AGENDA ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING October 27, 2014

Reminder Regarding Public Comment:

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

I Meeting called to Order: _____

Pledge of Allegiance

Present: Susan Sullivan, President Scott Reh, Vice President John Lessler, Trustee Scott Reh, Trustee Sean Callahan, Trustee Melissa Brown, Trustee Michael F. Ring, Ed.D., Superintendent of Schools Deborah De Luca, Ed.D., Assistant Superintendent Gregory Hilton, School Business Official Susan Wilson, Executive Director for Educational Services Patricia Jones, District Clerk

Absent:

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 pages the Consent Agenda items are listed in their regular order and preceded by an asterisk (*). Before an actual vote is taken, any Consent Agenda item may be removed by a Board member with 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.

BE IT RESOLVED, that agenda items II through X and item XVIII be approved as one item.

Motion____2nd____Vote_____

II (*) Minutes

BE IT RESOLVED, that the Minutes of the following Board of Education meetings be accepted as presented: **Regular Meeting, September 22, 2014, Special Meeting, October 20, 2014**

Motion____2nd____Vote_____

III (*) Treasurer's Reports

BE IT RESOLVED, that the Board of Education accepts the Treasurer's Reports for the month of September 2014 as presented.

Motion____2nd____Vote____

IV (*) Extra-Classroom Activity Account Treasurer Report

BE IT RESOLVED, that the Board of Education accepts the Extra-Classroom Activity Treasurer's Report for the month of September 2014 as presented.

Motion 2nd Vote

V (*) Financial Reports

BE IT RESOLVED, that the Board of Education accepts the Financial Reports for the month of September 2014 as presented.

Motion____2nd____Vote____

VI (*) Budget Transfer Summary – September 2014

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the September 2014 Budget Transfer Summary Report.

Motion____2nd____Vote____

VII (*) Donation from PTA for Challenge Day

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

Motion_____2nd____Vote____

VIII (*) Kenneth J. Edwards Memorial Scholarship Donations

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donations on behalf of the Kenneth J. Edwards Memorial Scholarship in the amount of \$450.00.

Motion____2nd____Vote____

IX (*) Friends of Music Donation

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of \$774.00 from the Rocky Point Friends of Music.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$774.00 as a result of the donation from the Rocky Point Friends of Music.

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

A 2138 500 03 3120 \$774.00

Motion 2nd Vote

X (*) Internal Claims Audit Report – September 2014

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the September 2014 Internal Claims Audit Report.

Motion____2nd____Vote_____

XI 2013-2014 Independent Auditors Report

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the Independent Auditors Report with accompanying statements and schedules for the fiscal year ending June 30th, 2014, which have been submitted by our external auditors, R.S. Abrams.

| Motion | 2^{nd} | Vote | |
|--------|----------|------|--|
|--------|----------|------|--|

XII 2013-2014 Independent Auditors Report on Extra-Classroom Activity Funds

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the Independent Auditors Report on Extra-Classroom Activity Funds with accompanying statements and schedules for the fiscal year ending June 30th, 2014, which have been submitted by our external auditors, R.S. Abrams.

Motion____2nd____Vote____

XIII Inter-Municipal Agreement with Miller Place UFSD – Budget Code Amendment

BE IT RESOLVED, that the following budget codes be amended to reflect the increase to the general fund budget as a result of the District sale and Miller Place Union Free School District purchase of READ 180/System 44 materials as per the Inter-Municipal Agreement with Miller Place Union Free School District, approved at the August 25th, 2014 meeting of the Board of Education, as revised to reflect the actual cost of document preparation:

A 2110 500 06 0000 \$12,492.14 A 2110 130 09 0000 \$ 2,507.86

Motion 2nd Vote

XIV Surplus Textbooks/Materials

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

Motion____2nd____Vote____

XV 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.

Motion____2nd____Vote_____

XVI Cleary School for the Deaf – 2014-2015 Contract

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Cleary School for the Deaf for special education students' instructional

services for the 2014-2015 school year as required under applicable Individual Educational Programs, applicable law, and/or district policy.

Motion____2nd____Vote____

XVII Approval of a Memorandum of Agreement between the Board of Education of the Rocky Point Union Free School District and the Rocky Point Teachers' Association

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute a Memorandum of Agreement between the District and the Rocky Point Teachers' Association for the purpose of adding new stipends for clubs – HS Chess Club, MS Chess Club, Grade 6 Art Club, Grades 7/8 Art Club--that shall become part of Schedule B of the Collective Bargaining Agreement between the Rocky Point Union Free School District and the Rocky Point Teachers' Association effective September 1, 2014, as per the attached.

Motion 2nd Vote

XVIII (*) Committees on Special Education/Preschool Special Education Recommendations

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education votes to arrange for appropriate services pursuant to the recommendations of Schedule 10-27-14-A and Schedule 10-27-14-B.

Motion____2nd____Vote____

XIX Acting Central Treasurer—Extra Classroom Activity Accounts (Ed. Law 2503; Comm. Reg. 172.5)

BE IT RESOLVED, that Linda Bilski be and hereby is appointed as Acting Central Treasurer—Extra Classroom Activity Accounts, for the period of October 28, 2014 through a date to be determined; not to exceed June 30, 2015.

Motion 2nd Vote

XX 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_____

XXI New Business

• Green Homes Tax Exemption

| At | PM motio | on made and seconde | d to go into Executiv | ve Session to |
|-----------|----------------------------|-----------------------|-----------------------|---------------|
| discuss_ | | | | <u> </u> . |
| | Motion | 2 nd | Vote | |
| The Boa | rd returned to Open | Session at | | |
| Adjourn | iment | | | |
| I move th | nat the Board of Education | ation adjourns the me | eting at | PM |
| | Motion | 2 nd | Vote | |

MINUTES ROCKY POINT PUBLIC SCHOOLS BOARD OF EDUCATION MEETING SEPTEMBER 22, 2014

Mrs. Sullivan called the meeting to order at 6:02 p.m. in the auditorium of the Rocky Point High School.

| Susan Sullivan, President |
|---|
| John Lessler, Trustee (arriving at 6:10 p.m.) |
| Sean Callahan, Trustee |
| Melissa Brown, Trustee |
| Michael F. Ring, Ed.D., Superintendent of Schools |
| Deborah De Luca, Ed.D., Assistant Superintendent |
| Gregory Hilton, School Business Official |
| Susan Wilson, Executive Director for Educational Services |
| Patricia Jones, District Clerk |
| |

Absent: Scott Reh, Vice President

Executive Session

At 6:03 p.m. Sean Callahan made a motion and Melissa Brown seconded to adjourn to Executive Session to discuss confidential personnel matters pertaining to a select employee and to meet with counsel concerning collective bargaining.

All in favor – Motion carried 3-0

The Board returned to Open Session at 7:00 p.m.

Pledge of Allegiance

Mrs. Sullivan invited Dr. Ring to begin with the Superintendent's Report.

SUPERINTENDENT'S REPORT

- Dr. Ring announced he would present information in follow-up to items discussed during the meetings of July 10th and August 25th, 2014.
- Dr. Ring spoke in detail about the school lunch programs, My School Lunch and My School Bucks. In follow-up to Mrs. Heggers questions posed during the August meeting, Dr. Ring indicated that both programs charge the same transaction fee of \$1.95 but My School Bucks also offers an annual family plan for \$26.95. Dr. Ring indicated that there may have been some confusion regarding this during the summer, but that it was resolved. Dr. Ring went on to provide specific information concerning the programs and advised that both programs are owned by the same parent company. With reference to Mrs. Heggers' concerns

pertaining to possible violations cited by the Better Business Bureau, Dr. Ring stated that the Better Business Bureau has rated the parent company A+.

- Referencing the issue discussed during the July Board of Education meeting concerning volunteers, Dr. Ring advised the BOE Policy pertaining to Volunteers has been reviewed with the building principals and other appropriate administrative staff and that "regular volunteers" are treated in the same manner as volunteer coaches.
- In follow-up to Mr. Callahan's comments concerning the current Athletic Eligibility Policy during the August 25th meeting, Dr. Ring stated the district was in the process of collecting Academic Eligibility Policies from other school districts and Erie 1 BOCES to be reviewed and taken under consideration. Dr. Ring advised the Director of Physical Education, Health, Athletics and Intramurals, Ms. Amy Agnesini, will lead the research on this matter and make a recommendation for a potential BOE policy on this matter.
- In follow-up to Mr. Callahan's request that the district look into the possibility of implementing and utilizing solar energy in our schools, Dr. Ring advised the district has signed on with Governor Cuomo's Solar Initiative for school districts under which the district will benefit from a free energy consultation and will receive assistance in finding suitable contractors and financing options if solar panel installations are deemed practical for the district.
- In follow-up to Mrs. Heely's recommendation that the district utilize drug searching dogs, Dr. Ring advised that the Shared Decision Making team at the high school will be presented with this issue for discussion and subsequent recommendations.
- Dr. Ring spoke in detail about the APPR process structured by the State Education Department three years ago. Dr. Ring remarked the district is in the third year of the three-year-plan and will work with the Rocky Point Teachers' Association to update the plan with a particular eye toward the recommendations contained in the New York State assessment transparency report.
- In follow-up to Mrs. Heely's previously voiced concerns regarding the 2013-2014 grade 8 ELA midterm examination, Dr. Ring made note that he had presented the Board of Education trustees with both a copy of the exam and a summary pertaining thereto for their review.
- Dr. Ring thanked the Board of Education for authorizing the filling of the open positions due to illness and retirement that caused the temporary shortage of staff. Dr. Ring next asked Mr. Hilton, School Business Official, to provide an update on the maintenance of grounds. Mr. Hilton explained that during the shortage of groundskeepers basic maintenance was completed but a number of projects and maintenance beyond the basic level were necessarily deferred, With full staffing in place, the groundskeepers have already made great progress in catching up on backlogged work and will also start preventive maintenance projects such as the baseball and softball fields being properly prepped during mid-October for usage in the spring.
- Dr. Ring referenced the district's outreach to members of the community to serve as committee volunteers. Dr. Ring noted that approximately fifty parents have thus far volunteered for various committees but mentioned that it was brought to

his attention that most committees meet during the day thus making it difficult for those working outside of the home to participate. Dr. Ring stated he has requested that the chairpersons of the various committees discuss at their first meetings the possibility of meeting at times that would allow greater participation from all members of the community.

Dr. Ring invited Ms. Towlen to the podium in order to recognize retiring school lunch monitor, Donna Murphy.

Ms. Towlen provided an overview of Mrs. Murphy's contributions to the students of the Joseph A. Edgar School during her more than thirty years of service, noting that during her tenure Mrs. Murphy has cared for three generations of children. Ms. Towlen recognized Mrs. Murphy as a dedicated, conscientious and responsible employee and coworker. Ms. Towlen, together with Dr. Ring, presented Mrs. Murphy with a plaque commemorating thirty-three years of dedicated service to the students of JAE. Ms. Towlen invited all to join with her in wishing Mrs. Murphy a wonderful retirement.

Ms. Linda Towlen, Principal, Joseph A. Edgar School

- JAE has gotten off to a great start welcoming new third grade students and the returning fourth and fifth grade students.
- Open Houses were well-attended. Parents viewed a short PowerPoint presentation in the old gym and then proceeded to their child's classroom to meet with the teacher.
- Spirit Week was celebrated during the week of September 15th with a special event planned for each day.
- JAE students created a banner and marched in the Homecoming Parade. Ms. Towlen thanked Ms. Maggio, Ms. Craig, Ms. Kyriakakis and Ms. Lopez for their contributions to this event.
- Upcoming events include picture days on October 28th, 29th and 30th and Family Folk Dancing on the evening of October 22nd.

Mr. John DeBenedetto, Principal, Rocky Point High School

- Mr. DeBenedetto thanked the faculty and staff for facilitating a successful opening of the 2014/2015 school year.
- Four students have been selected to participate in the 2014 All State NYSSMA Conference in December. Erin Damers, Dan Infranco, Tom Loomis and Casey Williamson were chosen for this honor based upon their NYSSMA Solo performances last spring.
- On September 12th high school juniors and seniors attended an assembly in recognition of 9/11 in which guest speakers delivered messages of remembrance. The high school band, under the direction of Ms. Schecher, played patriotic music. Mr. DeBenedetto offered his gratitude to Mr. Acritelli for organizing this assembly.
- Open School Night was held on September 18th. Parents of 9th graders attended parent orientation during which time the administration discussed graduation

requirements, the attendance policy, high school expectations, and college readiness. Parents were provided with an activity guide and information on clubs.

- During Homecoming this past weekend the senior class won "Best Float" and the community enjoyed the homecoming parade led by the marching band. Mr. DeBenedetto thanked Mrs. Crossan and Ms. Agnesini for organizing the events.
- The second annual Powder Puff football game was held on September 19th. Mr. DeBenedetto thanked Coach Spallina for helping the cheerleaders organize the event and for assisting the boys with the development of their cheer routine. Mr. DeBenedetto also thanked Mrs. Spallina for organizing the event, and Mr. Matwey and Mr. Nentwich for their assistance with the event and for officiating the Powder Puff game.

Dr. Scott O'Brien, Principal, Rocky Point Middle School

- Dr. O'Brien thanked the faculty, staff and parents for a smooth and wonderful school opening.
- Middle School sports and clubs have begun and are well-attended. A club guide link is available on the Middle School website with all clubs, advisors, and dates of meetings. The Middle School bi-weekly flyer is also posted on the website.
- Open House was held on September 11th for all grades. Parents and guardians followed their child's schedule and learned about student curriculum, class expectations and communication procedures.
- Spirit Week was celebrated during the week of September 15th with Twin Day, Sports Day and Rocky Point School Colors Pride Day. Middle School students participated in Homecoming and the High School Homecoming Parade on Saturday.
- The Middle School hosted the second annual Pep Rally and PBIS kick-off assembly on September 19th. This event highlighted Rocky Point PRIDE as the PBIS program known as Positive Behavior Intervention Support program was introduced. Dr. O'Brien thanked all teachers and staff members for making the event possible.
- Middle School administrators, teachers and staff kicked off the weekend by accepting the Ice Bucket Challenge. One-by-one members of the Middle School educational community dumped buckets of ice water over their heads in a show of unity. Throughout the week students raised funds to support the ALS Association and educated their peers about this disease. Guest of honor, ALS patient Christopher Pendergast, attended the event and accepted the school donations on behalf of the organization. Also in attendance were retired RPHS assistant principal Michael Bowler and his wife. Mr. and Mrs. Bowler were present in honor of their late son, Sean, who died of ALS. The Middle School continued the mission by challenging the Rocky Point High School to accept the challenge and get wet for a good cause.

Mrs. Virginia Kelly-Gibbons, Principal, Frank J. Carasiti Elementary School

• Mrs. Kelly-Gibbons thanked the kindergarten teachers for welcoming their students at the Kindergarten Orientation. Mrs. Kelly-Gibbons also thanked the PTA for its generosity in support of the Kindergarten Social.

- Open Houses were well-attended. Families were provided with the most up-todate information as to how well their child is doing in school. The PTA, Rocky Point Cheerleaders, Boy Scouts and the North Shore Public Library all provided information for FJC families.
- School Spirit was celebrated last week with Blue and White Day, Team Day, Wacky Day, Hawaiian Day and Dress for Success Day.
- Mrs. Kelly-Gibbons thanked Mr. West for creating the banner for the children to carry in the Homecoming Parade.
- Ms. Kenwood is preparing for second grade chorus and is in the process of choosing her theme in order to celebrate holiday cheer.
- The Science and Garden Clubs are preparing to send out invitations.
- School picture days are scheduled for October 1st, 2nd and 3rd.
- The annual visit from the fire department will occur in October.
- The Book Fair will be held in the library beginning October 14th.

Mrs. Sullivan thanked Dr. Ring and the building principals for their reports.

Referencing Mrs. Connelly's commendation of the custodial staff during last month's meeting, Mrs. Sullivan stated she wished to publically acknowledge and thank members of the secretarial staff for their efforts in support of faculty, staff and students.

Mrs. Sullivan explained to meeting attendees the new format that would be used during this evening's board meeting. Referring to it as a "work in progress" Mrs. Sullivan directed everyone's attention to the PowerPoint presentation on the screen above the stage, noting that all meeting resolutions would be viewed and read by meeting attendees in lieu of being read aloud by the board trustees. Mrs. Sullivan encouraged those in attendance to share with the Board their input, both positive and negative, as to the new format, including the addition of the consent agenda.

Mrs. Sullivan opened the floor to questions and/or comments from meeting attendees.

- Mrs. Intravaia spoke in detail concerning Dr. Ring's message to parents and guardians pertaining to "Yik Yak", a relatively new app that allows the user to write anonymous posts which can be read by anyone within a defined geographic area as small as a 1.5 mile radius of their location. Mrs. Intravaia stressed the urgency of having a zero tolerance for bullying and the need for the district to educate the students in all aspects of bullying. Mrs. Intravaia referenced the 2011 Code of Conduct currently in place and requested it be updated to address current trends in bullying. Mrs. Intravaia stated the district "needs to be a leader in victims" rights."
- Sixth grade student, Tabitha McMillen, asked the members of the Board to consider implementing an art program for sixth and seventh grade students in the Middle School. Miss McMillen also requested that the Board consider increasing the number of students eligible to participate in Art Club and also increase the number of times the Art Club meets monthly. Mrs. Brown expressed her dismay upon learning the Art Club presently meets only once a month and students were

turned away because of the high number of those interested. Dr. Ring, responding to the question regarding offering art courses at all three grade levels, said that the difficulties surrounding this situation had to do with the scheduling issues of the Middle School and advised that he would look into this situation further.

- Mrs. Brown voiced her agreement with the bullying comments made by Mrs. Intravaia. Extensive discussion ensued. At Dr. Ring's request, Dr. DeLuca provided an overview of the various programs offered by the different schools and explained in detail the various age-appropriate levels designed for each program offered.
- High school student, Kelly McCauley, advised that she oversees an anti-bullying club at the Joseph A. Edgar School. Miss McCauley plans meetings and invites guest speakers to address club members. Miss McCauley shared that while she is teaching the students about bullying she is also learning quite a bit through her participation in the club.
- Mrs. Heely expressed her opinion that students who fulfill their requirement for music while in the sixth grade should have the opportunity to participate in art classes. Dr. Ring suggested Dr. O'Brien bring the issue to the attention of the Middle School Shard Decision Making Team for further review and recommendations.
- Ms. Lisa McMillen inquired as to the anti-bullying training afforded to employees
 of the district. Dr. Ring explained that all employees are provided anti-bullying
 and DASA training annually during Superintendent's Conference Day. Dr. Ring
 provided overviews of the different types of anti-bullying training including
 DASA which looks at specific categories of bullying and non-DASA bullying
 which covers bullying in general without necessarily falling into a DASA
 classification. At Dr. Ring's request, Dr. DeLuca explained in detail the different
 categories provided under DASA and how specifically the district is required to
 report incidents. When asked by Ms. McMillen if bus drivers receive this training,
 Dr. responded that the bus drivers are not employees of the district therefore they
 receive their training directly from the bus company.

There were no further questions or comments from meeting attendees.

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 pages the Consent Agenda items are listed in their regular order and preceded by an asterisk (*). 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.

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

BE IT RESOLVED, that agenda items II through VII, XI-XIII and XIX be approved as one item.

All in favor – Motion carried 4-0

II (*) MINUTES

BE IT RESOLVED, that the Minutes of the following Board of Education meetings be accepted as presented: **Regular Meeting August 25, 2014 and Special Meeting, September 15, 2014.**

III (*) TREASURER'S REPORTS

BE IT RESOLVED, that the Board of Education accepts the Treasurer's Reports for the months of July 2014 and August 2014 as presented.

IV (*) EXTRA-CLASSROOM ACTIVITY ACCOUNT TREASURER REPORTS

BE IT RESOLVED, that the Board of Education accepts the Extra-Classroom Activity Treasurer Reports for the months of July 2014 and August 2014 as presented.

V (*) FINANCIAL REPORTS

BE IT RESOLVED, that the Board of Education accepts the Financial Reports for the months of June 2014, July 2014 and August 2014 as presented.

VI (*) INTERNAL CLAIMS AUDIT REPORTS – JULY AND AUGUST 2014

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the July 2014 and August 2014 Internal Claims Audit Reports.

VII (*) BUDGET TRANSFER SUMMARY – JUNE 2014

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the June 2014 Budget Transfer Summary Report.

VIII TAX LEVY

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the tax levy of \$46,928,960 for the 2014-2015 fiscal year be approved.

All in favor – Motion carried 4-0

IX RFP REJECTION – RFP #R15-01 – LEGAL SERVICES

Upon a motion made by John Lessler and seconded by Melissa Brown, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education rejects all proposals received for Legal Services due on September 8, 2014 and received prior to the stated deadline.

All in favor – Motion carried 4-0

X LEGAL SERVICES (EXTENSION) – HAMBURGER, MAXSON, YAFFE, KNAUER & MCNALLY, LLP

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education approves the extension of the contract with Hamburger, Maxson, Yaffe, Knauer & McNally, LLP for general and labor counsel at current rates until two weeks subsequent to the acceptance by the Board of Education of a response to the District's legal services RFP.

All in favor – Motion carried 4-0

XI (*) TARGET DONATIONS TO DISTRICT

BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donations from Target.

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$570.50 as a result of the donations from Target.

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

| A 2110 500 01 0000 | (FJC) | \$293.34 |
|--------------------|-------|----------|
| A 2110 500 02 0000 | (JAE) | \$144.77 |
| A 2110 500 06 0000 | (MS) | \$132.39 |

XII (*) TIME FOR KIDS DONATION

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education accepts the donation of five hundred and fifty (550) TIME for Kids student subscriptions for the Joseph A. Edgar Intermediate School and six hundred

and fifty (650) TIME for Kids student subscriptions for Frank J. Carasiti Elementary School, paid from vouchers issued as a result of a postcard campaign sponsored by the PTA, valued at \$2,200.00 and \$2,600.00, respectively.

XIII (*) SHOPAROO DONATION TO DISTRICT

BE IT RESOLVED, upon the recommendation of the Superintendent of Schools, the Board of Education approves and accepts the donation from Scoutit Inc. (Shoparoo).

BE IT RESOLVED, that the Rocky Point Union Free School District hereby approves, upon the recommendation of the Superintendent of Schools, to increase the general fund budget by \$129.74 as a result of the donation from Shoparoo.

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

A 2110 500 01 0000 (FJC) \$129.74

XIV SURPLUS BOOKS

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

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

All in favor - Motion carried 4-0

XV CONTRACT FOR RESIDENTIAL PLACEMENT – OUR LADY OF PEACE ACADEMY AT MONTFORT THERAPEUTIC RESIDENCE – SUMMER 2014

Upon a motion made by John Lessler and seconded by Melissa Brown, the following resolution was offered:

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Our Lady of Peace Academy at Montfort Therapeutic Residence for educational services for a student for Summer 2014 as required under applicable Individual Educational Programs, applicable law, and/or district policy.

All in favor – Motion carried 4-0

XVI SPECIAL EDUCATION 2014-2015 CONTRACT – MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to enter into a contract with Middle Country Central School District for educational services for a student in the 2014-2015 school year as required under applicable Individual Educational Programs, applicable law, and/or district policy.

All in favor – Motion carried 4-0

XVII PHYSICIAN SERVICES APPOINTMENT DUE TO NAME CHANGE

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education appoints Peconic Medical Care PC and Dr. George Ruggiero as district physician, under the same terms and conditions as Sound Family Medicine, due to a name change.

All in favor - Motion carried 4-0

XVIII ESTABLISHMENT OF SUBSTITUTE RATE OF PAY FOR MAINTENANCE MECHANIC III

Upon a motion made by John Lessler and seconded by Melissa Brown, the following resolution was offered:

BE IT RESOLVED, that the Board of Education amends the substitute rate of pay schedule for the 2014-2015 fiscal year to include the following:

Substitute Maintenance Mechanic III \$18.86 per hour

All in favor – Motion carried 4-0

XIX (*) COMMITTEES ON SPECIAL EDUCATION/PRESCHOOL SPECIAL EDUCATION RECOMMENDATIONS

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education votes to arrange for appropriate services pursuant to the recommendations of Schedule 09-22-14-A and Schedule 09-22-14-B.

XX ADOPTION OF THE REVISED AND UPDATED ACADEMIC INTERVENTION PLAN

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

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

All in favor – Motion carried 4-0

XXI

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

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

BE IT RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education authorizes the President of the Board of Education to execute a Memorandum of Agreement between the District and the Rocky Point Teachers' Association for the purpose of adding two new stipends and regrouping another stipend that shall become part of Schedule B of the Collective Bargaining Agreement between the Rocky Point Union Free School District and the Rocky Point Teachers' Association effective September 1, 2014, as per the attached.

All in favor - Motion carried 4-0

XXII CONFIDENTIAL PERSONNEL DOCUMENTS

Upon a motion made by John Lessler and seconded by Melissa Brown, the following resolution was offered:

BE IT RESOLVED, that the Board of Education hereby authorizes the President of the Board of Education to execute confidential documents on behalf of the Board and the School District concerning a personnel matter.

All in favor – Motion carried 4-0

XXIII PERSONNEL

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

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

All in favor – Motion carried 4-0

XXIV NEW BUSINESS

Mrs. Sullivan asked if there was any new business items the board trustees wished to discuss.

There were no new business items to be discussed.

Mrs. Sullivan extended her gratitude to Target, Shoparoo and TIME for Kids for their generous donations to the Rocky Point School District.

Mrs. Sullivan opened the floor to questions and or comments from meeting attendees.

- Referring to the November Smart School Bond Act Vote, Mrs. Ernestine Franco asked if the district had applied for any monies pertaining to this program.
- Dr. Ring provided background information on this major state initiative to financially assist school districts with technology in the schools. Dr. Ring advised it was to be included on the general ballot in November and explained that as of the present time the district has not been provided with any specific information pertaining to the proposed 2.4 million dollars allocated to the Rocky Point Schools. Dr. Ring noted he would check the NYS website and if there was a link available he would have it put on our district's homepage.
- Mrs. Bea Ruberto followed up with questions concerning the particulars of how the program, if passed, would run, and expressed her concerns if the federal funds allocated were only for a designated period if the district would then have to continue the funding for the program(s) at its own expense. Dr. Ring responded to Mrs. Ruberto's concerns indicating it was his understanding that the funds were from New York State and are a one-time source of revenue and that if there were recurring costs the district would be responsible to continue the funding. Dr. Ring stated for this reason it would be prudent for the district to allocate the funds for a one-time purchase or infrequent purchases.
- Mr. Michael Nofi, referring to agenda items IX and X, asked if the district was extending the current contract for legal services. Mrs. Sullivan answered in the affirmative offering that the Board did not accept any of the bids received in response to the district's RFP. Mr. Nofi asked if Mrs. Sullivan was able to elaborate on the reasons why the Board was not ready or able to accept any of the bids received. After conferring with Dr. Ring, Mrs. Sullivan responded that the Board has the right to reject bids.

There were no further questions or comments.

EXECUTIVE SESSION

At 8:05 p.m. Melissa Brown made a motion and John Lessler seconded to go into Executive Session to discuss particular confidential contractual matters.

All in favor – Motion carried 4-0

Respectfully submitted,

Patricia Jones District Clerk

The Board returned to Open Session at 8:30 p.m.

ADJOURNMENT

At 8:31 p.m. a motion was made by Sean Callahan and seconded by John Lessler to adjourn the meeting.

All in favor – Motion carried 4-0

Respectfully submitted,

Michael F. Ring, Ed.D. Superintendent of Schools

MINUTES ROCKY POINT PUBLIC SCHOOLS SPECIAL MEETING OF THE BOARD OF EDUCATION October 20, 2014

Mrs. Sullivan called the meeting to order at 6:01 p.m. in the auditorium of the Rocky Point High School.

Pledge of Allegiance

Present: Susan Sullivan, President Scott Reh, Vice President John Lessler, Trustee (arriving at 6:23 p.m.) Sean Callahan, Trustee Melissa Brown, Trustee

Also Present: Patricia Jones, District Clerk

EXECUTIVE SESSION

At 6:02 p.m. Sean Callahan made a motion and Melissa Brown seconded to adjourn to Executive Session to discuss contract negotiations.

All in favor – Motion carried 4-0

The Board returned to Open Session at 7:12 p.m.

No action was taken.

ADJOURNMENT

At 7:12 p.m. a motion was made by John Lessler and seconded by Melissa Brown to adjourn the meeting.

All in favor - Motion carried 5-0

Respectfully submitted,

Patricia Jones District Clerk

ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCE REPORTS FOR THE MONTH ENDED SEPTEMBER 2014

BOARD MEETING BOOK

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

REPORTS FILED IN DISTRICT CLERKS OFFICE:

CASH REPORT CASH FLOW REPORT

GENERAL FUND

TRIAL BALANCE REVENUE STATUS REPORT APPR. BUDGET STATUS REPORT

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

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

CAPITAL FUND TRIAL BALANCE

TRUST AND AGENCY FUND TRIAL BALANCE

SCHOLARSHIP FUND TRIAL BALANCE

DEBT SERVICE FUND TRIAL BALANCE REVENUE STATUS REPORT

STUDENT ACTIVITY TRIAL BALANCE Rocky Point Union Free School District Treasurer's Report For the Month Ended: September 30, 2014

Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2008 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | 1 | | 3,490,263.22 |
|--|---|--|--|--------------------------------|
| Receipts: | | | | |
| Tax Revenue - Intere Interest Revenue TAN Proceeds Excess Cost Aid 201 VLT Lottery Grant 20 Gen Aid 2013-2014 Lottery Aid 2014-201 | 3-2014 14-2015 | 1,159.84 1,961.75 5,530,855.00 197,313.00 101,025.06 209,290.00 3,315,223.05 | | |
| Disbursements: Funding Transfer: Funding Transfer: Funding Transfer: Funding Transfer: | Interfund Net Payroll Payroll Deductions AP Warrants | | 1,769,690.10 1,206,492.98 1,498,324.14 | 9,356,827.70 |
| Total available balance per Gene | eral Ledger as of: | 9/30/2014 | | (4,474,507.22) 8,372,583.70 |
| | | | | |

Bank Balance as of: 9/30/2014

8,372,583.70

La Bilski Prepared by: (Reviewed by: Date: Date:

Xirginia No Uman 10/1/2014

A2008

ExportData

Direct inquiries to Customer Service 877 694-9111

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

| | | | 0 ENCLOSURES | S Page | 1 of | 2 |
|-----------------------|--|------------|--------------------------------------|--|------------------------|------------------------|
| Government | Banking Checking | | | | | |
| | Opening balance +Deposits/Credit -Checks/Debits -Service charge Ending balance Days in Statemer Interest Paid th | nt Period | 09-01-14 6 8 09-30-14 30 | 3,490,2 9,356,8 4,474,5 8,372,5 29,3 | 27.70 07.22 0.00 | |
| DATE DESCR | IPTION | CHECK# | DEBITS | CREDITS | | BALANCE |
| 09-02 ACH do NYS 0 | SC ACH | | 20001501020 | 197,313.00 | | 90,263.22 87,576.22 |
| 09-03 Book | 4 ROCKY POINT SCHO transfer debit | UUL DIS AF | 184,928.69 | | 3,5 | 02,647.53 |
| | eposוד HAVEN CASH I 4 ROCKY POINT SCH | | | 1,159.84 | 3,5 | 03,807.37 |
| 09-09 Wire TDS | transfer deposit | 0131 | | 5530,855.00 | 9,0 | 34,662.37 |
| 09091 09-09 Book | 4 140909090921F10 transfer debit | 0 | 867,791.92 | | 8,1 | .66,870.45 |
| 09-09 BOOK | transter debit | | 588,398.60 | | 7,5 | 78,471.85 |
| 09-11 Book | transter debit | | 143,878.79 | | 7,4 | 34,593.06 |
| 09-18 воок | urans⊤er debit | | 818,779.01 | | 6,6 | 515,814.05 |
| 09-23 Biend | ed Checking Inter BAL INT | est | | 1,961.75 | 6,6 | 517,775.80 |
| 09-23 Book | transfer debit | | 901,898.18 | | 5,7 | 715,877.62 |
| 09-23 Воск | rranster debit | | 618,094.38 | | 5,0 | 097,783.24 |
| 09-29 ACH d | eposit | | Page 1 | 3416,248.11 | 8,5 | 514,031.35 |

ROCKY POINT UFSD

Page 1/1

259.11

DETAIL ACCOUNT TRANSACTIONS - A 2008 CAPITAL ONE INVESTMENT - 09/01/14 - 09/30/14

| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|-----------------|-----------------------------|--------|--------------|--------------|--------------|
| 09/01/14 | | BALANCE 07/01/14 - 08/31/14 | | 0.00 | 0.00 | 3,490,263.22 |
| 09/02/14 | 1022806 | EXCESS COST AID 2013-2014 | CR-3 | 197,313.00 | 0.00 | 3,687,576.22 |
| 09/03/14 | 1022804 | FUNDING WARRANT #15 | CR-3 | 0.00 | 184,928.69 | 3,502,647.53 |
| 09/04/14 | 1022805 | TAX REVENUE #19-INTEREST | CR-3 | 1,159.84 | 0.00 | 3,503,807.37 |
| 09/09/14 | 1022808 | TAN PROCEEDS | CR-3 | 5,530,855.00 | 0.00 | 9,034,662.37 |
| 09/09/14 | 1022823 | TRUST & AGENCY DEDUCTIO | CR-3 | 0.00 | 588,398.60 | 8,446,263.77 |
| 09/09/14 | 1022824 | FUNDING NET PAYROLL | CR-3 | 0.00 | 867,791.92 | 7,578,471.85 |
| 09/11/14 | 1022813 | FUNDING WARRANT #16 | CR-3 | 0.00 | 143,878.79 | 7,434,593.06 |
| 09/18/14 | 1022827 | FUNDING WARRANT #18 | CR-3 | 0.00 | 818,779.01 | 6,615,814.05 |
| 09/23/14 | 1022840 | FUNDING NET PAYROLL 9.26. | CR-3 | 0.00 | 901,898.18 | 5,713,915.87 |
| 09/23/14 | 1022839 | TRUST & AGENCY DEDUCTIO | CR-3 | 0.00 | 618,094.38 | 5,095,821.49 |
| 09/23/14 | 1022855 | INTEREST REVENUE | CR-3 | 1,961.75 | 0.00 | 5,097,783.24 |
| 09/29/14 | 1022852 | LOTTERY AID 2014-2015 | CR-3 | 3,315,223.05 | 0.00 | 8,413,006.29 |
| 09/29/14 | 1022853 | VLT LOTTERY GRANT 2014-2 | CR-3 | 101,025.06 | 0.00 | 8,514,031.35 |
| 09/30/14 | 1022854 | GEN AID 2013-2014 | CR-3 | 209,290.00 | 0.00 | 8,723,321.35 |
| 09/30/14 | 1022858 | FUNDING WARRANT #19 | CR-3 | 0.00 | 350,737.65 | 8,372,583.70 |
| | | | TOTALS | 9,356,827.70 | 4,474,507.22 | 8,372,583.70 |

Report Completed 12:56 PM



Rocky Point Union Free School District Treasurer's Report General Fund - Operating A2009 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | 2,700,000.00 |
|---------------------------------|---------------------|-----------|--------------|
| Receipts: | | | 0.00 |
| Disbursements: | | | 0.00 |
| Total available balance per Ger | neral Ledger as of: | 9/30/2014 | 2,700,000.00 |
| Bank Balance as of: 9/30/20 | 14 | | 2,700,000.00 |

Linda Bilski Prepared by: Date:

Reviewed by: Date:

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A2009

ExportData

Direct inquiries to Customer Service 877 694-9111

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

| | 0 ENCLOSURES | Page | 1 of | 1 |
|---|--------------------------------------|--------------------|----------------------|---|
| Government Banking Checking | | | | |
| Opening balance +Deposits/Credits -Checks/Debits -Service charge Ending balance Days in Statement Period END OF STATEMENT | 09-01-14 0 0 09-30-14 30 | 2,700,0 2,700,0 | 0.00 0.00 0.00 | |

10/01/14

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - A 2009 CAPITAL ONE OPERATING - 09/01/14 - 09/30/14

| DATE REF# INV# | VEND# EXPLANATION | SCH# | DEBITS | REDITS BALANCE |
|--------------------------------------|-----------------------------|------------------------------|--|--|
| 09/01/14 | BALANCE 07/01/14 - 08/31/14 | TOTALS | 0.00 0.00 | 0.00 2,700,000.00 0.00 2,700,000.00 |
| Report Completed 12:33 PM | | n digar i s Sila se digar | | |
| | | | an Al- | |
| | | | | |
| | | | | $m_{\rm eff}^{\rm eff} = \frac{2\pi m_{\rm eff}^2}{m_{\rm eff}^2} \frac{1}{m_{\rm eff$ |
| | | | na sel | |
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| | | | n ang tang tang tang tang tang tang tang | |
| $a_{0}^{s_{2}s_{2}} = a_{2}^{s_{2}}$ | | | | |

Rocky Point Union Free School District Treasurer's Report General Fund - AP Checking A2010 As of September 30, 2014

| Reconciled Balance as | s of: 8/31/2014 | | | | 2,030,139.71 |
|------------------------|------------------------|-----------|--------------|--------------|----------------|
| Receipts: | | | | | |
| | Donation | | 700.24 | | |
| | NYS DOH | | 2,792.56 | | |
| | Copying Fees | | 3.00 | | |
| | State Aid 2013-2014 | | 849,678.00 | | |
| | Health, Dental, Life | | 8,287.33 | | |
| | Petty Cash | | 205.78 | | |
| | Voided Check | | 505.00 | | |
| | Facilities Use Fee | | 360.00 | | |
| | Driver's Education | | 38,000.00 | | |
| | Redeposit NSF Check | k | 60.00 | | |
| | Lost Book | | 211.76 | | |
| | Funding Transfer | | 1,498,324.14 | | |
| | | | | | 2,399,127.81 |
| Disbursements: | | | | | |
| | NSF Checks | | | 1,260.00 | |
| | Cash Disbursements | | | 1,498,324.14 | |
| | | | | | (1,499,584.14) |
| | | | | | |
| Total available balanc | e per General Ledger a | s of: | 9/30/2014 | | 2,929,683.38 |
| | | | | | <u>*</u> |
| | | | | | |
| Bank Balance as of: | 9/30/2014 | | | | 2 286 212 24 |
| | 0.00/2014 | | | | 3,286,213.31 |
| Less: | Outstanding Checks | | | | (356,529.93) |
| Adjusted Bank Balanc | e as of: | 9/30/2014 | | | 2,929,683.38 |
| , | | 0.00.2014 | | | 2,020,000.00 |

a Belski Prepared by: Date: 10/2/2014

Reviewed by: Date:

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Direct inquiries to Customer Service 877 694-9111

