid and enter into a binding contract:

Thomas J. Novak, C.P.A., Partner
 Sheehan & Company, C.P.A., P.C.
 165 Orinoco Drive
 Brightwaters, New York 11718

(631) 665-7040 Ext. 303
tnovak@sheehancpa.com

Signature: *Thomas J. Novak*
 Thomas J. Novak

Total all-inclusive annual internal audit maximum price:

<u>Fiscal Year</u>	<u>Risk Assessment Update and Follow-Up of Prior Year Findings</u>	<u>Testing of Selected Audit Areas (A)</u>	<u>Total Cost</u>
2020-2021	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2021-2022*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2022-2023*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2023-2024*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2024-2025*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700

(A) The actual cost of performing testing and related procedures will depend on the number and complexity of audit areas selected each year by the Board of Education.

*Potential annual contract renewals are subject to slight adjustments due to cost increases/inflation.



A BDO Alliance USA Firm

OUR FEE PROPOSAL

Total all-inclusive maximum price:

<u>Fiscal Year</u>	<u>Risk Assessment</u>	<u>Testing of Selected Audit Areas (A)</u>	<u>Total Cost</u>
2020-2021	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2021-2022*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2022-2023*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2023-2024*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700
2024-2025*	\$14,600	Range \$9,000 - \$17,000	Range \$23,700-\$31,700

(A)The actual cost of performing testing and related procedures will depend on the number and complexity of audit areas selected each year by the Board of Education.

* Potential annual contract renewals are subject to slight adjustments due to cost increases/inflation.

Our proposed fee for the basic annual risk assessment update and follow-up of prior year findings is \$14,600.

Our proposed fee for the testing of selected audit areas is presented as a range. The actual cost of performing testing and related procedures will depend on the number and complexity of audit areas selected by the Board of Education each year.

After we conduct our risk assessment update each year, we will meet with the Board of Education to discuss our analysis and make our recommendations. Upon the Board of Education's decision as to which audit areas it wishes to focus on, we will prepare a budget and fee for each of the areas under consideration. Based on our experience, we estimate that the cost to test one to three areas will be within a range of \$9,000 to \$17,000.



RATES AND STAFF LEVEL HOURS

Based on annual internal audit minimum range:

	<u>Risk Assessment and Reporting</u>			<u>Testing of Selected Audit Areas</u>			<u>Total</u>	
	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	<u>Hours</u>	<u>Cost</u>
Partner	5	\$215	\$ 1,075	-	\$215	\$ -	5	\$ 1,075
Manager	58	165	9,570	42	165	6,930	100	16,500
Staff	<u>36</u>	110*	<u>3,960</u>	<u>20</u>	110*	<u>2,200</u>	<u>56</u>	<u>6,160</u>
Total	<u>99</u>		<u>\$14,605</u>	<u>62</u>		<u>\$9,130</u>	<u>161</u>	<u>\$23,735</u>

Based on annual internal audit maximum range:

	<u>Risk Assessment and Reporting</u>			<u>Testing of Selected Audit Areas</u>			<u>Total</u>	
	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	<u>Hours</u>	<u>Cost</u>
Partner	5	\$215	\$1,075	-	\$215	-	5	\$1,075
Manager	58	165	9,570	84	165	13,860	142	23,430
Staff	<u>36</u>	110*	<u>3,960</u>	<u>30</u>	110*	<u>3,300</u>	<u>66</u>	<u>7,260</u>
Total	<u>99</u>		<u>\$14,605</u>	<u>114</u>		<u>\$17,160</u>	<u>213</u>	<u>\$31,765</u>

*Represents the average staff discounted billing rate.



A BDO Alliance USA Firm

RATES FOR ADDITIONAL WORK

We will perform all testing of selected audit areas and additional periodic duties, if applicable, at an agreed upon rate and time schedule, in accordance with the discounted hourly rates outlined below.

Our discounted hourly rates are as follows:

Partner	\$215 (regular hourly rate \$375)
Manager	\$165 (regular hourly rate \$275)
Staff	\$110* (average regular hourly rate \$150)

*Represents the average staff discounted billing rate.

Our fees are based on the product of the time spent on the engagement and the billing rates of the individuals assigned.

MANNER OF PAYMENT

We will notify you if we encounter unforeseen issues that warrant additional time or expense. Added costs would always require your advance approval. However, we see no reason why this should occur. We render bills on a monthly basis or as mutually agreed upon and payment is due upon presentation.

If you need services not covered by this proposal, we will discuss the extent of these services with you before beginning that work and will bill you separately for them. Additional work shall be performed as an addendum to the contract between the Rocky Point Union Free School District and Sheehan & Company, C.P.A., P.C. at the same rates as the contract for internal audit services.

Our fee for this engagement is based on the amount of time spent on the engagement. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

COST SUMMARY SHEET
RFP #R21-01

Internal Auditing Services

** See pages 1 - 3 **

Description	Proposal				
	2020-21	2021-22	2022-23	2023-24	2024-25
Annual Services	\$	\$	\$	\$	\$

The proposed fees indicated above are based upon the following rates and estimates of time anticipated to be expended; less any applicable discounts from the total cost:

	<u>Staff Title</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Cost</u>
<u>2020-21</u>	Partner	_____	\$ _____	\$ _____
	Manager	_____	\$ _____	\$ _____
	Supervisor	_____	\$ _____	\$ _____
	Audit Senior	_____	\$ _____	\$ _____
	Audit Staff	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	<i>Total</i>	_____	_____	\$ _____
<u>2021-22</u>	Partner	_____	\$ _____	\$ _____
	Manager	_____	\$ _____	\$ _____
	Supervisor	_____	\$ _____	\$ _____
	Audit Senior	_____	\$ _____	\$ _____
	Audit Staff	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	<i>Total</i>	_____	_____	\$ _____
<u>2022-23</u>	Partner	_____	\$ _____	\$ _____
	Manager	_____	\$ _____	\$ _____
	Supervisor	_____	\$ _____	\$ _____
	Audit Senior	_____	\$ _____	\$ _____
	Audit Staff	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	<i>Total</i>	_____	_____	\$ _____

**** see pages 1-3 ****

**COST SUMMARY SHEET (Cont'd)
RFP #R21-01**

2023-24	Partner	_____	\$ _____	\$ _____
	Manager	_____	\$ _____	\$ _____
	Supervisor	_____	\$ _____	\$ _____
	Audit Senior	_____	\$ _____	\$ _____
	Audit Staff	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
<i>Total</i>		_____	\$ _____	\$ _____
		_____		\$ _____
2024-25	Partner	_____	\$ _____	\$ _____
	Manager	_____	\$ _____	\$ _____
	Supervisor	_____	\$ _____	\$ _____
	Audit Senior	_____	\$ _____	\$ _____
	Audit Staff	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
<i>Total</i>		_____	\$ _____	\$ _____
		_____		\$ _____

1. What services are considered to be outside the scope of the proposal?

See pages 1 - 3

2. Please indicate any other fees.

See page 4

Proposer's Name

*Thomas J. Novak, Managing Partner
Sheehan + Company, CPA, PC*

PART 1 - Management and Qualifications

ORIGINAL

Page 1

● John Gil, MD, D.A.B.F.P. is a Board Certified Physician in the practice of Family Medicine. Dr. Gil has been in solo practice serving the Rocky Point area and the surrounding communities for thirty (30) years. Rocky Point Medical Care, PC (RPMC) was first established in 1990 and has become a thriving practice founded upon the consistent and thorough care provided by Dr. Gil. He serves the needs of individuals ranging in age from infancy to geriatrics. RPMC provides a wide range of services including, but not limited to, tests necessary to diagnose various medical conditions, EKG, medication prescriptions, blood work, spirometry, audiometry, visual, vitals, referrals, as well as other various comprehensive clinical health related services. Dr. Gil refers patients when conditions arise that are out of his realm of expertise and has established long lasting professional relationships with his colleagues and peers in the medical and ancillary professions. Rocky Point Medical Care has become a lighthouse in the community where many loyal patients seek Dr. Gil's professional advice and diagnostic expertise. RPMC is known as a caring office and a place where patients are known and remembered. Many lives have been saved over the years due to the keenness of Dr. Gil's medical acumen.

John Gil, M.D., D.A.B.F.P
Rocky Point Medical Care, PC
333 Route 25A, Suite 40
Rocky Point, NY 11778
(631)821-9000
(631) 821-9114 FAX
Email: jjgmd@optonline.net

- Dr. Gil's experience working with school districts includes having been the school physician at Connetquot School District since 1991, Rocky Point School District since 1998, Port Jefferson School District since 2011 and Mt. Sinai School District since 2010. Duties include performing annual health examinations for students' mandated and sports physicals, work permit examinations, employee physicals including DOT physicals for bus drivers, necessary vaccinations as required, chart reviews for students, and occasional special ed physicals. Dr. Gil has been available for CSE meetings, parent meetings and administration meetings in reference to pupils' health concerns as they relate to the educational setting. Dr. Gil has been available for phone conversations with nursing staff from various school buildings as the needs arise. With such extensive experience working with various school districts, Dr. Gil has become known in his professional capacity as school physician who can be relied on by school administrators, nursing staff, parents and pupils.
- Enclosed please find references
- Enclosed please find copy of Dr. Gil's medical license for the State of New York of Family Medicine.
- Enclosed please find a copy of proof of Dr. Gil's certification by the American Board of Family Medicine.

Page 2

Dr. Gil provides the full scope of medical supervision for Connetquot School district, Rocky Point School District, Port Jefferson School District and Mt. Sinai School District as required. During Dr. Gil's tenure as school physician for Connetquot School District, several public health conditions have arisen. During the outbreak of H1N1 flu epidemic in 2009-2010, Dr. Gil contacted the Suffolk County Department of Health and procured H1N1 vaccine, which he administered to appropriate staff and students at no cost to the school district.

- John Gil, M.D., Solo Practitioner, will be doing all the work for the Rocky Point School District himself without extended medical professionals.
- Enclosed please find Dr. Gil's Curriculum Vitae.
- Enclosed please find recent financial statement for RPMC.
- Enclosed please find Professional Liability Policy.
- Presently, Dr. works full time at RPMC and would be available to visit Rocky Point School District on Tuesdays and Wednesdays to be scheduled in advance by the District's nursing staff and Dr. Gil. Additionally, Dr. Gil is available in his office Monday through Friday and available by phone for any questions that may arise in reference to the health of students and employees in the District.
- Dr. Gil is Certified in the imPACT Concussion Program, April, 2011.

REFERENCES

Company Name: Connetquot School District
Address: 760 Ocean Avenue, Bohemia, NY 11716
Contact Person: Gail Santo, Director of Pupil Personnel Services
Telephone: (631) 244-2215
Dates of Contract: 1991-Present

Company Name: Port Jefferson School District
Address: 500 Scraggy Hill Road, Port Jefferson, NY 11777
Contact Person: Susan Federico, High School Nurse
Telephone: (631) 791-4410
Dates of Contract: 2010-Present

Company Name: Mount Sinai School District
Address: 118 North Country Road, Mt. Sinai, NY 11766
Contact Person: Scott Reh, Athletic Director
Telephone: (631) 870-2900
Dates of Contract: 2011-Present

PART 2 - COST

A. Scope of Service

1. Mandated Physical examinations for pupils

- a. @ District \$12.00
- b. @RPMC \$25.00

2. Sports Physicals

- a. @ District \$12.00
- b. @RPMC \$25.00

3. Chart Reviews \$3.00

4. Special Education Physicals

- a. @ District \$12.00
- b. @ RPMC \$25.00

5. Employee Physicals

- a. @ RPMC with PPD \$65.00*
- b. Hepatitis B vaccine \$80.00
 - a. Hepatitis B Surface antibody per lab costs

*Cost of PPD has increased

6. Physician Consult Services

- a. @ CSE Meetings @ District \$100.00
- b. Epi Pen Training @ District \$100.00

7. Physicals of students with concussions @ RPMC

- a. Students will be charged under their private insurance
- b. If students does not have private insurance, cost to be paid by District \$100.00

8. Annual Administrative fee for telephone correspondence with school nurses and administrators in reference to medical issues of students and staff which arise during the course of the contract year. These issues include, but are not limited to, food allergies, diabetes management, seizure management and public health concerns.

\$1,000.00

John Giz, ms
Rocky Point Union Free School District
RFP #: R21-02 PAGE 4

ROCKY POINT UNION FREE SCHOOL DISTRICT
90 ROCKY POINT-YAPHANK ROAD
ROCKY POINT, NEW YORK 11778

REFERENCES

Company Name:

Connetquot School District

Address:

760 Ocean Avenue, Bohemia, NY 11716

Contact Person:

Crail Santo, Director of Pupil Personnel Services

Telephone: ()

(631) 244-2215

Dates of Contract(s)

1991- Present

Company Name:

Port Jefferson School District

Address:

500 Scraggy Hill Rd. Port Jefferson, NY 11777

Contact Person:

Susan Federico, High School Nurse

Telephone: ()

(631) 791-4410

Date of Contract(s)

2010- Present

Company Name:

Mount Sinai School District

Address:

118 North Country Road, Mt. Sinai, NY 11766

Contact Person:

Scott Reh, Athletic Director

Telephone: ()

(631) 870-2900

Date of Contract(s)

2011- Present

John Gil, MD
 Rocky Point Union Free
 School District
 RFP 21-02

ROCKY POINT UNION FREE SCHOOL DISTRICT

COST PROPOSAL

PAGE 5

Physician Services
 RFP #R21-02

PART 2-COST

A. Mandated Physical Examinations for Pupils		
At District	\$ 12 ⁻	Per Student
At Vendor Office	\$ 25 ⁻	Per Student
B. Sports Physicals		
At District	\$ 12 ⁻	Per Student
At Vendor Office	\$ 25 ⁻	Per Student
C. Chart Reviews		
	\$ 3 ⁻	Per Chart
D. Special Education Physicals		
At District	\$ 12 ⁻	Per Student
At Vendor Office	\$ 25 ⁻	Per Student
E. Employee Physicals		
At Vendor Office <i>4 PPs + Cost of PPs increased</i>	\$ 65 ⁻	Per Employee
Hepatitis B Vaccine	\$ 80 ⁻	Per Vaccine
Hepatitis B Surface Antibody	\$ →	Per Lab Costs
F. Physician Consult Services		
CSE Meetings at District	\$ 100 ⁻	Per meeting
Epi Pen Training at District	\$ 100 ⁻	Per Training
G. Annual Administrative Fee (See III. Scope of Service, item h.)		
	\$ 1000 ⁻	Annual Fee
H. Other-please specify		
	\$	

Vendor Name: _____

JOHN Gil, MD
Rocky Point Union Free School District
RFP # R21:02
PAGE 6

A. For All Coverages:

Any deductible or self-insured retention 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.

In the event that any of the insurance coverage to be provided by Service Provider contains a deductible, Service Provider shall indemnify and hold School District harmless from the payment of such deductible, which deductible shall in all circumstances remain the sole obligation and expense of Service Provider.

B. Professional Liability Insurance (Malpractice/Errors-Omission): Minimum of \$1,000,000 per occurrence and \$2,000,000 aggregate

C. Workers' Compensation: As required by New York State Law for all employees and required subcontractors

D. Broad Form Property Damage Liability Insurance and Broad Form Contractual Liability Insurance Coverage: BODILY INJURY (including wrongful death) \$1,000,000 per occurrence and \$2,000,000 aggregate limit; PROPERTY DAMAGE \$1,000,000 per occurrence and \$2,000,000 aggregate limit.

XII. LEGAL CONSTRUCTION

In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not effect any other provision thereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision has never been contained therein.

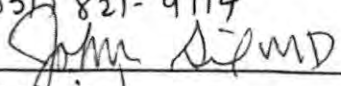
NAME OF VENDOR (Please print): John Gil, MD Rocky Point Medical Care, P.C.

ADDRESS OF VENDOR: 333 Route 25A, Suite 40, Rocky Point, NJ 11778

FEDERAL EMPLOYER ID #: 11 303 1077

TELEPHONE NUMBER: (631) 821-9000

FAX NUMBER: (631) 821-9114

SIGNATURE & TITLE: 
PHYSICIAN

NO CONTRACT BECOMES BINDING UNTIL THE NECESSARY FUNDS HAVE BEEN APPROVED FOR THE FISCAL YEAR DURING WHICH THE CONTRACT IS IN EFFECT.

AFFIDAVIT OF COMPLIANCE

STATE OF New York

COUNTY OF Suffolk

John Gil, MD, being duly sworn, deposes and says:

- 1) That (s)he is an officer or representative of Rocky Point Medical Care 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

John Gil MD
Signed

4-22-20
Date

Sworn to before me this 22

Day of April, 2020



Notary Public

Seal

John Tochterman
Notary Public, State of New York
No. 01T05061163
Qualified in Suffolk County
Commission Expires: June 3rd, 2022

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.

John Gil MD 4-22-20
Signature

PHYSICIAN

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 effect on this _____ day of _____ 20__.

Seal of the Corporation

Secretary

John Gil, MD
Rocky Point Union Free School District
RFP # R21-02

PAGE 9

CERTIFICATION OF COMPLIANCE WITH THE IRAN DIVESTMENT ACT

As a result of the Iran Divestment Act of 2012 (the "Act"), chapter 1 of the 2012 Laws of New York, a new provision has been added to Stat Finance Law (SFL) § 165-a and New York General Municipal Law § 103-g, both effective April 12, 2012. Under the Act, the Commissioner of the Office of General Services (OGS) will be developing a list of "persons" who are engaged in "investment activities in Iran" (both are defined terms in the law) (the "Prohibited Entities List"). Pursuant to SFL § 165-a(3)(b), the initial list is expected to be issued no later than 120 days after the Act's effective date at which time it will be posted on the OGS website.