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

| | 172 ENCLOSURES | Page 1 | of 7 |
|---|--|--|--|
| Government Banking Checking | | | |
| Opening balance +Deposits/Credits -Checks/Debits -Service charge Ending balance Days in Statement Per Interest Paid this Ye | | 2,993,988.7 2,398,622.8 2,106,398.7 0.0 3,286,213.7 1,011.8 | 31 24 00 31 |
| DATE DESCRIPTION CHEC | K# DEBITS | CREDITS | BALANCE |
| Beginning Balance 09-02 Check Withdrawal 986 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 986 09-02 Check Withdrawal 986 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 985 09-02 Check Withdrawal 986 09-02 Check Withdrawal 986 09-03 Book transfer credit | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 184,928.69 | 2,993,988.74 2,938,916.94 2,898,590.91 2,880,485.91 2,873,774.19 2,871,191.69 2,868,797.34 2,867,141.34 2,865,765.34 2,864,479.45 2,864,239.95 2,864,099.95 2,864,099.95 2,864,046.42 2,864,046.42 2,864,013.33 2,864,004.88 3,048,933.57 |
| 09-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal9809-03Check Withdrawal98 | 581 643,845.55 524 142,487.89 547 1,713.34 510 914.41 465 500.00 640 482.07 638 454.25 608 375.00 Page 1 1 | | 2,405,088.02 2,262,600.13 2,260,886.79 2,259,972.38 2,259,472.38 2,258,990.31 2,258,536.06 2,258,161.06 |

| | DINT UFSD | |
|-----------|---------------|--------------|
| | DING CHECK L | |
| AS OF SEF | PTEMBER 30, 2 | 014 |
| CHECK# | CHECK DATE | CHECK AMOUNT |
| OTTEOT(# | ONLON DATE | CHECK AWOUNT |
| 97323 | 2/11/2014 | \$25.00 |
| 97866 | 5/6/2014 | \$250.00 |
| 98526 | 8/12/2014 | \$70.00 |
| 98527 | 8/12/2014 | \$35.00 |
| 98528 | 8/12/2014 | \$70.00 |
| 98573 | 8/20/2014 | \$50.00 |
| 98588 | 8/20/2014 | \$70.00 |
| 98589 | 8/20/2014 | \$70.00 |
| 98592 | 8/20/2014 | \$2,441.94 |
| 98616 | 8/27/2014 | \$975.00 |
| 98654 | 9/3/2014 | \$150.00 |
| 98658 | 9/3/2014 | \$150.00 |
| 98682 | 9/10/2014 | \$6.94 |
| 98698 | 9/10/2014 | \$24.00 |
| 98705 | 9/10/2014 | \$150.00 |
| 98709 | 9/10/2014 | \$150.00 |
| 98739 | 9/17/2014 | \$12.00 |
| 98740 | 9/17/2014 | \$53.36 |
| 98768 | 9/17/2014 | \$200.00 |
| 98779 | 9/17/2014 | \$284.70 |
| 98780 | 9/23/2014 | \$700.00 |
| 98781 | 9/23/2014 | \$20.10 |
| 98782 | 9/23/2014 | \$5,813.80 |
| 98783 | 9/23/2014 | \$420.00 |
| 98784 | 9/23/2014 | \$1,214.98 |
| 98785 | 9/23/2014 | \$7,105.00 |
| 98786 | 9/23/2014 | \$76.89 |
| 98787 | | |
| 98788 | | |
| 98789 | | |
| 98790 | | \$4,053.37 |
| 98791 | | |
| 98792 | | |
| 98793 | | |
| 98794 | | |
| 98795 | | |
| 98796 | | -t |
| 98797 | | |
| 98798 | | |
| 98799 | | |
| 98800 | 9/23/2014 | \$1,209.00 |

| 98801 | 9/23/2014 | \$330.50 |
|-------|-----------|-------------|
| 98802 | 9/23/2014 | \$193.45 |
| 98803 | 9/23/2014 | \$164.33 |
| 98804 | 9/23/2014 | \$999.50 |
| 98805 | 9/23/2014 | \$264.97 |
| 98806 | 9/23/2014 | \$1,826.50 |
| 98807 | 9/23/2014 | \$250.00 |
| 98808 | 9/23/2014 | \$5,975.00 |
| 98809 | 9/23/2014 | \$3,916.77 |
| 98810 | 9/23/2014 | \$100.65 |
| 98811 | 9/23/2014 | \$494.50 |
| 98812 | 9/23/2014 | \$39.00 |
| 98813 | 9/23/2014 | \$17.36 |
| 98814 | 9/23/2014 | \$688.00 |
| 98815 | 9/23/2014 | \$156.00 |
| 98816 | 9/23/2014 | \$1,136.17 |
| 98817 | 9/23/2014 | \$1,504.59 |
| 98818 | 9/23/2014 | \$715.71 |
| 98819 | 9/23/2014 | \$120.00 |
| 98820 | 9/23/2014 | \$205.00 |
| 98821 | 9/23/2014 | \$288.06 |
| 98822 | 9/23/2014 | \$1,037.30 |
| 98823 | 9/23/2014 | \$2,566.00 |
| 98824 | 9/23/2014 | \$300.19 |
| 98825 | 9/23/2014 | \$8.00 |
| 98826 | 9/23/2014 | \$87.50 |
| 98827 | 9/23/2014 | \$648.23 |
| 98828 | 9/23/2014 | \$1,203.40 |
| 98829 | 9/23/2014 | \$5,073.00 |
| 98830 | 9/23/2014 | \$6,126.00 |
| 98831 | 9/23/2014 | \$6,125.00 |
| 98832 | 9/23/2014 | \$6,833.00 |
| 98833 | 9/23/2014 | \$35.00 |
| 98834 | 9/23/2014 | \$46,080.27 |
| 98835 | 9/23/2014 | \$182.10 |
| 98836 | 9/23/2014 | \$687.50 |
| 98837 | 9/23/2014 | \$11,928.94 |
| 98838 | 9/23/2014 | \$13,275.22 |
| 98839 | 9/23/2014 | \$20,696.26 |
| 98840 | 9/23/2014 | \$379.87 |
| 98841 | 9/23/2014 | \$3,768.00 |
| 98842 | 9/23/2014 | \$12.00 |
| 98843 | 9/23/2014 | \$138.00 |
| 98844 | 9/23/2014 | \$34.00 |
| 98845 | 9/23/2014 | \$1,313.40 |
| 98846 | 9/23/2014 | \$1,388.40 |
| 98854 | 9/23/2014 | \$22,966.62 |

| 98855 | 9/23/2014 | \$69.12 |
|-------|-----------|--------------|
| 98856 | 9/23/2014 | \$475.48 |
| 98857 | 9/23/2014 | \$15,765.44 |
| 98858 | 9/23/2014 | \$209.44 |
| 98859 | 9/23/2014 | \$114.80 |
| 98860 | 9/23/2014 | \$1,236.17 |
| 98861 | 9/23/2014 | \$635.17 |
| 98862 | 9/23/2014 | \$17,173.31 |
| 98863 | 9/23/2014 | \$500.00 |
| 98864 | 9/23/2014 | \$1,471.94 |
| 98865 | 9/23/2014 | \$58.83 |
| 98866 | 9/23/2014 | \$75.19 |
| 98867 | 9/23/2014 | \$722.23 |
| 98868 | 9/23/2014 | \$1,724.29 |
| 98869 | 9/23/2014 | \$1,684.82 |
| 98870 | 9/23/2014 | \$1,368.07 |
| 98871 | 9/23/2014 | \$239.12 |
| 98872 | 9/23/2014 | \$36.02 |
| 98873 | 9/23/2014 | \$98.62 |
| 98874 | 9/23/2014 | \$840.00 |
| 98875 | 9/23/2014 | \$7,585.95 |
| 98876 | 9/23/2014 | \$4,945.60 |
| 98877 | 9/23/2014 | \$1,304.24 |
| 98878 | 9/23/2014 | \$1,052.49 |
| 98879 | 9/23/2014 | \$4,865.40 |
| 98880 | 9/23/2014 | \$190.00 |
| 98881 | 9/23/2014 | \$250.79 |
| | | \$356,529.93 |
| | | |
| | | |

10/01/14

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - A 2010 CAPITAL ONE AP CHECKING - 09/01/14 - 09/30/14

| DATE | REF# INV# | VEND# EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|---------------|-----------------------------|--------|--------------|--------------|--------------|
|)9/01/14 | | BALANCE 07/01/14 - 08/31/14 | | 0.00 | 0.00 | 2,030,139.71 |
|)9/03/14 | 1022804 | FUNDING WARRANT #15 | CR-3 | 184,928.69 | 0.00 | 2,215,068.40 |
|)9/03/14 | TOLLOG T | * SEE CASH DISBURSEMENT | CD-15 | 0.00 | 184,928.69 | 2,030,139.71 |
|)9/04/14 | 1022814 | NYS DOH | CR-3 | 2,792.56 | 0.00 | 2,032,932.27 |
|)9/05/14 | 1022807 | HEALTH, DENTAL | CR-3 | 3,959.29 | 0.00 | 2,036,891.56 |
|)9/10/14 | 1022007 | * SEE CASH DISBURSEMENT | CD-16 | 0.00 | 143,878.79 | 1,893,012.77 |
|)9/11/14 | 1022813 | FUNDING WARRANT #16 | CR-3 | 143,878.79 | 0.00 | 2,036,891.56 |
|)9/12/14 | 1022821 | PETTY CASH CLOSED FOR 1 | CR-3 | 205.78 | 0.00 | 2,037,097.34 |
|)9/12/14 | 1022822 | LOST BOOK | CR-3 | 211.76 | 0.00 | 2,037,309.10 |
| | 1022820 | COPING FEES | CR-3 | 3.00 | 0.00 | 2,037,312.10 |
| 9/12/14 | 71 | VOID CHECK #98177 | JE-6 | 400.00 | 0.00 | 2,037,712.10 |
| 9/15/14 | 1022826 | DRIVERS ED | CR-3 | 38,000.00 | 0.00 | 2,075,712.10 |
| 9/16/14 | 1022820 | * SEE CASH DISBURSEMENT | CD-18 | 0.00 | 818,779.01 | 1,256,933.09 |
| 9/17/14 | 1022827 | FUNDING WARRANT #18 | CR-3 | 818,779.01 | 0.00 | 2,075,712.10 |
| 9/18/14 | | NSF CHECK - LOVAGEIO | JE-6 | 0.00 | 400.00 | 2,075,312.10 |
| 9/18/14 | 83 | NSF CHECK - FAULHABER | JE-6 | 0.00 | 400.00 | 2,074,912.10 |
| 9/19/14 | 84 | NSF CHECK - HAGENBURG-L | JE-6 | 0.00 | 400.00 | 2,074,512.10 |
| 9/19/14 | 85 1022825 | REDEPOSIT | CR-3 | 60.00 | 0.00 | 2,074,572.10 |
| 9/19/14 | 1022828 | FACILITIES USE FEE | CR-3 | 240.00 | 0.00 | 2,074,812.10 |
| 9/19/14 | 1022829 | FACILITIES USE FEE | CR-3 | 120.00 | 0.00 | 2,074,932.10 |
| 9/19/14 | 1022830 | HEALTH | CR-3 | 408.77 | 0.00 | 2,075,340.87 |
| 9/19/14 | | NSF CHECK - LAMANNO-KUH | JE-6 | 0.00 | 60.00 | 2,075,280.87 |
| 19/22/14 | 86 | VOID LISELA CK.#98230 | JE-6 | 105.00 | 0.00 | 2,075,385.87 |
| 9/22/14 | 80 | TARGET DONATION | CR-3 | 132.39 | 0.00 | 2,075,518.26 |
| 9/23/14 | 1022846 | TARGET DONATION | CR-3 | 144.77 | 0.00 | 2,075,663.03 |
| 9/23/14 | 1022847 | SHOPAROO DONATION | CR-3 | 129.74 | 0.00 | 2,075,792.77 |
| 9/23/14 | 1022848 | TARGET DONATION | CR-3 | 293.34 | 0.00 | 2,076,086.11 |
| 9/23/14 | 1022849 | STATE AID 13/14 FINAL PMT | CR-3 | 849,678.00 | 0.00 | 2,925,764.11 |
| 9/23/14 | 1022850 | HEALTH, DENTAL, LIFE | CR-3 | 3,919.27 | 0.00 | 2,929,683.38 |
| 9/23/14 | 1022851 | * SEE CASH DISBURSEMENT | CD-19 | 0.00 | 350,737.65 | 2,578,945.73 |
| 9/24/14 | 1000050 | FUNDING WARRANT #19 | CR-3 | 350,737.65 | 0.00 | 2,929,683.38 |
| 9/30/14 | 1022858 | | TOTALS | 2,399,127.81 | 1,499,584.14 | 2,929,683.38 |

sport Completed 1:14 PM

Rocky Point Union Free School District Treasurer's Report General Fund - Investment A2011 As of September 30, 2014

| Reconciled Balance as of: 8/31/2014 | | 10,519,740.77 |
|---|-----------|---------------|
| Receipts: Interest | 949.93 | 949.93 |
| Disbursements: | | 0.00 |
| Total available balance per General Ledger as of: | 9/30/2014 | 10,520,690.70 |
| Bank Balance as of: 9/30/2014 | | 10,520,690.70 |

da Belské Prepared by:_____ Date: 10/2/2014

Reviewed by: Date:

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Page 1 of 4

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CHASE C

JPMorgan Chase Bank, N.A. Northeast Markot P O Bux 659754 San Antonio, TX 78265-9754

Indiantination Indiana Indiana Indiana Indiana 00078310 WRS 802 211 27414 NANNINANINAN 100000000 C2 0000 ROCKY POINT UFSD GENERAL FUND MONEY MARKET A/C 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423 August 30, 2014 through September 30, 2014

Customer Service Information

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

| 20000045 |
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Public Funds Commercial MMDA

| Summary | У | | | | |
|-------------------------------|--------------------|-------------------|--------------------------------|--|----------------------|
| Opening Lec | dger Balance | N | under | Markel Value/Amount \$10,519,740 77 | Shares |
| Deposits and | d Credits | | 1 | \$949.93 | |
| Withdrawals | and Dobits | | 0 | \$0.00 | |
| Checks Paid | 1 | | 0 | S0.00 | |
| Ending Led | ger Balance | | | \$10,520,690.70 | |
| Avarage Led | iger Balance | \$10,519,770 | | | <u> </u> |
| Interest Credited This Period | | \$949.93 | Interest Credited Year-to-Date | | \$5,848.96 |
| Interest Rate | ə(s): 09/01 to 09/ | 30 at 0.11% | | | |
| Deposits | and Credits | | | | |
| Ledgor Date | Description | | | | Amount |
| 09/30 Total | Interest Payment | ···· | | | \$949.93 \$949.93 |
| Daily Bal | lance | | | | |
| Date | | Ledger Balance | Dalc | | Ledger Balance |
| 09/30 | | \$10,520,690,70 | | | Dalanco |

Your service charges, lees 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 chargo to the account (including any unauthorized or attered 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.

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Page 1 of 2

10/01/14

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - A 2011 CHASE GENERAL FUND MM - 09/01/14 - 09/30/14

| DATE REF# INV | # VEND# EXPLANATION | SCH# | DEBITS CF | REDITS | BALANCE |
|------------------------------|---|--|--|-----------------------------|--|
|)9/01/14)9/30/14 1022856 | BALANCE 07/01/14 - 08/31/14 INTEREST REVENUE | CR-3 TOTALS | 0.00 949.93 949.93 | 0.00 0.00 0.00 | 10,519,740.77 10,520,690.70 10,520,690.70 |
| eport Completed 12:33 PM | | | | | |
| | $= \sum_{\substack{\alpha \in \mathcal{A}_{1} \\ \alpha \in \mathcal{A}_{2}}} \sum_{\substack{\alpha \in \mathcal{A}_{2} \\ \alpha \in \mathcal{A}_{2}}} \sum_{\alpha \in \mathcal{A$ | | | | |
| the second second | | | | | |
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| | | a de la composition de la comp | | 8 | |

Rocky Point Union Free School District Treasurer's Report Cafeteria ACH - C205 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | 37,413.05 |
|-------------------------------------|--------------------------|--------------------------|-------------|
| Receipts: | | | 0.00 |
| | | | |
| Disbursements: Funding Transfer: | Interfund Transfe | Nr. 27 | 413.05 |
| | | ⁿ <u>57</u> , | (37,413.05) |
| | | | |
| Total available balance per Ge | neral Ledger as of 9/30/ | /2014 | 0.00 |
| | | | 0.00 |
| Bank Balance as of: 9/30/ | 2014 | | 0.00 |
| | 2017 | | |

Belski Prepared by:_ Date: 10/10/2014

Reviewed by: Date:

Vicipia Hollom



America's Most Convenient Bank®

586932 06DD1L25 1 000000 ROCKY POINT UFSD CAFETERIA FUND ACH REVENUE 90 ROCKY POINT YAPHANK RD ROCKY POINT NY 11778-8423

STATEMENT OF ACCOUNT



: . .

Page: 1 of 2 Statement Period: Sep 01 2014-Sep 30 2014 Cust Ref #: Primary Account #:

TD MUNICIPAL CHOICE SOLUTION

ROCKY POINT UFSD CAFETERIA FUND ACH REVENUE

ACCOUNT SUMMARY

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| ACCOUN | NT SUMMARY | | | | | |
|--------------------------------|-------------------------------|---------------------------------|--|-----------|--------------|--|
| Stateme | ent Balance a | is of 09/01 | ······································ | | 37,413.05 | |
| Plu | s 0 | Deposits and Other Credits | | | 0.00 | |
| Less 1 Checks and Other Debits | | | | 37,413.05 | | |
| Stateme | Statement Balance as of 09/30 | | | | | |
| ACCOUN | | | | | | |
| | ctions by Da | te | DEBIT | CREDIT | BALANCE | |
| 9/10 | WIRE TRAN | SFER OUTGOING, Rocky Point Ufsd | 37,413.05 | | 0.00 | |

Т

| Rocky F | Point HS | Ca | fe |
|----------------|----------|----|-----|
| Receive | Point HS | 8 | LIT |

DETAIL ACCOUNT TRANSACTIONS - C 205 TD-CAFETERIA ACH REVENUE - 09/01/14 - 09/30/14

| DATE | REF# INV# | VEND# EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|------------------|--------------------|-----------------------------|--------|-----------|-----------|-----------|
| 09/01/14 | | BALANCE 07/01/14 - 08/31/14 | | 0.00 | 0.00 | 37,413.05 |
| 09/10/14 1022883 | INTERFUND TRANSFER | CR-3 | 0.00 | 37,413.05 | 0.00 | |
| 00/10/11 | 1022000 | | TOTALS | 0.00 | 37,413.05 | 0.00 |

teport Completed 3:52 PM

Rocky Point Union Free School District Treasurer's Report Cafeteria Checking - C207 As of August 31, 2014

| Reconciled Balance as o | f: 7/31/2014 | | | 567,138.47 |
|---------------------------|--------------------------|-----------|----------|------------|
| Receipts: | Deposits | 1,891.96 | | 1,891.96 |
| Disbursements: | Cash Disbursements | | 1,481.78 | (1,481.78) |
| Total available balance p | er General Ledger as of: | 8/31/2014 | | 567,548.65 |
| Bank Balance as of: | 8/31/2014 | | | 568,671.52 |
| Less: | Outstanding Checks | | | (1,122.87) |
| Adjusted Bank Balance a | as of : 8/31/2014 | | | 567,548.65 |

Prepared by: 01 Date: 9/15/2014

Reviewed by: Date:

Virginia to Many

ExportData

Direct inquiries to Customer Service 877 694-9111

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

| | | | 19 ENCLOSURES | Page | 1 of 2 |
|---|--|--|--|--|--|
| Government | Banking Checking | | | | |
| | Opening balance +Deposits/Credi -Checks/Debits -Service charge Ending balance Days in Statemen Interest Paid t | nt Period | 08-01-14 5 19 08-31-14 31 | 12,9 568,6 | 91.96 77.45 0.00 |
| DATE DESCRI | PTION | CHECK# | DEBITS | CREDITS | BALANCE |
| 08-05 Custon 08-11 Custon 08-11 Custon 08-11 Check 08-12 Check 08-12 Check 08-12 Check 08-12 Check 08-13 Check 08-13 Check 08-14 Check 08-14 Check 08-14 Check 08-18 Custon 08-18 Check 08-18 Check 08-25 Check 08-25 Check 08-25 Check 08-25 Check 08-26 Custon 08-27 Check 08-28 Check 08-29 Check | mer Deposit mer Deposit Withdrawal | 9631 9621 9642 9600 9634 9641 9635 9628 9620 9643 9620 9643 9622 9626 9648 9637 9639 9640 9649 9625 | $\begin{array}{c} 21.25\\ 11.00\\ 16.25\\ 11,676.17\\ 29.55\\ 4.50\\ 44.00\\ 21.75\\ 50.90\\ 38.68\\ 10.00\\ 2.00\\ 2.00\\ 28.30\\ 227.30\\ 3.50\\ 1.30\\ 25.00\\ 737.00\\ 29.00\end{array}$ | 194.38 552.96 4.70 256.62 883.30 | 579,757.01 579,951.39 580,504.35 580,509.05 580,487.80 580,476.80 580,476.80 580,460.55 568,784.38 568,754.83 568,754.83 568,706.33 568,633.68 568,633.68 568,633.68 568,851.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.62 568,841.52 568,579.22 568,579.22 569,462.52 569,437.52 568,671.52 |

Bank Reconciliation Outstanding Checks Listing as of 08/31/14

| 9525 | 05/06/14 | Laura Carpenter | | 5.50 | N | |
|------|----------|-------------------|--------------|----------|---|--|
| 9532 | 05/06/14 | Robert Hunsucker | | 12.65 | N | |
| 9582 | 06/17/14 | CD AUTOMOTIVE | | 507.49 | N | |
| 9623 | 07/29/14 | DAVIS, ALKA | | 1.80 | N | |
| 9624 | 07/29/14 | Fogerty, Tracey | | 39.00 | N | |
| 9627 | 07/29/14 | HEINZ, WILLIAM G | | 12.10 | N | |
| 9629 | 07/29/14 | KIENZLE, KURT | | 0.60 | N | |
| 9630 | 07/29/14 | KIMBALL, JENNIFER | | 3.00 | N | |
| 9633 | 07/29/14 | LANG, DEBBIE | | 4.40 | N | |
| 9636 | 07/29/14 | MANNETTA, JAMES | | 5.70 | N | |
| 9638 | 07/29/14 | NAGENGAST, LAURA | | 10.00 | N | |
| 9644 | 07/29/14 | TROISE, REGINA | | 0.50 | N | |
| 9645 | 07/29/14 | WOOLEY, MIKE | | 2.65 | N | |
| 9646 | 08/20/14 | LISNDA | | 350.00 | N | |
| 9647 | 08/20/14 | LISNDA | | 150.00 | N | |
| 9650 | 08/27/14 | STRAUCH, DEBORAH | | 17.48 | Ν | |
| | | | GRAND TOTAL | 1,122.87 | | |
| | | | TOTAL CHECKS | 16 | | |

Report Completed 11:03 AM

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 08/01/14 - 08/31/14

| DATE | REF# | INV# | VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|---------|------|-------|-----------------------------|--------|----------|----------|------------|
| 08/01/14 | | | | BALANCE 07/01/14 - 07/31/14 | | 0.00 | 0.00 | 567,138.47 |
| 08/05/14 | 1022815 | | | CAF'T RECEIPTS | CR-2 | 194.38 | 0.00 | 567,332.85 |
| 08/07/14 | 1022816 | | | CAF'T RECEIPTS | CR-2 | 552.96 | 0.00 | 567,885.81 |
| 08/11/14 | 1022817 | | | CAF'T RECEIPTS | CR-2 | 4.70 | 0.00 | 567,890.51 |
| 08/13/14 | 1022818 | | | CAF'T RECEIPTS | CR-2 | 256.62 | 0.00 | 568,147.13 |
| 08/20/14 | 1022010 | | | * SEE CASH DISBURSEMENT | CD-3 | 0.00 | 727.30 | 567,419.83 |
| 08/26/14 | 1022819 | | | CAF'T RECEIPTS | CR-2 | 883.30 | 0.00 | 568,303.13 |
| 08/27/14 | 1022010 | | | * SEE CASH DISBURSEMENT | CD-4 | 0.00 | 754.48 | 567,548.65 |
| 00.27711 | | | | | TOTALS | 1,891.96 | 1,481.78 | 567,548.65 |

Report Completed 10:45 AM

Rocky Point Union Free School District Treasurer's Report Cafeteria Checking - C207 As of September 30, 2014

| Reconciled Balance as o | f: 8/31/201 | 14 | | | 567,548.65 |
|---------------------------|--------------------------------|----------|------------------------|--------------------|------------|
| Receipts: | Interfund Transfer Deposits | _ | 37,413.05 50,121.42 | | 87,534.47 |
| Disbursements: | NSF Checks Cash Disbursemer | nts | | 190.00 1,426.82 | (1,616.82) |
| Total available balance p | er General Ledger a | is of: 9 | /30/2014 | | 653,466.30 |
| Bank Balance as of: | 9/30/2014 | | | | 650,353.14 |
| Add: | Deposits in Transil | t | | | 4,192.25 |
| Less: | Outstanding Chec | ks | | | (1,079.09) |
| Adjusted Bank Balance | as of : 9/30/20 | 14 | | | 653,466.30 |

Belski Prepared by: 0 Date: 10/14/2014

Reviewed by: Date:

Virginia 16 Unay

C207

ExportData

Direct inquiries to Customer Service 877 694-9111

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

| | | 12 ENCLOSURES | Page | 1 of 7 |
|---|--------------------------------|---|--|--|
| Government Banking Checki | ng | | | |
| Opening balan +Deposits/Cre -Checks/Debit -Service char Ending balanc Days in State Interest Paid | dits s ge ment Period | 09-01-14 285 27 09-30-14 30 | 83,4 1,7 650,3 | 71.52 54.02 72.40 0.00 53.14 22.49 |
| DATE DESCRIPTION | CHECK# | DEBITS | CREDITS | BALANCE |
| Beginning Balance 09-02 Check Withdrawal 09-02 Check Withdrawal 09-04 Customer Deposit 09-04 Customer Deposit 09-05 Customer Deposit | 9624 9645 | 39.00 2.65 | $\begin{array}{c} 1,389.30\\724.80\\700.85\\670.60\\610.30\\559.85\\425.15\\376.15\\361.95\\319.99\\241.35\\113.22\\110.60\\59.09\\26.75\\746.25\\600.70\\333.70\\319.25\\301.75\\293.85\\273.20\\246.75\end{array}$ | 568,671.52 568,632.52 568,629.87 570,019.17 570,743.97 571,444.82 572,115.42 572,725.72 573,285.57 573,710.72 574,086.87 574,448.82 574,768.81 575,010.16 575,123.38 575,233.98 575,233.98 575,233.98 575,233.98 575,233.98 575,319.82 576,666.77 577,000.47 577,319.72 577,621.47 577,915.32 578,188.52 578,435.27 |
| | | 7299 1 | 241.65 | 578,676.92 |

Bank Reconciliation Outstanding Checks Listing as of 09/30/14

| CHECK# | ISSUE DATE | PAYEE | | AMOUNT | CLEARED | CLEAR DATE |
|--------|------------|-------------------|--------------|----------|---------|------------|
| 9525 | 05/06/14 | Laura Carpenter | | 5.50 | N | |
| 9532 | 05/06/14 | Robert Hunsucker | | 12.65 | N | |
| 9582 | 06/17/14 | CD AUTOMOTIVE | | 507.49 | N | |
| 9623 | 07/29/14 | DAVIS, ALKA | | 1.80 | Ν | |
| 9633 | 07/29/14 | LANG, DEBBIE | | 4.40 | Ν | |
| 9644 | 07/29/14 | TROISE, REGINA | | 0.50 | N | |
| 9646 | 08/20/14 | LISNDA | | 350.00 | N | |
| 9653 | 09/10/14 | GONCALVES, OLIVIA | | 16.55 | N | |
| 9655 | 09/23/14 | CALICO INDUSTRIES | | 180.20 | N | |
| | | | GRAND TOTAL | 1,079.09 | | |
| | | | TOTAL CHECKS | 9 | | |
| | | | | | | |

eport Completed 1:32 PM

ROCKY POINT UFSD

Page 1/7

| DATE | REF# INV# | VEND# EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|-----------|-----------------------------|------|----------|---------|------------|
| 09/01/14 | | BALANCE 07/01/14 - 08/31/14 | | 0.00 | 0.00 | 567,548.65 |
| 09/03/14 | | * SEE CASH DISBURSEMENT | CD-5 | 0.00 | 6.91 | 567,541.74 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 376.15 | 0.00 | 567,917.89 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 110.60 | 0.00 | 568,028.49 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 610.30 | 0.00 | 568,638.79 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 1,389.30 | 0.00 | 570,028.09 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 26.75 | 0.00 | 570,054.84 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 724.80 | 0.00 | 570,779.64 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 670.60 | 0.00 | 571,450.24 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 559.85 | 0.00 | 572,010.09 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 241.35 | 0.00 | 572,251.44 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 319.99 | 0.00 | 572,571.43 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 59.09 | 0.00 | 572,630.52 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 700.85 | 0.00 | 573,331.37 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 113.22 | 0.00 | 573,444.59 |
| 09/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 425.15 | 0.00 | 573,869.74 |
| 29/03/14 | 1022831 | CAF'T RECEIPTS | CR-3 | 361.95 | 0.00 | 574,231.69 |
| 29/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 246.75 | 0.00 | 574,478.44 |
| 09/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 600.70 | 0.00 | 575,079.14 |
| 09/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 241.65 | 0.00 | 575,320.79 |
| 09/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 301.75 | 0.00 | 575,622.54 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 333.70 | 0.00 | 575,956.24 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 319.25 | 0.00 | 576,275.49 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 236.10 | 0.00 | 576,511.59 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 134.10 | 0.00 | 576,645.69 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 273.20 | 0.00 | 576,918.89 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 64.90 | 0.00 | 576,983.79 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 70.55 | 0.00 | 577,054.34 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 91.45 | 0.00 | 577,145.79 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 293.85 | 0.00 | 577,439.64 |
|)9/04/14 | 1022832 | CAF'T RECEIPTS | CR-3 | 746.25 | 0.00 | 578,185.89 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 278.40 | 0.00 | 578,464.29 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 438.50 | 0.00 | 578,902.79 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 15.75 | 0.00 | 578,918.54 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 358.35 | 0.00 | 579,276.89 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 315.50 | 0.00 | 579,592.39 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 87.00 | 0.00 | 579,679.39 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 133.60 | 0.00 | 579,812.99 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 180.10 | 0.00 | 579,993.09 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 24.05 | 0.00 | 580,017.14 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 335.05 | 0.00 | 580,352.19 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 256.44 | 0.00 | 580,608.63 |

ROCKY POINT UFSD

Page 2/7

| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------------------|--------------------|---------------------------|------|--------|---------|--------------------------|
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 204.85 | 0.00 | 581,170.65 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 48.00 | 0.00 | 581,218.65 |
|)9/05/14 | 1022833 | CAF'T RECEIPTS | CR-3 | 107.10 | 0.00 | 581,325.75 |
|)9/05/14 | 74 | CLOSED ACCT. CHECKS (2) - | JE-6 | 0.00 | 60.00 | 581,265.75 |
| | 1022834 | CAF'T RECEIPTS | CR-3 | 40.00 | 0.00 | 581,305.75 |
|)9/08/14)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 235.50 | 0.00 | 581,541.25 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 120.00 | 0.00 | 581,661.25 |
| | 1022834 | CAF'T RECEIPTS | CR-3 | 340.90 | 0.00 | 582,002.15 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 457.24 | 0.00 | 582,459.39 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 305.85 | 0.00 | 582,765.24 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 379.50 | 0.00 | 583,144.74 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 5.40 | 0.00 | 583,150.14 |
|)9/08/14 | | CAF'T RECEIPTS | CR-3 | 84.25 | 0.00 | 583,234.39 |
|)9/08/14 | 1022834 1022834 | CAF'T RECEIPTS | CR-3 | 242.95 | 0.00 | 583,477.34 |
|)9/08/14 | | CAF'T RECEIPTS | CR-3 | 12.00 | 0.00 | 583,489.34 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 116.83 | 0.00 | 583,606.17 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 136.80 | 0.00 | 583,742.97 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 83.75 | 0.00 | 583,826.72 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 30.00 | 0.00 | 583,856.72 |
|)9/08/14 | 1022834 1022834 | CAF'T RECEIPTS | CR-3 | 103.20 | 0.00 | 583,959.92 |
|)9/08/14 | 1022834 | CAF'T RECEIPTS | CR-3 | 163.10 | 0.00 | 584,123.02 |
|)9/08/14 | 90 | CLOSED ACCT. RET'D CKW | JE-6 | 0.00 | 30.00 | 584,093.02 |
|)9/08/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 648.96 | 0.00 | 584,741.98 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 41.30 | 0.00 | 584,783.28 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 233.05 | 0.00 | 585,016.33 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 190.83 | 0.00 | 585,207.16 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 304.21 | 0.00 | 585,511.37 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 124.25 | 0.00 | 585,635.62 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 109.75 | 0.00 | 585,745.37 |
|)9/09/14)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 108.90 | 0.00 | 585,854.27 |
| | 1022835 | CAF'T RECEIPTS | CR-3 | 57.15 | 0.00 | 585,911.42 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 188.51 | 0.00 | 586,099.93 |
|)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 372.91 | 0.00 | 586,472.84 |
|)9/09/14 | | NSF CHECK -GENOVA | JE-6 | 0.00 | 25.00 | 586,447.84 |
|)9/09/14 | 76 1022835 | CAF'T RECEIPTS | CR-3 | 196.65 | 0.00 | 586,644.49 |
| 19/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 76.15 | 0.00 | 586,720.64 |
|)9/09/14)9/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 103.10 | 0.00 | 586,823.74 |
| 19/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 110.50 | 0.00 | 586,934.24 |
| 19/09/14 | 1022835 | CAF'T RECEIPTS | CR-3 | 155.00 | 0.00 | 587,089.24 |
| 19/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 215.75 | 0.00 | 587,304.99 |
| 19/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 82.50 | 0.00 | 587,387.49 |
| 19/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 212.00 | 0.00 | 587,599.49 587 840 54 |

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| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|---------------------------------|--------------------|--------------------------------|------|-----------|----------|------------|
| sticture transferrances and and | 1022836 | CAF'T RECEIPTS | CR-3 | 88.19 | 0.00 | 587,928.73 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 231.05 | 0.00 | 588,159.78 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 84.25 | 0.00 | 588,244.03 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 125.41 | 0.00 | 588,369.44 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 58.50 | 0.00 | 588,427.94 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 67.91 | 0.00 | 588,495.85 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 1.00 | 0.00 | 588,496.85 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 58.15 | 0.00 | 588,555.00 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 53.31 | 0.00 | 588,608.31 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 7.00 | 0.00 | 588,615.31 |
|)9/10/14 | | CAF'T RECEIPTS | CR-3 | 46.50 | 0.00 | 588,661.81 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 23.25 | 0.00 | 588,685.06 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 53.85 | 0.00 | 588,738.91 |
|)9/10/14 | 1022836 | CAF'T RECEIPTS | CR-3 | 58.45 | 0.00 | 588,797.36 |
|)9/10/14 | 1022836 | NSF CHECK-GUERIN | JE-6 | 0.00 | 25.00 | 588,772.36 |
|)9/10/14 | 77 | * SEE CASH DISBURSEMENT | CD-6 | 0.00 | 1,239.71 | 587,532.65 |
|)9/10/14 | 1000882 | INTERFUND TRANSFER | CR-3 | 37,413.05 | 0.00 | 624,945.70 |
|)9/10/14 | 1022883 | NSF CHECK - CUNNINGHAM | JE-6 | 0.00 | 50.00 | 624,895.70 |
|)9/11/14 | 79 | CAF'T RECEIPTS | CR-3 | 0.95 | 0.00 | 624,896.65 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 48.55 | 0.00 | 624,945.20 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 25.55 | 0.00 | 624,970.75 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 47.75 | 0.00 | 625,018.50 |
|)9/11/14 | 1022837 1022837 | CAF'T RECEIPTS | CR-3 | 75.55 | 0.00 | 625,094.05 |
|)9/11/14 | | CAF'T RECEIPTS | CR-3 | 330.85 | 0.00 | 625,424.90 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 283.26 | 0.00 | 625,708.16 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 302.55 | 0.00 | 626,010.71 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 17.55 | 0.00 | 626,028.26 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 112.95 | 0.00 | 626,141.21 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 184.30 | 0.00 | 626,325.51 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 73.75 | 0.00 | 626,399.26 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 199.06 | 0.00 | 626,598.32 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 33.05 | 0.00 | 626,631.37 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 84.34 | 0.00 | 626,715.71 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 50.15 | 0.00 | 626,765.86 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 44.68 | 0.00 | 626,810.54 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 3.57 | 0.00 | 626,814.11 |
|)9/11/14 | 1022837 | CAF'T RECEIPTS | CR-3 | 224.80 | 0.00 | 627,038.91 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 265.50 | 0.00 | 627,304.41 |
|)9/12/14 | 1022838 1022838 | CAF'T RECEIPTS | CR-3 | 241.90 | 0.00 | 627,546.31 |
| 19/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 15.75 | 0.00 | 627,562.06 |
| 19/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 247.95 | 0.00 | 627,810.01 |
| 19/12/14 19/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 128.65 | 0.00 | 627,938.66 |
| 15/12/14 | 1022000 | A REAL POINT OF THE REAL POINT | | | 0.00 | 000 100 00 |

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| DATE | REF# INV# | VEND# EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|-----------|-------------------|------|----------------|---------|--------------------------|
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 88.40 | 0.00 | 628,216.46 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 118.75 | 0.00 | 628,335.21 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 109.12 | 0.00 | 628,444.33 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 57.35 | 0.00 | 628,501.68 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 247.84 | 0.00 | 628,749.52 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 308.35 | 0.00 | 629,057.87 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 46.25 | 0.00 | 629,104.12 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 37.25 | 0.00 | 629,141.37 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 132.00 | 0.00 | 629,273.37 |
|)9/12/14 | 1022838 | CAF'T RECEIPTS | CR-3 | 203.50 | 0.00 | 629,476.87 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 367.20 | 0.00 | 629,844.07 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 337.10 | 0.00 | 630,181.17 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 378.20 | 0.00 | 630,559.37 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 31.05 | 0.00 | 630,590.42 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 57.25 | 0.00 | 630,647.67 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 236.41 | 0.00 | 630,884.08 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 160.85 | 0.00 | 631,044.93 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 175.75 | 0.00 | 631,220.68 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 31.05 | 0.00 | 631,251.73 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 103.25 | 0.00 | 631,354.98 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 45.90 | 0.00 | 631,400.88 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 106.10 | 0.00 | 631,506.98 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 45.85 | 0.00 | 631,552.83 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 99.10 | 0.00 | 631,651.93 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 1.63 | 0.00 | 631,653.56 |
|)9/15/14 | 1022841 | CAF'T RECEIPTS | CR-3 | 61.75 | 0.00 | 631,715.31 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 185.10 | 0.00 | 631,900.41 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 240.25 | 0.00 | 632,140.66 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 36.40 | 0.00 | 632,177.06 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 189.75 | 0.00 | 632,366.81 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 615.00 | 0.00 | 632,981.81 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 205.35 | 0.00 | 633,187.16 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 208.50 | 0.00 | 633,395.66 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 222.25 | 0.00 | 633,617.91 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 575.75 | 0.00 | 634,193.66 |
|)9/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 102.41 | 0.00 | 634,296.07 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 57.37 | 0.00 | 634,353.44 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 23.00 | 0.00 | 634,376.44 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 123.81 | 0.00 | 634,500.25 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 141.80 | 0.00 | 634,642.05 |
| 19/16/14 | 1022842 | CAF'T RECEIPTS | CR-3 | 41.10 | 0.00 | 634,683.15 |
| 19/16/14 | 1022842 | CAFT RECEIPTS | CR-3 | 67.45 46.20 | 0.00 | 634,750.60 634 796 80 |