By submitting a bid in response to this solicitation or by assuming the responsibility of a Contract awarded hereunder, each Bidder/Contractor, any person signing on behalf of any Bidder/Contractor and any assignee or subcontractor and, in the case of a joint bid, each party thereto, certifies, under penalty of perjury, that once the Prohibited Entities List is posted on the OGS website, that to the best of its knowledge and belief, that each Bidder/Contractor and any subcontractor or assignee is not identified on the Prohibited Entities List created pursuant to SFL § 165-a(3)(b).

Additionally, Bidder/Contractor is advised that once the Prohibited Entities List is posted on the OGS Website, any Bidder/Contractor seeking to renew or extend a Contract or assume the responsibility of a Contract awarded in response to this solicitation must certify at the time the Contract is renewed, extended or assigned that it is not included on the Prohibited Entities List.

During the term of the Contract, should the School District receive information that a Bidder/Contractor is in violation of the above-referenced certification, the School District will offer the person or entity an opportunity to respond. If the person or entity fails to demonstrate that he/she/it has ceased engagement in the investment which is in violation of the Act within 90 days after the determination of such violation, then the School District shall take such action as may be appropriate including, but not limited to, imposing sanctions, seeking compliance, recovering damages or declaring the Bidder/Contractor in default. The School District reserves the right to reject any bid or request for assignment for a Bidder/Contractor that appears on the Prohibited Entities List prior to the award of a contract and to pursue a responsibility review with respect to any Bidder/Contractor that is awarded a contract and subsequently appears on the Prohibited Entities List.

I, JOHN GIL, MD, being duly sworn, deposes and says that he/she is the PRESIDENT of the Rocky Point Medical Care, P.C. Corporation and that neither the


Bidder/Contractor nor any proposed subcontractor is identified on the Prohibited Entities List.

John Gil MD 4-22-20
SIGNED

SWORN to before me this

22 day of APRIL

20 20

Notary Public: 

John Tochterman
Notary Public, State of New York
No. 01T05061163
Qualified in Suffolk County
Commission Expires: June 3rd, 2022

John Giz, MD
Rocky Point Union Free School District
RFP # R 21-02

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The University of the State of New York
Education Department
Office of the Professions
REGISTRATION CERTIFICATE
Do not accept a copy of this certificate

License Number: 177114-01

Certificate Number: 0724387



GIL JOHN J
333 RT 25A
SUITE 40
ROCKY POINT

NY 11778-0000

is registered to practice in New York State through 12/31/2021 as a(n)
PHYSICIAN

LICENSEE/REGISTRANT

EXECUTIVE SECRETARY

COMMISSIONER OF EDUCATION

DEPUTY COMMISSIONER
FOR THE PROFESSIONS

This document is valid only if it has not expired, name and address are correct, it has not been tampered with and is an original - not a copy. To verify that this registration certificate is valid or for more information please visit www.op.nysed.gov.

JOHN Gil, MD
Rocky Point - Union Free School District
REF # R21-02
PAGE 11

American Board of Family Medicine



hereby declares that

John Joseph Gil, M.D.

is certified in Family Medicine
and issued this certificate as a

Diplomate

of the American Board of Family Medicine, Inc.

Ongoing certification is contingent upon meeting the requirements of
Maintenance of Certification for Family Physicians

Carol Robert Jones
Chair



James C. Puffer, MD
President

Certificate No. 1076733611

Year Issued: 2014

JOHN Gil, MD
Rocky Point Union Free School District
RFP # R21-02

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J O H N J . G I L , M . D . , D . A . B . F . P .

EXPERIENCE

FAMILY MEDICINE PHYSICIAN

Rocky Point Medical Care, PC, Rocky Point, NY 1990 - Present

SCHOOL PHYSICIAN

Connetquot School District, Bohemia, NY 1991 - Present

Rocky Point School District, Rocky Point, NY 1998 - Present

Mt. Sinai School District, Mt. Sinai, NY 2015 - Present

Port Jefferson School District, Pt Jeff, NY 2011 - Present

EDUCATION

STONY BROOK UNIVERSITY, SCHOOL OF MEDICINE

Doctor of Medicine conferred 5/1987

COLUMBIA UNIVERSITY

B.A. PRE-MED, HISTORY 1983

POST GRADUATE TRAINING

SOUTHSIDE HOSPITAL, BAYSHORE, NY FAMILY MEDICINE RESIDENCY 1987-1990

PROFESSIONAL MEMBERSHIPS/AFFILIATIONS

NEW YORK STATE LICENSE, MEDICINE AND SURGERY 1989- PRESENT

UNIVERSITY HOSPITAL AT STONY BROOK, CLINICAL ASSISTANT PROFESSOR,

ACTIVE ATTENDING PHYSICIAN 1996 - PRESENT

AMERICAN ACADEMY OF FAMILY PHYSICIANS

AMERICAN ACADEMY OF FAMILY PHYSICIANS, BOARD CERTIFIED 1990-PRESENT

IMPACT CONCUSSION MANAGEMENT CERTIFICATION 2011

ST. CHARLES HOSPITAL 2015 - PRESENT

D.O.T. CERTIFIED FOR PHYSICALS 2015 - PRESENT

Rocky Point Medical Care, PC, 333 Route 25A, #40, Rocky Point, NY 11778 (631) 821-9000 Fax (631) 821-9114

1:45 PM
04/21/20
Accrual Basis

RPMC2
Profit & Loss
January through December 2019

JOHN GIZ, MD
Rocky Point Union Free School District
RFP# R21-02 PAGE 13

	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	831,837.36
Expense	
Bank Service Charges	211.00
Computer and Internet Expenses	2,498.99
CORPORATE LICENSES/ FEES	25.00
food/meals/occasions	459.97
INSURANCE	39,009.48
Laboratory Fees	12,285.81
MANAGEMENT FEE	469,100.00
Medical Supplies	1,042.75
Office Supplies	977.78
PAYROLL	274,683.98
Payroll Expenses	6,605.41
POSTAGE	870.14
PRINTING	641.97
PROFESSIONAL ASSOC FEES	1,365.00
REFUND INSURANCE	285.11
REFUND PATIENTS	1,686.64
Rent Expense	9,600.00
Telephone Expense	1,387.31
Total Expense	<u>822,736.34</u>
Net Ordinary Income	<u>9,101.02</u>
Net Income	<u><u>9,101.02</u></u>

The proposer believes that this information is protected from disclosure under the State Freedom of Information Law.



JOHN Gil, MD
Rocky Point Union Free School District
CERTIFICATE OF LIABILITY INSURANCE

PAGE 14
 DATE (MM/DD/YYYY)
 08/10/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RSC Insurance Brokerage, Inc. 555 East Lancaster Ave #650 Radnor PA 19087	CONTACT NAME: Amy Thistle PHONE (A/C, No, Ext): (800) 508-1355 FAX (A/C, No): E-MAIL ADDRESS: athistle@risk-strategies.com INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: MedPro RRG Risk Retention Group INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED John Gil, MD 333 Route 25A, Suite 40 Rocky Point NY 11778	

COVERAGES **CERTIFICATE NUMBER:** CL18102284075 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Medical Malpractice			RMD301643	07/15/2019	07/15/2020	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 John Gil, MD
 Family/General Practice - No Surgery
 Claims-made policy Retro date 10/15/1990
 \$1.3M/\$3.9M Limits

CERTIFICATE HOLDER Rocky Point Schools 90 Rocky Point-Yaphank Road Rocky Point NY 11778	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--



Certificate of Attendance

This certifies that

John Gil, MD

has successfully completed

A Full Day ImPACT Training Workshop on April 11, 2011

with Mark Lovell, PhD, FACPN and Micky Collins, PhD in Pittsburgh, PA for 6 contact hours.

Sponsored by: ImPACT Applications, Inc.

BOC Approved Provider Number P3429

2000 Technology Drive, # 150

Pittsburgh, PA 15219-3110

Administrator for ImPACT Applications:

A handwritten signature in black ink, appearing to read "Mark Lovell".

Mark Lovell, PhD, FACPN
Chairman, ImPACT Applications, Inc.



ImPACT Applications, Inc. is recognized by the Board of Certification to offer continuing education for certified athletic trainers. This program has been approved for a maximum of 6 hours of Category A continuing education. ATCs are responsible for claiming only those hours actually spent participating in the CE activity.

JOHN Gil, MD
Rocky Point Union Free School District
RFPA# R21-02
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"The Educated Way to Purchase"

www.ed-data.com

Mr. Greg Hilton
Rocky Point Union Free School District
90 Rocky Point-Yaphank Rd.
Rocky Point, NY 11778

January 16, 2020

Dear Board of Education:

Thank you for your support in making the New York Cooperative Bid Maintenance Program the largest and most successful shared services program of its kind. This year participating districts received the lowest overall pricing for consumable school supplies in the state.

The licensing and maintenance fee for the 2020-2021 school year will be: **\$ 4,108.00**

The licensing fee refers to the use of our copyrighted bid specifications and interactive software. The maintenance fee refers to the supplying of our cooperative bid prices, cross referenced awarded vendor catalogs, updated users and account codes. The above will be utilized in ordering 2021-2022 district school supplies.

Payment Schedule

<u>Date</u>	<u>L&M</u>
07/01/2020	\$ 1,027.00
10/01/2020	\$ 1,027.00
01/01/2021	\$ 1,027.00
04/01/2021	\$ 1,027.00
	\$ 4,108.00

Acknowledged By: _____

Date: _____

Sincerely,

Alan Wohl
Educational Data



St. Charles Hospital

Catholic Health Services

At the heart of health

May 5, 2020

Rocky Point UFSD
90 Rocky Point –Yaphank Road
Rocky Point, NY 11778
Attention: Susan Sullivan, Superintendent of Schools

Attached are two (2) copies of a contract extension agreement between Rocky Point Union Free School District and St. Charles Hospital and Rehabilitation Center for the 2020/2021 school year which have been executed by St. Charles Hospital.

Please have the contracts fully executed and return back one (1) fully signed agreement to:

St. Charles Hospital
200 Belle Terre Road
Port Jefferson, NY 11777

Attention: Laura Beck

Please feel free to contact me with any questions or concerns you may have. I can be reached at (631) 476-5606 or by email at laura.beck@chsli.org.

Thank you:

Laura Beck
Vice President, St. Charles Hospital

CONTRACT FOR SERVICES

AGREEMENT dated as of July 1, 2020 by and between the **ROCKY POINT UNION FREE SCHOOL DISTRICT** (the "District"), having an address at 90 Rocky Point-Yaphank Rd., Rocky Point, New York 11778 and **ST. CHARLES HOSPITAL AND REHABILITATION CENTER** ("St. Charles"), having an office at 200 Belle Terre Road, Port Jefferson, NY 11777. Each is individually a "Party" and collectively the "Parties."

In consideration of the mutual covenants and conditions contained in this Agreement, the District and St. Charles hereby agree as follows:

1. **Retention:** The District previously retained St. Charles pursuant to an Agreement for Services in December of 2015, as amended by the Amendments to Agreement for Services dated as of May 13, 2016, July 1, 2017, July 1, 2018 and July 1, 2019. The District now agrees to retain St. Charles to provide, and St. Charles agrees to provide the District with, the services set forth in the attached Fee Schedule (collectively, the "Services") during the Term hereof.

2. **Term:** This Agreement will be for services provided beginning as of July 1, 2020, and ending on June 30, 2021, unless terminated earlier as provided in this Agreement. It is understood that the District is under no obligation to renew this Agreement upon its expiration.

3. **Compensation:** The District agrees to compensate St. Charles at the rates set forth on the Fee Schedule. St. Charles shall submit monthly invoices (in a form and substance reasonably satisfactory to the District) for the Services provided under this Agreement. The District shall compensate St. Charles within sixty (60) days of receipt of the invoice.

4. **Independent Contractor:** St. Charles is retained by the District only for the purposes and to the extent set forth in this Agreement, and its relation to the District is solely that of an independent contractor during the period of its retention and Services hereunder. Neither St. Charles nor any of its employees, agents, or assignees will be eligible for any employee benefits whatsoever from the District relative to this Agreement including, but not limited to, Social Security, New York State Worker's Compensation, unemployment insurance, New York State Retirement System benefits, health or dental insurance, or malpractice insurance. St. Charles shall be solely responsible for the work, personal conduct, direction, compensation of any employees providing the Services, and for payment of all employment and other taxes in relation thereto.

5. **Expenses:** St. Charles will pay all expenses incurred by it in connection with the performance of its duties hereunder, including but not limited to automobile and/or travel expenses.

6. **Required Records:** St. Charles will provide the Services and maintain records, logs and reports in accordance with all applicable laws, regulations and requirements of the New York State Education Department, the New York State Department of Labor and District policies and procedures in place during the term of this Agreement, provided such policies and procedures have been made available to St. Charles. All student records and logs will be the property of the District. St. Charles must provide the District with a copy of any reports, tests, evaluations or observations that are prepared in connection with the Services provided by St. Charles under this Agreement subject to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and all

regulations now or hereafter adopted by the federal government in furtherance thereof, and all other state or federal law, rule, or regulation pertaining to the confidentiality of protected patient health information.

7. Confidentiality and HIPAA: St. Charles will maintain the confidentiality of student records in accordance with all applicable laws, regulations, and requirements of the New York State Education Department and District policies and procedures in force during the term of this Agreement, provided such policies and procedures have been made available to St. Charles. Both Parties agree to comply with HIPAA, and all regulations now or hereafter adopted by the federal government in furtherance thereof, and all other state or federal law, rule, or regulation pertaining to the confidentiality of protected patient health information.

8. Review of Records: The District will have the right to examine any or all records or accounts maintained by St. Charles in connection with the Services provided under this Agreement.

9. District's Authority: St. Charles represents and warrants that it will observe and comply with the policies, rules and regulations of the District including, but not limited to, the District Code of Conduct (collectively, the "Policies") and will cause its employees providing the Services to do the same. Copies of the Policies are available at http://www.rockypointufsd.org/board_of_education/board_policy. St. Charles will carry out the reasonable orders, directions and policies conveyed to it by the District from time to time either orally or in writing, provided, however, that St. Charles will determine the manner of carrying out its professional duties hereunder consistent with its status as an independent contractor.

10. Insurance:

(a) During the term, St. Charles, at its sole expense, agrees to carry worker's compensation insurance and professional liability insurance coverage. The amount of professional liability insurance coverage maintained by St. Charles shall be at least one million (\$1,000,000.00) dollars per event and three million (\$3,000,000.00) dollars in the aggregate.

(b) In the event any of the aforementioned insurance policies are cancelled or not renewed, St. Charles shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.

(c) Upon execution of this Agreement, St. Charles will supply the District with a Certificate of Insurance including the District, Board of Education, Employees and Volunteers as Additional Insured, and a copy of the additional insured endorsement.

11. Indemnification:

(a) St. Charles agrees to defend, indemnify and hold harmless the District, its Board of Education, Board of Education members, officers, directors, agents and/or employees (collectively, "District Indemnitees") from and against all claims, demands, actions, lawsuits, costs, damages, losses and expenses, including reasonable attorneys' fees, judgments, fines and amounts (collectively, "Losses") to the extent incurred by the District Indemnitees as a direct result of any act or omission of St. Charles, in connection with the obligations of St. Charles hereunder.

(b) The District shall indemnify and hold harmless St. Charles, and its employees and agents (collectively, "St. Charles Indemnitees") from and against any Losses to the extent incurred by St. Charles Indemnitees as a direct result of any act or omission of the District and/or any of the District's employees, staff and/or agents in connection with the obligations of the District hereunder. For purposes of this section, and only with respect to the provision of Services pursuant to this Agreement, St. Charles shall not be deemed an agent of the District.

12. Safeguarding Information: Neither St. Charles nor the District will use or disclose any information concerning the Services under this Agreement for any purpose which is prohibited by Federal and State statutes and/or regulations.

13. Termination:

(a) This Agreement may be terminated by the District "for cause" upon the occurrence of any of the following events:

(1) Immediately upon the District delivering written notice to St. Charles of a breach by St. Charles of any of the policies, rules and regulations of the District relating to the health or safety of students or District employees;

(2) Immediately upon St. Charles's breach of its obligations to provide the insurance coverage set forth in Paragraph 10;

(3) Immediately upon St. Charles's breach of any of its obligations under, or violation of, any applicable state or federal law or regulation; or

(4) Fifteen (15) days after St. Charles has received written notice from the District that it has breached any of its other obligations hereunder, unless within such fifteen (15) day period St. Charles cures such breach to the District's satisfaction.

Upon termination of this Agreement "for cause", St. Charles is not entitled to any further payments hereunder and shall be compensated only for Services provided up to the date of termination.

(b) This Agreement is automatically terminated upon St. Charles's filing of a voluntary petition in bankruptcy or making an assignment for the benefit of creditors, or upon other action taken or suffered, voluntarily or involuntarily, under any federal or state law for the benefit of insolvents, and upon the filing of an involuntary petition in bankruptcy against St. Charles which is not dismissed within sixty (60) days of filing. Upon termination of this Agreement pursuant to this subparagraph 13(B), St. Charles is not entitled to any further payments hereunder.