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| DATE PEER NVM VENDF Contraction CR-3 102-20 0.00 BP16/14 1022843 CAPT RECEIPTS CR-3 144.25 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 144.25 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 172-20 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 172-20 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 32.45 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 3042.35 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 207.50 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 176.57 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 109.26 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 109.26 0.00 BP171/14 1022843 CAPT RECEIPTS CR-3 109.26 0. | END# EXP |
|---|----------|
| District CAPT RECEIPTS CR-3 144.25 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 172.20 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 172.20 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 32.45 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 32.45 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 48.25 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 32.45 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 32.85 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 32.85 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 19.25 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 19.25 0.00 BH1714 1022843 CAPT RECEIPTS CR-3 19.25 0.00 BH1714 1022843 CA | CAF |
| BMT/TM4 1022843 CAFT RECEIPTS CR-3 51.04 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 2.70 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 32.45 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 32.45 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 342.25 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 342.25 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 32.65 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 92.4 0.00 BMT/TM4 1022843 CAFT RECEIPTS CR-3 92.4 0.00 BMT/TM4 | CAF |
| BMT714 1022843 CAFT RECEIPTS CR-3 122.20 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 32.45 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 32.45 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 324.25 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 3207.50 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 3207.50 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 322.85 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 190.25 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 190.25 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 194.6 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 194.2 0.00 BMT714 1022843 CAFT RECEIPTS CR-3 194.2 0.00 BMT714 <t< td=""><td>CAF</td></t<> | CAF |
| 98/17/14 1022843 CAFT RECEIPTS CR-3 2.70 0.00 98/17/14 1022843 CAFT RECEIPTS CR-3 32.45 0.00 98/17/14 1022843 CAFT RECEIPTS CR-3 342.35 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 342.35 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 322.66 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 322.86 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 192.5 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 192.5 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 192.27 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 365.35 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 356.67 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 191.55 0.00 | CAF' |
| 99/17/14 1022843 CAFT RECEIPTS CR-3 32.45 000 99/17/14 1022843 CAFT RECEIPTS CR-3 60.85 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 342.35 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 176.75 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 162.74 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 199.25 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 199.25 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 199.24 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 85.55 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 354.67 0.00 99/17/14 1022843 CAFT RECEIPTS CR-3 354.67 0.00 <td< td=""><td>CAF</td></td<> | CAF |
| J9H7/14 1022843 CAFT RECEIPTS CR-3 40.85 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 342.255 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 176.75 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 109.26 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 37.9.46 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 356.67 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 120.82 0.00 J9H7/14 1022843 CAFT RECEIPTS CR-3 356.67 0.00 J9H7/14< | CAF |
| 99/17/14 1022843 CAFT RECEIPTS CR-3 342.35 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 207.50 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 392.50 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 398.80 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 86.35 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 86.35 0.00 9917/14 1022843 CAFT RECEIPTS CR-3 354.67 0.00 9917/14 1022844 CAFT RECEIPTS CR-3 354.67 0.00 9917/14 1022844 CAFT RECEIPTS CR-3 354.67 0.00 991781/4 </td <td>CAF</td> | CAF |
| 19/17/14 1022843 CAFT RECEIPTS CR-3 20.50 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 332.85 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 45.35 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 45.35 0.00 19/17/14 1022843 CAFT RECEIPTS CR-3 354.67 0.00 19/17/14 1022844 CAFT RECEIPTS CR-3 354.67 0.00 19/17/14 1022844 CAFT RECEIPTS CR-3 354.67 0.00 19 | CAF |
| 99177/14 1022843 CAFT RECEIPTS CR-3 176.75 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 132.85 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 85.35 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 120.82 0.00 99177/14 1022843 CAFT RECEIPTS CR-3 191.55 0.00 99178/14 1022844 CAFT RECEIPTS CR-3 232.33 0.00 9918/14 1022844 CAFT RECEIPTS CR-3 249.00 0.00 | CAF |
| Bit 11 DCR4T CR-3 322.85 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 162.74 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 109.25 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 98.80 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 9.24 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 85.35 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 85.35 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 120.82 0.00 1917/14 1022843 CAFT RECEIPTS CR-3 120.82 0.00 1917/14 1022844 CAFT RECEIPTS CR-3 120.82 0.00 1918/14 1022844 CAFT RECEIPTS CR-3 191.55 0.00 1918/14 1022844 CAFT RECEIPTS CR-3 219.00 0.00 1918/14 1022844 | CAF' |
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| Birls/H 1022945 CAFT RECEIPTS CR-3 195.20 0.00 640,647.7 Birls/H4 1022945 CAFT RECEIPTS CR-3 124.05 0.00 640,77.78 Birls/H4 1022945 CAFT RECEIPTS CR-3 124.25 0.00 640,978.35 Birls/H4 1022945 CAFT RECEIPTS CR-3 124.25 0.00 640,958.85 Birls/H4 1022945 CAFT RECEIPTS CR-3 124.85 0.00 641,968.85 Birls/H4 1022845 CAFT RECEIPTS CR-3 124.85 0.00 641,964.34 Birls/H4 1022845 CAFT RECEIPTS CR-3 124.85 0.00 641,762.44 Birls/H4 1022845 CAFT RECEIPTS CR-3 128.25 0.00 641,762.44 Birls/H4 1022845 CAFT RECEIPTS CR-3 22.00 0.00 641,762.44 Birls/H4 1022845 CAFT RECEIPTS CR-3 280.75 0.00 642,824.10 Birls/H4 1022845 CAFT R | DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|--|---|-----------------|--|------|--------|---------|------------|
| Burlant 1022845 CAFT RECEIPTS CR-3 14.05 0.00 640.671.78 Burlant 1022845 CAFT RECEIPTS CR-3 1123.25 0.00 640.981.78 Burlant 1022845 CAFT RECEIPTS CR-3 142.35 0.00 640.981.78 Burlant 1022845 CAFT RECEIPTS CR-3 142.35 0.00 641.282.60 Burlant 1022845 CAFT RECEIPTS CR-3 122.20 0.00 641.282.60 Burlant 1022845 CAFT RECEIPTS CR-3 122.00 0.00 641.782.40 Burlant 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641.782.40 Burlant 1022845 CAFT RECEIPTS CR-3 42.00 0.00 642.023.19 Burlant 1022845 CAFT RECEIPTS CR-3 42.00 0.00 642.023.19 Burlant 1022800 CAFT RECEIPTS CR-3 420.30 0.00 643.94.46 Bur22414 1022800 CAFT RECEIPTS <td>Chiefford Children and</td> <td></td> <td>CAF'T RECEIPTS</td> <td>CR-3</td> <td>185.20</td> <td>0.00</td> <td>640,647.73</td> | Chiefford Children and | | CAF'T RECEIPTS | CR-3 | 185.20 | 0.00 | 640,647.73 |
| Barlant 1022845 CAFT RECEIPTS CR-3 116.75 0.00 640,786.53 Br1914 1022845 CAFT RECEIPTS CR-3 122.25 0.00 640,958.83 Br1914 1022845 CAFT RECEIPTS CR-3 145.42 0.00 641,928.60 Br1914 1022845 CAFT RECEIPTS CR-3 122.32 0.00 641,228.60 Br1914 1022845 CAFT RECEIPTS CR-3 122.58 0.00 641,843.80 Br1914 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641,928.40 Br1914 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641,924.41 M2244 1022860 CAFT RECEIPTS CR-3 280.91 0.00 644,324.41 M2244 1022860 CAFT RECEIPTS CR-3 280.31 0.00 644,324.41 M2244 1022860 CAFT RECEIPTS CR-3 205.31 0.00 644,324.41 M2244 1022860 CAFT RECEIPTS <t< td=""><td></td><td></td><td></td><td>CR-3</td><td>24.05</td><td>0.00</td><td>640,671.78</td></t<> | | | | CR-3 | 24.05 | 0.00 | 640,671.78 |
| Barland 1022845 CAPT RECEIPTS CR-3 123.25 0.00 640,911.76 Br19144 1022845 CAPT RECEIPTS CR-3 145.42 0.00 641,042.55 Br19144 1022845 CAPT RECEIPTS CR-3 124.45 0.00 641,228.60 Br19144 1022845 CAPT RECEIPTS CR-3 122.20 0.00 641,288.60 Br19144 1022845 CAPT RECEIPTS CR-3 122.20 0.00 641,583.38 Br19144 1022845 CAPT RECEIPTS CR-3 128.06 0.00 641,752.44 Br19144 1022860 CAPT RECEIPTS CR-3 220.60 0.00 643,844.44 Br22144 1022860 CAPT RECEIPTS CR-3 220.60 0.00 644,184.31 Br22144 1022870 CAPT RECEIPTS CR-3 220.60 0.00 644,348.44 Br22144 1022870 CAPT RECEIPTS CR-3 20.30.40 0.00 644,348.47 Br22144 1022870 CAPT RECEIP | the second s | | | CR-3 | 116.75 | 0.00 | 640,788.53 |
| Barland 1022845 CAFT RECEIPTS CR-3 47.05 0.00 640,958.83 Barland 1022845 CAFT RECEIPTS CR-3 145.42 0.00 641,104.228.60 Barland 1022845 CAFT RECEIPTS CR-3 124.35 0.00 641,328.60 Barland 1022845 CAFT RECEIPTS CR-3 122.20 0.00 641,752.42 Barland 1022845 CAFT RECEIPTS CR-3 122.00 0.00 641,752.44 Barland 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641,752.44 Barland 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641,752.44 Barland 1022840 CAFT RECEIPTS CR-3 43.31 0.00 643,204.10 Barland 1022840 CAFT RECEIPTS CR-3 43.31 0.00 644,204.10 Barland 1022800 CAFT RECEIPTS CR-3 203.40 0.00 644,722.7 Barland 1022870 CAFT RECEIPTS </td <td>1 1 8 4 T A A A A A A A A A A A A A A A A A A</td> <td></td> <td></td> <td>CR-3</td> <td>123.25</td> <td>0.00</td> <td>640,911.78</td> | 1 1 8 4 T A A A A A A A A A A A A A A A A A A | | | CR-3 | 123.25 | 0.00 | 640,911.78 |
| Ballion CAPT RECEIPTS CR-3 145.42 0.00 641,104.25 BPI1914 1022845 CAPT RECEIPTS CR-3 124.35 0.00 641,228.60 BPI1914 1022845 CAPT RECEIPTS CR-3 132.20 0.00 641,228.60 BPI1914 1022845 CAPT RECEIPTS CR-3 122.80 0.00 641,728.60 BPI1914 1022845 CAPT RECEIPTS CR-3 209.06 0.00 641,728.40 BPI1914 1022845 CAPT RECEIPTS CR-3 220.6 0.00 641,728.41 BPI2214 1022860 CAPT RECEIPTS CR-3 280.36 0.00 643,284.41 BPI2214 1022870 CAPT RECEIPTS CR-3 280.36 0.00 643,284.41 BPI2314 1022870 CAPT RECEIPTS CR-3 20.34.0 0.00 644,225.7 BPI2314 1022870 CAPT RECEIPTS CR-3 20.34.0 0.00 644,325.7 BPI2314 1022870 CAPT RECEIPTS CR-3 <td></td> <td></td> <td></td> <td>CR-3</td> <td>47.05</td> <td>0.00</td> <td>640,958.83</td> | | | | CR-3 | 47.05 | 0.00 | 640,958.83 |
| Birlinit CAPT RECEIPTS CR.3 124.35 0.00 641.228.00 Birlinit 1022845 CAFT RECEIPTS CR.3 1122.00 0.00 641.308.00 Birlinit 1022845 CAFT RECEIPTS CR.3 122.00 0.00 641.503.00 Birlinit 1022845 CAFT RECEIPTS CR.3 209.06 0.00 641.728.40 Birlinit 1022845 CAFT RECEIPTS CR.3 280.97 0.00 644.203.19 Birlinit 1022860 CAFT RECEIPTS CR.3 280.96 0.00 643.484.46 Birlinit 1022860 CAFT RECEIPTS CR.3 220.00 0.00 643.484.46 Birlinit 1022870 CAFT RECEIPTS CR.3 203.01 0.00 644.925.67 Birlinit 1022870 CAFT RECEIPTS CR.3 205.31 0.00 644.925.67 Birlinit 1022870 CAFT RECEIPTS CR.3 205.31 0.00 645.130.68 Birlinit 1022870 CAFT RECEIPTS | | | | CR-3 | 145.42 | 0.00 | 641,104.25 |
| Bit Bit 1022845 CAFT RECEIPTS CR-3 132.20 0.00 641,360.80 Bit/Bit/4 1022845 CAFT RECEIPTS CR-3 126.58 0.00 641,753.48 Bit/Bit/4 1022845 CAFT RECEIPTS CR-3 209.06 0.00 641,752.44 Bit/Bit/4 1022845 CAFT RECEIPTS CR-3 209.06 0.00 644,752.44 Bit/Bit/4 1022860 CAFT RECEIPTS CR-3 250.036 0.00 643,204.10 Bit/221/4 1022860 CAFT RECEIPTS CR-3 250.036 0.00 643,494.46 Bit/221/4 1022860 CAFT RECEIPTS CR-3 203.00 0.00 644,722.77 Bit/221/4 1022870 CAFT RECEIPTS CR-3 203.40 0.00 644,722.77 Bit/231/4 1022870 CAFT RECEIPTS CR-3 205.51 0.00 645,101.89 Bit/231/4 1022870 CAFT RECEIPTS CR-3 130.274 0.00 645,524.12 Bit/231/4 1022870 CAFT RE | and the second | | | CR-3 | 124.35 | 0.00 | 641,228.60 |
| Bit 1 CAPT RECEIPTS CR3 182.58 0.00 641,543.38 Bit 1914 1022845 CAPT RECEIPTS CR3 229.66 0.00 641,752.44 Bit 1914 1022845 CAPT RECEIPTS CR3 229.66 0.00 641,752.44 Bit 22144 1022860 CAPT RECEIPTS CR3 328.75 0.00 643,204.10 Bit 22144 1022860 CAPT RECEIPTS CR3 280.05 0.00 643,204.10 Bit 22144 1022800 CAPT RECEIPTS CR3 220.00 0.00 644,198.17 Bit 2314 1022870 CAPT RECEIPTS CR3 205.41 0.00 644,722.27 Bit 23144 1022870 CAPT RECEIPTS CR3 205.41 0.00 645,103.98 Bit 23144 1022870 CAPT RECEIPTS CR3 30.85 0.00 645,504.82 Bit 23144 1022870 CAPT RECEIPTS CR3 182.74 0.00 645,524.12 Bit 23144 1022870 CAPT RECEIPTS CR3 | | | | CR-3 | 132.20 | 0.00 | 641,360.80 |
| B) 1914 1022845 CAFT RECEIPTS CR-3 209.06 0.00 641,782.44 B/1914 1022845 CAFT RECEIPTS CR-3 328.75 0.00 642,623.19 B/22141 1022860 CAFT RECEIPTS CR-3 328.05 0.00 643,224.10 B/22141 1022860 CAFT RECEIPTS CR-3 333.71 0.00 643,291.61 B/22141 1022800 CAFT RECEIPTS CR-3 333.71 0.00 643,291.61 B/23141 1022870 CAFT RECEIPTS CR-3 320.00 0.00 644,782.27 B/23141 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,130.98 B/23141 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,130.98 B/23141 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,739.57 B/23141 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,639.52 B/23141 1022870 CAFT RECEIPTS <td>A CONTRACTOR OF A CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT OF A CONTRACT.</td> <td></td> <td></td> <td>CR-3</td> <td>182.58</td> <td>0.00</td> <td>641,543.38</td> | A CONTRACTOR OF A CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT. CONTRACT OF A CONTRACT OF A CONTRACT. | | | CR-3 | 182.58 | 0.00 | 641,543.38 |
| By 19/14 1022845 CAFT RECEIPTS CR-3 42.00 0.00 641,794.44 By 19/14 1022840 CAFT RECEIPTS CR-3 828.75 0.00 642,623.19 By 22141 1022860 CAFT RECEIPTS CR-3 560.91 0.00 643,204.10 By 22141 1022860 CAFT RECEIPTS CR-3 433.71 0.00 643,918.17 By 22141 1022870 CAFT RECEIPTS CR-3 433.71 0.00 644,3918.17 By 23141 1022870 CAFT RECEIPTS CR-3 203.40 0.00 644,722.27 By 23141 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645.161.83 By 23141 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645.534.457 By 23141 1022870 CAFT RECEIPTS CR-3 179.75 0.00 645.534.52 By 23141 1022870 CAFT RECEIPTS CR-3 160.07 0.00 645.539.52 By 23141 1022870 CAF | | | | CR-3 | 209.06 | 0.00 | 641,752.44 |
| By 19/1 D02860 CAFT RECEIPTS CR-3 B28.75 D.00 642.623.19 By2214 1022860 CAFT RECEIPTS CR-3 580.91 0.00 643.204.10 By2214 1022860 CAFT RECEIPTS CR-3 280.36 0.00 643.484.46 By2214 1022860 CAFT RECEIPTS CR-3 220.00 0.00 644.782.27 By2314 1022870 CAFT RECEIPTS CR-3 203.40 0.00 644.722.27 By2314 1022870 CAFT RECEIPTS CR-3 203.40 0.00 645.130.98 By2314 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645.130.98 By2314 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645.524.12 By2314 1022870 CAFT RECEIPTS CR-3 164.40 0.00 645.60.27 By2314 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645.60.27 By2314 1022870 CAFT RECEIPTS | | | | | 42.00 | 0.00 | 641,794.44 |
| by/21/4 1022860 CAFT RECEIPTS CR-3 580.91 0.00 643,204.10 19/221/4 1022860 CAFT RECEIPTS CR-3 280.36 0.00 643,484.46 19/221/4 1022860 CAFT RECEIPTS CR-3 433.71 0.00 643,484.46 19/221/4 1022870 CAFT RECEIPTS CR-3 220.00 0.00 644,722.77 19/231/4 1022870 CAFT RECEIPTS CR-3 205.41 0.00 644,722.77 19/231/4 1022870 CAFT RECEIPTS CR-3 205.31 0.00 645,730.98 19/231/4 1022870 CAFT RECEIPTS CR-3 179.55 0.00 645,534.57 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,539.52 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,539.52 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,539.52 19/231/4 1022870 CAF | and the second se | | | | 828.75 | 0.00 | 642,623.19 |
| By/21/4 1022800 CAFT RECEIPTS CR-3 280.36 0.00 643,484.46 19/221/4 1022800 CAFT RECEIPTS CR-3 433.71 0.00 643,918.17 19/221/4 1022800 CAFT RECEIPTS CR-3 220.00 0.00 644,183.17 19/231/4 1022870 CAFT RECEIPTS CR-3 205.31 0.00 644,225.67 19/231/4 1022870 CAFT RECEIPTS CR-3 205.31 0.00 645,130.98 19/231/4 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,544.57 19/231/4 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,544.57 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 19/231/4 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 19/231/4 1022870 CAFT | and the second se | | | | 580.91 | 0.00 | 643,204.10 |
| by/2214 1022800 CAPT RECEIPTS CR-3 433.71 0.00 643.918.17 19/2214 1022800 CAPT RECEIPTS CR-3 220.00 0.00 644.138.17 19/2314 1022870 CAPT RECEIPTS CR-3 220.00 0.00 644.138.17 19/2314 1022870 CAPT RECEIPTS CR-3 205.31 0.00 645.130.88 19/2314 1022870 CAPT RECEIPTS CR-3 30.85 0.00 645.544.57 19/2314 1022870 CAPT RECEIPTS CR-3 182.74 0.00 645.524.12 19/2314 1022870 CAPT RECEIPTS CR-3 15.40 0.00 645.524.12 19/2314 1022870 CAPT RECEIPTS CR-3 162.90 0.00 645.624.27 19/2314 1022870 CAPT RECEIPTS CR-3 162.90 0.00 645.628.27 19/2314 1022870 CAPT RECEIPTS CR-3 162.90 0.00 645.628.67 19/2314 1022870 CAPT RECEIPTS </td <td>The second s</td> <td></td> <td></td> <td></td> <td>280.36</td> <td>0.00</td> <td>643,484.46</td> | The second s | | | | 280.36 | 0.00 | 643,484.46 |
| by/2214 1022870 CAPT RECEIPTS CR-3 220.00 0.00 644,138.17 19/2314 1022870 CAPT RECEIPTS CR-3 584.10 0.00 644,722.27 19/2314 1022870 CAPT RECEIPTS CR-3 205.40 0.00 644,226.67 19/2314 1022870 CAPT RECEIPTS CR-3 205.31 0.00 645,161.83 19/2314 1022870 CAPT RECEIPTS CR-3 30.85 0.00 645,534.57 19/2314 1022870 CAPT RECEIPTS CR-3 179.55 0.00 645,539.52 19/2314 1022870 CAPT RECEIPTS CR-3 190.75 0.00 645,539.52 19/2314 1022870 CAPT RECEIPTS CR-3 190.00 646,539.52 19/2314 1022870 CAPT RECEIPTS CR-3 190.00 646,528.87 19/2314 1022870 CAPT RECEIPTS CR-3 160.00 0.00 646,528.87 19/2314 1022870 CAPT RECEIPTS CR-3 160.0 | the second s | | | | 433.71 | 0.00 | 643,918.17 |
| bp/2314 1022870 CAFT RECEIPTS CR-3 584 10 0.00 644,722.27 bp/2314 1022870 CAFT RECEIPTS CR-3 203.40 0.00 644,925.67 bp/2314 1022870 CAFT RECEIPTS CR-3 205.51 0.00 645,130.98 bp/2314 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,64.63 bp/2314 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645,539.52 bp/2314 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,640.27 bp/2314 1022870 CAFT RECEIPTS CR-3 190.75 0.00 645,639.52 bp/2314 1022870 CAFT RECEIPTS CR-3 190.075 0.00 645,640.27 bp/2314 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645,208.92 bp/2314 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645,208.92 bp/2314 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645,208.92 bp/2314 | the second second second | | | | 220.00 | 0.00 | 644,138.17 |
| by/2314 1022870 CAFT RECEIPTS CR-3 203.40 0.00 644.925.67 by/2314 1022870 CAFT RECEIPTS CR-3 206.31 0.00 645,130.98 by/2314 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,161.83 by/2314 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645,524.12 by/2314 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,530.52 by/2314 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 by/2314 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 by/2314 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,962.87 by/2314 1022870 CAFT RECEIPTS CR-3 160.00 0.00 645,962.87 by/2314 1022870 CAFT RECEIPTS CR-3 60.00 0.00 645,152.87 by/2314 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646,215.27 by/2314 | | | | | 584.10 | 0.00 | 644,722.27 |
| 99/23/14 1022870 CAFT RECEIPTS CR-3 205.311 0.00 645,130.98 99/23/14 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,141.83 99/23/14 1022870 CAFT RECEIPTS CR-3 182,74 0.00 645,344.57 99/23/14 1022870 CAFT RECEIPTS CR-3 179.55 0.00 645,524.52 99/23/14 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,640.27 99/23/14 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,962.87 99/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,962.87 99/23/14 1022870 CAFT RECEIPTS CR-3 60.00 0.00 645,962.87 99/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,216.27 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,215.27 19/23/14 1022870 CAFT RECEIPTS CR-3 65.21 0.00 646,215.27 19/23/ | | | | | 203.40 | 0.00 | 644,925.67 |
| b)23/14 1022870 CAFT RECEIPTS CR-3 30.85 0.00 645,161.83 19/23/14 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645,241.2 19/23/14 1022870 CAFT RECEIPTS CR-3 179.55 0.00 645,524.12 19/23/14 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,539.52 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 645,639.52 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 645,939.97 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,92.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645,02.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645,02.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,22.77 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,235.05 19/23/14 1022870 CAF | | | | | 205.31 | 0.00 | 645,130.98 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 182.74 0.00 645.344.57 19/23/14 1022870 CAFT RECEIPTS CR-3 179.55 0.00 645.524.12 19/23/14 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645.539.52 19/23/14 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645.630.52 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645.902.87 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645.902.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 645.928.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646.12.87 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646.21.27 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646.21.27 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646.60.06 19/23/14 | the second se | | | CR-3 | 30.85 | 0.00 | 645,161.83 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 179.55 0.00 645,524.12 19/23/14 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,539.52 19/23/14 1022870 CAFT RECEIPTS CR-3 190.075 0.00 645,539.97 19/23/14 1022870 CAFT RECEIPTS CR-3 190.075 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 160.00 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,152.87 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,215.27 19/23/14 1022870 CAFT RECEIPTS CR-3 56.90 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 65.21 0.00 646,637.505 19/23/14 1022870 CAFT RECEIPTS CR-3 293.75 0.00 646,640.26 19/ | and the second | | | CR-3 | 182.74 | 0.00 | 645,344.57 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 15.40 0.00 645,530.52 19/23/14 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 19/23/14 1022870 CAFT RECEIPTS CR-3 99.70 0.00 645,739.97 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,92.87 19/23/14 1022870 CAFT RECEIPTS CR-3 60.00 0.00 646,28.287 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,28.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,28.92 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,375.05 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,270.66 19/23/14< | | | | CR-3 | 179.55 | 0.00 | 645,524.12 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 100.75 0.00 645,640.27 19/23/14 1022870 CAFT RECEIPTS CR-3 99.70 0.00 645,939.97 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 60.00 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,28.287 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,28.92 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,375.05 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,620.06 19/23/14 1022870 CAFT RECEIPTS CR-3 293.75 0.00 646,53.65 19/23/14 1022871 CAFT RECEIPTS CR-3 293.75 0.00 646,53.81 19/24/14< | the second second second | | | CR-3 | 15.40 | 0.00 | 645,539.52 |
| 19/23/14 1022870 CAF'T RECEIPTS CR-3 99.70 0.00 645,739.97 19/23/14 1022870 CAF'T RECEIPTS CR-3 162.90 0.00 645,902.87 19/23/14 1022870 CAF'T RECEIPTS CR-3 60.00 0.00 645,962.87 19/23/14 1022870 CAF'T RECEIPTS CR-3 190.00 0.00 646,152.87 19/23/14 1022870 CAF'T RECEIPTS CR-3 190.00 0.00 646,215.27 19/23/14 1022870 CAF'T RECEIPTS CR-3 6.35 0.00 646,275.27 19/23/14 1022870 CAF'T RECEIPTS CR-3 56.90 0.00 646,275.05 19/23/14 1022870 CAF'T RECEIPTS CR-3 102.88 0.00 646,275.05 19/23/14 1022870 CAF'T RECEIPTS CR-3 102.88 0.00 646,637.05 19/23/14 1022870 CAF'T RECEIPTS CR-3 102.88 0.00 646,637.05 19/24/14 1022871 CAF'T RECEIPTS CR-3 293.75 0.00 646,650.86 | | | | CR-3 | 100.75 | 0.00 | 645,640.27 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 162.90 0.00 645,902.87 19/23/14 1022870 CAFT RECEIPTS CR-3 60.00 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,208.92 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,208.92 19/23/14 1022870 CAFT RECEIPTS CR-3 56.90 0.00 646,215.27 19/23/14 1022870 CAFT RECEIPTS CR-3 56.90 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,260.06 19/23/14 1022870 CAFT RECEIPTS CR-3 293.75 0.00 646,553.81 19/24/14 1022871 CAFT RECEIPTS CR-3 293.75 0.00 646,570.36 19/24/14 1022871 CAFT RECEIPTS CR-3 24.25 0.00 646,573.81 19/24/1 | | | the second s | CR-3 | 99.70 | 0.00 | 645,739.97 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 60.00 0.00 645,962.87 19/23/14 1022870 CAFT RECEIPTS CR-3 190.00 0.00 646,152.87 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,208.92 19/23/14 1022870 CAFT RECEIPTS CR-3 56.95 0.00 646,215.27 19/23/14 1022870 CAFT RECEIPTS CR-3 65.90 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,270.55 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,206.06 19/23/14 1022870 CAFT RECEIPTS CR-3 293.05 0.00 646,260.06 19/24/14 1022870 CAFT RECEIPTS CR-3 293.05 0.00 646,553.81 19/24/14 1022871 CAFT RECEIPTS CR-3 293.05 0.00 646,770.36 19/24/14 1022871 CAFT RECEIPTS CR-3 24.25 0.00 646,770.36 19/24/1 | the second se | | | CR-3 | 162.90 | 0.00 | 645,902.87 |
| 19/23/141022870CAFT RECEIPTSCR-3190.000.00646,152.8719/23/141022870CAFT RECEIPTSCR-356.050.00646,208.9219/23/141022870CAFT RECEIPTSCR-36.350.00646,215.2719/23/141022870CAFT RECEIPTSCR-356.900.00646,272.1719/23/141022870CAFT RECEIPTSCR-3102.880.00646,275.0519/23/141022870CAFT RECEIPTSCR-365.210.00646,440.2619/23/141022870CAFT RECEIPTSCR-365.210.00646,260.0619/24/141022871CAFT RECEIPTSCR-3293.750.00646,553.8119/24/141022871CAFT RECEIPTSCR-3216.550.00646,794.6119/24/141022871CAFT RECEIPTSCR-324.250.00646,974.6119/24/141022871CAFT RECEIPTSCR-3115.500.00646,972.3119/24/141022871CAFT RECEIPTSCR-362.200.00646,972.3119/24/141022871CAFT RECEIPTSCR-3110.500.00646,972.3119/24/141022871CAFT RECEIPTSCR-386.850.00647,763.6119/24/141022871CAFT RECEIPTSCR-3110.500.00647,02.8119/24/141022871CAFT RECEIPTSCR-386.850.00647,763.6119/24/141022871CAFT RECEIPTSCR | | | | CR-3 | 60.00 | 0.00 | 645,962.87 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 56.05 0.00 646,208.92 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 56.90 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,375.05 19/23/14 1022870 CAFT RECEIPTS CR-3 65.21 0.00 646,400.26 19/23/14 1022870 CAFT RECEIPTS CR-3 65.21 0.00 646,260.06 19/23/14 1022870 CAFT RECEIPTS CR-3 293.75 0.00 646,260.06 19/24/14 1022871 CAFT RECEIPTS CR-3 293.75 0.00 646,770.36 19/24/14 1022871 CAFT RECEIPTS CR-3 216.55 0.00 646,974.61 19/24/14 1022871 CAFT RECEIPTS CR-3 24.25 0.00 646,972.31 19/24/14 1022871 CAFT RECEIPTS CR-3 115.50 0.00 646,972.31 19/24/14< | CONTRACT ACCURATE OF | | | CR-3 | 190.00 | 0.00 | 646,152.87 |
| 19/23/14 1022870 CAFT RECEIPTS CR-3 6.35 0.00 646,215.27 19/23/14 1022870 CAFT RECEIPTS CR-3 56.90 0.00 646,272.17 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,375.05 19/23/14 1022870 CAFT RECEIPTS CR-3 102.88 0.00 646,402.66 19/23/14 1022870 CAFT RECEIPTS CR-3 65.21 0.00 646,260.06 19/24/14 1022871 CAFT RECEIPTS CR-3 293.75 0.00 646,553.81 19/24/14 1022871 CAFT RECEIPTS CR-3 216.55 0.00 646,703.66 19/24/14 1022871 CAFT RECEIPTS CR-3 24.25 0.00 646,794.61 19/24/14 1022871 CAFT RECEIPTS CR-3 115.50 0.00 646,910.11 19/24/14 1022871 CAFT RECEIPTS CR-3 62.20 0.00 646,92.31 19/24/14 1022871 CAFT RECEIPTS CR-3 110.50 0.00 647,082.81 19/24/14< | | | | CR-3 | 56.05 | 0.00 | 646,208.92 |
| 13/20141022870CAFT RECEIPTSCR-356.900.00646,272.1719/23/141022870CAFT RECEIPTSCR-3102.880.00646,375.0519/23/141022870CAFT RECEIPTSCR-365.210.00646,440.2619/24/14* SEE CASH DISBURSEMENTCD-70.00180.20646,260.0619/24/141022871CAFT RECEIPTSCR-3293.750.00646,770.3619/24/141022871CAFT RECEIPTSCR-3216.550.00646,794.6119/24/141022871CAFT RECEIPTSCR-3115.500.00646,910.1119/24/141022871CAFT RECEIPTSCR-362.200.00646,972.3119/24/141022871CAFT RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAFT RECEIPTSCR-386.850.00647,082.8119/24/141022871CAFT RECEIPTSCR-3204.150.00647,373.81 | The second s | | | CR-3 | 6.35 | 0.00 | 646,215.27 |
| 19/20/141022870CAF'T RECEIPTSCR-3102.880.00646,375.0519/23/141022870CAF'T RECEIPTSCR-365.210.00646,440.2619/23/141022870* SEE CASH DISBURSEMENTCD-70.00180.20646,260.0619/24/141022871CAF'T RECEIPTSCR-3293.750.00646,553.8119/24/141022871CAF'T RECEIPTSCR-3216.550.00646,770.3619/24/141022871CAF'T RECEIPTSCR-324.250.00646,910.1119/24/141022871CAF'T RECEIPTSCR-3115.500.00646,972.3119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,73.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,73.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,73.8119/24/141022871CAF'T RECEIPTSCR-3204.150.00647,73.81 | | | | CR-3 | 56.90 | 0.00 | 646,272.17 |
| 19/23/141022870CAF'T RECEIPTSCR-365.210.00646,440.2619/24/14* SEE CASH DISBURSEMENTCD-70.00180.20646,260.0619/24/141022871CAF'T RECEIPTSCR-3293.750.00646,553.8119/24/141022871CAF'T RECEIPTSCR-3216.550.00646,770.3619/24/141022871CAF'T RECEIPTSCR-324.250.00646,94.6119/24/141022871CAF'T RECEIPTSCR-3115.500.00646,972.3119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | Contract of the second second | | | CR-3 | 102.88 | 0.00 | 646,375.05 |
| 19/24/14 * SEE CASH DISBURSEMENT CD-7 0.00 180.20 646,260.06 19/24/14 1022871 CAF'T RECEIPTS CR-3 293.75 0.00 646,553.81 19/24/14 1022871 CAF'T RECEIPTS CR-3 216.55 0.00 646,703.66 19/24/14 1022871 CAF'T RECEIPTS CR-3 24.25 0.00 646,910.11 19/24/14 1022871 CAF'T RECEIPTS CR-3 115.50 0.00 646,972.31 19/24/14 1022871 CAF'T RECEIPTS CR-3 62.20 0.00 646,972.31 19/24/14 1022871 CAF'T RECEIPTS CR-3 110.50 0.00 647,082.81 19/24/14 1022871 CAF'T RECEIPTS CR-3 86.85 0.00 647,169.66 19/24/14 1022871 CAF'T RECEIPTS CR-3 86.85 0.00 647,169.66 19/24/14 1022871 CAF'T RECEIPTS CR-3 204.15 0.00 647,373.81 | | | | CR-3 | 65.21 | 0.00 | 646,440.26 |
| 19/24/141022871CAF'T RECEIPTSCR-3293.750.00646,553.8119/24/141022871CAF'T RECEIPTSCR-3216.550.00646,770.3619/24/141022871CAF'T RECEIPTSCR-324.250.00646,794.6119/24/141022871CAF'T RECEIPTSCR-3115.500.00646,910.1119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | the second se | 1022070 | | CD-7 | 0.00 | 180.20 | 646,260.06 |
| 19/24/141022071CAF'T RECEIPTSCR-3216.550.00646,770.3619/24/141022871CAF'T RECEIPTSCR-324.250.00646,794.6119/24/141022871CAF'T RECEIPTSCR-3115.500.00646,910.1119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | the second se | 1022871 | | CR-3 | 293.75 | 0.00 | 646,553.81 |
| 19/24/141022871CAF'T RECEIPTSCR-324.250.00646,794.6119/24/141022871CAF'T RECEIPTSCR-3115.500.00646,910.1119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | | | | CR-3 | 216.55 | 0.00 | 646,770.36 |
| 19/24/141022871CAF'T RECEIPTSCR-3115.500.00646,910.1119/24/141022871CAF'T RECEIPTSCR-362.200.00646,972.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | | | | CR-3 | 24.25 | 0.00 | 646,794.61 |
| 19/24/141022871CAF'T RECEIPTSCR-362.200.00646,9/2.3119/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | The second second second second | | CAF'T RECEIPTS | CR-3 | 115.50 | 0.00 | 646,910.11 |
| 19/24/141022871CAF'T RECEIPTSCR-3110.500.00647,082.8119/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | | | CAF'T RECEIPTS | CR-3 | 62.20 | | 646,972.31 |
| 19/24/141022871CAF'T RECEIPTSCR-386.850.00647,169.6619/24/141022871CAF'T RECEIPTSCR-3204.150.00647,373.81 | | | CAF'T RECEIPTS | | | | |
| 10/24/14 1022871 CAF'T RECEIPTS CR-3 204.15 0.00 647,373.81 | | | | | | | |
| | 19/24/14 | | CAF'T RECEIPTS | CR-3 | 204.15 | 0.00 | 647,373.81 |

DETAIL ACCOUNT TRANSACTIONS - C 207 CAPITAL ONE CHECKING - 09/01/14 - 09/30/14

| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|-----------------|----------------|--------|--------------|----------|------------|
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 58.85 | 0.00 | 647,511.86 |
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 76.52 | 0.00 | 647,588.38 |
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 31.31 | 0.00 | 647,619.69 |
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 82.87 | 0.00 | 647,702.56 |
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 80.60 | 0.00 | 647,783.16 |
|)9/24/14 | 1022871 | CAF'T RECEIPTS | CR-3 | 32.00 | 0.00 | 647,815.16 |
|)9/29/14 | 1022872 | CAF'T RECEIPTS | CR-3 | 1,241.32 DIT | 0.00 | 649,056.48 |
|)9/29/14 | 1022872 | CAF'T RECEIPTS | CR-3 | 818.21 | 0.00 | 649,874.69 |
|)9/29/14 | 1022872 | CAF'T RECEIPTS | CR-3 | 331.71 | 0.00 | 650,206.40 |
| | 1022872 | CAF'T RECEIPTS | CR-3 | 308.97 | 0.00 | 650,515.37 |
| 19/29/14 | | CAF'T RECEIPTS | CR-3 | 1,583.25 | 0.00 | 652,098.62 |
| 19/30/14 | 1022873 | CAF'T RECEIPTS | CR-3 | 710.26 DIT | 0.00 | 652,808.88 |
|)9/30/14 | 1022873 | CAF'T RECEIPTS | CR-3 | 237.01 | 0.00 | 653,045.89 |
|)9/30/14 | 1022873 | CAF'T RECEIPTS | CR-3 | 420.41 | 0.00 | 653,466.30 |
|)9/30/14 | 1022873 | OAL TREGENTO | TOTALS | 87,534.47 | 1,616.82 | 653,466.30 |

eport Completed 11:26 AM

Rocky Point Union Free School District Treasurer's Report Cafeteria Fund ACH C208 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | 308,269.41 |
|--------------------------------|-------------------------------|--------------------|------------|
| Receipts: | | | |
| | Café ACH Deposits Interest | 26,053.95 18.45 | |
| | | 10.43 | 26,072.40 |
| Disbursements: | | | 0.00 |
| Total available balance per Ge | neral Ledger as of: | 9/30/2014 | 334,341.81 |
| | | | |
| | | | |
| Bank Balance as of: | 9/30/2014 | | 332,359.71 |
| Add: | Deposits in Transit | | 1,982.10 |
| Adjusted Pank Palance on of a | 0/20/2014 | | |
| Adjusted Bank Balance as of : | 9/30/2014 | | 334,341.81 |

Prepared by: Linda Bilske 10/8/2014 Date:

Reviewed by: Date:

Virginia to Unay





JPMorgan Chase Bank, N.A. Northeast Market P O Box 659754 San Antonio, TX 78265 - 9754