(c) This Agreement may be terminated by the District for convenience upon thirty (30) days written notice to St. Charles, at any time. Upon termination of this Agreement for convenience by the District, St. Charles is entitled to receive all sums due, accrued and unpaid as of the date of termination.

(d) This Agreement may be terminated by St. Charles for cause fifteen (15) days after the District has received written notice from St. Charles that the District has breached

its payment obligations hereunder, unless within such fifteen (15) day period the District cures such breach.

(e) In the event of termination for any reason, all reports due to the District must be completed by St. Charles and delivered to the District within thirty (30) days of the termination date.

14. Signing of Acknowledgement: St. Charles agrees to complete and sign an Acknowledgement Form with regard to the New York State Education Department Waiver for the New York State Public Retirement System with respect to each principal employee of St. Charles providing Services pursuant to this Agreement.

15. Other: The District's Parents' Bill of Rights is annexed hereto as Exhibit A and is signed by the District and St. Charles. St. Charles represents and warrants that it will comply with the District's Parents' Bill of Rights.

16. Notices: Any notice required to be given hereunder shall be sufficient if in writing, shall be deemed to be effective upon receipt, and shall be delivered by hand, sent by certified U.S. mail, with postage prepaid and return receipt requested, or sent by receipted overnight courier, with delivery tracking and costs prepaid, to the parties at the following addresses (or to such other address as may be given in accordance with this Notice section):

If to District: Rocky Point Union Free School District
90 Rocky Point – Yaphank Road
Rocky Point, New York 11778
Attention: Superintendent of Schools

If to St. Charles: St. Charles Hospital and Rehabilitation Center
200 Belle Terre Road
Port Jefferson, New York 11777
Attention: President

With a copy to: Catholic Health Services of Long Island
992 North Village Avenue
Rockville Centre, New York 11570
Attention: EVP and General Counsel

17. Entire Agreement: This Agreement contains the entire agreement of the parties with respect to the subject matter thereof and supersedes any and all other agreements, understandings and representations, written or oral, by and between the parties.

18. Modification: This Agreement may not be changed orally, but only by an agreement in writing signed by the party or parties against whom an enforcement of any waiver, change, modification, extension or discharge is sought. Any waiver of any term, condition or provision of this Agreement will not constitute a waiver of any other term, condition or provision, nor will a waiver of any breach of any term, condition or provision constitute a waiver of any subsequent or succeeding breach.

19. Governing Law, Choice of Forum and Waiver of Jury Trial: This Agreement is subject to, governed by, enforced according to and construed according to the laws of the State of New York, without regard to the conflicts of law's provisions thereof. Any dispute arising under this Agreement will be litigated in a New York State Court in Suffolk County, New York. The Parties each waive trial by jury in any action concerning this Agreement.

20. Negotiated Agreement: This is a negotiated agreement, and this Agreement will not be construed against any Party by reason of this Agreement being prepared by such Party's attorney. Each Party warrants that it has full power to execute, deliver and perform this Agreement and has taken all actions required by law, its organizational documents or otherwise to authorize the execution and delivery of this Agreement.

21. Iran Divestment Act of 2012: By signing this Agreement, each person and each person signing on behalf of any other Party certifies, and in the case of a joint bid or partnership each Party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each person is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the New York State Finance Law.

22. Prohibition of Discrimination: St. Charles represents and warrants that: (a) in the hiring of employees for the performance of work within the territorial limits of New York State under this Agreement or any subcontract hereunder, St. Charles, its employees or subcontractors, and any persons acting on behalf of St. Charles or any subcontractor will not by reason of race, creed, color, disability, sex or national origin discriminate against any citizen of New York State who is qualified and available to perform the work; and (b) St. Charles, its employees or subcontractors, and any persons acting on behalf of St. Charles or any subcontractor will not discriminate against or intimidate any employee hired for the performance of work pursuant to this Agreement on account of race, creed, color, disability, sex or national origin.

23. Ethical and Religious Directives. St. Charles is sponsored by the Roman Catholic Church and adheres to the *Ethical and Religious Directives for Catholic Health Care Services of the United States Conference of Catholic Bishops* (as interpreted and applied by the Bishop of Rockville Centre). St. Charles reserves the right to terminate this Agreement to the extent that its participation hereunder is determined to be inconsistent with Catholic teaching or to violate the *Directives*. A copy of the *Directives* can be found at <http://www.usccb.org/about/doctrine/ethical-and-religious-directives/upload/ethical-religious-directives-catholic-health-service-sixth-edition-2016-06.pdf>.

24. Compliance.

(a) Regulatory Compliance. To the extent applicable, notwithstanding any other provision in the Agreement, St. Charles remains responsible for ensuring that any service provided to its patients complies with all pertinent provisions of federal, state and local statutes, rules and regulations.

(b) Compliance Program. District acknowledges that St. Charles has adopted a Compliance Program and is committed to complying with all applicable laws, rules and regulations. District shall bring to the attention of the St. Charles Compliance Officer, or his/her designee (through the CHS Compliance Helpline at 866-272-0004), any noncompliance District

may discover in association with the Agreement so that the Compliance Officer may take appropriate action.

25. Non-Exclusive. The Agreement is non-exclusive. District and St. Charles reserve the right to enter into similar agreements with other entities for similar services.

26. Assignment. Neither party may assign this Agreement, whether voluntarily or by operation of law, without the other party's prior written consent. Any attempted assignment in violation of this provision shall be null and void.

27. Force Majeure. Neither party shall be liable for any delays or non-performance of any of its obligations arising out of causes not within such party's reasonable control, including, without limitation, actions or decrees of governmental authorities, criminal acts of third parties, earthquakes, flood, and other natural disasters, fire, war, and acts of God.

IN WITNESS WHEREOF, duly authorized representatives of the parties hereto have executed this Amendment as of the date first written above.

ROCKY POINT UNION FREE SCHOOL DISTRICT

By: _____ Date: _____

{Print Name/Title}

ST. CHARLES HOSPITAL AND REHABILITATION CENTER

By:  _____ Date: 5/4/2020
James O'Connor, President

FEE SCHEDULE - FALL 2020 SEASON
ST. CHARLES HOSPITAL AND REHABILITATION CENTER

St. Charles Hospital and Rehabilitation Center will provide a board certified fellowship trained sports medicine physician for medical coverage at Rocky Point Union Free School District Varsity home football games during the Fall 2020 season. In addition, a Certified / Registered Orthopedic Physician Assistant will be provided to cover all home Junior Varsity football games.

Rate / Fee: \$175 per game – Junior Varsity Home Games
 NO FEE – Varsity Home Games

**EXHIBIT A
PARENT'S BILL OF RIGHTS**

See Attached

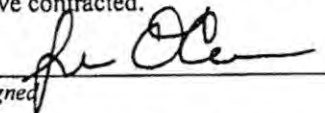
**ACKNOWLEDGMENT WITH REGARD TO
THE NEW YORK STATE EDUCATION DEPARTMENT WAIVER**

I, James O'Connor, verify that I am not a retired member of any New York State Public Retirement System, and therefore do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.


Signed

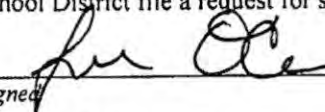
5/4/2020
Dated

I, James O'Connor, verify that I am a retired member of a New York State Public Retirement System but all collective earnings from any public employment in New York State will not and does not exceed the current earnings limitation. Therefore, I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.


Signed

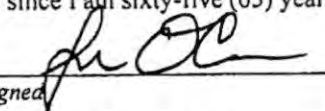
5/4/2020
Dated

I, James O'Connor, verify that I am a retired member of a New York State Public Retirement System and I expect that my collective earnings from any public employment in New York State will exceed the current earnings limitation. Therefore, I require a waiver from the New York State Education Department and I request that Connetquot Central School District file a request for such waiver on my behalf.


Signed

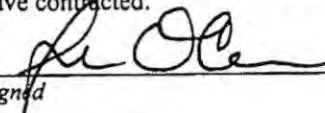
5/4/2020
Dated

I, James O'Connor, verify that I am a retired member of any New York State Public Retirement System, but I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted since I am sixty-five (65) years or older.


Signed

5/4/2020
Dated

I, James O'Connor, verify that I am not a retired member of any New York State Public Retirement System, and therefore do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.


Signed

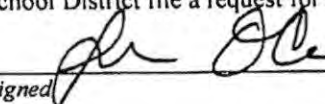
5/4/2020
Dated

I, James O'Connor, verify that I am a retired member of a New York State Public Retirement System but all collective earnings from any public employment in New York State will not and does not exceed the current earnings limitation. Therefore, I do not require a waiver from the New York State Education Department to perform the duties for which I have contracted.