CHECKING SUMMARY

August 30, 2014 through September 30, 2014

CUSTOMER SERVICE INFORMATION

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

| Beginni | ng Balance | INSTANCES | AMOUNT \$305,933.66 | |
|----------------------|---|--------------------|--|--------------------|
| • | and Additions | 60 | · | |
| • | | 60 | 26,426.05 | |
| Ending | Balance | 60 | \$332,359.71 | |
| Interest I | Paid This Period | | \$18.45 | |
| Interest I | Paid Year-to-Date | | \$157.62 | |
| | DSITS AND ADDIT | | | AMOUNT |
| DATE 09/02 | Orig CO Name:Hrtland Prr Entry Descr:Txns/Fees Se | c:CCD Trace#:09100 | ehps001 Desc Date: CO 0019600672 Eed:140902 Ind | amount \$600.00 |
| | ID:650000007830113 | Ind Name:Rocky F | oint Ufsd Trn: 2459600672Tc | |
| 09/02 | Orig CO Name:Hrtland Pn Entry Descr:Txns/Fees Se ID:650000007830113 | c:CCD Trace#:09100 | ehps001 Desc Date: CO 00019600676 Eed:140902 Ind oint Ufsd Trn: 2459600676Tc | 569.00 |
| 09/02 | Orig CO Name:Hrtland Pn Entry Descr:Txps/Eees Se | | ehps001 Desc Date: CO | 395.00 |

Commercial Checking With Interest

0 Entry Descr:Txns/Fees Sec:CCD Trace#:091000019600674 Eed:140902 Ind ID:65000007830113 Ind Name:Rocky Point Ufsd Trn: 2459600674Tc 09/02 Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: 390.00 CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000019600678 Eed:140902 Ind ID:65000007830113 Ind Name:Rocky Point Ufsd Trn: 2459600678Tc 09/02 Orig CO Name:Heartland Orig ID:1223755714 Desc Date:090114 CO 121.80 Entry Descr:ACH Funds Sec:CCD Trace#:091000019600670 Eed:140902 Ind ID: 300836 Ind Name:Rocky Point Ufsd Trn: 2459600670Tc 09/03 Orig CO Name:Hrtland Pmt Sys Orig ID:Wfbehps001 Desc Date: 1,022.00 CO Entry Descr:Txns/Fees Sec:CCD Trace#:091000017413894 Eed:140903 Ind ID:65000007830113 Ind Name:Rocky Point Ufsd Trn: 2467413894Tc

** All values are subject to verification and adjustments. **

Balance and Transaction Report - Summary and Detail

Date Range: 10/01/2014 - 10/15/2014

| Includes Credits an ACH | nd Debits for: | | Report Settings: Only Include Accounts w Include Multi-Byte and A Characters | ith Activity, ccented | | | |
|----------------------------|----------------|---|---|--------------------------|---------------|--------------|---|
| | SCHOOL LUNCH | ACH | | | | | Last Updated: 10/15/2014 04:58 AM EDT |
| • | | ORGAN CHASE NEW | / YORK | | | | |
| Tran. Date Valu | ie Date | Description | Customer Ref. | Bank Ref. | Credit Amount | Debit Amount | Balance |
| 10/01/2014 | | Opening Available | | | | | 332,359.71 |
| | | Opening Ledger | | · · · · · · · · · | | | 332,359.71 |
| 10/01/2014 10/0 | | EFT CREDIT ORIG CO NAME: ORIG ID : ENTRY DESCR : ENTRY CLASS : TRACE NO : ENTRY DATE : IND ID NO : IND NAME : ORIG BANK : | 65000007830113 HRTLAND PMT SYS WFBEHPS001 TXNS/FEES CCD 091000011726880 141001 650000007830113 ROCKY POINT UFSD NORWEST BANK, NORTHWESTERN | 2741726880TC | 543.30 | DIT | 332,903.01 |
| 10/02/2014 10/02 | | EFT CREDIT ORIG CO NAME: ORIG ID : DESC DATE : ENTRY DESCR : ENTRY CLASS : TRACE NO : ENTRY DATE : IND ID NO : IND NAME : ORIG BANK : | 334822 Heartland 1223755714 093014 ACH FUNDS CCD 091000015478158 141002 334822 ROCKY POINT UFSD NORWEST BANK, NORTHWESTERN | 2745478158TC | 73.05 | DIT | 332,976.06 |
| 10/02/2014 10/02 | 2/2014 | EFT CREDIT | 336406 | 2745478159TC | 45.00 | DIT | 333,021.06 |

** All values are subject to verification and adjustments. **

Balance and Transaction Report - Summary and Detail

Date Range: 10/01/2014 - 10/15/2014

| Fran. Date | Value Date | Description | Customer Ref. | Bank Ref. | Credit Amount | Debit Amount | Balance |
|------------|------------|-----------------------------|----------------------------|--------------|--|--------------|------------|
| | | ORIG CO NAME: | Heartland | | | | |
| | | ORIG ID : | 1223755714 | | | | |
| | | DESC DATE : | 093014 | | | | |
| | | ENTRY DESCR : | ACH FUNDS | | | | |
| | | ENTRY CLASS : | CCD | | | | |
| | | TRACE NO : | 091000015478159 | | | | |
| | | ENTRY DATE : | 141002 | | | | |
| | | IND ID NO : | 336406 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | | an a | | |
| 10/02/2014 | 10/02/2014 | EFT CREDIT | 336654 | 2745478160TC | 25.00 | DIT | 333,046.06 |
| | | ORIG CO NAME: | Heartland | | | | |
| | | ORIG ID : | 1223755714 | | | | |
| | | DESC DATE : | 093014 | | | | |
| | | ENTRY DESCR : | ACH FUNDS | | | | |
| | | ENTRY CLASS : TRACE NO : | CCD 091000015478160 | | | | |
| | | ENTRY DATE : | 141002 | | | | |
| | | IND ID NO : | 336654 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | | | | |
| 0/02/2014 | 10/02/2014 | EFT CREDIT | 65000007830113 | 2751649434TC | 790.00 | DIT | 333,836.06 |
| | | ORIG CO NAME: | HRTLAND PMT SYS | | | | |
| | | ORIG ID : | WFBEHPS001 | | | | |
| | | ENTRY DESCR : | TXNS/FEES | | | | |
| | | ENTRY CLASS : | CCD | | | | |
| | | TRACE NO : | 091000011649434 | | | | |
| | | ENTRY DATE : | 141002 | | | | |
| | | IND ID NO : | 65000007830113 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | | | | |
| .0/03/2014 | 10/03/2014 | EFT CREDIT | 338854 | 2751484704TC | 335.00 | DIT | 334,171.06 |
| | • • • • • | ORIG CO NAME: | Heartland | | | | |
| | | ORIG ID : | 1223755714 | | | | |

** All values are subject to verification and adjustments. **

Balance and Transaction Report - Summary and Detail

Date Range: 10/01/2014 - 10/15/2014

| Fran. Date | Value Date | Description | Customer Ref. | Bank Ref. | Credit Amount | Debit Amount | Balanc |
|------------|------------|---------------|----------------------------|--|--|--------------|------------|
| | | ENTRY DATE : | 141006 | | | | |
| | | IND ID NO : | 65000007830113 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | | a, -, maa ka aana ay ka ahay k | | |
| 10/06/2014 | 10/06/2014 | EFT CREDIT | 65000007830113 | 2797630624TC | 248.45 | • · | 336,550.70 |
| | | ORIG CO NAME: | HRTLAND PMT SYS | | | | |
| | | ORIG ID : | WFBEHPS001 | | | | |
| | | ENTRY DESCR : | TXNS/FEES | | | | |
| | | ENTRY CLASS : | CCD | | | | |
| | | TRACE NO : | 091000017630624 | | | | |
| | | ENTRY DATE : | 141006 | | | | |
| | | IND ID NO : | 65000007830113 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | and a second | ang ang kang kang ang ang kang kang kang | | |
| 10/06/2014 | 10/06/2014 | EFT CREDIT | 339928 | 2797630626TC | 170.75 | DIT | 336,721.51 |
| | | ORIG CO NAME: | Heartland | | | | |
| | | ORIG ID : | 1223755714 | | | | |
| | | DESC DATE : | 100514 | | | | |
| | | ENTRY DESCR : | ACH FUNDS | | | | |
| | | ENTRY CLASS : | CCD | | | | |
| | | TRACE NO : | 091000017630626 | | | | |
| | | ENTRY DATE : | 141006 | | | | |
| | | IND ID NO : | 339928 | | | | |
| | | IND NAME : | ROCKY POINT UFSD | | | | |
| | | ORIG BANK : | NORWEST BANK, NORTHWESTERN | | | | |
| 10/07/2014 | 10/07/2014 | EFT CREDIT | 342218 | 2791806608TC | 70.00 | | 336,791.51 |
| | | ORIG CO NAME: | Heartland | | | | |
| | | ORIG ID : | 1223755714 | | | | |
| | | DESC DATE : | 100614 | | | | |
| | | ENTRY DESCR : | ACH FUNDS | | | | |
| | | ENTRY CLASS : | CCD | | | | |
| | | TRACE NO : | 091000011806608 | | | | |
| | | ENTRY DATE : | 141007 | | | | |
| | | IND ID NO : | 342218 | | | | |

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - C 208 CHASE ACH REVENUE - 09/01/14 - 09/30/14

| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|----------|-----------------|-----------------------------|--------|-----------|---------|------------|
| 19/01/14 | | BALANCE 07/01/14 - 08/31/14 | | 0.00 | 0.00 | 308,269.41 |
| 19/30/14 | 1022887 | INTEREST REVENUE | CR-3 | 18.45 | 0.00 | 308,287.86 |
| 19/30/14 | 1022879 | JAE ACH | CR-3 | 5,836.80 | 0.00 | 314,124.66 |
| 19/30/14 | 1022880 | FJC ACH | CR-3 | 8,049.90 | 0.00 | 322,174.56 |
| 19/30/14 | 1022881 | MS ACH | CR-3 | 5,817.20 | 0.00 | 327,991.76 |
| 19/30/14 | 1022882 | HS ACH | CR-3 | 6,350.05 | 0.00 | 334,341.81 |
| | | | TOTALS | 26,072.40 | 0.00 | 334,341.81 |

sport Completed 1:25 PM

Rocky Point Union Free School District Treasurer's Report Federal Fund Checking - F205 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | | 211,394.20 |
|-------------------------------|-----------------------|-----------|-----------|-------------|
| Receipts: | | | | 0.00 |
| Disbursements: Cash | Disbursements | | 17,711.65 | |
| | | | | (17,711.65) |
| Total available balance per (| General Ledger as of: | 9/30/2014 | | 193,682.55 |
| | | | | |
| Bank Balance as of: 9/30/ | 2014 | | | 210,642.52 |
| Less: Outs | anding Checks | | | (16,959.97) |
| Adjusted Bank Balance as c | f: 9/30/2014 | | | 193,682.55 |
| | | | | - |

Prepared by: Linda Belski Date: 10/2/2014

Reviewed by: Date:

Yir ania to Manay

F205

ExportData (1)

Direct inquiries to Customer Service 877 694-9111

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

| | | | 1 ENCLOSURE | S Page | 1 of | 1 |
|--|---|--------------------------------------|--|-----------|------|--|
| Government | Banking Checking | i | | | | |
| +Deposits/Credits -Checks/Debits -Service charge | | 09-01-14 0 1 09-30-14 30 | 211,437.52 0.00 795.00 0.00 210,642.52 236.30 | | | |
| DATE DESCRI | [PTION | CHECK# | DEBITS | CREDITS | 5 | BALANCE |
| 09-22 Check | ning Balance Withdrawal g balance | 4055 | 795.00 | | | 211,437.52 210,642.52 210,642.52 |
| CHECKS PAI | D DURING STATEME | NT PERIOD | | | | |
| Date 09-2 END O | | Amount 795.00 | Date | Check No. | Amou | int |

Sank Reconciliation Outstanding Checks Listing as of 09/30/14

| HECK# | ISSUE DATE | | | AMOUNT | CLEARED CLEAR DAT | Γ Ε |
|------------|----------------------|---------------------------------------|-----------------------------|--------------------|-------------------|---|
| 031 056 | 05/06/14 09/23/14 | NORTHERN TERMINU EASTERN SUFFOLK B | | 43.32 16,916.65 | N N | |
| port Compl | eted 11:57 AM | | GRAND TOTAL TOTAL CHECKS | 16,959.97 2 | | $= \frac{ \nabla d x }{ \nabla u_1 ^2} = \frac{ u_1 }{ \nabla u_2 } \frac{ u_1 }{ \nabla u_2 }$ |
| pontoun | | | | | | |
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0/01/14

ROCKY POINT UFSD

Page 1/1

| DATE REF# | INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|-------------------------------|------------|---|------------------------|--------------------------------------|---|---|
| 9/01/14 9/03/14 9/24/14 | | BALANCE 07/01/14 - 08/31/14 * SEE CASH DISBURSEMENT * SEE CASH DISBURSEMENT | CD-5 CD-6 TOTALS | 0.00 -0.00 0.00 0.00 | 0.00 795.00 16,916.65 17,711.65 | 211,394.20 210,599.20 193,682.55 193,682.55 |
| port Completed 12:34 | PM | | 1. ¹⁹¹³ | | | |
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Rocky Point Union Free School District Treasurer's Report Capital Fund Checking - H205 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | 238,426.31 |
|---------------------------------|------------------------|-----------|------------|
| Receipts: | | | 0.00 |
| Disbursements: | | | 0.00 |
| Total available balance per Ger | neral Ledger as of: 9, |)/30/2014 | 238,426.31 |
| Bank Balance as of: | 9/30/2014 | | 238,426.31 |

Prepared by: Linda Bilski Reviewed by: Date: 10/2/2014 Date:

irginia Hollowsay

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ExportData (1)

Direct inquiries to Customer Service 877 694-9111

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

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| | 0 ENCLOSURES | Page | 1 of | 1 |
|--|--------------------------------------|-------|--|---|
| Government Banking Checking | | | | |
| Opening balance +Deposits/Credits -Checks/Debits -Service charge Ending balance Days in Statement Period Interest Paid this Year END OF STATEMENT | 09-01-14 0 0 09-30-14 30 | 238,4 | 426.31 0.00 0.00 0.00 426.31 266.91 | |

:0/01/14

ROCKY POINT UFSD

Page 1/1

| DATE REF# INV# VEND# | EXPLANATION SCH# | DEBITS CREDITS BALANCE |
|-------------------------|---------------------------------------|---|
| 9/01/14 | BALANCE 07/01/14 - 08/31/14 TOTALS | 0.00 0.00 238,426.31 0.00 0.00 238,426.31 |
| port Completed 12:35 PM | | |
| | | |
| | a Marian a Star | |
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Rocky Point Union Free School District Treasurer's Report Trust and Agency Checking - T204 As of September 30, 2014

| Reconciled Balance as of: | 8/31/2014 | | | 1,341,811.29 |
|-----------------------------|---------------------------|--------------|--------------|----------------|
| Receipts: | | | | |
| | Refund Void Check | 1 200 400 00 | | |
| | Funding Transfers | 1,206,492.98 | | 1,206,492.98 |
| Disbursements: | | | | |
| | ERS Cook Diskursements | | 7,602.77 | |
| | Cash Disbursements | | 1,072,980.21 | (1,080,582.98) |
| Total available balance per | General Ledger as of: | 9/30/2014 | | 1,467,721.29 |
| | | | | |
| | | | | |
| Bank Balance as of: | 9/30/2014 | | | 1,490,672.30 |
| Less: | Outstanding Checks | | | 22,951.01 |
| Adjusted Bank Balance as o | of : 9/30/2014 | | | 1,467,721.29 |

Prepared by: 0 Date: 10/2/2014

Reviewed by: Date:

ginia Holloway

-

ExportData

Direct inquiries to Customer Service 877 694-9111

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

| | | 13 ENCLOSURES | Page | 1 of 2 |
|---|--|--|------------|--|
| Government Banking Checking | | | | |
| Opening balance +Deposits/Credi -Checks/Debits -Service charge Ending balance Days in Stateme Interest Paid t | ts nt Period | 09-01-14 2 20 09-30-14 30 | 1,490,67 | 92.98 53.95 0.00 |
| DATE DESCRIPTION | CHECK# | DEBITS | CREDITS | BALANCE |
| Beginning Balance 09-02 ACH Withdrawal 9102716322 DEBIT | S | 7,602.77 | | 1,344,843.27 1,337,240.50 |
| 090214 ROCKY POINT UF 09-02 Check Withdrawal 09-02 Check Withdrawal 09-03 Check Withdrawal 09-08 Check Withdrawal 09-09 Book transfer credit | 74 10472 10471 10473 10474 | 4728-010 1,247.61 297.83 321.55 195.99 | 588,398.60 | 1,335,992.89 1,335,695.06 1,335,373.51 1,335,177.52 1,923,576.12 |
| 09-09 Check Withdrawal 09-12 Wire transfer withdrav The OMNI Group 091214 140912054443H4(| | 530.77 61,194.21 | | 1,923,045.35 1,861,851.14 |
| 09-12 ACH Withdrawal | XPYMT | 382,486.87 | | 1,479,364.27 |
| 09-12 ACH Withdrawal New York State 1573 | 303455 | 66,169.17 | | 1,413,195.10 |
| 091214 ROCKY POINT UN 09-12 Check Withdrawal 09-16 Check Withdrawal 09-16 Check Withdrawal 09-17 Check Withdrawal 09-18 Check Withdrawal 09-19 Check Withdrawal 09-23 Book transfer credit | 10476 10479 10484 10482 10477 10478 | Y14wT005571791 108.23 907.29 339.10 398.39 184.42 1,162.38 Page 1 | 618,094.38 | 1,413,086.87 1,412,179.58 1,411,840.48 1,411,442.09 1,411,257.67 1,410,095.29 2,028,189.67 |

Bank Reconciliation Outstanding Checks Listing as of 09/30/14

| HECK# ISSUE DATE | PAYEE | AMOUNT | CLEARED | LEAR DATE |
|---|--|--|--|-----------|
| 0415 06/09/14 0480 09/10/14 0483 09/10/14 0485 09/24/14 0486 09/24/14 0487 09/24/14 0488 09/24/14 0489 09/24/14 0489 09/24/14 0489 09/24/14 0490 09/24/14 0491 09/24/14 0492 09/24/14 0493 09/24/14 | DECORATIVE CABINETS ROCKY POINT ADMIN ASSOCIA VOTE COPE COMMISSIONER OF TAXATION N.Y.S.TEACHERS RETIRE.SYS NYS CHILD SUPPORT PROCESS NYSUT MEMBER BENEFITS TRU ROCKY POINT ADMIN ASSOCIA ROCKY POINT SCH REL PERS SHERIFF OF SUFFOLK COUNTY US DEPARTMENT OF EDUCATIO VOTE COPE | 37.00 703.00 335.25 183.71 13,568.07 1,162.38 907.29 703.00 4,403.15 194.52 398.39 355.25 | N N N N N N N N N N | |
| | GRAND TO TOTAL CHE | | | |
| port Completed 12:12 PM | | | | |
| | | | | |
| | | | New Contraction | |
| | | | 10 10 12 16 | |
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| | ner | $\label{eq:states} \left\{ \begin{array}{c} \mathcal{A} = \left\{ \mathbf{y}_{1}, \mathbf{y}_{2} \right\} \\ \mathcal{A} = \left\{ \mathbf{y}_{2}, \mathbf{y}_{2} \right\} \\ \mathcal{A} = \left\{ $ | 1990 - 12 | |

:0/01/14

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - T 204 CAPITAL ONE TRUST & AGENCY - 09/01/14 - 09/30/14

| DATE REF# INV# | t VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|--|---|--|---|--|--|---|
| 9/01/14 9/02/14 52 9/09/14 1022823 9/10/14 9/23/14 1022839 9/30/14 9/30/14 | | BALANCE 07/01/14 - 08/31/14 ERS- AUGUST 2014 TRUST & AGENCY DEDUCTIO * SEE CASH DISBURSEMENT TRUST & AGENCY DEDUCTIO * SEE CASH DISBURSEMENT * SEE CASH DISBURSEMENT | JE-6 CR-3 CD-10 CR-3 CD-11 CD-13 TOTALS | 0.00 0.00 588,398.60 0.00 618,094.38 0.00 0.00 1,206,492.98 | 0.00 7,602.77 0.00 339.10 0.00 513,643.46 558,997.65 1,080,582.98 | 1,341,811.29 1,334,208.52 1,922,607.12 1,922,268.02 2,540,362.40 2,026,718.94 1,467,721.29 1,467,721.29 |
| port Completed 12:35 PM | $\frac{\omega^{2n}}{\sum_{i=1}^{n}} \frac{\omega_{i}}{\omega_{i}} = \omega_{$ | | | | | |
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Rocky Point Union Free School District Treasurer's Report Net Payroll Checking - T205 As of September 30, 2014

| Reconciled Balance as | of: 8/31/2014 | | | 29,546.76 |
|--|---------------------------|--------------|--------------|----------------|
| Receipts: | Funding Transfer | 1,769,690.10 | | 1,769,690.10 |
| Disbursements: | Disburse Net Payroll | | 1,770,231.78 | (1,770,231.78) |
| Total available balance | per General Ledger as of: | 9/30/2014 | | 29,005.08 |
| Bank Balance as of: | 9/30/2014 | | | 38,555.15 |
| Less: | Outstanding Checks | | | 9,550.07 |
| Adjusted Bank Balance as of: 9/30/2014 | | | 29,005.08 | |

Prepared by: Linka Bilski Date: 10/14/2014

Reviewed by: Date:

ir ainia Hollosay

T205

ExportData (1)

Direct inquiries to Customer Service 877 694-9111

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

| | | 109 ENCLOSURES | Page 1 | of 5 |
|---|--|--|--|--|
| Government Banking Checking | g | | | |
| Opening balanc +Deposits/Cred -Checks/Debits -Service charg Ending balance Days in Statem Interest Paid | its e ent Period | 09-01-14 3 111 09-30-14 30 | 46,735.1 1,770,235.8 1,778,415.8 0.0 38,555.1 224.9 | 7 9 0 5 |
| DATE DESCRIPTION | CHECK# | DEBITS | CREDITS | BALANCE |
| Beginning Balance 09-02 Check Withdrawal 09-02 Check Withdrawal 09-03 Check Withdrawal 09-04 Check Withdrawal 09-04 Check Withdrawal 09-09 Book transfer credit 09-09 Check Withdrawal 09-10 Check Withdrawal 09-11 Check Withdrawal 09-12 Check Withdrawal 09-12 Check Withdrawal | 87451 87002 87441 87440 87435 86453 86453 86453 87426 87445 87442 87445 87442 87437 87433 87427 87452 87453 87429 87444 87443 87443 87443 87443 | 206.85 456.91 1,453.49 1,235.83 1,206.83 835.01 663.34 499.66 442.17 435.86 429.18 373.49 294.02 129.29 73.88 1,843.78 170.01 73.88 138.52 84.74 83.11 59.47 22.56 496.36 Page 1 | 867,791.92 | 46,735.17 46,528.32 46,071.41 44,617.92 43,382.09 42,175.26 41,340.25 40,676.91 40,177.25 39,735.08 39,299.22 38,870.04 38,496.55 38,202.53 38,073.24 37,999.36 36,155.58 35,985.57 35,911.69 35,773.17 903,480.35 903,480.35 903,397.24 903,337.77 903,315.21 902,818.85 |
| | | | | |

| ROCKY POINT UFSD OUTSTANDING CHECK LIST AS OF September 30, 2014 | | | | | | |
|--|-------------------|-------------------|--|--|--|--|
| | eptember of | , 2014 | | | | |
| Check # | <u>Check Date</u> | <u>Check Amt.</u> | | | | |
| 85808 | 5/23/2014 | \$1,273.76 | | | | |
| 87063 | 6/30/2014 | \$617.59 | | | | |
| 87298 | 7/3/2014 | \$42.50 | | | | |
| 87411 | 7/31/2014 | \$379.89 | | | | |
| 87412 | 7/31/2014 | \$320.69 | | | | |
| | 8/28/2014 | | | | | |
| 87493 | 9/12/2014 | \$35.24 | | | | |
| 87494 | 9/12/2014 | \$129.29 | | | | |
| 87510 | 9/26/2014 | \$2,938.73 | | | | |
| 87521 | 9/26/2014 | \$1,127.77 | | | | |
| 87528 | 9/26/2014 | \$246.33 | | | | |
| 87531 | 9/26/2014 | \$688.38 | | | | |
| 87537 | 9/26/2014 | \$540.53 | | | | |
| 87544 | 9/26/2014 | \$48.04 | | | | |
| 87547 | 9/30/2014 | \$545.77 | | | | |
| 87548 | 9/30/2014 | \$249.86 | | | | |
| 87549 | 9/30/2014 | \$291.82 | | | | |
| | | \$9,550.07 | | | | |
| | | | | | | |

DETAIL ACCOUNT TRANSACTIONS - T 205 CAPITAL ONE NET PAYROLL - 09/01/14 - 09/30/14

| DATE | REF# INV# VEND# | EXPLANATION | SCH# | DEBITS | CREDITS | BALANCE |
|--|--------------------------------------|--|--|---|--|--|
| 9/01/14 9/09/14 9/12/14 9/23/14 9/26/14 9/30/14 | 1022824 70 1022840 81 91 | BALANCE 07/01/14 - 08/31/14 FUNDING NET PAYROLL FICA & MED & T&A DEDUCTIO FUNDING NET PAYROLL 9.26. FICA & MED & T&A DEDUCTIO NET PAYROLL | CR-3 JE-8 CR-3 JE-8 JE-6 TOTALS | 0.00 867,791.92 0.00 901,898.18 0.00 0.00 1,769,690.10 | 0.00 0.00 867,791.92 0.00 901,898.18 541.68 1,770,231.78 | 29,546.76 897,338.68 29,546.76 931,444.94 29,546.76 29,005.08 29,005.08 |

port Completed 11:00 AM

Rocky Point Union Free School District Treasurer's Report Scholarship Fund Checking - U200 As of September 30, 2014

| Reconciled Balance as | s of: 8/ | 31/2014 | | | 39,315.81 |
|-------------------------|------------------|-------------|-----------|----------|------------|
| Receipts: | Void Check | | 1,000.00 | | 1,000.00 |
| Disbursements: | Cash Disbursen | nent | | 1,000.00 | (1,000.00) |
| Total available balance | e per General Le | dger as of: | 9/30/2014 | | 39,315.81 |
| Bank Balance as of: | 9/30/2014 | | | | 40,515.81 |
| Less: | Outstanding Ch | ecks | | | 1,200.00 |
| Adjusted Bank Balanc | ce as of : 9/30 |)/2014 | | | 39,315.81 |

La Bilski Prepared by: Jula Date: 10/2/2014

Reviewed by: Date:

irginia. Hollong

ExportData (1)

Direct inquiries to Customer Service 877 694-9111

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

| | | 0 ENCLOSURES | Page | 1 of | 1 |
|-------------------------------|---|--------------------------------------|------|---|---|
| Government Ban | king Checking | | | | |
| -Cl -Sc En Day In | ening balance eposits/Credits hecks/Debits ervice charge ding balance ys in Statement Period terest Paid this Year ATEMENT | 09-01-14 0 0 09-30-14 30 | | 515.81 0.00 0.00 0.00 515.81 22.77 | |

ank Reconciliation Outstanding Checks Listing as of 09/30/14

| HECK# | ISSUE DATE | PAYEE | AMOUNT | CLEARED CLEA | AR DATE |
|-------------|----------------------|-------------------------------|--------------------|--------------|---------|
| 73 79 | 06/17/14 09/10/14 | REAGAN LYNCH TROY RICHARDS | 200.00 1,000.00 | N N | |
| | | GRAND TOTAL TOTAL CHECK | 1,200.00 5 2 | | |
| port Comple | eted 12:21 PM | | | | |
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ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - U 200 CASH IN CHECKING - 09/01/14 - 09/30/14

| DATE REF# INV# | VEND# | EXPLANATION | SCH | 1# | DEBITS | (| CREDITS | BALANCE |
|--|-----------------|--|--------|-----------|--------------------------------------|-------|---|---|
| 9/01/14 9/09/14 58 9/30/14 | | BALANCE 07/01/14 - 08/31/14 VOID SCHOLARSHIP CKTR * SEE CASH DISBURSEMEN | O JE-€ | 1 | 0.00 1,000.00 0:00 1,000.00 | | 0.00 0.00 1,000.00 1,000.00 | 39,315.81 40,315.81 39,315.81 39,315.81 |
| port Completed 12:36 PM | | | | | MAR | | | |
| | | | | | | | | |
| | | | | - 40 3 | | | | |
| | 2. d.2 | | | | | | | |
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| | 4 | | | | | R. S. | | |
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| | 83 ⁹ | | | | | | | |
| State of the state | 100 2 | | | | r the Cardon | | $\sum_{i=1}^{n} \frac{1}{i} \sum_{i=1}^{n} \frac{1}{i} \sum_{i$ | |

Rocky Point Union Free School District Treasurer's Report Debt Service Fund Checking - V200 As of September 30, 2014

| Reconciled Balance as of: 8/31/2014 | | 311,380.06 |
|---|-----------|------------|
| Receipts: | | 0.00 |
| Disbursements: | | 0.00 |
| Total available balance per General Ledger as of: | 9/30/2014 | 311,380.06 |
| | | |

Bank Balance as of: 9/30/2014

311,380.06

_

da Bilske Prepared by: 0 Date: 10/2/2014

Reviewed by: Date:

Vicinia 19/2/2014



ExportData

Direct inquiries to Customer Service 877 694-9111

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

.

| | 0 ENCLOSURES | Page | 1 of | 1 |
|---|---|------|--|---|
| Government Banking Checking | | | | |
| Opening balance +Deposits/Credits -Checks/Debits -Service charge Ending balance Days in Statement Perio Interest Paid this Year END OF STATEMENT | 09-01-14 0 0 09-30-14 0d 30 | 311, | 380.06 0.00 0.00 380.06 230.25 | |

0/01/14

DETAIL ACCOUNT TRANSACTIONS - V 200 CASH - 09/01/14 - 09/30/14

| DATE RI | EF# INV# VEND# EXPLANATIO | N SCH# | DEBITS | | CREDITS | BALANCE |
|---------------------------|---------------------------|----------------------------|--------|---|---------------------|---------------------------------|
| 9/01/14 | | 01/14 - 08/31/14 TOTALS | 0.00 | | 0.00 0.00 | 311,380.06 311,380.06 |
| port Completed | I 12:36 PM | | | | | "AE |
| | AND IN | | | | | |
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| an ^{an} 20. | | | | | | |

Rocky Point Union Free School District Treasurer's Report Extra Class Checking - X201 As of September 30, 2014

| Reconciled Balance as o | f: 8/31/2014 | | | 81,927.32 |
|---------------------------|--------------------------|-----------|-------|-----------|
| Receipts: | | | | |
| Disbursements: | Cash Disbursements | | 50.00 | (50.00) |
| | | | | (50.00) |
| Total available balance p | er General Ledger as of: | 9/30/2014 | | 81,877.32 |
| Bank Balance as of: | 9/30/2014 | | | 82,877.32 |
| Less: | Outstanding Checks | | | 1,000.00 |
| Adjusted Bank Balance a | as of: 9/30/2014 | | | 81,877.32 |

Prepared by: Linda Belski Date: 10/2/2014

Reviewed by: Date:

Virginia Holl

X201

ExportData (1)

Direct inquiries to Customer Service 877 694-9111

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

| | | 2 ENCLOSURES | Page | 1 of | 1 |
|---|---------------------------------------|--------------------------------------|--------------------|--|--|
| Government Banking Checki | ng | | | | |
| Opening balar +Deposits/Cre -Checks/Debit -Service char Ending baland Days in State Interest Paid | edits s ge ce ment Period | 09-01-14 0 2 09-30-14 30 | 9 82,8 | 27.90 0.00 50.58 0.00 77.32 83.04 | |
| DATE DESCRIPTION | CHECK# | DEBITS | CREDITS | | BALANCE |
| Beginning Balance 09-16 Check withdrawal 09-26 Check Withdrawal Ending balance | 10802 10803 | 870.15 80.43 | | | 83,827.90 82,957.75 82,877.32 82,877.32 |
| CHECKS PAID DURING STATEMENT PERIOD | | | | | |
| Date Check No. 09-16 10802 END OF STATEMENT | Amount 870.15 | Date 09-26 | Check No. 10803 | Amou 80 | nt .43 |

•

Bank Reconciliation Outstanding Checks Listing as of 09/30/14

| HECK# | ISSUE DATE | PAYEE | an an an the same the same | AMOUNT | CLEARED | CLEAR DATE |
|-------|------------|------------------------|----------------------------|----------|---------|------------|
| 0771 | 06/03/14 | LYNCH, REAGAN | | 150.00 | N | |
| 0774 | 06/03/14 | REH, JUSTIN | | 150.00 | N | |
| 0775 | 06/03/14 | REH, TROY | | 150.00 | N | |
| 0790 | 06/24/14 | GENOVA, BRIANNA | | 500.00 | Ν | |
| 0804 | 09/16/14 | KOHL'S DEPT STORES, IN | IC. | 50.00 | Ν | |
| | | (| GRAND TOTAL | 1,000.00 | | |
| | | 1 | TOTAL CHECKS | 5 | | |

port Completed 1:07 PM

10/01/14

ROCKY POINT UFSD

Page 1/1

DETAIL ACCOUNT TRANSACTIONS - X 201 CAPITAL ONE CHECKING - 09/01/14 - 09/30/14

| DATE REF# INV# VEND# | EXPLANATION SCH# | DEBITS CREDITS BALANCE |
|--|--|--|
|)9/01/14)9/30/14 | BALANCE 07/01/14 - 08/31/14 * SEE CASH DISBURSEMENT CD-2 TOTALS | 0.000.0081,927.320.0050,0081,877.320.0050.0081,877.32 |
| sport Completed 12:37 PM | | |
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| | | STUDENT ACTIN Septer | nber-14 | | | |
|-----------------|---|---------------------------------------|-----------------|----------------|---------------|-------------------------|
| | | | | | | |
| ROM:9/1/14 | | | | | | |
| TO:9/30/14 | | | | | JE | |
| | | 9/1/2014 | | | OR | 9/30/2014 |
| ACCOUNT | NAME | BEG. BAL. | RECEIPTS | DISB | TRANSFERS | END BAL. |
| 600-2013 | CLASS OF 2013 | \$2,624.50 | | | | \$2,624.50 |
| 600-2014 | CLASS OF 2014 | \$646.46 | | | | \$646.46 |
| 630-7 | LEADERS CLUB | \$1,390.18 | | | | \$1,390.18 |
| 630-8 | MATH HONOR SOCIETY | \$55.50 | | | | \$55.50 |
| 630-9 | VARSITY CLUB | \$1,709.77 | | | | \$1,709.77 |
| 6310 | SCIENCE CLUB | \$381.36 | | | | \$381.36 |
| 6351 | STUDENT COUNCIL-MS | \$9,690.15 | | | | \$9,690.15 |
| 635-3 | MS/YEARBOOK | \$7,319.71 | | | | \$7,319.71 |
| 640-2 | MS SCHOOL STORE | \$259.17 | | | | \$259.17 |
| 645-2 | NICER NEIGHBOR CLUB | \$265.49 | | \$50.00 | | \$215.49 |
| 64521 | BANN-KIN | \$1,532.62 | | | | \$1,532.62 |
| 645-3 | FBLA CLUB | \$3.62 | | | | \$3.62 |
| 645-4 | COMMUNITY SERVICE | \$2,941.49 | | | | \$2,941.49 |
| 645-7 | SKILLS USA | \$42.02 | | | | \$42.02 |
| 6460 | GAY/STRAIGHT ALLIANCE | \$0.10 | | | | \$0.10 |
| 6533 | ROBOTICS HS | \$614.15 | | | | \$614.15 |
| 65010 | S.A.D.D. | \$648.28 | | | | \$648.28 |
| 650-115 | THESPIAN TROUPE | \$88.02 | | | | \$88.02 |
| 650-12 | YEARBOOK CLUB | \$24,963.29 | | | | \$24,963.29 |
| 650-16 | HS STUDENT COUNCIL | \$20,451.65 | | | | \$20,451.65 |
| 650-17 | ART CLUB | \$1,358.96 | | | | \$1,358.96 |
| 65018 | BUSINESS HONOR | \$960.22 | | | | \$960.22 |
| 650-25 | JAE STUDENT COUNCIL | \$3,980.61 | | | | \$3,980.61 |
| 700 | INTEREST | \$91.47 | \$13.67 | | | \$105.14 |
| | | | | | | |
| | TOTALS | \$82,018.79 | | | | \$81,982.46 |
| | | 9/1/2014 | | | CASH | 9/30/2014 |
| | | BEG. BAL. | RECEIPTS | DISB. | MOVE | END BAL. |
| 01 - CHECK | ING ACCT - CAP ONE | \$81,927.32 | \$0.00 | \$50.00 | ¢0.00 | ¢04 077 00 |
| | OM GENERAL | \$91.47 | \$0.00 | \$50.00 | \$0.00 | \$81,877.32 |
| C. OLIN | | म्छा. 47 | \$13.07 | \$0.00 | \$0.00 | \$105.14 \$81,982.46 |
| | | · · · · · · · · · · · · · · · · · · · | | ····· | = | \$01,902.40 |
| certify that th | is financial report is correct, the | at all cash receipt | ts have been re | ecorded and de | eposited | |
| ntact, that all | disbursements were supported | by the proper au | thorities and d | ocumentary ev | ridence | |
| vith state laws | s, regulations and school board | regulations. | A | 11. | | |
| Dropprod bur | Viania Maria | Deview - 11 | | /// | | |
| Prepared by: | XILAINIG Hollowan | Reviewed by: | ph 1 | Hr | ├─── ┤ | |
| / | | | - /) - | | | |
| | , | | | | | |

CASH REPORT FOR THE MONTH ENDED September 30, 2014

| GENERA | | | | |
|---------|--------------------|------------------------------------|----------|---------------|
| | A2008 | Capital One Investment | \$ | 8,372,583.70 |
| | A2009 | Capital One Operating | \$ | 2,700,000.00 |
| | A2010 | Capital One AP Checking | \$ | 2,929,683.38 |
| | A2011 | JP Morgan Chase-Money Market | \$ | 10,520,690.70 |
| | Total General | Fund: | \$ | 24,522,957.78 |
| SCHOOL | LUNCH FUN | D | | |
| | C205 | TD Bank Lunch Fund ACH | \$ | |
| | C207 | Capital One Lunch Fund Checking | \$ | 653,466.30 |
| | C208 | JP Morgan Chase-Lunch ACH | \$ | 334,341.81 |
| | Total School | Lunch Fund: | \$ | 987,808.11 |
| SPECIAL | AID FUND | | | |
| <u></u> | F205 | Capital One Federal Checking | \$ | 193,682.55 |
| | Total Special | Aid Fund | \$ | 193,682.55 |
| | | | Ψ | 190,002.00 |
| CAPITAL | | | | |
| | H205 | Capital One - Checking | \$ | 238,426.31 |
| | Total Capital | Fund: | _\$ | 238,426.31 |
| TRUST 8 | AGENCY FL | | | |
| | T204 | Capital One - Checking | \$ | 1,467,721.29 |
| | T205 | Capital One - Net Payroll Checking | \$ | 29,005.08 |
| | Total Trust & | Agency Fund: | _\$ | 1,496,726.37 |
| | | | | |
| SCHOLA | ARSHIP FUND | | • | 20.245.04 |
| | 0200 | Capital One - Checking | _\$ | 39,315.81 |
| | Total Schola | rship Fund | \$ | 39,315.81 |
| DEBT SI | | 7 | | |
| <u></u> | V200 | Capital One - Money Market | \$ | 311,380.06 |
| | Total Debt S | ervice Fund | \$ | 311,380.06 |
| | | | | |
| EXTRA | CLASS FUND X201 | Capital One - Checking | \$ | 81,877.32 |
| | | | <u> </u> | 01,077.02 |
| | Total Extra C | Class Fund | _\$ | 81,877.32 |
| | | | | |
| | . | | | |
| | Total All Fur | nas: | | 27,872,174.31 |

ocky Point UFSD ERIOD COVERED 7/1/14 to 6/30/2015 ASH FLOW SUMMARY (THOUSANDS OF DOLLARS)

| MONTH | JULY | AUGUST | SEPT | ост | NOV | DEC | JAN | FEB | MARCH | APRIL | MAY | JUNE |
|-----------------------|---------|----------|--------|--------|--------|---------|--|-----------|------------|---------|--|----------|
| EGINNING BALANCE | 22,850 | | 18,740 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 |
| | | | | | | ···· | 、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、、 | ~~~~~~ | ~~~~~~~~~~ | ····· | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | ****** |
| ECEIPTS: | XXXXXXX | | | | XXXXXX | | | | | | | XXXXXXXX |
| ROPERTY TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TAR AID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TATE AID | 0 | 1,453 | 3,824 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| THER | 117 | 24 | 903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RF FR OTHER FUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DANS FR OTH FDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| YS AID DUE TO OTHER F | 134 | 79 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AN PROCEEDS | 0 | 0 | 5,531 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTAL RECEIPTS: | 251 | 1,556 | 10,258 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | U |
| ISBURSEMENTS: | ·xxxxxx | (xxxxxx) | xxxxxx | xxxxx | xxxxx | xxxxxx | xxxxxxx | xxxxxxx | xxxxxxx | XXXXXXX | XXXXXXX X | XXXXXXXX |
| AL & BEN | 641 | 632 | 2,975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PERATING EXPENSES | 3,216 | 1,428 | 1,499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| THER | 0,2.0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| UE TO OTHER FUNDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DAN TO OTH FDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPYMT OF LOANS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EPYMT OF TAN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| AN INTEREST PAYMENT | Ő | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| JT REPAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTAL DISB: | 3,857 | 2,060 | 4,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 19,244 | 18,740 | 24.524 | 24,524 | 24.524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 | 24,524 |
| ALANCE | XXXXXX | | XXXXXX | XXXXXX | XXXXX | XXXXXXX | XXXXXXXX | XXXXXXXXX | XXXXXXXX | XXXXXXX | XXXXXX X | XXXXXXXX |
| | | | | | | | | | | | | |
| 9. / TAIO9 WC | | | | | | | | | | | | |
| ALANCE | | | | | | | | | | | | |
| ECEIPTS | | | | | | | | | | | | |
| ISBURSEMENTS | | | | | | | | | | | | |

ALANCE

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

GENERAL FUND

TRIAL BALANCE - FUND: A GENERAL FUND 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | |
|--------------|----------------------------|----------------|----------------|--|
| A2008 | CAPITAL ONE INVESTMENT | 8,372,583.70 | 0.00 | |
| A2009 | CAPITAL ONE OPERATING | 2,700,000.00 | 0.00 | |
| A2010 | CAPITAL ONE AP CHECKING | 2,929,683.38 | 0.00 | |
| A2011 | CHASE GENERAL FUND MM | 10,520,690.70 | 0.00 | |
| A210 | PETTY CASH | 600.00 | 0.00 | |
| A380 | ACCOUNTS RECEIVABLE | 23,216.63 | 0.00 | |
| A391 | DUE FROM FEDERAL FUND | 754,757.60 | 0.00 | |
| A3911 | DUE FROM TRUST AND AGENCY | 1,406,374.23 | 0.00 | |
| A3912 | DUE FROM SCHOOL LUNCH | 964,757.37 | 0.00 | |
| A3917 | DUE FROM DEBT SERVICE | 5,788.62 | 0.00 | |
| A4805 | PREPAID INSURANCE | 9,000.00 | 0.00 | |
| A510 | ESTIMATED REVENUES | 993.55 | 0.00 | |
| A521 | ENCUMBRANCES | 50,485,205.50 | 0.00 | |
| A522 | EXPENDITURES | 8,053,109.48 | 0.00 | |
| A599 | APPROPRIATED FUND BALANCE | 77,174,687.23 | 0.00 | |
| A600 | ACCOUNTS PAYABLE | 0.00 | 47,445.92 | |
| A601 | ACCRUED LIABILITIES | 0.00 | 33,532.28 | |
| A620 | TAX ANTICIP NOTES PAYABLE | 0.00 | 5,500,000.00 | |
| A630 | DUE TO OTHER FUNDS | 0.00 | 151.06 | |
| A6301 | DUE TO SCHOOL LUNCH FUND | 0.00 | 78,890.08 | |
| A6303 | DUE TO FEDERAL FUND | 0.00 | 83,980.56 | |
| A6305 | DUE TO DEBT SERVICE | 0.00 | 747.69 | |
| A632 | DUE TO STATE TEACHERS' RET | 0.00 | 4,807,542.67 | |
| A637 | DUE EMPLOYEES' RETIREMENT | 0.00 | 278,085.00 | |
| A814 | WORKER'S COMPENSATION RESE | 0.00 | 771,659.00 | |
| A815 | UNEMPLOYMENT INSURANCE RES | 0.00 | 589,529.36 | |
| A821 | RESERVE FOR ENCUMBRANCES | 0.00 | 50,484,405.00 | |
| A825 | ERS RESERVE | 0.00 | 8,104,234.00 | |
| A861 | PROPERTY LOSS RESERVE | 0.00 | 53,166.00 | |
| A862 | LIABILITY LOSS RESERVE | 0.00 | 53,166.00 | |
| A867 | RESERVE FOR EMPLOYEE BENEF | 0.00 | 4,379,328.00 | |
| A878 | CAPITAL RESERVE | 0.00 | 772,986.00 | |
| A909 | FUND BALANCE | 0.00 | 288,644.77 | |
| A910 | APPROPRIATED FUND BALANCE | 0.00 | 2,600,000.00 | |
| A911 | UNAPPROPRIATED FUND BALANC | 0.00 | 3,520,846.30 | |
| A960 | APPROPRIATIONS | 0.00 | 77,175,680.78 | |
| A980 | REVENUES | 0.00 | 3,777,427.52 | |
| GRAND TOTALS | | 163,401,447.99 | 163,401,447.99 | |

Report Completed 9:35 AM

REVENUE BUDGET STATUS - FUNDS: A FOR PERIOD COVERED 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | BUDGET | ADJUSTMENTS | REVISED BUDGET | REVENUE | UNEARNED | |
|--------------|--------------------------------|--------|----------------|-------------------|--------------|----------------|-----|
| ACCOUNT | ACCOUNT NAME | | noodd inicitie | DODOLI | CANTER | NEVENUE | 202 |
| A 1315 | CONTINUING ED-SUMMER | 0.00 | 0.00 | 0.00 | 27,780.00 | (27,780.00) | |
| A 1316 | DRIVER EDUCATION-SUMMER | 0.00 | 0.00 | 0.00 | 29,200.00 | (29,200.00) | |
| A 1316A | DRIVERS ED-FALL | 0.00 | 0.00 | 0.00 | 37,200.00 | (37,200.00) | |
| A 2401 | INTEREST AND EARNINGS | 0.00 | 0.00 | 0.00 | 11,698.38 | (11,698.38) | |
| A 2690 | FINES - LOST BOOKS | 0.00 | 0.00 | 0.00 | 214.65 | (214.65) | |
| A 2705 | GIFTS AND DONATIONS | 0.00 | 993.55 | 993.55 | 993.55 | 0.00 | |
| A 2710 | PREMIUM ON OBLIGATIONS | 0.00 | 0.00 | 0.00 | 30,855.00 | (30,855.00) | |
| A 2770 | OTHER UNCLASSIFIED | 0.00 | 0.00 | 0.00 | 977.54 | (977.54) | |
| A 2772 | E-RATE REVUENE | 0.00 | 0.00 | 0.00 | 564.00 | (564.00) | |
| A 3101 | GROSS STATE AID - BASIC | 0.00 | 0.00 | 0.00 | 209,290.00 | (209,290.00) | |
| A 3102 | STATE AID LOTTERY | 0.00 | 0.00 | 0.00 | 3,365,383.11 | (3,365,383.11) | |
| A 3260 | STATE AID TEXTBOOKS | 0.00 | 0.00 | 0.00 | 50,865.00 | (50,865.00) | |
| A 4285 | MEDICAID MANAGEMENT REIMB | 0.00 | 0.00 | 0.00 | 12,406.29 | (12,406.29) | |
| FUND A TOTAL | | 0.00 | 993.55 | 993.55 | 3,777,427.52 | (3,776,433.97) | |

Report Completed 9:58 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Summary)

| 가장에서 잘 잘 잘 못 안 없다. 것이는 것 것이라요? 안 것 같은 것은 것이 많은 것 같아. | | | | | | | |
|--|----------------|---------------|-------------|---------------|--------------|---------------|--------------|
| COUNT GROUPING | and the second | ORIG BUDGET | ADJUSTMENTS | ADJ BUDGET | EXPENSED | ENCUMBERED | AVAILABLE |
| A 1010BOARD OF EDUCATION | * | 9,650.00 | 0.00 | 9,650.00 | 3,264.00 | 1,444.00 | 4,942.00 |
| A 1040DISTRICT CLERK | * | 12,600.00 | 0.00 | 12,600.00 | 3,261.44 | 9,988.56 | (650.00) |
| A 1060DISTRICT MEETING | * | 7,810.00 | 0.00 | 7,810.00 | 0.00 | 800.00 | 7,010.00 |
| A 1240CHIEF SCHOOL ADMINISTRATOR | * | 341,687.00 | 0.00 | 341,687.00 | 110,838.89 | 243,240.45 | (12,392.34) |
| A 1310BUSINESS ADMINISTRATION | * | 599,155.25 | 3,792.45 | 602,947.70 | 131,956.97 | 373,651.40 | 97,339.33 |
| A 1320AUDITING | * | 125,000.00 | 0.00 | 125,000.00 | 7,430.43 | 68,224.57 | 49,345.00 |
| A 1325TREASURER | * | 10,000.00 | 0.00 | 10,000.00 | 5,975.00 | 0.00 | 4,025.00 |
| A 1345PURCHASING | * | 34,950.00 | 0.00 | 34,950.00 | 8,219.82 | 27,100.18 | (370.00) |
| A 1380FISCAL AGENT FEE | * | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 0.00 |
| A 1420LEGAL | * | 200,000.00 | 14,525.86 | 214,525.86 | 8,343.82 | 156,182.04 | 50,000.00 |
| A 1430PERSONNEL | * | 335,703.00 | 0.00 | 335,703.00 | 68,040.72 | 264,248.40 | 3,413.88 |
| A 1480PUBLIC INFORMATION AND SERVICES | * | 39,858.00 | 0.00 | 39,858.00 | 0.00 | 39,858.00 | 0.00 |
| A 1620OPERATION OF PLANT | * | 3,520,186.00 | 109,320.89 | 3,629,506.89 | 593,736.59 | 2,597,998.75 | 437,771.55 |
| A 1621MAINTENANCE OF PLANT | * | 613,460.00 | 28,950.69 | 642,410.69 | 108,108.00 | 455,211.37 | 79,091.32 |
| A 1670CENTRAL PRINTING AND MAILING | * | 67,700.00 | 137.28 | 67,837.28 | 17,943.73 | 40,319.35 | 9,574.20 |
| A 1680CENTRAL DATA PROCESSING | * | 1,031,519.00 | 0.00 | 1,031,519.00 | 0.00 | 1,031,519.00 | 0.00 |
| A 1910UNALLOCATED INSURANCE | * | 529,725.00 | 0.00 | 529,725.00 | 436,208.80 | 13,075.00 | 80,441.20 |
| A 1981ADMINISTRATIVE CHARGE-BOCES | * | 340,000.00 | 0.00 | 340,000.00 | 50,583.00 | 289,417.00 | 0.00 |
| A 1BOARD OF EDUCATION | *** | 7,828,003.25 | 156,727.17 | 7,984,730.42 | 1,553,911.21 | 5,621,278.07 | 809,541.14 |
| A 2010 CURRICULUM DEVELOPMENT AND SU | PE* | 397,282.00 | 0.00 | 397,282.00 | 80,347.88 | 250,649.02 | 66,285.10 |
| A 2020 SUPERVISION - ADMINISTRATION | * | 2,147,841.00 | 2,602.95 | 2,150,443.95 | 469,302.94 | 1,651,098.75 | 30,042.26 |
| A 2060RESEARCH, PLANNING AND EVALUAT | 1 * | 52,500.07 | 0.00 | 52,500.07 | 31,172.75 | 7,500.07 | 13,827.25 |
| A 2070INSERVICE TRAINING - INSTRUCTIO | * | 9,025.00 | 0.00 | 9,025.00 | 1,534.54 | 2,190.46 | 5,300.00 |
| A 2110TEACHING - REGULAR SCHOOL | * | 21,462,041.19 | 62,841.40 | 21,524,882.59 | 1,776,269.86 | 15,807,617.07 | 3,940,995.66 |
| A 2138MUSIC & FINE ARTS | * | 66,878.00 | 557.32 | 67,435.32 | 13,617.76 | 19,450.15 | 34,367.41 |
| A 2250PROGRAMS FOR HANDICAPPED CHILD | DR* | 13,731,063.40 | 27,740.86 | 13,758,804.26 | 986,265.99 | 12,684,642.71 | 87,895.56 |
| A 2280OCCUPATIONAL EDUCATION | * | 1,025,658.00 | 70.90 | 1,025,728.90 | 900.71 | 1,022,261.68 | 2,566.51 |
| A 2330COMMUNITY EDUCATION | * | 717,539.00 | 3.85 | 717,542.85 | 40,861.06 | 594,692.13 | 81,989.66 |
| A 2610 SCHOOL LIBRARY AND AUDIOVISUAL | * | 617,308.00 | 163.32 | 617,471.32 | 57,898.72 | 447,205.68 | 112,366.92 |
| A 2620EDUCATIONAL TELEVISION | * | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 0.00 | 8,000.00 |
| A 2630COMPUTER ASSISTED INSTRUCTION | * | 355,931.09 | 10,809.81 | 366,740.90 | 61,114.31 | 40,191.00 | 265,435.59 |
| A 2805ATTENDANCE - REGULAR SCHOOL | * | 42,713.71 | 0.00 | 42,713.71 | 14,112.49 | 20,296.42 | 8,304.80 |
| A 2810GUIDANCE - REGULAR SCHOOL | * | 1,060,366.00 | 1,227.16 | 1,061,593.16 | 174,669.16 | 885,580.17 | 1,343.83 |
| A 2815HEALTH SERVICES - REGULAR SCHOO |) * | 398,606.00 | 0.00 | 398,606.00 | 35,877.60 | 297,508.71 | 65,219.69 |
| A 2820PSYCHOLOGICAL SERVICES - REGULA | | 288,075.00 | 0.00 | 288,075.00 | 20,371.73 | 239,560.62 | 28,142.65 |
| A 2825SOCIAL WORK SERVICES - REGULAR | * | 367,212.00 | 0.00 | 367,212.00 | 17,918.27 | 352,161.46 | (2,867.73) |
| A 2850CO-CURRICULAR ACTIVITIES - REG. | * | 308,332.00 | 1,250.04 | 309,582.04 | 14,229.68 | 6,444.53 | 288,907.83 |
| A 2855INTERSCHOLASTIC ATHLETICS - REG | * | 804,735.00 | 927.60 | 805,662.60 | 126,607.59 | 240,754.64 | 438,300.37 |
| A 2ADMINISTRATION AND IMPROVEMENT | *** | 43,861,106.46 | 108,195.21 | 43,969,301.67 | 3,923,073.04 | 34,569,805.27 | 5,476,423.36 |
| A 5510DISTRICT TRANSPORTATION SERVICE | * | 72,663.75 | 0.00 | 72,663.75 | 18,017.79 | 55,779.46 | (1,133.50) |

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Summary)

| | | | | | | • | |
|---------------------------------|---------|---------------|-------------|---------------|--------------|---------------|---------------|
| COUNT GROUPING | 19 30 3 | ORIG BUDGET | ADJUSTMENTS | ADJ BUDGET | EXPENSED | ENCUMBERED | AVAILABLE |
| A 5540CONTRACT TRANSPORTATION | • | 4,654,245.00 | 0.00 | 4,654,245.00 | 224,761.96 | 4,429,483.04 | 0.00 |
| A 5 | *** | 4,726,908.75 | 0.00 | 4,726,908.75 | 242,779.75 | 4,485,262.50 | (1,133.50) |
| A 9010 NYS EMPLOYEES RETIREMENT | * | 1,158,420.00 | 0.00 | 1,158,420.00 | 0.00 | 0.00 | 1,158,420.00 |
| A 9020 NYS TEACHERS RETIREMENT | * | 5,101,965.00 | 0.00 | 5,101,965.00 | 0.00 | 0.00 | 5,101,965.00 |
| A 9030SOCIAL SECURITY | * | 2,688,205.00 | 0.00 | 2,688,205.00 | 290,309.80 | 0.00 | 2,397,895.20 |
| A 9040 WORKERS' COMPENSATION | * | 200,000.00 | 0.00 | 200,000.00 | 134,745.25 | 55,491.84 | 9,762.91 |
| A 9045LIFE INSURANCE | * | 37,000.00 | 0.00 | 37,000.00 | 9,495.57 | 24,790.65 | 2,713.78 |
| A 9050UNEMPLOYMENT INSURANCE | * | 75,000.00 | 24,715.94 | 99,715.94 | 0.00 | 99,715.94 | 0.00 |
| A 9060HEALTH INSURANCE | * | 7,677,553.00 | 0.00 | 7,677,553.00 | 1,898,794.86 | 5,628,861.23 | 149,896.91 |
| A 9760TAX ANTICIPATION NOTES | * | 250,000.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 250,000.00 |
| A 9901TRANSFER TO SPECIAL AID | * | 3,281,881.00 | 0.00 | 3,281,881.00 | 0.00 | 0.00 | 3,281,881.00 |
| A 9EMPLOYEE BENEFITS | *** | 20,470,024.00 | 24,715.94 | 20,494,739.94 | 2,333,345.48 | 5,808,859.66 | 12,352,534.80 |
| GRAND TOTALS | | 76,886,042.46 | 289,638.32 | 77,175,680.78 | 8,053,109.48 | 50,485,205.50 | 18,637,365.80 |
| | | | | | | | |

Report Completed 10:07 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

CAFETERIA FUND

TRIAL BALANCE - FUND: C LUNCH FUND 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | and the second second |
|--------------|----------------------------|--------------|--------------|-----------------------|
| C207 | CAPITAL ONE CHECKING | 653,466.30 | 0.00 | |
| C208 | CHASE ACH REVENUE | 334,341.81 | 0.00 | |
| C380 | ACCOUNTS RECEIVABLE | 479.11 | 0.00 | |
| C3801 | ACCOUNTS RECEIVABLE SPEC F | 97.25 | 0.00 | |
| C391 | DUE FROM GENERAL FUND | 78,890.08 | 0.00 | |
| C445 | SUPPLY INVENTORY | 8,069.62 | 0.00 | |
| C446 | SURPLUS FOOD INVENTORY | 20,576.25 | 0.00 | |
| C447 | PURCHASED FOOD INVENTORY | 8,230.66 | 0.00 | |
| C510 | ESTIMATED REVENUES | 866,768.00 | 0.00 | |
| C521 | ENCUMBRANCES | 710,993.88 | 0.00 | |
| C522 | EXPENDITURES | 88,834.52 | 0.00 | |
| C601 | ACCRUED LIABILITIES | 0.00 | 2,755.54 | |
| C630 | DUE TO GENERAL FUND | 0.00 | 964,757.38 | |
| C631 | DUE TO OTHER GOVT. | 0.00 | 115.82 | |
| C632 | DUE TO OTHER FUNDS | 0.00 | 541.68 | |
| C691 | DEFERRED REVENUE | 0.00 | 45,653.62 | |
| C821 | RESERVE FOR ENCUMBRANCES | 0.00 | 710,993.89 | |
| C845 | FUND BALANCE RESERVE FOR I | 0.00 | 36,876.53 | |
| C909 | FUND BALANCE | 0.00 | 91,721.14 | |
| C960 | APPROPRIATIONS | 0.00 | 866,768.00 | |
| C980 | REVENUES | 0.00 | 50,563.88 | |
| GRAND TOTALS | | 2,770,747.48 | 2,770,747.48 | |
| | | | | |

Report Completed 9:40 AM

REVENUE BUDGET STATUS - FUNDS: C FOR PERIOD COVERED 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | BUDGET | ADJUSTMENTS | REVISED BUDGET | REVENUE EARNED | UNEARNED REVENUE |
|--------------|--------------------------|------------|-------------|-------------------|-------------------|---------------------|
| C 1440 | SALE OF TYPE A LUNCHES | 294,701.00 | 0.00 | 294,701.00 | 38,236.80 | 256.464.20 |
| C 1441 | ADULT ALA CARTE | 4,334.00 | 0.00 | 4,334.00 | 1,800.82 | 2,533.18 |
| C 1445 | OTHER CAFETERIA SALES | 307,703.00 | 0.00 | 307,703.00 | 10,133.87 | 297,569.13 |
| C 2401 | INTEREST AND EARNINGS | 0.00 | 0.00 | 0.00 | 391.14 | (391.14) |
| C 2770 | MISCELLANEOUS REVENUES | 0.00 | 0.00 | 0.00 | 1.25 | (1.25) |
| C 3190 | GOVERNMENT REIMB-STATE | 17,335.00 | 0.00 | 17,335.00 | 0.00 | 17,335.00 |
| C 4191 | GOVERNMENT REIMB-FEDERAL | 242,695.00 | 0.00 | 242,695.00 | 0.00 | 242,695.00 |
| FUND C TOTAL | | 866,768.00 | 0.00 | 866,768.00 | 50,563.88 | 816,204.12 |

Report Completed 9:58 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Summary)

| ACCOUNT GROUPING | | ORIG BUDGET | ADJUSTMENTS | ADJ BUDGET | EXPENSED | ENCUMBERED | AVAILABLE |
|------------------|-----|-------------|-------------|------------|-----------|------------|------------|
| C 2860 | * | 865,679.00 | 0.00 | 865,679.00 | 82,765.62 | 710,993.88 | 71,919.50 |
| C 2 | *** | 865,679.00 | 0.00 | 865,679.00 | 82,765.62 | 710,993.88 | 71,919.50 |
| C 9030 | * | 1,089.00 | 0.00 | 1,089.00 | 6,068.90 | 0.00 | (4,979.90) |
| C 9 | *** | 1,089.00 | 0.00 | 1,089.00 | 6,068.90 | 0.00 | (4,979.90) |
| GRAND TOTALS | | 866,768.00 | 0.00 | 866,768.00 | 88,834.52 | 710,993.88 | 66,939.60 |

Report Completed 10:08 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

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FEDERAL FUND

TRIAL BALANCE - FUND: F FEDERAL FUND 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | Start and the |
|--------------|---------------------------|--------------|--------------|---------------|
| F205 | CAPITAL ONE CHECKING | 193,682.55 | 0.00 | |
| F391 | DUE FROM GENERAL FUND | 83,980.56 | 0.00 | |
| F410 | STATE AND FEDERAL AID REC | 517,551.34 | 0.00 | |
| F510 | ESTIMATED REVENUES | 695,169.16 | 0.00 | |
| F521 | ENCUMBRANCES | 397,173.95 | 0.00 | |
| F522 | EXPENDITURES | 71,094.89 | 0.00 | |
| F599 | APPROPRIATED FUND BALANCE | 0.00 | 2,594.14 | |
| F600 | ACCOUNTS PAYABLE | 0.00 | 1,790.00 | |
| F601 | ACCRUED LIABILITIES | 0.00 | 10,787.00 | |
| F630 | DUE TO GENERAL FUND | 0.00 | 754,757,40 | |
| F691 | DEFERRED REVENUES | 0.00 | 406,94 | |
| F821 | RESERVE FOR ENCUMBRANCES | 0.00 | 397,173.95 | |
| F960 | APPROPRIATIONS | 0.00 | 692,575.02 | |
| F980 | REVENUES | 0.00 | 98,568.00 | |
| GRAND TOTALS | | 1,958,652.45 | 1,958,652.45 | |

Report Completed 9:41 AM

REVENUE BUDGET STATUS - FUNDS: F FOR PERIOD COVERED 07/01/14 - 09/30/14

| | | | Configuration and | REVISED | REVENUE | UNEARNED |
|---------------|--------------------------|-------------|-------------------|-------------|-----------|-------------|
| ACCOUNT | ACCOUNT NAME | BUDGET | ADJUSTMENTS | BUDGET | EARNED | REVENUE |
| F 3289.UPK.15 | UPK REVENUE 2015 | 197,136.00 | 0.00 | 197,136.00 | 98,568.00 | 98,568.00 |
| F 4126.TLI.14 | REVENUE TITLE I | 22,848.53 | 0.00 | 22,848.53 | 0.00 | 22,848.53 |
| F 4126.TLI.15 | REVENUE TITLE I | 211,640.00 | 0.00 | 211,640.00 | 0.00 | 211,640.00 |
| F 4256.14R.TI | REVENUE RTI | 57,921.85 | 0.00 | 57,921.85 | 0.00 | 57,921.85 |
| F 4289.LEP.14 | REVENUE TLEP | 4,214.27 | 0.00 | 4,214.27 | 0.00 | 4,214.27 |
| F 4289.LEP.15 | REVENUE TLEP | 12,270.00 | 0.00 | 12,270.00 | 0.00 | 12,270.00 |
| F 4289.RTT.12 | RACE TO THE TOP | 37,541.00 | 0.00 | 37,541.00 | 0.00 | 37,541.00 |
| F 4289.RTT.13 | RACE TO THE TOP | (16,347.99) | 0.00 | (16,347.99) | 0.00 | (16,347.99) |
| F 4289.TII.14 | REVENUE TITLE IIA | 51,493.50 | 0.00 | 51,493.50 | 0.00 | 51,493.50 |
| F 4289.TII.15 | REVENUE TITLE IIA | 116,452.00 | 0.00 | 116,452.00 | 0.00 | 116,452.00 |
| FUND F TOTAL | | 695,169.16 | 0.00 | 695,169.16 | 98,568.00 | 596,601.16 |

Report Completed 9:59 AM

APPROPRIATION STATUS REPORT - BY FUNCTION: FOR PERIOD 07/01/14 - 09/30/14 (Summary)

| ACCOUNT GROUPING | Sector Sector Sector Sector | ORIG BUDGET | ADJUSTMENTS | ADJ BUDGET | EXPENSED | ENCUMBERED | AVAILABLE |
|------------------|-----------------------------|-------------|-------------|------------|-----------|------------|-------------|
| F 2110 | * | 634,375.71 | 277.46 | 634,653.17 | 68,550.81 | 241,808.01 | 324,294.35 |
| F 2250 | * | 57,921.85 | 0.00 | 57,921.85 | 2,544.08 | 155,365.94 | (99,988.17) |
| F 2 | *** | 692,297.56 | 277.46 | 692,575.02 | 71,094.89 | 397,173.95 | 224,306.18 |
| GRAND TOTALS | | 692,297.56 | 277.46 | 692,575.02 | 71,094.89 | 397,173.95 | 224,306.18 |

Report Completed 10:08 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

CAPITAL FUND

ROCKY POINT UFSD

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TRIAL BALANCE - FUND: H CAPITAL FUND 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS |
|--------------|--------------------------|------------|------------|
| H205 | CAPITAL ONE CHECKING | 238,426.31 | 0.00 |
| H6304 | DUE TO DEBT SERVICE FUND | 0.00 | 7,463.96 |
| H909 | FUND BALANCE | 0.00 | 230,962.35 |
| GRAND TOTALS | | 238,426.31 | 238,426.31 |

Report Completed 9:45 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

TRUST AND AGENCY FUND

TRIAL BALANCE - FUND: T TRUST & AGENCY 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | A. Alter | |
|--------------|--------------------------------|--------------|--------------|----------|--|
| T200EX | CASH-EXTRACLASSROOM | 83,474.21 | 0.00 | | |
| T204 | CAPITAL ONE TRUST & AGENCY | 1,467,721.29 | 0.00 | | |
| T205 | CAPITAL ONE NET PAYROLL | 29,005.08 | 0.00 | | |
| T23 | INCOME EXECUTIONS | 0.00 | 384.62 | | |
| T281G | FLEX PLAN-HEALTH CARE - YR | 0.00 | 16,322.50 | | |
| T282G | FLEX PLAN DEPENDENT CARE-Y | 0.00 | 13,550.00 | | |
| T290 | AFLAC -CPP | 0.00 | 3,330.57 | | |
| T291 | AFLAC - STD | 0.00 | 1,082.67 | | |
| T35 | SCHOLARSHIP | 0.00 | 200.00 | | |
| T38 | EXTRACLASSROOM ACTIVITY | 0.00 | 83,474.21 | | |
| T391 | DUE FROM OTHER FUNDS | 541.68 | 0.00 | | |
| T6300 | DUE TO SCHOLARSHIP FUND | 0.00 | 1,980.00 | | |
| T63001 | DUE TO GENERAL FUND | 0.00 | 1,406,374.23 | | |
| T84 | OTHER-NYS EMPL RETIRE LOAN | 0.00 | 4,157.00 | | |
| T85 | OTHER-NYS EMPL RETIRE | 0.00 | 5,998.34 | | |
| T89 | OTHER VOTE COPE | 0.00 | 342.25 | | |
| T91 | LONG TERM DISABILITY | 276.31 | 0.00 | | |
| T931 | SCHOOL ACTIVITIES-FJC | 0.00 | 5,815.68 | | |
| T932 | SCHOOL ACTIVITIES-JAE | 0.00 | 4,977.12 | | |
| Т933 | SCHOOL ACTIVITIES-M/S | 0.00 | 7,578.88 | | |
| T9331 | HIGH SCHOOL TESTING | 0.00 | 5,117.12 | | |
| T9335 | NYSSMA | 0.00 | 91.00 | | |
| T9337 | AP TEST DEPOSITS | 0.00 | 12,194.23 | | |
| T9338 | MARK TWAIN DINNER | 0.00 | 393.00 | | |
| T935 | SCHOOL ACTIVITIES-H/S | 0.00 | 5,512.41 | | |
| T9351 | MUSIC DEPT. HIGH SCHOOL | 0.00 | 217.74 | | |
| T9352 | SEAN JOHNS MEMORIAL-CHALLE | 0.00 | 925.00 | | |
| T936 | FJC - KIDS IN NEED (RUTH S | 0.00 | 1,000.00 | | |
| GRAND TOTALS | the construction of the second | 1,581,018.57 | 1,581,018.57 | | |
| | | | | | |

Report Completed 9:46 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

SCHOLARSHIP FUND

TRIAL BALANCE - FUND: U SCHOLARSHIP FUND 07/01/14 - 09/30/14

| a land the second se | | | | | | |
|---|----------------------------|-----------|-----------|----------------|--|--|
| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | and the second | | |
| U200 | CASH IN CHECKING | 39,315.81 | 0.00 | | | |
| U2401 | INTEREST | 0.00 | 25.06 | | | |
| U391 | DUE FROM TRUST AGENCY | 1,980.00 | 0.00 | | | |
| U3912 | DUE FROM GENERAL | 45.92 | 0.00 | | | |
| U9000 | ALLISON FISCH VERADO SCHOL | 0.00 | 0.50 | | | |
| U9001 | RITA SULLIVAN SCHOLARSHIP | 0.00 | 2,218.55 | | | |
| U9002 | RYAN CAUFIELD SCHOLARSDHIP | 0.00 | 23.61 | | | |
| U9003 | ADMIN SCHOLARSHIP | 0.00 | 1,389.97 | | | |
| U9004 | K-MART | 0.00 | 81.39 | | | |
| U9005 | TARGET SCH HS/JR | 0.00 | 43.30 | | | |
| U9006 | TARGET SCHOLARSHIP JAE | 0.00 | 266.18 | | | |
| U9007 | TARGET SCHOLARSHIP | 0.00 | 107.94 | | | |
| U9008 | FRANCIS RYAN SCHOLARSHIP | 0.00 | 252.35 | | | |
| U9009 | GENERAL SCHOLARSHIP | 0.00 | 62.38 | | | |
| U9010 | AL MAIN SCHOLARSHIP | 0.00 | 8,723.85 | | | |
| U9011 | JOSEPH FALLICA | 0.00 | 832.75 | | | |
| U9015 | SASBO SCHOLARSHIP | 0.00 | 0.92 | | | |
| U9016 | SOUND BEACH MUSIC | 0.00 | 0.92 | | | |
| U9018 | LIVE LIKE SUSIE MEMORIAL S | 0.00 | 22,835.59 | | | |
| U9019 | GEORGE REH MEMORIAL SCHOLA | 0.00 | 4,476.47 | | | |
| GRAND TOTALS | | 41,341.73 | 41,341.73 | | | |
| | | | | | | |

Report Completed 9:46 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT FOR THE MONTH ENDED SEPTEMBER 2014

DEBT SERVICE FUND

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ROCKY POINT UFSD

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TRIAL BALANCE - FUND: V DEBT SERVICE FUND 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | |
|--------------|--------------------------|------------|------------|--|
| V200 | CASH | 311,380.06 | 0.00 | |
| V391 | DUE FROM CAPITAL | 7,463.96 | 0.00 | |
| V3911 | DUE FROM GENERAL | 747.69 | 0.00 | |
| V630 | DUE TO OTHER FUNDS | 0.00 | 5,788.62 | |
| V909 | FUND BALANCE, UNRESERVED | 0.00 | 313,488.73 | |
| V980 | REVENUES | 0.00 | 314.36 | |
| GRAND TOTALS | | 319,591.71 | 319,591.71 | |

Report Completed 9:46 AM

ROCKY POINT UFSD

Page 1/1

REVENUE BUDGET STATUS - FUNDS: V FOR PERIOD COVERED 07/01/14 - 09/30/14

| S. 使用心的。" | | | | REVISED | REVENUE | UNEARNED |
|-----------|-------------------|--------|-------------|---------|---------|----------|
| ACCOUN | T ACCOUNT NAME | BUDGET | ADJUSTMENTS | BUDGET | EARNED | REVENUE |
| V 2401 | INTEREST EARNINGS | 0.00 | 0.00 | 0.00 | 314.36 | (314.36) |
| | FUND V TOTAL | 0.00 | 0.00 | 0.00 | 314.36 | (314.36) |

Report Completed 9:59 AM

ROCKY POINT UNION FREE SCHOOL DISTRICT STUDENT ACTIVITY ACCOUNTS FOR THE MONTH ENDED SEPTEMBER 2014

ROCKY POINT UFSD

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TRIAL BALANCE - FUND: X STUDENT ACTIVITY 07/01/14 - 09/30/14

| ACCOUNT | ACCOUNT NAME | DEBITS | CREDITS | | | | |
|--------------|----------------------------|-----------|-----------|--|--|--|--|
| X201 | CAPITAL ONE CHECKING | 81,877.32 | 0.00 | | | | |
| X391 | DUE FROM OTHER FUNDS | 105.14 | 0.00 | | | | |
| X6002013 | CLASS OF 2013 | 0.00 | 2,624.50 | | | | |
| X6002014 | CLASS OF 2014 | 0.00 | 646.46 | | | | |
| X6307 | LEADERS CLUB | 0.00 | 1,390.18 | | | | |
| X6308 | MATH HONOR SOCIETY | 0.00 | 55.50 | | | | |
| X6309 | VARSITY CLUB | 0.00 | 1,709.77 | | | | |
| X6310 | SCIENCE CLUB | 0.00 | 381.36 | | | | |
| X6351 | STUDENT COUNCIL-MS | 0.00 | 9,690.15 | | | | |
| X6353 | YEARBOOK-MS | 0.00 | 7,319.71 | | | | |
| X6402 | MS SCHOOL STORE | 0.00 | 259.17 | | | | |
| X6452 | BE A NICER NEIGHBOR CLUB | 0.00 | 215.49 | | | | |
| X64521 | BANN-KIN | 0.00 | 1,532.62 | | | | |
| X6453 | FBLA CLUB | 0.00 | 3.62 | | | | |
| X6454 | COMMUNITY SERVICE CLUB | 0.00 | 2,941.50 | | | | |
| X6457 | SKILLS USA - HS COSMOTOLOG | 0.00 | 42.02 | | | | |
| X6460 | GAY STRAIGHT ALLIANCE CLUB | 0.00 | 0.10 | | | | |
| X65010 | S.A.D.D. | 0.00 | 648.28 | | | | |
| X650115 | THESPIAN TROUPE #696 | 0.00 | 88.02 | | | | |
| X65012 | HS YEARBOOK CLUB | 0.00 | 24,963.29 | | | | |
| X65016 | STUDENT COUNCIL | 0.00 | 20,451.65 | | | | |
| X65017 | ART CLUB | 0.00 | 1,358.96 | | | | |
| X65018 | BUSINESS HONOR SOCIETY | 0.00 | 960.22 | | | | |
| X65025 | JAE STUDENT COUNCIL | 0.00 | 3,980.60 | | | | |
| X6533 | ROBOTICS CLUB HS | 0.00 | 614.15 | | | | |
| X700 | SURPLUS FUNDS | 0.00 | 105.14 | | | | |
| GRAND TOTALS | | 81,982.46 | 81,982.46 | | | | |

Report Completed 9:46 AM

| | Budget Transfer Summary Report September 2014 | | | | | | | | | | | |
|-----------------|---|-----------------------------|-------------|----------------|----------------------------------|-------------|---------------------------|--|--|--|--|--|
| Entry Number | From Account # | From Account Description | Amount | To Account # | <u>To Account</u> Description | Amount | Reason | | | | | |
| 3392 | A2330150991002 | Salary | \$640.00 | A2330400041002 | Contractual | \$640.00 | Contractual Community Ed | | | | | |
| 3394 | A2250490040000 | BOCES Services | \$74,744.52 | A2250472040000 | Tuition Private Placements | \$74,744.52 | Student Private Placement | | | | | |
| 3395 | A2855400040000 | Contractual | \$1,127.04 | A2855560040000 | Uniforms | \$1,127.04 | Athletic Uniforms | | | | | |
| 3396 | A2250470040000 | Tuition Outside Placements | \$20,000.00 | A2250472040000 | Tuition Private Placements | \$20,000.00 | Student Private Placement | | | | | |
| 3397 | A2855410040000 | Athletics Contractual | \$501.00 | A2855530040000 | Supplies | \$501.00 | Supply Purchase | | | | | |



Many Nixdonf Phesidant Casey Gutiancz, WP FJC Christine Fitzgenald, WP JAE Betty Lougham & Lisa Buchler, WP Midtlle School Kathi Heggers, WP High School Anny Spina, Theasurer Stephanic Susskaut, Scoretary

90 Rocky Point - Yaphank Road, Rocky Point, NY 11778 Email: rockypointnypta@yahoo.c.om

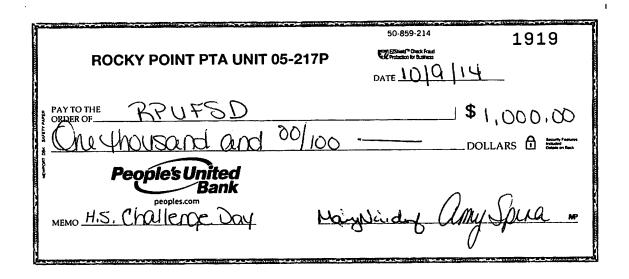
October 10, 2014

Attention Rocky Point Schools:

The Rocky Point PTA would like to donate a check in the amount of \$1000.00 as the remaining balance for Challenge Day. Please accept this donation & thank you as always for supporting our children.