Signed

5/4/2020
Dated

I, James O'Connor, verify that I am a retired member of a New York State Public Retirement System and I expect that my collective earnings from any public employment in New York State will exceed the current earnings limitation. Therefore, I require a waiver from the New York State Education Department and I request that Connetquot Central School District file a request for such waiver on my behalf.


Signed

5/4/2020
Dated

Modification Agreement by and between
the
ROCKY POINT UNION FREE SCHOOL DISTRICT
And
FIRST STUDENT, INC.

This Modification Agreement made this ____ day of ____ 2020 modifies the July 1, 2004 base Contract between the ROCKY POINT UNION FREE SCHOOL DISTRICT (the "District") located at 90 Rocky Point – Yaphank Road, Rocky Point NY 11778, and FIRST STUDENT, INC. (the "Contractor") located at 82 NY-25A, Shoreham, NY 11786 to provide for an interim adjustment of services and considerations of the Contract during the school closure period ordered by Governor Cuomo's Executive Orders.

WHEREAS, a State of Emergency has been declared by New York State and the United States related to the outbreak of the COVID-19 virus; and

WHEREAS, by Executive Orders 202.4, 202.11, 202.14 and 202.18 of the Governor of the State of New York all public schools within the State have been closed since March 18, 2020 and are to remain closed through and including May 15, 2020, subject to extension by further Executive Order; and

WHEREAS, the Superintendent of Schools, under authority granted by the Suffolk County Executive and in subsequent compliance with the Governor of the State of New York's Executive Orders, directed that the District be closed commencing March 16, 2020; and

WHEREAS, in light of the foregoing closure the District has not possessed the need for, and Contractor has not provided any transportation or other services to the District under the terms of the base Contract or otherwise; and

WHEREAS, the District and Contractor elect to enter into this Modification Agreement upon due consideration and in full compliance with all applicable laws for the mutual benefit of the parties ("Modification Agreement"); and

WHEREAS, the District and Contractor desire to avoid the time, expense and uncertainty of potential litigation.

NOW THEREFORE, in consideration of the mutual promises set forth below, the District and Contractor agree as follows:

1. This Modification Agreement shall be in effect during the period of time schools are closed as a result of a County or State order. The District and Contractor shall consider amendments based upon further guidance and orders from the State and/or County.
2. Contractor shall be prepared to provide transportation pursuant to the Contract as soon as schools are allowed to reopen. To that end, Contractor shall assure that it will retain bus drivers and monitors assigned to District routes. Drivers and monitors assigned to the District will not be laid-off or furloughed during this interim period.
3. If required during any period of mandated closure, Contractor shall provide school buses and drivers each weekday, including during scheduled breaks or holidays as requested by the District, to facilitate the distribution of meals and instructional materials to students within the Rocky Point School District. Such facilitation shall include, but is not limited to, use of school buses and drivers to bring meals or materials to distribution points and the use of school buses and drivers to deliver meals or materials to homes with medically fragile residents, as determined by the District.
4. The District may provide bus aides or other personnel, as available, to assist with food and material distribution at sites and homes.
5. During the period covered by this Modification Agreement, the District shall continue to compensate Contractor based upon the number of regular bus runs that would have been scheduled through Contractor had schools remained open. "Regular runs" do not include extracurricular, field trips, after school or late school runs. Contractor shall use the compensation paid pursuant to this paragraph to retain bus drivers assigned to the Rocky Point UFSD runs to allow for the immediate reinstatement of routes when schools open.
6. Payment for the period April 1, 2020 through the resumption of services are predicated upon the District continuing to receive (or being notified that it will not receive or be credited for full or partial transportation aid during the 2020/21 school year for transportation not provided during the 2019/20 school year) under its State Aid allotment the prescribed percentage of the contractual transportation costs to the District for the 2019/20 school year. Should the transportation allotment in whole or part to the District be reduced or terminated by the NYS State Education Department, a reduction of payments

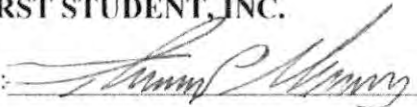
reflecting the full loss of transportation State Aid will be assessed against the payment due for the 2020/21 year under the Contractor contract.

7. Notwithstanding paragraph 5 above monthly payments to Contractor during the closure commencing April 1, 2020, will be reduced by 10% reflecting fuel and other ancillary expenses not incurred during the closure period.
8. Should New York State mandate that the 2019/20 school year be extended past June 30, 2020, Contractor agrees to provide services to the District at no additional cost for all such additional days, up to the maximum number of school days which Contractor did not provide any services during the closure (thus, any alternative service days would be deducted from this amount), with the same number of bus runs for which Contractor received payment during the closure.
9. As herein amended and subject to the provisions of this Modification Agreement, all other provisions of the base Contract shall remain in full force and effect. If any provision of this Modification Agreement shall be held contrary to law or otherwise declared invalid by a Court of competent jurisdiction such shall not invalidate the remaining provisions of this Modification Agreement which shall remain in full force and effect.
10. Contractor agrees to the fullest extent permitted by law not to assert any claim, charge, or cause of action, in law or in equity, commence any legal proceeding in any court or forum and/or file any complaint against the District, the Board of Education of the District, and/or all past and present officers, administrators, successors, assigns, insurers, underwriters, board members, trustees, receivers, custodians, directors, partners, attorneys, employees, agents and/or contractors thereof, which arises out of or pertains to claims, actions, suits and potential claims, actions or suits arising from or in any way related to this Modification Agreement and the facts and circumstances underlying this Modification Agreement, including, but not limited to, any and all claims for breach of contract or non-payment pursuant to the base Contract or this Modification Agreement.
11. Notwithstanding the terms of paragraph 9 above, the District a) reserves the right to cease making payments to Contractor under this Modification Agreement and/or the base Contract if making any such payment shall be determined to be unauthorized, illegal or otherwise contrary to law by a Court, State Education Department, Attorney General of the State of New York, New York State Comptroller or body of competent jurisdiction, and b) shall be entitled to the immediate return of any payments made to Contractor under this

Modification Agreement and/or the Contract if the making of any such payment shall be determined to have been unauthorized, illegal or otherwise contrary to law by a Court, State Education Department, Attorney General of the State of New York, New York State Comptroller or body of competent jurisdiction.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Modification Agreement.

FIRST STUDENT, INC.

By: 

Print Name: Thomas McInerney

Title: Area General Mgr

Date: _____

ROCKY POINT UNION FREE SCHOOL DISTRICT

By: _____

Print Name: _____

Title: _____

Date: _____

ONE-TIME CONTRACTUAL AMENDMENT

This Amendment made the ____ day of ____ 2020 revises the July 1, 2014 – June 30, 2020 collective bargaining agreement between the ROCKY POINT UNION FREE SCHOOL DISTRICT (the “District”) and the SCHOOL-RELATED PROFESSIONAL ASSOCIATION (the “Association”) to provide for a one-time payment of accrued, unused vacation day balances as of June 30, 2020 to 12-month clerical personnel.

WHEREAS, a State of Emergency has been declared by New York State and the United States related to the outbreak of the COVID-19 virus; and

WHEREAS, in light of the COVID-19 closures, the opportunity to plan, schedule and use contractually provided vacation time for unit members employed by the District in 12-month civil service clerical titles, was extremely difficult; and

NOW THEREFORE, in consideration of the above, the District will agree to a one-time Amendment to Article VII: VACATION, item F. by adding the following sentence at the end of said paragraph:

All 12-month clerical employees entitled to vacation days may be reimbursed for up to 100% of their accrued, unused vacation time as of June 30, 2020. Each qualifying day will be compensated at the unit member’s daily rate of pay. Payment for unused vacation days will be included with the June 30, 2020 direct deposit for those eligible clerical staff.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Contract Amendment.

SCHOOL-RELATED PROFESSIONAL ASSOCIATION

ROCKY POINT UNION FREE SCHOOL DISTRICT

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

MEMORANDUM OF AGREEMENT

The negotiating teams representing the Board of Education of the Rocky Point Union Free School District No. 9 (“District”) and the Rocky Point Teachers’ Association (“Association”) have negotiated in good faith with respect to the terms and conditions of employment for members of the Association. The parties agree that except as noted below, the terms and conditions of employment contained in the parties’ 2011-2020 collective bargaining agreement shall remain in effect. The terms of this Memorandum of Agreement are subject to ratification by the bargaining unit and approval by the Board of Education. The negotiating teams hereby acknowledge their legal obligation to affirmatively recommend to their respective constituencies approval of this Memorandum of Agreement.