Sincerely,

Kathi Heggers Rocky Point PTA High School VP



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Kenneth J. Edwards Memorial Scholarship Fund U9003

| William & Sherri Edwards | \$100.00 |
|--------------------------|----------------|
| Elizabeth Mehrmann | \$100.00 |
| William & Susan Connors | \$100.00 |
| Robert Edwards | \$100.00 |
| Robert & Theresa Arrigon | <u>\$50.00</u> |
| | \$450.00 |

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yw acha zwodna chystana tha dan tha dan tha falgo wy tha falgo ny tha falgo with a falgo waa tha fa WILLIAM G EDWARDS JR SHERRI C EDWARDS 1474 US-97/19/00/2/2/14/97/00/00/20/97/2/7/14/14/14/97/14/00/2/2/14/2/10/20/2/1 19-854/1250 3010 2195549825 09-28-2014 DATE PAY TO THE THE KENNETH SCHOLARS + NO CENTS ____ DOLLARS A ONE HUNDRED 1 Security Features Details on DOLLARS Wells Fargo Bank, N.A. Washington wellsfargo.com WELLS FARGO ARTHUR J. DW ARDS FOR_ DELEVANGORSELLS SARGOWERLS FARGOWERLS FARGOWERLS FARGOWERL

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| ELIZABETH MEHRMANN 01-08 | 1-2 210 769884891 DATE 9/25/11 | 505 |
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| JPMorgan Chase Bank, N.A. New York, New York 10017 www.Chase.com | M.A.Th. | 2 |
| MEMO | Magdel Mes | M |
| MEMO | <u>Carpore proc</u> | |

William F Connors Jr. Susan D Connors 50-7578/2214 3527 GZUIY October DATE to momil filstory \$ PAY TO THE ORDER OF Semet o bituxe deluxe.com/checks aleva O-KF 10 DOLLARS DE DOUTON la du 5 4 al Credit Union Hauppauge, NY 11788 631-598-7000 www.TeachersFCU.org I ache Elia 00, R Мемо MP ESTATE

| RORFRT FDWARDS | 9/20/11 | 4026 |
|--------------------------------|--|--|
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| HSBC Miller Place, NY 11764 | # 19003 Robert M | T Security Feature Details Back |
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. Of ROBERT L. ARRIGON THERESA R. ARRIGON 1-108/210 3915 æ. 20/4 1 Fry 1# 1905 50.00 00 IN HSBC and the Me Κ. MP

| | ROCKY POINT FRIENDS OF MUSIC PO BOX 5205 ROCKY POINT, NY 11778 | 50-791/214 4124005390 DATE 10/6/14 | 424 |
|---------------------------|---|--|-------|
| I ON DUALCHTE SUFERY PAGE | PAY TO THE Rocky Point School Seven hundredse | venty-for % | ARS 1 |
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| | a second a second and a second second and a second second second second second second second second second seco | <u>AN</u> | |

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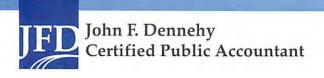
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October 7, 2014

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

Re: Internal Claims Audit Report for the period September 1, 2014 through September 30, 2014

Board of Education:

I have completed my internal claims auditing services for the Rocky Point School District covering the period September 1, 2014 through September 30, 2014. The services I performed, as outlined within my proposal, include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

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

Internal Claims Audit Services

Exhibits

INTERNAL CLAIMS AUDIT SERVICES

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

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

Board of Education Rocky Point School District October 7, 2014 Page 2

Re: Internal Claims Audit Report for the time period of September 1, 2014 through September 30, 2014

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

Over the time period of September 1, 2014 through September 30, 2014 I have audited 299 claims against the District in the amount of \$2,591,492.82. (See attached Exhibit I) I made inquiries and/ or observations into 56 claims in the amount of \$128,056.06. I have summarized the inquiries and/or observations as well as the resolutions within Exhibit II. It should be noted that currently, there are 0 outstanding inquiries in regards to the audit of the claims made against the District for the period of September 1, 2014 through September 30, 2014. I have summarized all voided checks and notable exceptions in Exhibit III.

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

Very truly yours,

John F. Dennehy, Jr. Certífied Public Accountant

Internal Claims Audit By Fund

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CM- Misc Spec Revenue

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TE-Expendable Trust

H - Capital

HCP - Capital Projects

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Rocky Point School District

| | | | | | Ex | <u>hibit I</u> | | | | |
|-----------------|---------------|-----------------|--------|-------------|--------------------|-------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------|
| Warrant Date | Audit Date | Warrant # | Fund | # of Checks | \$ Value of Checks | # of Inquiries | \$ Value of Inquiries | # of Resolved Inquiries | # of Outstanding Inquiries | Check Sequence |
| | 9/3/2014 | 15 | Α | 11 | 184,928.69 | 4 | 13,987.14 | 4 | _ | 98650-98660 |
| 9/10/2014 | | 16 | Α | 56 | 143,878.79 | 19 | 66,488.49 | 19 | - | 98661-98716 |
| 9/17/2014 | | 18 | Λ | 63 | 818,779.01 | 16 | 18,016.34 | 16 | - | 98717-98779 |
|)/24/2014 | | 19 | Α | 105 | 350,737.65 | 12 | 27,290.93 | 12 | - | 98780-98881 |
| | 9/3/2014 | 5 | С | 1 | 6.91 | - | - | - | - | 9651 |
| 9/10/2014 | • | 6 | C | 3 | 1,239.71 | 3 | 1,223.16 | 3 | - | 9652-9654 |
| 9/24/2014 | | 7 | Ċ | 1 | 180.20 | - | - | - | - | 9655 |
| • | 9/3/2014 | 5 | F | 1 | 795.00 | - | - | - | - | 4055 |
| 9/24/2014 | | 6 | F | 1 | 16,916.65 | - | - | - | - | 4056 |
| 9/10/2014 | | 10 | Т | 1 | 339.10 | - | - | - | - | 10484 |
| 9/10/2014 | 9/10/2014 | 11 | Т | 25 | 513,643.46 | - | - | - | - | 10477-10483, 5112742-5112759 |
| 9/24/2014 | 9/24/2014 | 13 | Т | 27 | 558,997.65 | - | - | - | - | 10485-10493, 5112760-5112777 |
| 9/10/2014 | 9/10/9014 | 1 | U | 1 | 1,000.00 | 1 | 1,000.00 | 1 | - | 279 |
| 9/17/2014 | | | x | 3 | 50.00 | 1 | 50.00 | 1 | - | 10803-10804 |
| TOT | | | | 299 | \$ 2,591,492.82 | 56 | \$ 128,056.06 | 56 | - | |
| | | egend: | | | | | | | | |
| A - Ge | eneral | P (A) - Chase G | eneral | 7 | | | | | | |
| C - Cal | leteria | T - Trust & Age | ncy | | | | | | | |
| F - Fe | deral | HB - Bond 2003 | 3 | | | | | | | |

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

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2014 / 2015 YTD

| Analysis by Number of Inquiries Reason For Inquiry | Resolution | Jul-14 | Aug-14 | 0 | 0.11 | | |
|---|--|--------------------|-----------------|-------------|------------|---------------|----------------|
| Il invoices not reflected on check | Pay unpaid invoice(s) next warrant | | | Sep-14 | Oct-14 | <u>Nov-14</u> | Dec-14 |
| Theck amount not equal to invoices | | - 0.00% | - 0.00% | 1 0.325 | - #DIV/0! | - #DIV;0! | - #DIV:01 |
| | Difference<\$1; Immaterial, claim paid | - 0.00% - 0.00% | - 0.00% | - 0.00% | - #DI\\;0! | - *DIV/0/ | - #DIV;0! |
| Check amount not equal to invoices | Will pay balance with next invoice | | - 0.00% | 1 0.33% | . #DIV/0/ | - #DIV/01 | - #DIV:0! |
| Check amount not equal to invoices | Void & reissue | 2 0.74% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/0! | - #DIV;0! |
| Current year expense paid prior year P.O. | P.O. Funds carried over | - 0.00% | 7 <i>2.72</i> % | 12 4.015 | - #DIV/0! | - #D11/01 | - #DN/Q |
| ncorrect vendor name | Void & reissue | - 0.00% | - 0.00% | 2 0.67% | - #DIV/01 | - #DIV/0! | - #DIV/0! |
| insufficient supporting backup | Hold for missing information | 27 10.04% | 1 0.39% | - 0.00% | - #DIV/0! | - #DIV/0! | - #DIV:04 |
| insufficient supporting backup | Backup Provided | - 0.00% | 1 0.39% | 6 2.01% | - #DIV/01 | - #DIV/0! | - #DIV:0/ |
| nsufficient supporting backup | Void check | - 0.00% | - 0.00% | - 0.00% | - #DIV/0/ | - #DIV/0! | - #DIV:0/ |
| nvoice date precedes PO date | Noted by Business Office | 18 6.69% | 36 14.01% | 18 6.02% | - #DIV/01 | - #DIV/0/ | - #D/1\0/ |
| nvoice over 90 days outstanding/undated | Verified no duplicate payment | 4 1.49% | 4 <i>1.56</i> π | 6 2.01% | - #D/1/0/ | - #DIV/0/ | - #DIV/01 |
| nvoice previously stamped by claims auditor | Original check confirmed void | 1 0.37% | 2 0.78% | 1 0.33% | - #DIV/0/ | - #DIV:01 | - <i>"DIVO</i> |
| Missing administrator approval signature | Received proper authorization | 4 1.49% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/0/ | - #DIV/0/ |
| Missing receiving signature on invoice or PO | Verified receipt of goods/services | - 0.00% | - 0.00% | - 0.00% | - #DIV/0/ | - #DIV/0/ | • #DIV:0 |
| No Purchase Order encumbered | Void & reissue after P.O. encumbered | - 0.00% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/9/ | - #DIV:0 |
| Not an original invoice | Copy, fax or statement accepted | 1 0.375 | 7 2.73% | 1 0.33% | - #DIV/0! | - #DI\/0! | - #DIV;0 |
| aid sales tax | Amount immaterial (< \$5), claim paid | - 0.00% | - 0.00% | - 0.00% | - #DIV/0/ | - #DIV/01 | - #DIV:04 |
| O insufficient funds | PO funds increased post invoice | 5 1.86% | 3 1.17% | - 0.00% | - *DIV29 | - #DIV/9! | - #DIV:0/ |
| rior year invoice paid current year funds | Noted by Business Office | 5 1.86% | 14 5.495 | 7 2.34% | - #DIV-0! | - #DIV/0! | - #DIV:0 |
| rior year invoice paid current year funds | Void & reissue with accrual | 1 0.37% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/01 | - #D/1/0/ |
| | Utilizing recipient verification procedure | | | | | -211,01 | |
| Ktra Class club purchased gift cards for needy fan | uly through school social worker | - 0.00% | - 0.00% | 1 0.33% | - #DIV/0/ | - #DIV/0/ | - #DIV:04 |
| Fotal Number (#) of Inquiries | | 68 25.28% | 75 29.18% | 56 18.73% | - #DIV/0! | - #DIV/04 | - #DIV;01 |
| Fotal Claims Audited | | 269 100.00% | 257 100.00% | 299 100.00% | - #DIV/0! | - #DIV/0! | - #DIV:0/ |
| otal Outstanding Inquiries | | 0 0.00% | 0 0.00% | 0 0.00% | 0 #DIV/01 | 0 #DIV/01 | 0 #DP |

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

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2014 / 2015 YTD

| Analysis by Dollar Value | | | 2014/ 2015 110 | | | | |
|--|--|--------------------------|----------------------|----------------------|-----------------|-------------------|------------|
| Reason For Inquiry | Resolution | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 |
| All invoices not reflected on check | Pay unpaid invoice(s) next warrant | • 0.00% | - 0.00% | 447.78 0.02% | · #DIV/0! | - #DIV/0! | · #DIV/0! |
| Check amount not equal to invoices | Difference<\$1; Immaterial, claim paid | . 0.005 | - 0.00% | - 0.00 % | · /////// | - #DIV/0! | · #DIN'0 |
| Check amount not equal to invoices | Will pay balance with next invoice | . 0.00% | - 0.00% | 420.00 0.02% | . *DIV/0! | - #DIV/0! | - #DIV/0! |
| Check amount not equal to invoices | Void & reissue | 3,821.50 0.11% | - 0.00% | . 0.00% | - #DIV/0! | - #DIV/0/ | - #DIV/0! |
| Current year expense paid prior year P.O. | P.O. Funds carried over | - 0.00% | 6,312.08 0.38% | 14,343.40 0.59% | - #DIV/0/ | - #DIV/0 | . #DIV/01 |
| incorrect vendor name | Void & reissue | - 0.00% | - 0.00% | 122.34 0.00% | - #DIV/0! | - #DIV/0! | , #DIV/01 |
| Insufficient supporting backup | Hold for missing information | 416.73 0.01% | 432.00 0.03% | - 0.00% | - #DIV/0/ | - #DIV/0! | - "DIV/0! |
| Insufficient supporting backup | Backup Provided | - 0.00% | 975.00 a.aa% | 2.004.85 0.05% | - #D[V/0] | - #DIV/0 | · ////// |
| Insufficient supporting backup | Void check | - 0.00% | - 0.00% | - 0.00:5 | - <i>#DIV/0</i> | - <i>NDIV/0</i> / | • #DIV/0! |
| nvoice date precedes PO date | Noted by Business Office | 289,931.81 <i>8.52</i> % | 398,908.58 24 145 | 103,698.78 + 00% | - #D/1/0/ | - #DIV/01 | · #DIV/04 |
| nvoice over 90 days outstanding/undated | Verified no duplicate payment | 16,761.42 0.49% | 2,582.50 0.16% | 3,489.21 0.13% | - #DIV/0! | - #DIV/01 | · #DIV/01 |
| nvoice previously stamped by claims auditor | Original check confirmed void | 3,805.15 0.11% | 105.00 0.01% | 1,000.00 0.04% | - #DIV/01 | - #DIV/0/ | *DIV/0 |
| dissing administrator approval endorsement | Received proper authorization | 400.00 0.01% | - 0.00% | · 0.00% | - #DIV/0! | - #DIV/01 | · ////// |
| fissing receiving signature on invoice or PO | Verified receipt of goods/services | - 0.00% | - 0.00 % | - 0.00% | - #D/1\/0/ | - #DIV/01 | - #DIV/0! |
| No Purchase Order encumbered | Void & reissue after P.O. encumbered | - 0.00% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/01 | · //DIV/0/ |
| Not an original invoice | Copy, fax or statement accepted | 448.20 0.01% | 2,215.67 0.13% | 1,216.25 0.0% | - #DI\'0! | - #DIV/0 | • #DN/0! |
| aid sales tax | Amount immaterial (< \$5), claim paid | - 0.00% | - 0.00% | - 0.00% | *DIV:0 | - #DIV/01 | · #DIV/0! |
| PO insufficient funds | P.O. funds increased post invoice | 55,638.49 1.64% | 480.31 0.03% | - 0.00% | - #DIV/0 | - *DIV/9: | · #DIV/0/ |
| Prior year invoice paid current year funds | Noted by Business Office | 525.00 0.09% | 24,971.63 1.51% | 1,263.45 0.05% | - #DIV:0! | - #D[V/0] | - #DIV/0/ |
| rior year invoice paid current year funds | Void & reissue with accrual | 173.60 0.01% | - 0.00;5 | - 0.00% | - #DIV:0! | · #DIV/0/ | · #DIV/0! |
| | Utilizing recipient verification procedure | | | | | | |
| Ktra Class club purchased gift cards for needy fan | nily through school social worker | - 0.00% | - 0.00% | 50.00 0.00% | - #DIV/0! | - "DIV/0! | - "DIV/01 |
| Total Value (\$) of Inquiries | | 371,921.90 10.94% | 436,982.77 26.41% | 128,056.06 4.94% | - #DIN/0! | - #DIV/0! | - #DIV/0! |
| Fotal Claims Audited | | 8,400,977.20 100.00% | 1,652,612.90 100.00% | 2,591,492.82 100.00% | - #DIV/0! | - #DIV/0! | - #DIV/0! |
| Fotal Outstanding Inquiries | | - 0.00% | - 0.00% | - 0.00% | - #DIV/0! | - #DIV/01 | - #DI |

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Rocky Point School District Internal Claims Audit Notable Exceptions Exhibit III

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Void Checks - September 2014

| | | | | | Warrant | | |
|-------|---------|-----------|-----------------|-----------|-----------|----------------------------|--|
| Fund | Ck # | Amount \$ | Vendor | Warrant # | Date | Reason For Inquiry | Resolution |
| A | 98672 | 7.54 | ClassroomDirect | 16 | 9/10/2014 | Vendor name does not match | Void & reissue to School Specialty (vendor name change) |
| Α | 98706 | 114.80 | Sportime | 16 | 9/10/2014 | Vendor name does not match | Void & reissue to School Specialty (vendor name change) |
| Total | 2 Voids | 122.34 | | | | | |

Other Notable Exceptions - September 2014

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

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Rocky Point School District Internal Claims Audit Payroll Audit Exhibit IV

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Audited Payroll Checks - September 2014

| nd | Ck # | Amount \$ | Employee | Payroll Date Exceptions |
|----|-----------|-------------------|---------------------------|---|
| | | | | |
| *1 | 'No payro | ll audit 9/10/201 | 4 or 9/24/2014; all perso | nnel files out of building for outsourced electronic imaging until October 2014** |
| | | | | |
| | | | | |
| | | | | |

*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.

Robert S. Abrams (1926-2014)



Accountants & Consultants for Over 75 years

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

To the Board of Education and Mr. Greg Hilton School Business Official of **Rocky Point Union Free School District**

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the fiduciary funds of Rocky Point Union Free School District as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Rocky Point Union Free School District's internal control over financial reporting (internal controls) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rocky Point Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rocky Point Union Free School District's internal control.

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

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

During our current year audit we have not identified any areas in which the District's internal controls can be improved.

The District has implemented very strong controls and we have noted the business office has excellent financial operations. In addition, we have also included the Status of the Prior Year Recommendation.

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

STATUS OF PRIOR YEAR RECOMMENDATION

CAPITAL ASSETS

Capital Assets Safeguarding and Tracking

- FINDING: During our prior year audit we noted that the District was not performing periodic inspections to determine that all assets were present, in usable condition, located in the assigned area and accurately recorded on the capital asset inventory. In addition, we noted the District did not track the movement of assets from one location to another. We recommended the District perform periodic inspections for all the assets during the year and implement a procedure to track the movement of capital assets from one location to another.
- STATUS: Implemented. During our current year audit, we noted the District performed periodic inspections to determine that all assets were present, in usable condition, located in the assigned area and accurately recorded on the capital asset inventory. We also noted the District tracked the movement of assets from one location to another.

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

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

Very truly yours,

R & abrama + Co. Zoco

R.S. Abrams & Co., LLP Islandia, New York October 10, 2014 ROCKY POINT UNION FREE SCHOOL DISTRICT FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION WITH INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2014

ROCKY POINT UNION FREE SCHOOL DISTRICT

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I. INDEPENDENT AUDITOR'S REPORT, MANAGEMENT'S DISCUSSION AND ANALYSIS AND BASIC FINANCIAL STATEMENTS

Independent Auditor's Report

Exhibit Number Page Management's Discussion and Analysis (Required Supplementary Information) (MD&A) 1 3 - 11 2 Statement of Net Position 12 3 Statement of Activities 13 4 Balance Sheet - Governmental Funds 14 5 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 15 6 Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Funds 16 7 Reconciliation of the Statement of Revenues and Expenditures and Changes in Fund Balance to the Statement of Activities 17 8 Statement of Fiduciary Net Position 18 9 Statement of Changes in Fiduciary Net Position 19 10 Notes to Financial Statements 20 - 36 II. **REQUIRED SUPPLEMENTARY INFORMATION** SSI Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund 37 SS2 Schedules of Funding Progress of Other Post-Employment Benefits (OPEB) 38 III. **OTHER SUPPLEMENTARY INFORMATION** SS3 Schedule of Change from Adopted Budget to Final Budget and Real Property Tax Limit 39 SS4 Schedule of Project Expenditures - Capital Projects Fund 40 SS5 Net Investment in Capital Assets 41

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R.S. ABRAMS & CO., LLP Accountants & Consultants for Over 75 years

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education Rocky Point Union Free School District

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary fund information of Rocky Point Union Free School District, as of June 30, 2014, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress on pages 3 through 11 and 37 through 38, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2014 on our consideration of Rocky Point Union Free School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rocky Point Union Free School District's internal control over financial reporting and compliance.

B. J. abcoms + Co., LLA

R.S. Abrams & Co., LLP Islandia, NY October 10, 2014

ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The Rocky Point Union Free School District's discussion and analysis of financial performance provides an overall review of the District's financial activities for the fiscal years ended June 30, 2014 and 2013. The intent of this discussion and analysis is to look at the District's financial performance as a whole. This should be read in conjunction with the financial statements, which immediately follow this section.

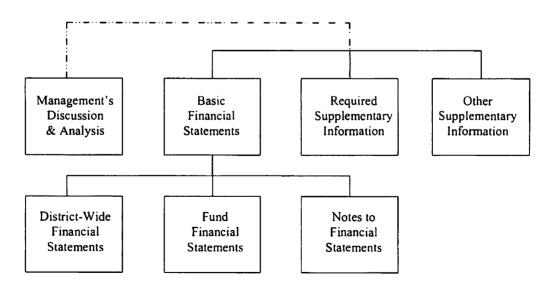
1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2014, are as follows:

- The District's total net position, as reflected in the district-wide financial statements, decreased by \$4,555,458.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$79,766,628. Of this amount, \$983,395 was offset by program charges for services. General revenues of \$71,881,804 amount to 95.57% of total revenues.
- The general fund's total fund balance, as reflected in the fund financial statements on pages 14 and 16, decreased by \$988,995 to \$21,132,759. This was due to a deficit of revenues under expenditures based on the modified accrual basis of accounting.
- The District received \$2,345,971 in operating grants to support instructional, pupil transportation and food service programs.
- State sources increased by \$1,363,345 to \$25,004,966 in 2014 from \$23,641,621 in 2013.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

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



ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)

A. District-wide Financial Statements

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

These statements utilize the accrual basis of accounting. This basis of accounting recognizes the financial effects of events when they occur, without regard to the timing of cash flows related to the events.

The Statement of Net Position

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

The Statement of Activities

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

B. Fund Financial Statements

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

These statements utilize the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period that they become measurable and available. It recognizes expenditures in the period that they become measurable, funded through available resources and payable within a current period.

Governmental Funds

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

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

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

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The fiduciary activities have been excluded from the District's district-wide financial statements because the District cannot use these assets to finance its operations.

Exhibit 1

ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. <u>Net Position:</u>

The District's total net position decreased by \$4,555,458 between fiscal year 2013 and 2014. A summary of the District's Statement of Net Position for June 30, 2014 and 2013, is as follows:

| | 2014 | 2013 | Increase (Decrease) | Percentage Change |
|---|---------------|---------------|------------------------|----------------------|
| Current and other assets | \$ 29,293,164 | \$ 31,686,815 | \$ (2,393,651) | -7.55% |
| Capital assets, (net of depreciation) | 49,593,999 | 48,764,828 | 829,171 | 1.70 / 1 |
| Total Assets | \$ 78,887,163 | \$ 80,451,643 | \$ (1,564,480) | -1.94 % |
| Other liabilities | \$ 7,542,380 | \$ 6,530,247 | \$ 1,012,133 | 15.50% |
| Long-term liabilities | 49,807,176 | 47,756,248 | 2,050,928 | 4.29/1 |
| Total liabilities | 57,349,556 | 54,286,495 | \$ 3,063,061 | 5.64% |
| Deferred in flow of resources | 504,585 | 576,668 | (72,083) | -12.50% |
| Total Liabilities and Deferred Inflows of Resources | 57,854,141 | 54,863,163 | 2,990,978 | 5.45 % |
| Net position | | | | |
| Net investment in capital assets | 31,725,481 | 28,650,452 | 3,075,029 | 10.73° o |
| Restricted | 16,020,751 | 16,314,163 | (293,412) | -1.80° o |
| Unrestricted (deficit) | (26,713,210) | (19,376,135) | (7,337,075) | 37.87° o |
| Total Net Position | 21,033,022 | 25,588,480 | (4,555,458) | -17.80° o |
| Total Liabilities, Deferred Inflows of Resources | | | | |
| and Net Position | \$ 78,887,163 | \$ 80,451,643 | \$ (1,564,480) | -1.94° o |

Current and other assets decreased by \$2,393,651, as compared to the prior year. The decrease is primarily due to an decrease in the District's cash balances used for capital projects during the year.

Capital assets (net of depreciation) increased by \$829,171, as compared to the prior year. This increase is primarily due to amounts expended for additions exceeding depreciation. Note 7 to the Financial Statements provides additional information.

Other liabilities increased by \$1,012,133 as compared to the prior year. This increase is primarily a result of an increase in liabilities to the retirement systems.

Long-term liabilities increased by \$2,050,928, as compared to the prior year. This increase is primarily the result of the District recognizing an increase in the other postemployment benefits (OPEB), compensated absences and workers compensation claims liabilities which exceeded the repayment of bond principal.

Deferred inflow of resources has decreased by \$72,083 which represents annual amortization of deferred amounts from refunding of debt. Note 11 to the Financial Statements provides additional details.

The net investment in capital assets is calculated by subtracting the amount of outstanding debt used for construction and deferred inflows of resources from the total cost of all asset acquisitions, net of accumulated depreciation. The total cost of these acquisitions includes expenditures to purchase land, construct and improve buildings and purchase vehicles, equipment and furniture to support District operations.

The restricted net position at June 30, 2014, of \$16,020,751 is comprised of amounts with constraints placed on the use either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Note 1 to the basic financial statements provides further descriptions and detailed balances.

ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)

The unrestricted (deficit) net position at June 30, 2014, is \$26,713,210, and represents the amount by which the District's liabilities and deferred inflows of resources exceeded its assets (excluding capital assets and related debt and restricted net position).

Changes in Net Position:

The results of this year's operations as a whole are reported in the Statement of Activities in a programmatic format in the accompanying financial statements. In the accompanying financial statements STAR (school tax relief) revenue is included in the other tax items line. However, in this MD&A, STAR revenue has been combined with property taxes. A summary of this statement for the years ended June 30, 2014 and 2013 is as follows:

| Revenues | | 2014 | - | 2013 | | Increase Decrease) | Percentage Change |
|------------------------------------|-----------|--------------------|-----------|-------------|-----------|-----------------------|----------------------|
| Program revenues | | | | | | | |
| Charges for services | \$ | 983,395 | \$ | 963,234 | \$ | 20,161 | 2.09% |
| Operating grants and contributions | | 2,345,971 | | 2,458,225 | | (112,254) | (4.57%) |
| General revenues | | | | | | | |
| Property taxes and other tax items | | 46,473,962 | | 44,883,158 | | 1,590,804 | 3.54% |
| State sources | | 25,004,966 | | 23,641,621 | | 1,363,345 | 5.77% |
| Other | | 402,876 | | 521,318 | | (118.442) | (22.72%) |
| Total Revenues | | 75,211,170 | _ | 72,467,556 | | 2,743,614 | 3.79% |
| Expenses | | | | | | | |
| General support | | 9,751,503 | | 8,852,397 | | 899,106 | 10.16% |
| Instruction | | 63,385,630 | | 59,361,605 | | 4,024,025 | 6.78% |
| Pupil transportation | | 4,680,140 | | 4,121,477 | | 558,663 | 13.55% |
| Debt service-unallocated interest | | 806,163 | | 900,353 | | (94,190) | (10.46%) |
| Food service program | | 1,143,192 | | 1,190,484 | | (47,292) | (3.97%) |
| Total Expenses | | 79,766,628 | _ | 74,426,316 | | 5,340,312 | 7.18° ¤ |
| Total Change in Net Position | <u>\$</u> | <u>(4,555,458)</u> | <u>\$</u> | (1.958.760) | <u>\$</u> | (2.596.698) | |

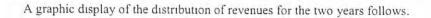
The District's revenues increased by 3.79% in 2014 or \$2,743,614. The major factors that contributed to the increase was an increases in property taxes and other tax items of \$1,590,804 and state sources of \$1,363,345 offset by reductions in operating grants of \$112,254 and reduction of other sources of \$118,442.

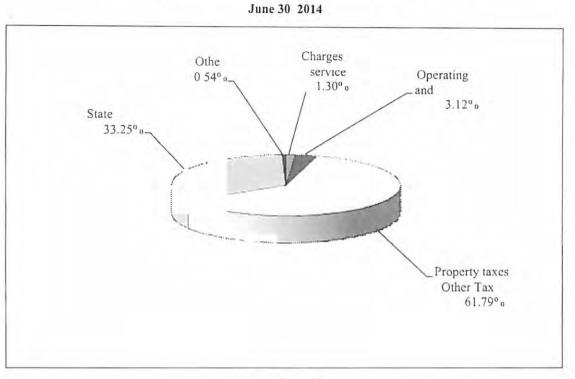
The District's expenditures for the year increased by \$5,340,312 or 7.18%. This increase is primarily a result of budgetary increases in general fund expenditure from 2013 to 2014.

Exhibit 1

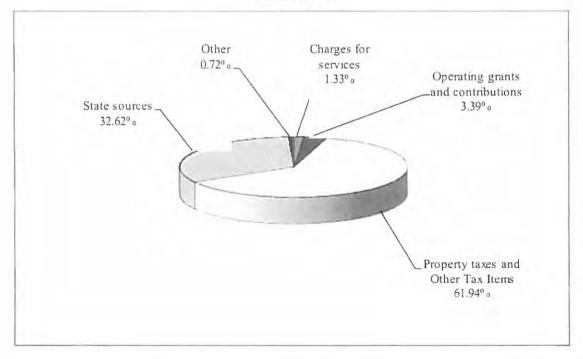
ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSIO & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)









7

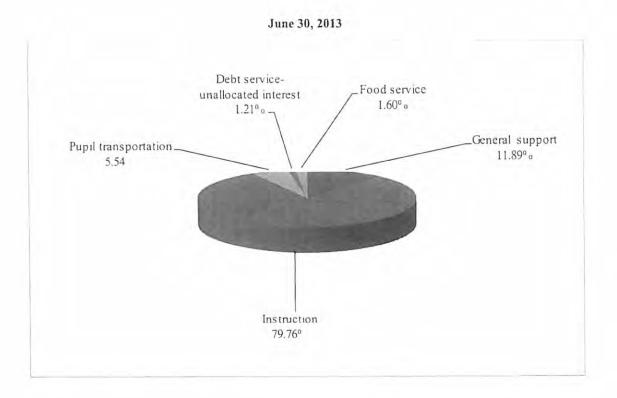
Exhibit 1

OL DISTRICT & ANALYSIS JUNE 30, 2014

(Continued)

A graphic display of the distri' u enses for the two years ollows:

June 0 014



ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUND BALANCES

At June 30, 2014, the District's governmental funds reported a combined fund balance of \$21,805,806, which is an decrease of \$3,413,607 from the prior year. This decrease is primarily due to a deficit of revenues under expenditures in the general fund and capital projects fund for the year. A summary of the change in fund balance by fund is as follows:

| General Fund | 2014 | 2013 | Increase (Decrease) |
|------------------------------------|---------------------|---------------------|------------------------|
| Restricted | | • • • • • • • | • |
| Workers' compensation | \$ 846,659 | \$ 844,692 | \$ 1,967 |
| Unemployment insurance | 614,529 | 663,101 | (48,572) |
| Employee benefit accrued liability | 4,579,328 | 4,768,690 | (189,362) |
| Retirement contribution | 8,787,429 | 8,851,016 | (63,587) |
| Property loss and liability | 53,166 | 53,042 | 124 |
| Insurance | 53,166 | 53,042 | 124 |
| Capital | <u>772,986</u> | 771,190 | 1,796 |
| Total Restricted | 15,707,263 | 16,004,773 | (297,510) |
| Assigned | | | |
| Unappropriated fund balance | 287,844 | 546,517 | (258,673) |
| Appropriated fund balance | 2,600,000 | 2,600,000 | |
| Total Assigned | 2,887,844 | 3,146,517 | (258,673) |
| Unassigned | 2,537,652 | 2,970,464 | (432,812) |
| Total General Fund | 21,132,759 | 22,121,754 | (988,995) |
| School Lunch Fund | | | |
| Nonspendable: Inventory | 36,877 | 13,789 | 23,088 |
| Assigned | <u>91,720</u> | 178,555 | (86,835) |
| Total School Lunch Fund | 128,597 | 192,344 | (63,747) |
| Debt Service Fund | | | |
| Restricted | <u>313,488</u> | 309.390 | 4,098 |
| Total Debt Service Fund | 313,488 | 309,390 | 4,098 |
| Capital Projects Fund | | | |
| Restricted - unspent bond proceeds | 101,067 | 417,292 | (316,225) |
| Assigned | 129,895 | 2,178,633 | (2,048,738) |
| Total Capital Fund | 230,962 | 2,595,925 | (2,364,963) |
| Total Fund Balance - All Funds | <u>\$21.805.806</u> | <u>\$25,219,413</u> | <u>\$(3.413.607)</u> |

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2013-2014 Budget:

The District's general fund adopted budget for the year ended June 30, 2014, was \$74,261,582. This is an increase of \$2,687,570 over the prior year's adopted budget.

The budget was funded through a combination of revenues and designated fund balance. The majority of this funding source was \$46,473,856 in estimated property taxes and STAR, and state aid in the amount of \$24,560,226.

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

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

Exhibit 1

ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| · | (| Continued) |
|--|---------------------|------------|
| Opening, unassigned fund balance | \$ 2,970,464 | |
| Reserves appropriated for the June 30, 2014 budget | (334,000) | |
| Revenues over budget | 772,577 | |
| Expenditures and encumbrances under budget | 1,431,101 | |
| Net decrease in restricted funds | 297,510 | |
| Appropriated for June 30, 2015 budget | (2,600,000) | |
| Closing, unassigned fund balance | <u>\$_2,537.652</u> | |

Opening, Unassigned Fund Balance

The \$2,970,464 shown in the table is the portion of the District's June 30, 2013 fund balance that was retained as unassigned. This was approximately 4.0% of the District's 2013-2014 approved operating budget.

Revenues over Budget

The 2013-2014 final budget for revenues and transfers from other funds was \$71,345,497. The actual revenues and transfers from other funds received for the year were \$72,118,074. The actual revenue and transfers from other funds exceeded the estimated or budgeted revenue by \$772,577. The largest contributor to variance was an increase in state aid and refund of prior years expenditures over budget. This variance contributes directly to the increase to the unassigned portion of the general fund fund balance from June 30, 2013 to June 30, 2014.

Expenditures and Encumbrances under Budget

The 2013-2014 final budget for expenditures was \$74,826,014. The actual expenditures and encumbrances were \$73,394,913. The final budget was under expended by \$1,431,101. Contributing to this positive expense variance were lower than expected instructional expenses. This under expenditure contributes to the change to the unassigned portion of the general fund fund balance from June 30, 2013 to June 30, 2014.

Appropriated for June 30, 2015 Budget

To mitigate the increase to the tax levy, the District allocated \$2,600,000 of its available June 30, 2014, fund balance to partially fund its 2014-2015 approved operating budget.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the District will begin the 2014-2015 fiscal year with an unassigned fund balance of \$2,537,652. This is a decrease of \$432,812 from the prior year's unassigned fund balance. This was approximately 3.3% of the District's 2014-2015 approved operating budget.

6. CAPITAL ASSET AND DEBT ADMINISTRATION

A. Capital Assets:

At June 30, 2014, the District had invested in a broad range of capital assets, including land, construction in progress, buildings, and vehicles, furniture, and equipment. The net increase in capital assets is due to capital additions less depreciation recorded for the year ended June 30, 2014. A summary of the District's capital assets, net of depreciation at June 30, 2014 and 2013, is as follows:

| | | | | | | Increase |
|-----------------------------------|-----------|---------------------|-----------|-------------|-----------|-------------|
| | | 2014 | | 2013 | (1 | Decrease |
| Land | \$ | 732,205 | \$ | 732,205 | \$ | - |
| Construction in progress | | 600, ا | | 71,601 | | (70,001) |
| Buildings and improvements | | 74.080,713 | | 71,646,897 | | 2,433,816 |
| Improvements other than buildings | | 1,219,243 | | 1,219,243 | | - |
| Vehicles, fumiture, and equipment | | 3,273,871 | | 3,200,710 | | 73,161 |
| Subtotal | | 79.307.632 | | 76,870,656 | | 2,436,976 |
| Less: Accumulated | <u> </u> | <u>(29,713,633)</u> | | 28,105,828) | _ | (1,607,805) |
| Capital assets, net | <u>\$</u> | <u>49.593.999</u> | <u>\$</u> | 48.764.828 | <u>\$</u> | 829.171 |

ROCKY POINT UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION & ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

(Continued)

B. Debt Administration:

Outstanding Debt

At June 30, 2014, the District had total bonds payable of \$17,465,000. The decrease represents principal payments. A summary of the outstanding bonds at June 30, 2014 and 2013, is as follows:

| | lssue | Interest | | | | | | |
|---|-------|------------|----------|------------|-----------|------------|-----------|-------------|
| _ | Date | Rate | | 2014 | | 2013 | ([| Decrease) |
| | 2008 | 3.00-5.00% | \$ | 1,840,000 | \$ | 2,300,000 | \$ | (460,000) |
| | 2009 | 3.13-4.00% | | 5,435,000 | | 5,870,000 | | (435,000) |
| | 2009 | 2.00-5.00% | | 10,190,000 | | 11,785,000 | | (1,595,000) |
| | | | <u>s</u> | 17.465.000 | <u>\$</u> | 19.955.000 | <u>s_</u> | (2.490.000) |

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The general fund budget for the 2014-2015 school year was approved by the voters in the amount of \$76,886,042. This is an increase in the operating budget of \$2,624,460 or 3.53% over the previous year's budget. The increase was primarily due to increases in contractual costs and an increase in the required contributions to the retirement system.

The NYS Legislature has introduced and approved a property tax cap beginning in the 2012-2013 school year. This bill limits tax levy growth to the lesser of two percent or the annual increase in the CPI. Limited exemptions to exceed the levy cap are provided for taxes needed to pay for voter-approved capital expenditures, pension rate increases, court orders and torts over five percent of the prior year's levy. If the tax levy proposed to the voters is within the District's tax levy cap, the threshold required for approval would be 60 percent of the vote. A school district that does not levy an amount up to the cap in any one year would be allowed to carry over unused tax levy capacity into future years.

New York State recently enacted a law to effectively "freeze" property taxes for two years on the primary residences of homeowners with annual incomes at or below \$500,000 in school districts and local governments that stay within the tax cap. Qualifying homeowners will receive credit, which will be distributed in the form of a check from New York State, up to the calculated amount of the tax cap. The program also requires the school districts and local governments in the second year to develop or participate in the development of a state approved government efficiency plan that will achieve savings for taxpayers. The law is effective for school districts starting with the 2014-15 school year and homeowners will receive refund checks in the fall of 2014. This program will provide an incentive for the District to be tax cap compliant.

The Patient Protection and Affordable Care Act or more commonly referred to as the Affordable Care Act was enacted into law on March 23, 2010. Beginning in 2015, the mandate requires large employers (generally those with fifty (50) or more full-time equivalent employees) to either offer affordable health coverage to full-time employees and their dependents, or pay a penalty if the employer fails to offer affordable health coverage, and at least one full-time employee receives a premium tax credit to help purchase coverage through an affordable insurance exchange. It is anticipated that implementation of this law will increase the health insurance costs of the District.

8. <u>CONTACTING THE DISTRICT</u>

This financial report is designed to provide the School District's citizens, taxpayers, customers, investors, and creditors with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

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

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2014

| Assets | |
|---|----------------------|
| Cash and cash equivalents | |
| Unrestricted | \$ 8.415,989 |
| Restricted | 16,119,710 |
| Receivables | |
| Other governments | 3,185,903 |
| Due from fiduciary funds | 1,495,218 |
| Other receivables | 30,467 |
| Inventory | 36,877 |
| Other assets | 9,000 |
| Capital assets | |
| Not being depreciated | 733,805 |
| Being depreciated, net of accumulated depreciation | 48,860,194 |
| Total Assets | <u>\$ 78.887.163</u> |
| Liabilities | |
| Payables | |
| Accounts payable | \$ 2,278,180 |
| Accrued liabilities | 77,700 |
| Accrued interest payable | 55,022 |
| Due to | 55,022 |
| Other governments | 116 |
| Teacher's retirement system | 4,792,537 |
| Employees' retirement system | 278,085 |
| Fiduciary Fund | 72 |
| Unearned credits | , <u>-</u> |
| Collections in advance | 60,668 |
| Due within one year | 00,000 |
| Bonds payable | 2,405,000 |
| Compensated absences payable | 200,000 |
| Due in more than one year | |
| Bonds payable | 15,060,000 |
| Compensated absences payable | 4,856,584 |
| Workers' compensation liability | 955,759 |
| Net obligation of other postemployment benefits | 26,329,833 |
| Total Liabilities | 57,349,556 |
| Deferred Inflows of Resources | |
| Deferred amounts from refunding debt, net of amortization | 504,585 |
| Deterred amounts from refunding debt, net of amortization | |
| Net Position | |
| Net investment in capital assets | 31,725,481 |
| Restricted | |
| Workers' compensation reserve | 846,659 |
| Unemployment insurance | 614,529 |
| Employee benefit accrued liability | 4,579,328 |
| Retirement contribution | 8,787,429 |
| Property loss and liability | 53,166 |
| Insurance | 53,166 |
| Capital | 772,986 |
| Debt service-principal and interest | 313,488 |
| | 16,020,751 |
| Unrestricted (deficit) | (26,713,210 |
| Total net position | 21.033.022 |
| • | |
| Total liabilities, deferred inflows of resources and net position | <u>\$ 78.887.163</u> |
| | |

The Accompanying Notes are an Integral Part of These Financial Statements

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | | | Program Revenues | | | | 1 | Net (Expense) |
|--------------------------------------|-----------|-------------------|------------------|------------------------|-----------|---|-----------|---|
| Functions/Programs | | Expenses | | harges for Services | (| Operating Grants and ontributions | | Revenue and Changes in Net Position |
| General support | \$ | 9,751,503 | \$ | | \$ | | \$ | (9,751,503) |
| Instruction | | 63,385,630 | | 245,055 | | 1,724,509 | | (61,416,066) |
| Pupil transportation | | 4,680,140 | | | | 199,608 | | (4,480,532) |
| Debt service - unallocated interest | | 806,163 | | | | | | (806,163) |
| Food service program | | 1,143,192 | | 738,340 | | 421,854 | | 17,002 |
| Total Functions/Programs | <u>\$</u> | <u>79,766,628</u> | <u>\$</u> | <u>983.395</u> | <u>\$</u> | 2,345,971 | | (76,437,262) |
| General Revenues | | | | | | | | |
| Real property taxes | | | | | | | | 40,196,008 |
| Other tax items - including STAR | | | | | | | | 6,277,954 |
| Use of money and property | | | | | | | | 56,060 |
| Sale of property and compensation fo | r loss | | | | | | | 13,167 |
| State sources | | | | | | | | 25,004,966 |
| Miscellaneous | | | | | | | | 333,649 |
| Total General Revenues | | | | | | | | 71,881,804 |
| Change in Net Position | | | | | | | | (4,555,458) |
| Net Position, Beginning of Ye | ar | | | | | | | 25,588,480 |
| Net Position, End of Year | | | | | | | <u>\$</u> | 21,033,022 |

ROCKY POINT UNION FREE SCHOOL DISTRICT BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2014

| | | General | | School Lunch | | Special Aid | | Debt Service | | Capital Projects | | Total |
|---|----|------------|-----------|-----------------|-----------|----------------|----|-----------------|----|---------------------|-----------|--------------------------------|
| Assets | •• | | | | | | | | | <u>j</u> | | |
| Cash and cash equivalents | | | | | | | | | | | | |
| Unrestricted | \$ | 7,142,808 | \$ | 909,755 | \$ | 226,067 | S | | \$ | 137.359 | S | 8,415,989 |
| Restricted | - | 15,707,263 | - | , | • | | • | 311,380 | ÷ | 101,067 | - | 16,119,710 |
| Receivables | | , | | | | | | 211,200 | | 101,007 | | ,,,,,,, |
| Other governments | | 2,500,432 | | 33,383 | | 652,088 | | | | | | 3,185,903 |
| Due from other funds | | 3,347,231 | | 84,054 | | 94,607 | | 7,897 | | | | 3,533,789 |
| Other receivables | | 26,500 | | 3,967 | | 1.100 | | | | | | 30,467 |
| Inventory | | | | 36,877 | | | | | | | | 36,877 |
| Other assets | | 9,000 | | | | | | | | | | 9,000 |
| Total Assets | \$ | 28.733.234 | <u>\$</u> | 1.068.036 | <u>\$</u> | 972.762 | \$ | 319.277 | 5 | 238.426 | <u>\$</u> | 31.331.735 |
| Liabilities | | | | | | | | | | | | |
| Payables | | | | | | | | | | | | |
| Accounts payable | \$ | 2,259,376 | \$ | 2,341 | S | 16,463 | S | | \$ | | \$ | 2,278,180 |
| Accrued liabilities | • | 64,157 | • | 2,756 | • | 10,787 | ÷ | | Ť | | ÷ | 77,700 |
| Due to | | 0 1,10 1 | | _,,,,,, | | | | | | | | //,/00 |
| Other governments | | | | 116 | | | | | | | | 116 |
| Other funds | | 162,045 | | 918,240 | | 945,105 | | 5,789 | | 7,464 | | 2,038,643 |
| Teacher's retirement system | | 4,792,537 | | ,10,210 | | 210,100 | | 5,707 | | 7,404 | | 4,792,537 |
| Employees' retirement system | | 278,085 | | | | | | | | | | 278,085 |
| Collections in advance | | 44,275 | | 15,986 | | 407 | | | | | | 60,668 |
| Total Liabilities | | 7,600,475 | | 939,439 | _ | 972,762 | | 5,789 | | 7,464 | | 9,525,929 |
| Fund Balances | | | | | | | | | | | | |
| Non-spendable: Inventory | | | | 36,877 | | | | | | | | 36,877 |
| Restricted: | | | | | | | | | | | | 50,011 |
| Workers' compensation | | 846,659 | | | | | | | | | | 846,659 |
| Unemployment insurance | | 614,529 | | | | | | | | | | 614,529 |
| Employee benefit accrued liability | | 4,579,328 | | | | | | | | | | 4,579,328 |
| Retirement contribution | | 8,787,429 | | | | | | | | | | 8,787,429 |
| Property loss and liability | | 53,166 | | | | | | | | | | 53,166 |
| Insurance | | 53,166 | | | | | | | | | | 53,166 |
| Capital | | 772,986 | | | | | | | | | | 772,986 |
| Debt service-principal and interest | | 772,700 | | | | | | 313,488 | | | | 313,488 |
| Capital project - unspent bond proceeds | | | | | | | | 515,400 | | 101,067 | | 101,067 |
| Assigned: | , | | | | | | | | | 101,007 | | 101,007 |
| Appropriated fund balance | | 2,600,000 | | | | | | | | | | 2,600,000 |
| Unappropriated fund balance | | 2,800,000 | | 91,720 | | | | | | 129,895 | | 2,600,000 |
| Unassigned | | 287,844 | | 91,720 | | | | | | 127,073 | | |
| Total Fund Balances | | 21,132,759 | _ | 128,597 | | | | 313,488 | _ | 230,962 | | <u>2,537,652</u> 21,805,806 |
| Total Liabilities and Fund Balances | \$ | 28.733.234 | \$ | 1.068.036 | \$ | 972.762 | \$ | <u></u> | \$ | 238,426 | \$ | _31,331,735 |

Exhibit 5

ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2014

| Total governmental fund balances | | | s | 21,805,806 |
|---|---|--|----------|--------------|
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | | | |
| The cost of building and acquiring capital assets (land, buildings, equipment) financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the balance sheet. However, the statement of net position includes those capital assets among the assets of the District as a whole, and their original costs are expensed annually over their useful lives. | | | | |
| Original cost of capital assets Accumulated depreciation | s | 79,307,632 (29,713,633) | | 49,593,999 |
| Payables that are associated with long-term liabilities that are not payable in the current period are not reported as liabilities in the funds. Additional payables relating to long-term liabilities consisted of: | | | | |
| Accrued interest on bonds | | | | (55,022) |
| Deferred inflows of resources - deferred amounts from refunding debt. The Statement of Net Position will amortize the deferred amounts on the refunding over the life of the bond. Governmental funds recorded the deferred amounts on the advance refunding as a revenue in the year of issuance. | | | | (504,585) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consisted of: | | | | |
| Bonds payable Compensated absences payable Workers compensation liability Net obligation of other postemployment benefits | | (17,465,000) (5,056,584) (955,759) (26,329,833) | · | (49,807,176) |
| Total net position | | | <u>s</u> | 21,033,022 |

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | | General | | School Lunch | | Special Aid | | Debt Service | | Capital Projects | | Total |
|--|----------|-------------|----------|-----------------|-----------|----------------|-----------|-----------------|-----------|---------------------|----------|-------------|
| Revenues | ~ | | _ | | | | | | | | | |
| Real property taxes | \$ | 40,196,008 | 5 | | S | | S | | S | | S | 40,196,008 |
| Other tax items including STAR reimbursement | | 6,277,954 | | | | | | | | | | 6,277,954 |
| Charges for services | | 245,055 | | | | | | | | | | 245,055 |
| Use of money and property | | 50,281 | | 1,681 | | | | 4,098 | | | | 56,060 |
| Sale of property and compensation for loss | | 13,167 | | | | | | | | | | 13,167 |
| Miscellaneous | | 317,563 | | 2,586 | | 420 | | | | | | 320,569 |
| State sources | | 24,936,815 | | 19,825 | | 645,272 | | | | | | 25,601,912 |
| Medicaid reimbursement | | 68,151 | | | | | | | | | | 68,151 |
| Federal sources | | | | 402,029 | | 1,278,845 | | | | | | 1,680,874 |
| School lunch sales | | | | 738,340 | | | | | | | | 738,340 |
| Total Revenues | | 72,104,994 | | 1,164,461 | | 1,924,537 | | 4,098 | | | | 75,198,090 |
| Expenditures | | | | | | | | | | | | |
| General support | | 7,861,172 | | | | | | | | | | 7,861,172 |
| Instruction | | 41,513,171 | | | | 1,827,124 | | | | | | 43,340,295 |
| Pupil transportation | | 4,437,891 | | | | 199,608 | | | | | | 4,637,499 |
| Food service program | | | | 1,064,121 | | , | | | | | | 1,064,121 |
| Employee benefits | | 15,816,571 | | 164,087 | | | | | | | | 15,980,658 |
| Capital Outlay | | | | | | | | | | 2,364,963 | | 2,364,963 |
| Debt service - principal | | | | | | | | 2,490,000 | | • | | 2,490,000 |
| Debt service - interest | | 23,250 | | | | | | 862,819 | | | | 886,069 |
| Total Expenditures | | 69,652,055 | | 1,228,208 | | 2,026,732 | | 3,352,819 | | 2,364,963 | | 78,624,777 |
| Excess (Deficit) Revenues Over Expenditures | | 2,452,939 | | (63,747) | | (102,195) | | (3,348,721) | | (2,364,963) | | (3,426,687) |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Premium on obligations | | 13,080 | | | | | | | | | | 13,080 |
| Transfers from other funds | | | | | | 102,195 | | 3,352,819 | | | | 3,455,014 |
| Transfers to other funds | | (3,455,014) |) | | | | | | | | | (3,455,014) |
| Total Other Financing Sources (Uses) | | (3,441,934) | | | | 102,195 | | 3,352,819 | | | | 13,080 |
| Excess (Deficit) Revenues Over Expenditures an | d | | | | | | | | | | | |
| Other Financing Sources (Uses) | | (988,995) |) | (63,747) | | | | 4,098 | | (2,364,963) | | (3,413,607) |
| Fund Balance, Beginning of Year | | 22,121,754 | | 192,344 | _ | | | 309,390 | | 2,595,925 | | 25,219,413 |
| Fund Balance, End of Year | <u>s</u> | 21,132,759 | <u>ş</u> | 128,597 | <u>\$</u> | | <u>\$</u> | 313,488 | <u>\$</u> | 230,962 | <u>s</u> | 21,805,806 |

ROCKY POINT UNION FREE SCHOOL DISTRICT RECONCILIATION OF GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| Net Change in Fund Balances | 5 | (3,413,607) |
|--|-----------|--------------------|
| Amounts reported for governmental activities in the statements of activities are different because: | | |
| Long-term revenue and expense differences Claims payable in the Statement of Activities differs from the amount reported in the governmental funds because the expense is recorded as an expenditure in the funds when it is due. In the Statement of Activities, the payable is recognized as it accrues regardless of when it is due. Claims payable for the year ended June 30, 2014 changed by | | (198,8 70) |
| In the Statement of Activities, compensated absences are measured by the amounts earned or incurred during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used. Compensated absences payable for the year ended June 30, 2014 changed by | | (6,458) |
| Net other post-employment benefits obligation payable in the Statement of Activities differs from the amount reported in the government funds because the expense is recorded as an expenditure in the funds when it is due. In the Statement of Activities, the payable is recognized as it accrues regardless of when it is due. Net other post- employment benefit obligation payable for the year ended June 30, 2014 changed by | | (4,335,600) |
| Interest on long-term debt in the Statement of Activites differs from the amounts reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and this requires the use of current financial resources. In the Statement of Activities, interest expense is recognized as the interest accrues regardless of when it is due. Accrued interest from June 30, 2013 to June 30, 2014 changed by | | 7,823 |
| Capital related differences Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expense in the Statement of Activities. | | |
| Depreciation expense and loss on disposalsS (1,646,365)Capital outlays2.475.536 | | 829,171 |
| Long-term debt differences Repayment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. | | 2,490,000 |
| The Statement of Activities recognizes expenses over the life of the bond. Governmental funds recognized the defeasance gain on the advance bond refunding in the year the bonds were advanced refunded. The amount of amortization on the defeasance gain for the year ended June 30, 2014 was | | 72,083 |
| Change in net position | <u>\$</u> | (4,555,458) |

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF FIDUCIARY NET POSITION JUNE 30, 2014

| Assets | Agency | Private Purpose Trusts |
|---|--|---------------------------|
| Cash - restricted | \$ 1,671,887 | \$ 39,316 |
| Due from other funds | | 2,001 |
| Total Assets | <u>\$1.671.887</u> | <u>\$41,317</u> |
| Liabilities Accrued liabilities Due to other funds Agency liabilities Extraclassroom activity balances Total Liabilities | \$ 42,822 1,497,147 48,393 <u>83,525</u> <u>\$ 1,671,887</u> | |
| Net Position | | |
| Restricted for scholarships | | 41,317 |
| Total Net Position | | 41,317 |
| Total Liabilities and Net Position | | <u>\$ 41,317</u> |

ROCKY POINT UNION FREE SCHOOL DISTRICT STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Private Purpose Trusts |
|---------------------------------|---------------------------|
| Additions | |
| Investment income | \$ 89 |
| Gifts and contributions | 23,949 |
| Total Additions | 24,038 |
| Deductions | |
| Scholarships and awards | 12,300 |
| Change in net position | 11,738 |
| Net position, beginning of year | 29,579 |
| Net position, end of year | <u>\$41,317</u> |

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Certain significant accounting principles and policies used by the District are as follows:

A) <u>Reporting entity:</u>

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

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

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

Extraclassroom activity funds:

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

B) Joint venture:

The District is one of 51 component school districts in the Board of Cooperative Educational Services of Eastern Suffolk, (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services, and programs which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component. BOCES are organized under Section §1950 of the Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of Section §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under Section §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section §119-n(a) of the General Municipal Law. A BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which its students participate.

C) **Basis of presentation:**

i) District-wide financial statements:

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

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

ii) Fund Financial Statements:

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

The District reports the following governmental funds:

Governmental Funds:

<u>General Fund</u> – This fund is the District's primary operating fund used to account for and report all financial resources not accounted for in another fund.

<u>Special Aid Fund</u> – This fund accounts for and reports the proceeds of specific revenue sources such as federal and state grants that are legally restricted to expenditures for specified purposes.

<u>School Lunch Fund</u> - This fund is used to account for and report transactions of the District's lunch and breakfast programs.

<u>Debt Service Fund</u> – accounts for the accumulation of resources and that are restricted to expenditure for principal and interest on long-term general obligation debt of governmental activities. Debt service funds should be used to report resources if legally mandated.

<u>Capital Projects Fund</u> – is used to account for and report financial resources that are restricted or assigned to expenditure for capital outlays, including the acquisition, construction capital facilities and other capital assets.

The District reports the following fiduciary funds:

<u>Fiduciary Funds</u> are used to account for and report activities in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the district-wide financial statements, because their resources do not belong to the District, and are not available to be used. There are two classes of fiduciary funds:

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

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

D) Basis of accounting and measurement focus:

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

The fund statements are reported on the modified accrual basis of accounting using the current financial resources measurement focus. Revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year.

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

E) Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of other postemployment benefits, claims and judgments, compensated absences, potential contingent liabilities and useful lives of capital assets.

F) Cash and cash equivalents:

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. New York State law governs the School District's investment policies. Resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements, and obligations of New York State or its localities.

Certain cash balances are restricted by various legal and contractual obligations, such as legal reserves and debt agreements.

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

G) <u>Real property taxes:</u>

i) <u>Calendar:</u>

Real property taxes are levied annually by the Board of Education no later than November 1st and become a lien on December 1. Taxes were collected by the Town of Brookhaven along with the respective Town and Suffolk county levies. Tax collections are remitted to the District and Town Comptrollers until their respective tax levies are satisfied in accordance with the Suffolk County Tax Act.

ii) Enforcement:

Uncollected real property taxes are subsequently enforced by the County of Suffolk in June. An amount representing uncollected real property taxes transmitted to the County for enforcement are paid by the County to the District.

H) <u>Receivables:</u>

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

I) Interfund transactions:

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

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

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

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

J) Inventories and prepaid items:

Inventories of food in the school lunch fund are recorded at cost on a first-in, first-out basis or in the case of surplus food donated by the U.S. Department of Agriculture, at the Government's assigned value, which approximates market. A reserve for inventory has been recognized to indicate that this does not constitute available spendable resources.

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

A reserve for these non-liquid assets (inventories) has been recognized in the school lunch fund as non-spendable under GASB Statement No. 54 to signify that a portion of fund balance is not available for other subsequent expenditures.

Prepaid items represent payments made by the District for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the district-wide and fund financial statements. These items are reported as assets on the Statement of Net Position or Balance Sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense expenditure is reported in the year the goods or services are consumed. The District reported no prepaid items at June 30, 2014.

K) **Capital assets:**

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

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

| | Capitalization | | Estimated |
|------------------------------------|----------------|----------------|-------------|
| | <u></u> | <u>reshold</u> | Useful Life |
| Building and Improvements | \$ | 1,000 | 20-50 Years |
| Improvements Other Than Buildings | \$ | 1,000 | 20-50 Years |
| Vehicles, Furniture, and Equipment | \$ | 1,000 | 5-20 Years |

L) Deferred inflow of resources:

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. The government has one item that qualifies for reporting in this category. It is the deferred revenue on refunding reported in the government-wide Statement of Net Position. A deferred revenue on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

M) <u>Collections in advance:</u>

Collections in advance arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the District has legal claim to the resources, the liability for collections in advance removed and revenues are recognized.

In the fund level statements, collections in advance consists of amounts received in advance for the summer program in the general fund; for amounts received in advance for meals that have not yet been purchased in the school lunch fund and for amounts received in advance for grants in the special aid fund.

N) Vested employee benefits - compensated absences:

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may be eligible to receive a portion of the value of unused accumulated sick leave. Certain collectively bargained agreements require these terminated payments to be paid in the form of a non-elective contributions into the 403(B) plan.

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement No. 16, Accounting for Compensated Absences, the liability has been calculated using the vesting method and an accrual for that liability is included in the district-wide financial statements. The compensated absences liability is calculated based on the terms of the collective bargaining agreements and individual employment contracts in effect at year end.

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

0) Other benefits:

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

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

In addition to providing pension benefits, the District provides postemployment health insurance coverage and survivor benefits for retired employees and their survivors. Collective bargaining agreements determine if District employees are eligible for these benefits if they reach normal retirement age while working for the District. Health care benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing postemployment benefits is shared between the District and the retired employee. Other postemployment benefit costs are measured and disclosed using the accrual basis of accounting (see Note 13).

P) Short-term debt:

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

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

The District may issue bond anticipation notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BAN's issued for capital purposes be converted to long-term financing within five years after the original issue date. The District has not issued or retired BANs in the fiscal year ended June 30, 2014.

Q) Accrued liabilities and long-term obligations:

Payables, accrued liabilities and long-term obligations are reported in the district-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, and compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

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

R) Equity classifications:

i) District-wide financial statements

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

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

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

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

ii) Fund financial statements:

The following classifications describe the relative strength of the spending constraints:

Non-Spendable Fund Balance:

Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance at June 30, 3014 includes the inventory recorded in the School Lunch Fund.

Restricted Fund Balance:

Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the School District's policy concerning which to apply first varies with the intended use, and with associated legal requirements.

The District has classified the following as restricted:

- Workers' Compensation Reserve This reserve is used to accumulate funds for the purpose of paying for compensation benefits and other expenditures authorized under Article 2 of the New York State Workers' Compensation Law, and for payment of expenditures of administering this self-insurance program. Within 60 days after the end of any fiscal year, excess reserve amounts may be either transferred to another reserve or applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund under restricted fund balance.
- Unemployment Insurance Reserve According to General Municipal Law §6-m, must be used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. This reserve is accounted for in the general fund.
- Employee Benefit Accrued Liability Reserve According to General Municipal Law §6-p, must be used for the payment of accrued employee benefit due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. This reserve is accounted for in the general fund under restricted fund balance.
- Retirement Contribution Reserve According to General Municipal Law §6-r, must be used for financing retirement contributions. The reserve must be accounted for separate and apart from all other funds and a detailed report of the operation and condition of the fund must be provided to the Board. This reserve is accounted for in the general fund under restricted fund balance.
- Property Loss Reserve and Liability Reserve Property loss reserve and liability reserve (Education Law §1709(8) (c)) are used to pay for property loss and liability claims incurred. Separate funds for property loss and liability claims are required, and these reserves may not in total exceed 3% of the annual budget or \$15,000, whichever is greater. This type of reserve fund may be utilized only by school districts, except city school districts with a population greater than 125,000. These reserves are accounted for in the general fund.
- Insurance Reserve Insurance reserve (GML §6-n) is used to pay liability, casualty and other types of losses, except losses incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee. In addition, this reserve may not be used of any purpose for which a special reserve may be established pursuant to law (for example, for unemployment compensation insurance). The reserve may be established by Board action, and funded by budgetary appropriations, or such other funds as may be legally appropriated. There is no limit on the amount that may be accumulated in the insurance reserve; however, the annual contribution to this reserve may not exceed the greater of \$33,000 or 5% of the budget. Settled or compromised claims up to \$25,000 may be paid from the reserve without judicial approval. The reserve is accounted for in the general fund under restricted fund balance.
- Capital Reserve The capital reserve fund is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the people at any special or annual meeting. Such authorization is further required for payments from the capital reserve. The form of the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in Section 3651 of Education Law. This reserve is accounted for in the general fund.
- Debt Service Used to account for the accumulation of resources and that are restricted to pay debt service. The fund includes all unused debt proceeds and interest and earnings on temporary investment of debt proceeds. This reserve is accounted for in the debt service fund.
- Unspent bond proceeds Unspent long-term bonds are recorded as restricted fund balance because they are subject to external constraints contained in the debt agreement. These restricted funds are accounted for in the capital project fund.

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

Unrestricted Resources

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

Committed - Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority; i.e. the Board of Education. The District has no committed fund balances as of June 30, 2014.

Assigned - Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Board of Education or (b) a body (budget or finance committee, for example) or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. All encumbrances in all funds are classified as assigned fund balance, and the amount appropriated for the subsequent year's budget of the general fund are also classified as assigned fund balance in the respective fund.

Unassigned - Includes all other fund net assets that do not meet the definition of the above classifications and are deemed to be available for general use by the District. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in the respective fund.

Fund Balance Limitations

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

Order of Use of Fund Balance

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

S) Future Changes in Accounting Standards

- GASB had issued Statement No. 68, Accounting & Financial Reporting for Pensions an Amendment of GASB Statement No. 27, effective for fiscal years ending June 30, 2015.
- GASB has issued Statement 69, Government Combinations and Disposals of Government Operations, effective for the year ending June 30, 2015.
- GASB has issued Statement 71, Pension Transition for Contributions Made Subsequent to the Measurement Date an amendment of GASB No. 68, effective for the year ending June 30, 2015.

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

2. <u>EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENTS AND THE DISTRICT-WIDE STATEMENTS</u>

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

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

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

B) Statement of revenues, expenditures and changes in fund balances vs. statement of activities

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

i) Long-term revenue and expense differences:

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

ii) Capital related differences:

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

iii) Long-term debt transaction differences:

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

iv) Employee benefit allocations:

Expenditures for employee benefits are not allocated to a specific function on the Statement of Revenues, Expenditures, and Changes in Fund Balances based on the requirements of New York State. These costs have been allocated based on total salary for each function in the Statement of Activities.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A) <u>Budgets:</u>

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

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

Appropriations are adopted at the program line item level.

Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year are increased by the planned use of specific reserves, and budget amendments approved the Board of Education as a result of selected new revenue sources not included in the original budget (when permitted by law). These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. Supplemental appropriations were approved by the Board of Education during the year ended June 30, 2014 to include a \$17,915 for additional gifts and donations received by the District.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B) Encumbrances:

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

4. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

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

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either:

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

None of the District's aggregate bank balances not covered by depository insurance were exposed to custodial credit risk as described above.

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

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statue to be reserved for various purposes. Restricted cash at June 30, 2014 included \$16,119,710 within the governmental funds and \$1,711,203 within the fiduciary funds.

5. PARTICIPATION IN BOCES

During the year ended June 30, 2014, the District was billed \$8,037,011 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$1,546,715. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

6. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2014, consisted of:

| General Fund | |
|--|---------------------|
| New York State – general aid and excess cost aid | \$ 1,650,784 |
| BOCES aid | 849,648 |
| | 2,500,432 |
| Special Aid Fund | |
| Federal and state grants | 652,088 |
| School Lunch Fund | |
| Federal and state school lunch reimbursements | 33,383 |
| Total | \$ <u>3,185,903</u> |

District management has deemed the amounts to be fully collectible.

7. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2014, were as follows:

| | Beginnning | | | | Retirements | | | Ending | |
|--------------------------------------|------------|------------|-----------|--------------------|-------------------|--------|-----------|-------------------|--|
| | Balance | | Additions | | Reclassifications | | | Balance | |
| Capital Assets Not Being Depreciated | | | | | | | | | |
| Land | \$ | 732,205 | \$ | | \$ | | \$ | 732,205 | |
| Construction in progress | | 71,601 | _ | 1,600 | | 71,601 | | 1,600 | |
| Total | | 803,806 | _ | 1,600 | | 71,601 | | 733,805 | |
| Capital Assets Being Depreciated | | | | | | | | | |
| Buildings and improvements | | 71,646,897 | | 2,433, 8 16 | | | | 74,080,713 | |
| Improvements other than buildings | | 1,219,243 | | | | | | 1,219,243 | |
| Furniture, equipment and vehicles | | 3,200,710 | _ | 111,721 | | 38,560 | _ | 3,273,871 | |
| Total assets being depreciated | | 76,066,850 | | 2,545,537 | | 38,560 | | 78,573,827 | |
| Accumulated depreciation | | | | | | | | | |
| Buildings and improvements | | 24,744,859 | | 1,473,630 | | | | 26,218,489 | |
| Improvements other than buildings | | 876,367 | | 39,995 | | | | 916,362 | |
| Furniture, equipment and vehicles | | 2,484,602 | | 132,165 | | 37,985 | | 2,578,782 | |
| Total accumulated depreciation | | 28,105,828 | | 1,645,790 | | 37,985 | | 29,713,633 | |
| Net Capital Assets Being Depreciated | | 47,961,022 | _ | 899,747 | | 575 | _ | 48,860,194 | |
| Net Capital Assets | <u>\$</u> | 48.764.828 | <u>\$</u> | 901.347 | <u>\$</u> | 72.176 | <u>\$</u> | <u>49,593,999</u> | |

Depreciation expense and loss on disposals was allocated to governmental functions as follows:

| Function Program | |
|------------------|--------------------|
| General support | 205,795 |
| Instruction | 1,432,338 |
| Food Service | 8,232 |
| Total | <u>\$1,646.365</u> |

8. INTERFUND TRANSACTIONS

Interfund balances and activities at June 30, 2014, were as follows:

| | <u> </u> | Interfund | | | | Inter | fund | and | | | |
|------------------|------------|------------------|-----------|------------------|-----------|-----------|-----------|------------|--|--|--|
| Fund | _ <u>R</u> | Receivables | | ayables | Revenues | | Ex | penditures | | | |
| General | \$ | 3,347,231 | \$ | 162,045 | \$ | | \$ | 3,455,014 | | | |
| School lunch | | 84,054 | | 918,240 | | | | | | | |
| Special aid | | 94,607 | | 945,105 | | 102,195 | | | | | |
| Debt service | | 7,897 | | 5,789 | | 3,352,819 | | | | | |
| Capital projects | | | | 7,464 | | | | | | | |
| Private Purpose | | 2,001 | | | | | | | | | |
| Trust and agency | | | | 1.497.147 | | | | | | | |
| Total | <u>\$</u> | <u>3,535,790</u> | <u>\$</u> | <u>3,535,790</u> | <u>\$</u> | 3.455.014 | <u>\$</u> | 3.455,014 | | | |

- The District made an annual transfer of \$102,195 from the general fund to the special aid fund to cover the District's portion of the summer handicapped program and State Supported schools for the blind and deaf.
- The District made an annual transfer of \$3,352,819 from the general fund to debt service fund for required annual debt service expenditures.
- Interfund receivables and payables are considered short-term and are typically liquidated within one year.

9. SHORT TERM DEBT

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

| | | Interest | Balance | | | Balance |
|-----|----------|-------------|---------------|--------------|---------------------|---------------|
| | Maturity | <u>Rate</u> | June 30, 2013 | Issued | <u>Redeemed</u> | June 30, 2014 |
| TAN | 06 26 14 | 0.75° o | \$ | \$ 4,000,000 | \$ 4,000,000 | \$ |

The District recognized interest expense on short-term debt for the year in the amount of \$23,250. The District also received a premium on obligations from the TAN of \$13,080 which was recorded as other financing sources in the general fund. The TAN was issued for interim financing of general fund operations.

10. LONG-TERM LIABILITIES

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

| | E | Beginning | | | | | | Ending | | Due Within |
|---------------------------------|----------|------------|-----------|-----------|-----------|------------------|-----------|------------|-----------|------------|
| Description | | Balance | | Additions | 1 | Deletions | | Balance | | One Year |
| Bonds Payable | | | | | | | | | | |
| Serial bonds | \$ | 19,955,000 | \$ | | \$ | 2,490,000 | \$ | 17,465,000 | \$ | 2,405,000 |
| Other Liabilities | | | | | | | | | | |
| Net obligation of other | | | | | | | | | | |
| post employment benefits | | 21,994,233 | | 6,643,302 | | 2,307,702 | | 26,329,833 | | |
| Workers' compensation liability | | 756,889 | | 536,145 | | 337,275 | | 955,759 | | |
| Compensated absences payable | | 5.050.126 | | 6,458 | | <u></u> | _ | 5.056.584 | | 200.000 |
| Total Long-Term Liabilities | <u>s</u> | 47,756,248 | <u>\$</u> | 7,185,905 | <u>\$</u> | <u>5,134,977</u> | <u>\$</u> | 49,807,176 | <u>\$</u> | 2,605,000 |

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

A) Bonds payable:

Bonds payable is comprised of the following:

| | Issue | Final | Interest | Outstanding at |
|--------------|-------|----------|-------------|----------------|
| Description | Date | Maturity | Rate (%) | June 30, 2014 |
| Serial bonds | 2008 | 2019 | 3.00-5.00% | \$ 1,840,000 |
| Serial bonds | 2009 | 2024 | 3.125-4.00% | 5,435,000 |
| Serial bonds | 2009 | 2021 | 2.00-5.00% | 10,190,000 |
| Total | | | | \$17.465.000 |

The following is a summary of debt service requirements:

| riscal i ear Ending | | | |
|---------------------|----------------------|---------------------|----------------------|
| June 30, | Principal | Interest | Total |
| 2015 | \$2,405,000 | \$761,881 | \$3,166,881 |
| 2016 | 2,460,000 | 664,744 | 3,124,744 |
| 2017 | 2,460,000 | 565,531 | 3,025,531 |
| 2018 | 2,505,000 | 453,581 | 2,958,581 |
| 2019 | 2,565,000 | 339,706 | 2,904,706 |
| 2020 -2024 | 5,070,000 | 490,013 | 5,560,013 |
| Total | <u>\$ 17,465,000</u> | <u>\$ 3,275,456</u> | <u>\$ 20.740.456</u> |

B) Long-term interest:

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

| Interest paid | \$ | 862,819 |
|---|-----------|----------|
| Less: interest accrued in the prior year | | (62,845) |
| Less: amortization of deferred amounts from refunding | | (72,083) |
| Plus: interest accrued in the current year | | 55,022 |
| Total Interest Expense on Long-Term Debt | <u>\$</u> | 782,913 |

11. DEFERRED INFLOWS OF RESOURCES

In prior years, the District defeased certain general obligations with the proceeds of new bonds. The difference of \$865,000 between the reaquisition price of the new bonds and the net carrying amount of the old bonds has been reported as a deferred inflow of resources on the Statement of Net Position and is being amortized on the District wide financial statements using the straight-line method over 12 years, the remaining time to maturity of the refunded bonds. The current year amortization is \$72,083 and is included as a reduction to interest expense on the government-wide financial statements. The balance of the deferred amounts from the refunding of debt, net of amortization recorded on the Statement of Net Position is as follows:

| Deferred amounts from refunding of debt | \$ | 865,000 |
|--|-----------|-----------|
| Less: accumulated amortization | | (360,415) |
| Deferred amounts from refunding of debt, net of amortization | <u>\$</u> | <u> </u> |

12. PENSION PLANS

A) General information:

The District participates in the New York State Teachers' Retirement System (NYSTRS) and the New York State and Local Employees' Retirement System (NYSERS). These are cost-sharing multiple employer, public employee retirement systems. The Systems offer a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death, and disability.

B) **Provisions and administration:**

i) Teachers' Retirement System

The NYSTRS is administered by the New York State Teachers' Retirement Board. The System provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the state of New York. The NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

ii) Employees' Retirement System

The NYSERS provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Employees' Retirement System. 12244. Gov. Alfred E. Smith State Office Building, Albany, NY accessed Or at www.osc.state.ny.us/retire/publications/index.php.

C) Funding policies:

The Systems are noncontributory for employees who joined prior to July 27, 1976. For employees who joined after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in the Systems more than ten years are no longer required to contribute. For NYSTRS, employees who joined on or after January 1, 2010 and before April 1, 2012 are required to contribute 3.5% of their annual salary for their entire working career. Those joining on or after April 1, 2012 are required to contribute between 3% and 6%, dependent upon their salary, for their entire working career. For employees in NYSERS who joined after January 1, 2010 but prior to March 31, 2013, they must contribute 3% of their salary throughout their active membership. Those joining after April 1, 2013 are required to contribute between 3% and 6%, dependent upon their salary, for their entire salary, for their entire working career. For NYSERS, the Comptroller certifies the rates expressed as proportions of members' payroll annually which are used in computing the contributions required to be made by employers to the pension accumulation fund. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The District is required to contribute at an actuarially determined rate. The District contributions made to the Systems were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years were:

| <u>Year</u> | | NYSTRS | NYSERS |
|-------------|---|-----------|-----------------|
| 2014 | S | 3,397,077 | \$ 1,112,340 |
| 2013 | S | 3,248,125 | \$ 1,110,444 |
| 2012 | S | 2,968,191 | \$ 772,239 |

D) Tax sheltered annuities:

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain termination payments based on collectively bargained agreements. Contributions made by the District and the employees for the year ended June 30, 2014, totaled \$133,588 and \$1,204,801 respectively.

E) <u>Deferred compensation plan:</u>

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for all employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2014 totaled \$124,473.

13. OTHER POSTEMPLOYMENT BENEFITS

A) <u>Plan descriptions:</u>

The District provides medical, prescription drug and dental insurances to retirees and their covered dependents. The District contributes between 85% and 100% of the cost of the insurance for retirees and their covered dependents. Currently there are

approximately 638 current and former employees participating in the District's Other Post Employment Benefits (OPEB) plan. The benefits provided to employees upon retirement are based upon provisions in various contracts that the District has in place with different classifications of employees. All active employees who retire directly from the District and meet eligibility criteria will participate.

The Plan does not issue a standalone publicly available report since there are no assets legally segregated for the sole purpose of paying benefits under the Plan.

B) <u>Funding policy</u>:

For the District's OPEB Plan, contribution requirements of the plan members and the District are established by the Board of Education. The District's annual OPEB cost (expense) for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The District currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis.