1. 6-Year Agreement

- a. July 1, 2020 – June 30, 2026

2. Article IX – Teaching Day, Year and Responsibilities

- a. Section 2. Length of Teacher Workday {p.13-14}
 - i. Item (a): Remove last sentence.
 - ii. Item (a)ii: Revise to be – “The 9th period at the High School and the zero (0) period at the Middle School, which shall be utilized as described in (b) below, shall take place either at the beginning or ending of the Middle School or High School student day.”
 - iii. Item (b): Revise to be – “The additional period of time described in (a)(i)(ii) above, shall be utilized as follows: extra help for students, facilitating eBoard or any other such communication system, teacher collaboration, parent/teacher conferences and professional development when requested by Administration.”
 - iv. Item (c): No changes.
 - v. Item (d): Replace “homeroom” with “1st period” in both instances.
 - vi. Item (e): No changes.
- b. Section 14. Parent Teacher Conferences {p.17}
 - i. Revise section to be – “Two half days or one whole day shall be set aside for parent/teacher conferences at the elementary and intermediate levels. In addition, two evenings shall be set aside throughout the school year for this purpose for grades K-12.”
- c. Add: Section 15. 180-Day; 900/990 Requirement
 - i. One (1) duty period will be assigned to a Middle School physical education teacher during each lunch period to supervise structured recreational activities. In the event the Middle School schedule does not permit the staffing of a Middle School physical education teacher during a lunch period, a High School physical education teacher may be assigned.
 - ii. High School and Middle School faculty assigned to lunch duty will be required to take attendance during study halls conducted within the cafeteria.
 - iii. Disclaimer
 1. The District has developed a plan to meet the minimum instructional hour requirement under Commissioner’s Regulations §175.5. In the event said plan is found to be non-compliant by the State Education Department (SED) and/or the SED changes regulations for the calculation of instructional time, the District and Association agree to meet in order to implement any rule changes and/or needed modifications.

3. Article X – Class Size {p. 17}

- a. Grade 2 class size reduced to 26 students (from 27).

4. Article XIX Retirement Incentive {p.31}

- a. Increase lump sum payment to \$50,000 (from \$47,500).

5. Salary & Health Insurance

Teachers

- a. 2020-21: 1 step; 0.50% increase to scale; Health at 15%
- b. 2021-22: 1 step; 1.00% increase to scale; Health at 15%
- c. 2022-23: 1 step; 1.00% increase to scale; Health at 15%
- d. 2023-24: 1 step; 1.25% increase to scale; Health at 15%
- e. 2024-25: 1 step; 1.25% increase to scale; Health at 15%
- f. 2025-26: 1 step; 1.25% increase to scale; Health at 15%

Update salary schedule to include 1% increment on Frozen Zones.
Appendix B increases equal to salary scale % increases for that year.

Teacher Assistants

- a. 2020-21: 1 step; \$500 added to all steps of 2019-20 salary scale.
- b. 2021-26: 1 step, same scale % increases as Teachers for remainder of contract.
- c. Health insurance contribution to align with Teachers

6. Health Declination

(Applies to family declinations only; no changes to Individual Declination program)

- a. 0-74 # Unit Member Declinations \$2,000 family buyout
- b. 75-99 # Unit Member Declinations \$4,000 family buyout
- c. 100+ # Unit Member Declinations \$6,000 family buyout

Health Declination Notification:

Unit members must annually elect to decline health insurance on or before November 15 for the upcoming calendar year; excluding new hires and/or unit members who experience a qualifying life event (such as marriage, having a baby, moving to a new state, etc.) who would be provided the opportunity to enroll or decline health insurance after November 15.

Determining the Number of Declinations and Declination Amount:

Will be based on the total count of unit members as of December 31 who have declined family health insurance, in whole or in part, during the preceding calendar year. Each unit member who declines all 12 months, shall count as "1". Any unit member who declines a portion of the calendar year (not all 12 months - for example, the new hire) will be pro-rated as a decimal and added to the total count. The grand total count will be rounded down to the nearest whole number. That final number will determine either a \$2,000, \$4,000 or \$6,000 declination payment. Declination payments shall be made the following February. Declination payment amounts will be pro-rated for unit members without a full twelve (12) months of declination (based on calendar year, not fiscal year). See examples below.

Example #1:

- (74) unit members elect to decline family health insurance coverage by November 15, 2020 for calendar 2021.
- (1) unit member is hired February 2021 and elects to decline family health insurance coverage for March 2021-December 2021 (10 months).
- On December 31, 2021, the total count of unit members who declined family health insurance in calendar 2021 will be calculated as $74 + (1 \times 10/12) = 74.83$ which would be rounded down to 74. Declination payment in this scenario would be \$2,000 for all (75) unit members to be paid in February 2022. Subsequent years will follow this same methodology.

Example #2:

- (75) unit members elect to decline family health insurance coverage by November 15, 2020 for calendar 2021 and did in fact decline for all 12 months.
- On December 31, 2021, the total count of unit members who declined family health insurance in calendar 2021 will be calculated as 75 (no calculation or rounding necessary). Declination payment in this scenario would be \$4,000 for all (75) unit members to be paid in February 2022. Subsequent years will follow this same methodology.

7. Revise the following title on Appendix B.

- a. Literacy Collaborative FJC to “Literacy K-2”
- b. Literacy Collaborative JAE to “Literacy 3-5”

8. Revise Appendix C; Item B

- a. The Board of Education shall maintain a District-paid Group-Term Life Insurance policy at \$10,000 per unit member. This benefit does not continue into retirement.

9. Collective Bargaining Agreement “Housekeeping” Items

- a. p. 7-8: Replace Agency shop fee language due to updated legislation.

- i. Dues Deduction

Recognizing that union membership is not a requirement of employment and the Association is not obligated to agree to any deductions from their pay to the union, the District agrees to the principle of the check-off of Association dues. The annual dues amount will be determined by the Association in accordance with the forms and procedures as agreed upon by the Association and the District. The District agrees that the privilege of the check-offs will not be extended to any other organizations for this negotiating unit.

- ii. Dues Deduction Procedure

The District agrees to deduct union dues from the monies paid to each unit member and remit the same to the Association. The Association will notify the District's payroll department of the frequency of dues deductions and the amount for deductions for each member's annual dues. Such deductions will only be made from the payroll of unit members who have signed dues deduction authorization forms transmittable in any format permitted by Article Three of the New York State Technology Law. The right to dues deduction shall remain in full force and effect as per the Taylor Law. In the event that a unit member notifies the District that the unit member is withdrawing the unit member's voluntary authorization for dues deduction, the District shall stop the checkoff of dues for that employee and notify the Association of the same within twenty (20) business days. The District agrees to furnish the Association with the hiring and starting date,

building/work assignment (tenure area/department) and contact information including home address, of all new employees within five (5) days of Board appointment.

iii. Hold Harmless Clause

The Association agrees to hold the District/Board harmless from any and all damages and liabilities which may be sustained or which may arise as a result of making the dues deductions called for in this section.

- b. p. 23: Remove section regarding “Payphone Booth”.
- c. p. 37-38: Remove all existing language concerning salary schedule increase and tax cap-formulaic salary increases.
 - i. Section 1 – update iCare to current program title of “Rocky Point Student Support Services” (R.P.S.S.S.). Update iCare to “Rocky Point Student Support Services” (R.P.S.S.S.) also on Appendix B under “Others”.
- d. p. 39: Remove Section 4 – Educational Development Committee Re-Opener

**Dated: Rocky Point, NY
May 19, 2020**

For the Rocky Point UFSD:

For the Rocky Point Teachers’ Association:

Susan Y. Sullivan
BOE, President

Laurie Berretta
Union, President

Dr. Scott O’Brien
Superintendent of Schools

COVID-19 REVISED PAYROLL AUTHORIZATION

**RESOLUTION TO ADOPT THE REVISED 2020-2021 SCHOOL DISTRICT
BUDGET**

**ADDITIONAL ELECTION INSPECTORS FOR JUNE 9, 2020 BUDGET
VOTE AND ELECTION**

**AUTHORIZATION TO EXPEND CAPITAL RESERVE FUNDS ON
CAPITAL PROJECTS**

NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION

2020-2021 PROPOSED BUDGET

Budget Committee Members:

Lawrence Greenstein, Chair (Port Washington)

*Steven Gellar (West Islip), Michael Kelly (Bethpage), Liz Dion (Rockville Centre),
Brian Sales (Copiague & Western Suffolk BOCES), Norman Wagner (Central Islip)*

CASH ANALYSIS:	2019-2020 Budget	Anticipated Totals
Net Assets as of 7-1-19	692,041.84	696,542.45
Anticipated Total Receipts thru 6-30-20	404,000.00	412,508.75
Anticipated Total Expenditures thru 6-30-20	516,419.63	372,544.86
Anticipated Net Assets as of 7-1-20	579,622.21	736,506.54

Anticipated Total Receipts 2020-2021	404,000.00
Anticipated Total Expenditures 2020-2021 <i>Note: Anticipated Usage of Net Assets from 7-1-20: \$137,764.19</i>	541,764.19
Anticipated Net Assets as of 7-1-21	598,742.35

	2019-2020 Budget	Total Anticipated Receipts to 6-30-20	2020-2021 Proposed Budget
<i>Estimated Receipts</i>			
Membership Dues	370,000.00	385,975.00	370,000.00
Membership Meetings	20,000.00	10,280.00	20,000.00
Seminars/Workshops	10,000.00	13,742.61	10,000.00
Interest - Money Market	1,000.00	2,433.42	1,000.00
Miscellaneous Income	0.00	0.00	0.00
Reimbursements	1,000.00	77.72	1,000.00
Sponsorships/Contributions	2,000.00	0.00	2,000.00
TOTAL RECEIPTS	404,000.00	412,508.75	404,000.00

	2019-2020 Budget	Total Anticipated Expenses Thru 6-30-20	2020-2021 Proposed Budget
<i>Estimated Expenses</i>			
Code 1 - Office Management			
1A-1 – Executive Director – Salary	120,634.07	120,634.07	123,046.76
1A-2 – Executive Director – 403b	14,476.09	14,476.09	14,765.62
1B-1 – Executive Director – Expenses	15,000.00	13,345.71	15,000.00
1B-2 – Office Staff – Expenses	300.00	144.93	300.00
1C-1 – Adm. Services – Salary	76,099.84	76,099.84	77,621.84
1C-2 – Admin. Services – 403b	9,131.98	9,131.98	9,314.62
1D – Account Control	5,200.00	5,200.00	5,300.00
1E – Stationery/Supplies	4,000.00	3,935.98	4,000.00
1F – Postage	1,500.00	1,000.00	1,500.00
1G – Rent/Maintain Office	65,000.00	55,780.65	65,000.00
1H – Utilities	5,500.00	5,177.76	5,500.00
1J – Phone	3,000.00	2,542.14	3,000.00
1K-1 – Computer Consultant	2,000.00	2,000.00	2,000.00
1K-2 – Technology/Staff Development	2,200.00	2,200.00	2,200.00
1K-3 – Website	3,000.00	3,000.00	3,000.00
1L – Insurance (Worker’s Comp, Disability, Unemployment)	1,800.00	1,359.36	1,800.00
1M – FICA	15,050.15	15,050.15	15,351.15
1N – Miscellaneous	500.00	260.00	500.00
1P – Dues & Subscriptions	1,000.00	734.43	1,000.00
1R – Reimbursable Expenses	1,000.00	74.19	1,000.00
1S – Parking	400.00	0.00	400.00
<i>TOTAL - CODE 1</i>	346,792.13	332,147.28	351,599.99

	2019-2020 Budget	Total Anticipated Expenses Thru 6-30-20	2020-2021 Proposed Budget
Code 2 – Executive Committee			
2A – Travel – President	2,000.00	0.00	2,000.00
2B – Phone/Fax	100.00	0.00	100.00
2C – Awards/Public Relations & Promotions	3,000.00	0.00	3,000.00
2D – Committees/Data Research	2,000.00	688.48	2,000.00
2E – Publications/Printing	2,500.00	0.00	2,500.00
2G – Executive Committee – Conferences/Workshops	1,000.00	550.00	1,000.00
TOTAL – CODE 2	10,600.00	1,238.48	10,600.00
Code 3 – General Operations			
3A -1 – Lease/ Purchase Equipment	14,000.00	12,405.70	14,000.00
3A-2 – Maintain Equipment	1,000.00	508.00	1,000.00
3B-1 – Membership Meetings – Attendees	16,000.00	7,186.46	16,000.00
3B-2 – Membership Meetings – Speakers & Guests	5,000.00	28.54	5,000.00
3C-1 – Seminars/Workshops – Attendees	12,000.00	13,229.64	12,000.00
3C-2 – Seminars/Workshops – Speakers & Guests	5,000.00	1,988.26	5,000.00
3D – Insurance	4,200.00	3,812.50	4,200.00
3E – Legal	10,000.00	0.00	15,000.00
TOTAL – CODE 3	67,200.00	39,159.10	72,200.00
Code 4 – Reserves			
4A – Contingency Reserve	5,000.00	0.00	5,000.00
4B – Transition Reserve	60,000.00	0.00	75,000.00
4C – Compensated Absences	26,827.50	0.00	27,364.20
TOTAL – CODE 4	91,827.50	0.00	107,364.20
TOTAL EXPENSES	516,419.63	372,544.86	541,764.19

NASSAU-SUFFOLK SCHOOL BOARDS ASSOCIATION

REPORT OF THE NOMINATING COMMITTEE

2020-2021 EXECUTIVE COMMITTEE SLATE

OFFICERS - Term to expire June 30, 2021

President	John Verdone, Sayville
Nassau Vice President	Michael Kelly, Bethpage
Suffolk Vice President	Steven Gellar, West Islip
Secretary/Treasurer	Lawrence Greenstein, Port Washington

NASSAU COUNTY MEMBERS

Term to expire 2023	Charmise Desire, Uniondale Liz Dion, Rockville Centre Peggy Marengi, Levittown
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SUFFOLK COUNTY MEMBERS

Term to expire 2023	Nicholas Ciappetta, J.D., South Huntington Susan Lipman, Eastern Suffolk BOCES Matthew Claren, Islip
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Term to expire 2022	Dawn Sharrock, Middle Country (To fill a vacancy left by Guy Leggio, Bay Shore)
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AFFIRMATION OF APPOINTMENT MADE BY THE EXECUTIVE COMMITTEE ON FEBRUARY 27, 2020

Term to expire 2021	Karen Brohm, West Hempstead (To fill a vacancy left by Kristen Ochtera, East Rockaway)
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	Brian Nolan, Locust Valley (To fill a vacancy left by Michael Jaime, Elmont)
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NOMINATING COMMITTEE

Susan Bergtraum, Chairperson
Susan Lipman
Peggy Marengi
Patricia Rudd
Robert Vecchio
Norman Wagner

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20

5/19/20 Schedule-A Classified Staff

Last	First	Position	Building	Rate	BOE Date	Amount	Effective Date	Description/Comments
Severin	Robert	Part-Time Weekend Security Guard	DW	N/A	5/19/2020	N/A	4/1/2020	Continuation of unpaid medical leave of absence commencing 4/1/2020 through 5/31/2020

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20

5/19/20 Schedule-B Certified Staff

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
Weinold	William	Social Studies Teacher	HS	Annual, B Step 2	5/19/2020	TBD*	9/1/2020	Regular substitute appointment from 9/1/20 through 6/30/21. (Replaces D. Gibbins)
Aguila	Joseph	ELA 7-12 Teacher	MS	N/A	5/19/2020	N/A	6/30/2020	Resignation for personal reasons
Panico	Nicholas	Science 7-12 Teacher	HS	N/A	5/19/2020	N/A	6/30/2020	Termination of employment
Laviola	Elizabeth	Teaching Assistant Level III	JAE	N/A	5/19/2020	N/A	6/30/2020	Termination of employment
Factor	Aaron	Director of Math/Science/Technology	DW	N/A	5/19/2020	N/A	7/1/2020	Tenure
Delargy	Charles	Director of Health, PE, Athletics and Intramurals	DW	N/A	5/19/2020	N/A	7/8/2020	Tenure
Chen	Yang	Teaching Assistant Level III	HS	N/A	5/19/2020	N/A	9/1/2020	Tenure
Domenchello	Melissa	Science Teacher	HS	N/A	5/19/2020	N/A	9/1/2020	Tenure
Eilers	Jenessa	Mathematics 7-12 Teacher	HS	N/A	5/19/2020	N/A	9/1/2020	Tenure
Grillo	Gina	Mathematics 7-12 Teacher	HS	N/A	5/19/2020	N/A	9/1/2020	Tenure
Silverman	Jennifer	Special Education Teacher	HS/MS	N/A	5/19/2020	N/A	9/1/2020	Tenure
Walter	Meghan	Music Teacher	MS	N/A	5/19/2020	N/A	9/23/2020	Tenure
Basaran	Elif	ESL Teacher	HS	N/A	5/19/2020	N/A	11/17/2020	Tenure
Greening	Linda	Assistant Principal	FJC	Annual, Step 7	5/19/2020	123,304	7/1/2020	Full-time, twelve-month probationary appointment as Elementary Assistant Principal commencing 7/1/2020 and ending 6/30/2024. Replaces V. Leary.

* Salary pending RPTA contract negotiations

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20

5/19/20 Schedule-C Non-Teaching Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20

5/19/20 Schedule-D Teaching/Certified Substitutes

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								

**Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20**

5/19/20 Schedule-E Co-Curricular Positions 2019/2020

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								

Rocky Point UFSD
Personnel Schedule for Board of Education Approval - 5/19/20

5/19/20 Schedule-F Community Education

Last	First	Position	Bldg.	Rate	BOE Date	Amount	Effective Date	Description/Comments
None								