C) Annual required contribution:

| | | he Year Ended ne 30. 2014 |
|--|-----------|------------------------------|
| Normal cost | \$ | 3,400,742 |
| Amortization of unfunded actuarial liability | | 2,966,633 |
| Annual required contribution (ARC) | <u>\$</u> | 6,367,375 |

D) <u>Reconciliation of net OPEB obligation:</u>

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

| | For the Year Ended June 30, 2014 |
|--|-------------------------------------|
| Annual required contribution | \$ 6,367,375 |
| Interest on net OPEB obligation | 1,099,712 |
| Adjustment to ARC | (823,785) |
| Annual net OPEB cost (expense) | 6,643,302 |
| Contributions made | (2,307,702) |
| Change in net OPEB obligation | 4,335,600 |
| Net OPEB obligation at the beginning of the year | 21,994,233 |
| Net OPEB obligation at the end of the year | <u>\$ 26.329.833</u> |

E) Trend information:

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2014 and the two preceding years, was as follows:

| Fiscal Year Ending Ending | Annual Net OPEB Cost | B Expense ntributed | % of Expense Contributed | Net OPEB Obligation |
|------------------------------|----------------------------|------------------------|-----------------------------|------------------------|
| June 30, 2014 | \$ 6,643,302 | \$ 2,307,702 | 34.7% | \$ 26,329,833 |
| June 30, 2013 | \$ 6,234,132 | \$ 2,208,191 | 35.4% | \$ 21,994,233 |
| June 30, 2012 | \$ 6,732,242 | \$ 2,284,623 | 33.9% | \$ 17,968,292 |

F) Funded status:

| | For the Year Ended June 30, 2014 |
|---|-------------------------------------|
| Actuarial accrued liability (AAL) at July 1, 2013 Actuarial value of plan assets | \$ 79,206,131 |
| Unfunded actuarial accrued liability (UAAL) | <u>\$ 79,206,131</u> |
| Covered payroll UAAL as a percentage of covered payroll | \$ 34,555,628 229.2% |

G) Actuarial methods and assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. For this reason, the results in this report should be viewed as estimates. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The projections of benefits are based on the types of benefits provided under the substantive plan at the time of the valuation date and on the pattern of cost-sharing between the employer and Plan members. In addition, the projections do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and Plan members in the future. The actuarial calculations reflect a long-term perspective; actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

| Actuarial valuation date | July 1, 2013 |
|--|-------------------------------|
| Actuarial cost method | Projected Unit Credit |
| Amortization method | Level Dollar |
| Amortization period | Single Amortization Period |
| Amortization period (years) remaining | 24 |
| Amortization discount | 5.0% |
| Projected salary increase | 4.0% |
| Health care inflation rate | 3.34% Initial; 4.24% Ultimate |
| Fiscal year that rate reaches ultimate trend rate | 2087 |
| Method used to determine actuarial value of assets | N/A |

14. <u>RISK MANAGEMENT</u>

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

The District has established a self-insured plan for risks associated with workers' compensation claims. Liabilities of the plan are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for reported and unreported claims which were incurred on or before year end but not reported (IBNR). Claims activity is summarized below:

| | | 2014 | 2013 |
|--------------------------------------|----|----------------|---------------|
| Unpaid claims at beginning of year | S | 756,889 | \$ 508,990 |
| Incurred claims and claim adjustment | | | |
| expenses | | 536,145 | 424,035 |
| Claim payments | | (337,275) | (176,136) |
| Unpaid Claims at Year End | \$ | <u>955,759</u> | \$ 756,889 |

15. FUND BALANCES

The following is a summary of the change in general fund restricted fund balances during the year ended June 30, 2014:

| Reserve | | Balance at 7 1 2013 | | Additions | Amounts Expended | Balance at 6/30/2014 | | |
|------------------------------------|----|------------------------|------------------|-----------|---------------------|----------------------|------------|--|
| Workers' compensation | \$ | 844,692 | 844,692 \$ 1,967 | | \$ | \$ | 846,659 | |
| Unemployment insurance | | 663,101 | | | 48,572 | | 614,529 | |
| Employee benefit accrued liability | | 4,768,690 | | 10,638 | 200,000 | | 4,579,328 | |
| Retirement contribution | | 8,851,016 | | 20,413 | 84,000 | | 8,787,429 | |
| Property loss and liability | | 53,042 | | 124 | | | 53,166 | |
| Insurance | | 53,042 | | 124 | | | 53,166 | |
| Capital | | 771,190 | | 1,796 | | | 772,986 | |
| Total | \$ | 16,004,773 | \$ | 35,062 | \$ 332,572 | \$ | 15,707,263 | |

16. FUND BALANCES - ASSIGNED:

A) Assigned: Appropriated

The amount of \$2,600,000 has been designated as the amount estimated to be appropriated to reduce taxes for the fiscal year ending June 30, 2015 in the general fund.

B) Assigned: Encumbered

All encumbrances are classified as assigned fund balance. At June 30, 2014, the District encumbered the following amounts:

| Assigned: Unappropriated Fund Balance | | |
|---------------------------------------|----|---------|
| General Fund | | |
| General Support | \$ | 155,927 |
| Instruction | | 107,201 |
| Employee Benefits | _ | 24,716 |
| - | \$ | 287.844 |

17. COMMITMENTS AND CONTINGENCIES

<u>Grants:</u>

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

Litigation:

As of June 30, 2014 we are unaware of any pending or threatened litigation or unasserted claims or assessments against the District which require disclosure.

18. SUBSEQUENT EVENTS

On September 9, 2014, the District issued \$5,500,000 in tax anticipation notes bearing interest rates of 1.00%. The notes mature on June 25, 2015.

SUPPLEMENTARY INFORMATION

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ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL - GENERAL FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | | riginal udget | | Final Budget | | Actual | | | Final Budget Variance With Actual |
|--|------------|------------------|----------|-----------------|-----------|------------|--------------------------|----------|--|
| Revenues | | | | | | | | | |
| Local sources | | | | | | | | | |
| Real property taxes | S 4 | 6,473,856 | S | 46,473,856 | S | 40,196,008 | | S | (6,277,848) |
| Other tax items • including STAR reimbursement | | | | | | 6,277,954 | | | 6,277,954 |
| Charges for services | | 178,500 | | 178,500 | | 245,055 | | | 66,555 |
| Use of money and property | | 35,000 | | 35,000 | | 50,281 | | | 15,281 |
| Sale of property and compensation for loss | | | | | | 13,167 | | | 13,167 |
| Miscellaneous | | 80,000 | | 97,915 | | 317.563 | | | 219,648 |
| State sources | 2 | 4,560,226 | | 24,560.226 | | 24,936,815 | | | 376,589 |
| Federal sources | | | | | _ | 68,151 | | | 68,151 |
| Total Revenues | 7 | 1,327,582 | | 71,345,497 | | 72,104,994 | | | 759,497 |
| Other Financing Sources | | | | | | | | | |
| Premium on Obligations | | | | | | 13,080 | | | 13,080 |
| Appropriated fund balance and reserves | | 3,480,517 | _ | 3,480,517 | | | | | (3,480,517) |
| Total Revenues and Other Financing Sources | <u>s 7</u> | 4.808.099 | <u>s</u> | 74.826.014 | <u>\$</u> | 72,118,074 | | <u>s</u> | (2.707.940) |
| | | iginal udget | | Final Budget | | Actual | Year-End Encumbrances | А | Final Budget Variance With Actual nd Encumbrances |
| Expenditures | | | | | | | | | |
| General support | | | | | | | | | |
| Board of education | | | | | | | | s | 4,218 |
| Central administration | | | | | | | | 3 | 4,218 |
| Finance | | | | | | | 3,792 | | 37,592 |
| Staff | | | | | | | 14.526 | | 89,096 |
| Central services | | | | | | | 137.609 | | 68,438 |
| Special items | | | | | | | 137,007 | | 39,901 |
| Total General Support | | | | | | | 155,927 | | 258,731 |
| Instruction | | | | | | | | | |
| Instruction, administration, and improvement | | | | | | | 2,603 | | 90,638 |
| Teaching - regular school | | | | | | | 62,404 | | 387,253 |
| Programs for children with special neds | | | | | | | 27.741 | | 198,353 |
| Occupational education | | | | | | | 71 | | 139,730 |
| Teaching - special school | | | | | | | 4 | | 5,679 |
| Instructional media | | | | | | | 10,973 | | 115,632 |
| Pupil services | | | | | | | 3,405 | | 63.234 |
| Total Instruction | | | | | | | 107,201 | | 1,000.519 |
| Pupil transportation | | | | | | | | | 232 |
| Employee benefits | | | | | | | 24,716 | | 154,869 |
| Debt service - interest and related financing expenses | | | | | | | | | 16,750 |
| Total Expenditures | | | | | | | 287,844 | | 1,431,101 |
| Other Financing Uses | | | | | | | | | |
| Transfers to other funds | | | | | | | | _ | |
| Total Expenditures and Other Financing Uses | | | | | | | 287.844 | 5 | 1.431.101 |
| Net change in fund balance | | | | | | | | | |

Fund balance - beginning of year

Fund balance - end of year

Notes to Required Supplementary Information

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

The budget is adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

See Paragraph on Supplementary Schedules Included in Auditor's Report

ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULES OF FUNDING PROGRESS OF OTHER POSTEMPLOYMENT BENEFITS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| Actuarial Valuation Date | Valu Ass | Actuarial Value of Assets (a) | | Actuarial Accrued Liability-Projected Unit Credit (b) | | Unfunded tuarial Accrued ability (UAAL) (b)-(a) | Funded Ratio (a)/(b) | C | overed Payroll (c) | UAAL as % of <u>Covered Payroll</u> [(b)-(a)]/(c) |
|--------------------------------|-------------|--|----|---|----|--|-------------------------|----|-----------------------|--|
| July 1, 2013 | S | - | \$ | 79,206,131 | \$ | 79,206,131 | 0% | \$ | 34,555,628 | 229.2% |
| July 1, 2012 | S | - | \$ | 74,363,647 | \$ | 74,363,647 | 0% | \$ | 32,989,995 | 225.4% |
| July 1, 2011 | \$ | - | \$ | 74,185,498 | \$ | 74,185,498 | 0% | \$ | 32,528,523 | 228.1% |

ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET AND REAL PROPERTY TAX LIMIT FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Change from Adopted Budget to Final Budget

| Adopted budget | | | \$ | 74,261,582 |
|---|-------|------------------------|-----------|------------|
| Add: prior year's encumbrances | | | | 546,517 |
| Original budget | | | | 74,808,099 |
| Add: Gifts and donations | | | | 17,915 |
| Final budget | | | <u>\$</u> | 74.826.014 |
| Section 1318 of Real Property Tax Law Limit Calculation | | | | |
| 2014-15 voter-approved expenditure budget | | | <u>s</u> | 76.886.042 |
| Maximum allowed (4% of 2014-15 budget) | | | <u>s</u> | 3.075.443 |
| General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law : | | | | |
| Unrestricted fund balance: Assigned fund balance Unassigned fund balance Total unrestricted fund balance | S | 2,887,844 2,537,652 | \$ | 5,425,496 |
| Less: Appropriated fund balance Assigned - unappropriated fund balance Total adjustments | | 2,600,000 287,844 | | 2,887,844 |
| General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law | | | <u>s</u> | 2,537,652 |
| Actual percentage | | | | 3.30% |

See Paragraph on Supplementary Schedules Included in Auditor's Report

ROCKY POINT UNION FREE SCHOOL DISTRICT SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | | | | Expenditures | | | | | | |
|----------------------------|------|-------------------------|------------------|-------------------|--------------------|-----------------------|--------------------------------|--------------------------|-------------------|-------------------------------|
| | | Budget June 30, 2014 | Prior Years | Current Year | Total | Unexpended Batance | Proceeds of Obligations Str | Local ate Aid Sources | Total | Fund Balance June 30, 2014 |
| PROJECT TITLE | | | | | | | | | | |
| HS Science Rooms 2013 #1 | 0029 | S 254,677 | S | S 297,838 | \$ 297,838 | S (43,161) | \$ 398,905 \$ | S | S .398,905 | S 101,067 |
| F.J.C Bailiroom Playground | 0015 | 1,600 | | 1,600 | 1,600 | - | | 1,600 | 1,600 | - |
| Lifeskills Bathroom | 0028 | 92,791 | 3,021 | 89,623 | 92,644 | 147 | | 92,791 | 92,791 | 147 |
| HS Track and Turf | 0029 | 1.897,209 | 65.615 | 1,776,512 | 1,842,127 | 55,082 | 16,986 | 1,897,206 | 1,914,192 | 72,065 |
| HS Cafeteria Bathrooms | 0030 | 214,970 | 2,013 | 199,389 | 201.402 | 13,568 | | 259,085 | 259,085 | 57,683 |
| | | <u>\$ 2.461.247</u> | <u>\$ 70.649</u> | <u>S2.364.962</u> | <u>\$2,435.611</u> | <u>\$ 25.636</u> | <u>\$ 415.891 S</u> | S. 2.250.682 | \$ 2.000.573 | \$ 230.962 |

ROCKY POINT UNION FREE SCHOOL DISTRICT NET INVESTMENT IN CAPITAL ASSETS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| Capital assets, net | S | 49,593,999 |
|---|-----------|--------------|
| Deduct: | | |
| Deferred amounts from refunding debt, net of amortization | | (504,585) |
| Short-term portion of bonds payable | | (2,405,000) |
| Long-term portion of serial bonds payable | | (15,060,000) |
| Less: unspent bond proceeds | | 101,067 |
| | | (17,868,518) |
| Net investment in capital assets | <u>\$</u> | 31,725,481 |



Robert S. Abrams (1926-2014)

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

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

To the Board of Education Rocky Point Union Free School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the fiduciary funds of Rocky Point Union Free School District, as of and for the fiscal year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Rocky Point Union Free School District's basic financial statements, and have issued our report thereon dated October 10, 2014.

Internal Control Over Financial Reporting

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

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

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

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Compliance and Other Matters

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

Purpose of this Report

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

R.S. abroms-Co., LLP

R.S. Abrams & Co., LLP Islandia, NY October 10, 2014 ROCKY POINT UNION FREE SCHOOL DISTRICT ROCKY POINT, NEW YORK EXTRACLASSROOM ACTIVITY FUNDS REPORT ON AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2014

ROCKY POINT UNION FREE SCHOOL DISTRICT

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 For the Fiscal Year Ended June 30, 2014

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R.S. ABRAMS & CO., LLP Accountants & Consultants for Over 75 years Robert S. Abrams (1926–2014)

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the Rocky Point Union Free School District Rocky Point, New York

We have audited the accompanying financial statement of Rocky Point Union Free School District's Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2014, and the related note to the financial statement, which collectively comprise the Rocky Point Union Free School District's Extraclassroom Activity Funds basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts and disbursements of the Rocky Point Union Free School District's Extraclassroom Activity Funds, for the fiscal year ended June 30, 2014, in accordance with the basis of accounting as described in Note B.

Basis of Accounting

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

BS abroms + Co,UP R.S. Abrams & Co., LLP Islandia, New York October 10, 2014

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR THE FISCAL YEAR ENDED JUNE 30, 2014

| | Balance | | | Balance |
|-----------------------------|--------------|----------|---------------|---------------|
| Extraclassroom Account | July 1, 2013 | Receipts | Disbursements | June 30, 2014 |
| Class of 2013 | \$2,618 | \$0 | \$0 | \$2,618 |
| Class of 2014 | 729 | 350 | 354 | 725 |
| Art Club | 1,355 | 0 | 0 | 1,355 |
| Gay Straight Alliance Club | 0 | 226 | 226 | 0 |
| Robotics Club HS | 0 | 916 | 303 | 613 |
| FBLA Club | 4 | 0 | 0 | 4 |
| HS/Student Council | 27,874 | 3,349 | 10,835 | 20,388 |
| Community Service | 1,598 | 2,996 | 1,659 | 2,935 |
| SADD | 647 | 0 | 0 | 647 |
| JAE/Student Council | 2,623 | 2,749 | 1,400 | 3,972 |
| Leaders Club | 613 | 20,108 | 19,333 | 1,388 |
| Math Honor Society | 55 | 0 | 0 | 55 |
| Bann-Kin | 257 | 1,307 | 34 | 1,530 |
| Business Honor Society | 1,208 | 0 | 250 | 958 |
| Middle School Store | 257 | 0 | 0 | 257 |
| MS-Student Government | 9,373 | 3,884 | 2,417 | 10,840 |
| Science Club | 516 | 0 | 136 | 380 |
| Nicer Neighbor Club | 964 | 2,777 | 3,187 | 554 |
| Skills USA - HS Cosmetology | 41 | 3,193 | 3,192 | 42 |
| Thespian Troupe | 88 | 0 | 0 | 88 |
| Varsity Club | 3,294 | 7,247 | 8,838 | 1,703 |
| Yearbook Club HS | 26,119 | 19,285 | 20,508 | 24,896 |
| Yearbook Club MS | 6,818 | 12,380 | 11,897 | 7,301 |
| Interact Club | 270 | 0 | 270 | 0 |
| Surplus Funds | 0 | 275 | 51 | 224 |
| Total | \$87,321 | \$81,042 | \$84,890 | \$83,474 |

ROCKY POINT UNION FREE SCHOOL DISTRICT EXTRACLASSROOM ACTIVITY FUNDS NOTE TO FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

B. Basis of Accounting

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

ROCKY POINT UNION FREE SCHOOL DISTRICT

SURPLUS TEXTBOOK DISPOSAL

SCHOOL: FJC DEPARTMENT: FJC/ELA

ADMINISTRATOR: V. Gibbons

| Title and Author | ISBN # | Copyright Date | Number to be disposed of | Rationale |
|--------------------------------------|---|-------------------|-----------------------------|-------------------------|
| HM Student Books (Reading Series) | 618-84815 618-84817 618-84810 618-84811 618-84812 618-84813 618-84814 618-42651 | 2008 | 1,450 | Not aligned to the CCLS |
| HM Teacher Kits | 618-85135 618-85137 618-85138 618-85139 618-85141 618-85143 618-85143 618-85147 618-85148 | 2008 | 30 | Not aligned to the CCLS |
| HM Resource Kit | 618-41284 618-41285 618-41286 | 2008 | 30 | Not aligned to the CCLS |
| HM Transparencies | 618-38497-9 | 2008 | 15 | Not aligned to the CCLS |
| HM Manipulative Kits | | 2008 | 10 | Not aligned to the CCLS |

ASSISTANT SUPERINTENDENT:

il. De Ruca DATE: 101 3/14.

ROCKY POINT PUBLIC SCHOOLS

SURPLUS EQUIPMENT DISPOSAL

| Model#/Serial# | Property Tag # | Quantity | Reason for Disposal |
|--|---|--|---|
| Snap 7.86 & 10.34/ 708377,710714,712801,714435,704196,706484 | **None | 6 | **Now |
| 002 or 003/ 9101113, 709673 only- remaining don't have any serial #'s | Legible | 10 | Using |
| 2 Small & 2 Large/ none | or | 4 | Nutrikids |
| SL Tech- School Link/ none | Can't | 8 | Program |
| HeronD130/E06F07084 only | Read | 4 | & |
| none | Due to | 1 | Eqt. |
| JF570903400/ none | Age of Eqt. | 3 | |
| | | | |
| | | | |
| | Snap 7.86 & 10.34/ 708377,710714,712801,714435,704196,706484 002 or 003/ 9101113, 709673 only- remaining don't have any serial #'s 2 Small & 2 Large/ none SL Tech- School Link/ none HeronD130/E06F07084 only none | Snap 7.86 & 10.34/ 708377,710714,712801,714435,704196,706484**None002 or 003/ 9101113, 709673 only- remaining don't have any serial #'sLegible2 Small & 2 Large/ noneorSL Tech- School Link/ noneCan'tHeronD130/E06F07084 onlyReadnoneDue to | Snap 7.86 & 10.34/ **None 6 708377,710714,712801,714435,704196,706484 **None 6 002 or 003/ 9101113, 709673 only- remaining don't have any serial #'s Legible 10 2 Small & 2 Large/ none or 4 SL Tech- School Link/ none Can't 8 HeronD130/E06F07084 only Read 4 none Due to 1 |

Assistant Superintendent Signature D- Lle Ruco

Date: 10 17/14.

September 19, 2014

Mr. DeBenedetto Rocky Point High School 82 Rocky Point-Yaphank Road Rocky Point, NY 11778

Dear Mr. DeBenedetto,

Based on the interest of the student body, this letter is a proposal to form a high school chess club at the Appendix B, Group A- MS/HS clubs rate. The main goal of this club is to provide a fun opportunity for students (grades 9-12) to broaden their knowledge of chess and to interact with other students who have a shared interest in the game.

Last spring we ran the chess club on a trial basis. We are pleased to report that around 12 students attended each session. Students were kind and respectful to one another, regardless of skill level. Discussions mixed strategy with technique, and moved beyond chess to supportive peer relationships.

We would like to meet twice a month on Friday afternoons from 2:10 to 3:10 in the library.

It is our hope that this proposal will be approved. Please feel free to contact either of us with any questions you may have. Thank you for your consideration.

Regards. Laura Flanagan and James Parker

MEMORANDUM OF AGREEMENT

Between the

BOARD OF EDUCATION OF THE

ROCKY POINT UNION FREE SCHOOL DISTRICT

And

ROCKY POINT TEACHERS' ASSOCIATION

This Memorandum of Agreement shall constitute a change and modification to the Collective Bargaining Agreement, dated July 1, 2011, through June 30, 2020. Except as set forth below, all other provisions of the Collective Bargaining Agreement shall remain unchanged.

The parties hereby agree that **Appendix B 4. Middle/High School Clubs and Activities Group A** of the Collective Bargaining Agreement shall be amended adding the following:

| 4. Middle School/High School Clubs and Activities | 2012-2013 | 2013-2014 | 2014-2015 |
|---|-----------|-----------|-----------|
| Chess Club – High School, Middle School | N/A | N/A | 1188 |
| Art Club – Middle School Grade 6 | 1173 | 1173 | 1188 |
| Art Club – Middle School Grades 7 and 8 | N/A | N/A | 1188 |

Dated: October ___, 2014

Dated: October ___, 2014

BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT ROCKY POINT TEACHERS ASSOCIATION

By:

Susan Y. Sullivan, President

By:

Michael Friscia, President

Interoffice Memorandum

TO: Dr. Michael Ring, Superintendent
FROM: Andrea Moscatiello, Director of Special Education
DATE: 10/27/2014
RE: Board Action Sheets

Below please find the schedule to be approved at the 10/27/2014 Board of Education meeting:

| | SCHEDULE | E A 10/27/2014 | | | | | |
|--|--|---|--|--|--|--|--|
| Year | Date | Location | | | | | |
| 2014-2015 | 09/05/2014 | JAE Committee | | | | | |
| | 09/09/2014 | FJC Committee | | | | | |
| | 09/17/2014 | JAE Committee | | | | | |
| | 09/23/2014 | RPHS Committee | | | | | |
| | 10/01/2014 | RPHS Committee | | | | | |
| ······································ | 10/02/2014 | FJC Committee | | | | | |
| | 10/03/2014 | JAE Committee | | | | | |
| | 10/03/2014 | RPMS Committee | | | | | |
| | 10/06/2014 | RPMS Committee | | | | | |
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| | | | | | | | |
| | | | | | | | |
| 2014-2015 | September | District Wide Amendments without meetings | | | | | |

Dr. Michael Ring - Board Action Sheets AM/em

| Student: 'Board | d of Education Co | ipy' | | ade: 05 | | | | |
|-----------------------------------|------------------------|---|------------------------|----------------------|-----------|--|------------|---------------------------|
| Meeting Date 09/05/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Program Review | Decision Classified | | | Placement Recommendation / School BOCES Class in a Public School(BOCES-PSD) / BOC ES-Westhampton Beach Learning Center | | |
| Perommondad | Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| Special Class | riogramoervice | 09/05/2014 | 06/26/2015 | 6:1+1 | 8 | Daily | 40min. | Classroom |
| | ounseling Services | | 06/26/2015 | Small Group (5:1) | 2 | Weekly | 30min. | Counselor's Office |
| Occupational Th | orany | 09/05/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Therapy Room or Classroom |
| Physical Therap | | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Therapy Room or Classroom |
| | ounseling Services | | 06/26/2015 | Individual | 1 | Weekly | 30min. | Counselor's Office |
| Individual Aide | ounseinig dervices | 09/03/2014 | 06/26/2015 | | 8 | Daily | 40 minutes | School-based |

| Student: 'Boar | d of Education Co | יעמנ | dent: 'Board of Education Copy' | | | | | | |
|--|------------------------|---|--|--|--------------------------|--|--|---|--|
| Meeting Date 09/09/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Education / Program Review | | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Frank J. Carasit Elem. | | |
| Integrated Co-te | Program/Service | <u>Start Date</u> 09/03/2014 | <u>End Date</u> 06/26/2015 | <u>Ratio</u> | Frequency 4 | <u>Period</u> Daily | <u>Duration</u> 40min. | <u>Location</u> Classroom | |
| (ICT-Literacy/Math) Occupational Therapy Physical Therapy Consultation | | 09/03/2014 09/03/2014 | 06/26/2015 06/26/2015 | Individual | 1 1 | Weekly Monthly | 30min. 1 hour | Therapy Room or Classroom class | |
| Student: 'Boar | d of Education Co | עמר | | 18 705 | | | | Grade: Kdg. | |
| Meeting Date 09/09/2014 | BOE Date 10/27/2014 | Committee / Reason Committee on Special Education Review | n / Program | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Frank J. Caras Elem. | | |
| | • | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> 1:1 Individual Small Group | Frequency 5 3 2 | <u>Period</u> Daily Weekly Weekly | <u>Duration</u> 6hr. 30min. 30min. | <u>Location</u> Home Home Home | |

| Student: 'Boar | d of Education C | opy' | A | tlD#: | | Grade: 05 | | | |
|----------------------------|------------------------|---|----------------------------------|-------------|-----------|-----------|--|---------------------------|--|
| Meeting Date 09/17/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Program Review | committee on Special Education / | | | | Placement Recommendation / School Home Public School District(HPSD) / Joseph A. Edg School | | |
| Recommended | Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| Special Class | | 09/03/2014 | 06/26/2015 | 15:1 | 6 | Daily | 40min. | Classroom | |
| Counseling-Soc | ial Skills Counselir | ng 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Occupational Th | | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Counseling - Ps | | 09/17/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Parent Counsel | | 09/17/2014 | 06/26/2015 | Individual | 4 | Yearly | 30min. | Special Location | |
| Individual Aide | | 09/17/2014 | 06/26/2015 | | 8 | Daily | 40 minutes | classes | |

| Student: 'Board | of Education Co | nv | a and a second | A De See | - the second | | | Grade: 10 | | | |
|---|---|--|--|--|---|--|---|--|--|--|--|
| Aeeting Date | BOE Date 10/27/2014 | Committee / R | Committee / Reason Subcommittee on Special Education / | | | bcommittee / Reason Decision bcommittee on Special Education / Classified | | | | Placement Recommendation / School Home Public School District(HPSD) / Rocky Point H School | |
| | Program/Service aching Services (IC | T-Science) | <u>Start Date</u> 09/03/2014 | <u>End Date</u> 06/26/2015 | <u>Ratio</u> | <u>Frequency</u> 1 | <u>Period</u> Daily | Duration 42min. | Location Classroom | | |
| Student: 'Board | d of Education Co | nv' | | | | | 1 | | Grade: 11 | | |
| Meeting Date 09/23/2014 | BOE Date 10/27/2014 | Committee / R Subcommittee o Annual Review | | ation / | Decision Classified | | | | nmendation / School I District(HPSD) / Rocky Point High | | |
| Recommended Counseling - Ps | Program/Service ychological | | <u>Start Date</u> 09/23/2014 | <u>End Date</u> 06/26/2015 | <u>Ratio</u> Small Group | <u>Frequency</u> 1 | Period Monthly | <u>Duration</u> 30min. | Location Counselor's Office/Classroom | | |
| | 1 (Education Or | | | | | ANTE STALL | | 1 | Grade: 09 | | |
| Student: 'Boar Meeting Date 09/23/2014 | d of Education Co BOE Date 10/27/2014 | Committee / F Subcommittee of Entrant with IEF | on Special Educa | ation / New | Decision Classified | A THE SOLAT MAKE | | Placement Reco Home Public Schoo School | mmendation / School I District(HPSD) / Rocky Point High | | |
| Special Class - Special Class - Special Class - Special Class - Counseling-Sou | Math Science | | Start Date 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> 15:1 15:1 15:1 15:1 Small Group Individual | Frequency 1 1 1 1 1 4 | <u>Period</u> Daily Daily Daily Daily Weekly Yearly | Duration 42min. 42min. 42min. 42min. 42min. 42min. | Location Special Classes Special Classes Special Classes Special Classes Counselor's Office/Classroom Counselor's Office | | |
| | | and the second second | - Stat South a service | | | | | | Grade: 10 | | |
| Student: 'Board of Education Copy' Meeting Date BOE Date Committee / Reason 09/23/2014 10/27/2014 Committee on Special Education / New Entrant with IEP | | | Decision Classified | | Placement Recomme Home Public School Distr School | | mmendation / School ol District(HPSD) / Rocky Point High | | | | |
| Recommende Resource Roo | ed Program/Servic m Program | e | <u>Start Date</u> 09/04/2014 | End Date 06/26/2015 | <u>Ratio</u> 5:1 | Frequency 5 | <u>Period</u> Weekly | <u>Duration</u> 42min. | Location Classroom | | |

| Student: 'Board of Education Copy' A | | | | | ItID#: | | | Grade: 10 | | |
|--|--|--|---|--|------------------------------|---|---|---|--|--|
| Neeting Date | BOE Date 10/27/2014 | Committee / | on Special Educa | tion / | Decision Classified | | H | Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Hi School | | |
| Integrated Co-te Special Class (L Special Class (L Integrated Co-te Integrated Co-te | Program/Services eaching Services earning Lab - Ma earning Lab - EL eaching Services eaching Services eaching Services | iCT-English) (ICT-English) (ICT-Math) (ICT-Math) (ICT-Science) | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> 15:1 15:1 | Frequency 1 1 1 1 1 1 | <u>Period</u> Daily Every Other Day Every Other Day Daily Daily Daily | <u>Duration</u> 42min. 42min. 42min. 42min. 42min. 42min. | Location Classroom Classroom Classroom Classroom Classroom Classroom | |

| Student: 'Boar | d of Education Co | py' | A | ItID#: | and the second | DO! | dama and | .de: 02 | |
|----------------------------|---|--|------------------------|------------------------|----------------|------------------------|---|--|--|
| Meeting Date 10/02/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Reevaluation Review | tion / | Decision Classified | | | | nmendation / School District(HPSD) / Frank J. Carasiti | |
| Recommended | Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| Integrated Co-te | eaching Services | 09/03/2014 | 06/26/2015 | | 4 | Daily | 40min. | Classroom | |
| Physical Therap | by . | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Therapy Room/Gym | |
| Occupational Th | nerapy | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Counseling-Soc | ial Skills Counseling | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Counselor's Office/Classroom | |
| Speech/Langua | ge Therapy | 09/03/2014 | 06/26/2015 | Small Group | 2 | Weekly | 30min. | Therapy Room or Classroom | |
| Shared Aide | | 09/03/2014 | 06/26/2015 | | 6 | Daily | 40 minutes | classroom | |
| Student: 'Boar | d of Education Co | py' | A | tID#: | | | | Grade: 02 | |
| Meeting Date 10/02/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Reevaluation Review | tion / | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Frank J. Caras Elem. | | |
| Recommended | Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| Special Class | | 09/03/2014 | 06/26/2015 | 15:1 | 6 | Daily | 40min. | Classroom | |
| Speech/Langua | ge Therapy | 09/03/2014 | 06/26/2015 | Small Group | 3 | Weekly | 30min. | Therapy Room or Classroom | |
| Student: 'Boar | d of Education Co | py' | AI | tID#: | | | | /ade: 01 | |
| Meeting Date 10/02/2014 | BOE Date 10/27/2014 | Committee / Reason Committee on Special Education Reevaluation Review | 1 | Decision Classified | | | | imendation / School District(HPSD) / Frank J. Carasiti | |
| | Program/Service | | End Date | Ratio | Frequency | Period | Duration | Location | |
| (ICT-Literacy/M | eaching Services ath) | 09/03/2014 | 06/26/2015 | | 4 | Daily | 40min. | Classroom | |
| Speech/Langua | | 09/03/2014 | 06/26/2015 | Small Group | 2 | Weekly | 30min. | Therapy Room or Classroom | |
| Counseling - Ps | ychological | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Student: 'Boar | d of Education Co | ф у | | 142 to 142 to | | | | Grade: 02 | |
| Meeting Date 10/02/2011 | BOE Date 10/27/2014 | Committee / Reason Committee on Special Education Entrant with IEP | /New | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Frank J. Carasiti Elem. | | |
| | I Program/Service eaching Services ath) | <u>Start Date</u> 09/03/2014 | End Date 06/26/2015 | <u>Ratio</u> | Frequency 4 | <u>Period</u> Daily | <u>Duration</u> 40min. | Location Classroom | |

| Speech/Langua | ge Therapy | | 09/03/2014 | 06/19/2015 | Small Group (3:1) | 2 | Weekly | 30min. | Therapy Room |
|---|---|------|---|--------------------------------------|--|----------------------------|-----------------------------------|------------------------------|---|
| Student: 'Boar | d of Education Co | ору' | No. 1 | | | | | | Grade: 01 |
| Meeting Date 10/02/2014 | 이 것은 것이 같이 있는 것은 것을 수 있는 것을 하는 것을 수 있다. 것을 하는 것을 하는 것을 수 있는 것을 수 있다. 것을 하는 것을 하는 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있다. 것을 하는 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있다. 것을 수 있는 것을 수 있다. 것을 수 있는 것을 수 있다. 것을 수 있는 것을 수 있다. 것을 수 있는 것을 수 있다. 것을 것을 수 있는 것을 것을 수 있다. 것을 것을 것 같이 것을 것 같이 것 같이 것 같이 것 같이 것 같이 | | | | Decision Classified | | | | mmendation / School I District(HPSD) / Frank J. Carasiti |
| Recommended Physical Therap Occupational Th | | | <u>Start Date</u> 09/08/2014 09/08/2014 | End Date 06/26/2015 06/26/2015 | <u>Ratio</u> Individual Individual | <u>Frequency</u> 1 1 | <u>Period</u> Weekly Weekly | Duration 30min. 30min. | <u>Location</u> Therapy Room or Classroom Therapy Room or Classroom |

| Student: 'Boar | d of Education C | ору' | A | tID#: | | DOB: | (| Grade: 05 |
|----------------------------|---|--|-------------------------------|------------------------|-----------------------|--|--------------------------------|--|
| Meeting Date 10/03/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Reevaluation Review | ation / | Decision Classified | | Placement Recommendation / School Home Public School District(HPSD) / Joseph A. Edg School | | |
| | I Program/Service eaching Services ath) | <u>Start Date</u> 09/03/2014 | <u>End Date</u> 06/26/2015 | <u>Ratio</u> | <u>Frequency</u> 1 | <u>Period</u> Daily | <u>Duration</u> 2hr. 40min. | Location Classroom |
| Resource Room | • | 10/03/2014 | 06/26/2015 | 5:1 | 1 | Daily | 40min. | Classroom |
| Student: 'Boar | d of Education C | opy' | 8. 18. 1. 1. 1. 1. | e | | DOB: | | Grade: ⁰⁵ |
| Meeting Date 10/03/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Entrant with IEP | ation / New | Decision Classified | | | | mendation / School District(HPSD) / Joseph A. Edgar |
| | | <u>Start Date</u> 10/14/2014 | End Date 06/26/2015 | <u>Ratio</u> | <u>Frequency</u> 4 | <u>Period</u> Daily | <u>Duration</u> 40min. | Location Classroom |
| Speech/Langua | | 09/03/2014 | 06/26/2015 | Small Group (5:1) | 2 | Weekly | 30min. | Therapy Room or Classroom |

| Student: 'Board of Education Co | ру | | | | | DOB: | | Grade: 07 |
|---|--|----------------|------------|------------------------|-----------|---------|-----------------|---|
| 10/03/2014 10/27/2014 | Committee / Rea Committee on Spec Requested Review | cial Education | | Decision Classified | | | | nmendation / School I District(HPSD) / Rocky Point Middle |
| Recommended Program/Service | S | Start Date | End Date | Ratio | Frequency | Period | Duration | <u>Location</u> |
| Special Class - Reading | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - Math | 1 | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - English | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - Social Studies | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - Science | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Speech/Language Therapy | | 09/10/2014 | 06/19/2015 | Small Group (5:1) | 2 | Weekly | 42min. | Therapy Room or Classroom |
| Student: 'Board of Education Co | ру | | ,, | | | DOB: | | Grade: 08 |
| 10/03/2014 10/27/2014 | Committee / Rea Committee on Spec Requested Review | cial Education | | Decision Classified | | | | nmendation / School District(HPSD) / Rocky Point Middle |
| Recommended Program/Service | 9 | Start Date | End Date | Ratio | Frequency | Period | Duration | <u>Location</u> |
| Special Class - Reading | - | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Integrated Co-teaching Services (IC | T-Math) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| Special Class - English | · | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - Social Studies | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Integrated Co-teaching Services (IC | T-Science) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| Counseling - Psychological | - | 09/03/2014 | 06/26/2015 | Individual | 2 | Monthly | 30min. | Counselor's Office |
| Student: 'Board of Education Co | py' | | A | tID#: | | DOB: | | Grade: 08 |
| Meeting Date BOE Date 10/03/2014 10/27/2014 | Committee / Rea Subcommittee on S Program Review | | ition / | Decision Classified | | | | nmendation / School I District(HPSD) / Rocky Point Middle |
| Recommended Program/Service | \$ | Start Date | End Date | Ratio | Frequency | Period | Duration | <u>Location</u> |
| Integrated Co-teaching Services (IC | - | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| Integrated Co-teaching Services (IC | | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| Integrated Co-teaching Services (IC Studies) | | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42 min. | Classroom |
| Special Class - Reading | | 10/07/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - English | | 10/07/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| | | | | | | | | |

| | Meeting Date BOE Date Committee / Reason 10/03/2014 10/27/2014 Subcommittee on Special Education / Program Review | | | | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Middl School | | |
|---|--|---------------------|-----------|------------|------------------------|-------------|-----------|--|-----------------|------------------|
| Ì | Recommended Program/Service | | | Start Date | End Date | Ratio | Frequency | Period | Duration | <u>Location</u> |
| | Special Class - F | | - | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| | , Special Class - E | • | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| ÷ | • | aching Services (| ICT-Math) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| 1 | • | aching Services (| • | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| | • | eaching Services (| • | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| | | ial Skills Counseli | ng | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 42min. | Special Location |

| Student: 'Boan Meeting Date 10/06/2014 | d of Education C BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Educa Program Review | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Rocky Point Mid School | | |
|--|--|---|------------------------|-------------|-----------|--|----------|---------------------------|
| 2 Summer An | | | End Date | Ratio | Frequency | Period | Duration | Location |
| | Program/Service | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - | | | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - | | 09/03/2014 | | 15:1 | 1 | Daily | 42min. | Classroom |
| Special Class - | Math | 09/03/2014 | 06/26/2015 | | 2 | Weekly | 42min. | Therapy Room or Classroom |
| Speech/Langua | ige Therapy | 09/03/2014 | 06/26/2015 | Small Group | 2 | | 30min. | Counselor's Office |
| Counseling - So | | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | Somin. | |

Rocky Point Union Free School District Committee Meeting Recommendations for Board of Education Cation Copy' AltID#: Grade: 09

| Student: 'Board | of Education Co | py' | 11 2 24 2 1 | Al | tID#: | | | Grade: 09 | | | |
|---|------------------------|--|----------------------------|------------|-------------------------|---------------------------|---------------------|--|--|--|--|
| Meeting Date 09/29/2014 | BOE Date 10/27/2014 | Committee / Subcommittee Amendment | Reason on Special Educa | ition / | Decision Classified | | | | nmendation / School District(HPSD) / Rocky Point High | | |
| Recommended | Program/Service | | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | | |
| Special Class - M | | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | | |
| Special Class - E | | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | | |
| Special Class - S | • | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | | |
| Special Class - S | | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | | |
| Speech/Languag | | | 09/03/2014 | 06/26/2015 | Small Group | 2 | Weekly | 42min. | Therapy Room or Classroom | | |
| Counseling - Soc | | | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | 42min. | Counselor's Office | | |
| Student: 'Board | of Education Co | DÝ ¹ | | AI | tID#: | An A Stanton | | | Grade: ⁰⁴ | | |
| Meeting Date 10/03/2014 | BOE Date 10/27/2014 | Committee / | Reason on Special Educa | ation / | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Joseph School | | | |
| Pasammandad | Program/Service | | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | | |
| Integrated Co-tea | | | 09/03/2014 | 06/26/2015 | Ituno | 1 | Daily | 40min. | Classroom | | |
| Special Class | aching bervices | | 09/03/2014 | 06/26/2015 | 15:1 | 3 | Daily | 40min. | Classroom | | |
| Speech/Languag | e Therapy | | 09/03/2014 | 06/26/2015 | Small Group | 3 | Weekly | 30min. | Therapy Room or Classroom | | |
| Student: 'Board | l of Education Co | py' | | A | tiDi | | pactor and a second | | Grade: 06 | | |
| Meeting Date 09/22/2014 | BOE Date 10/27/2014 | Committee / Section 504 C | Reason ommittee / Ameno | dment | Decision Section 504 | | | Placement Record / Rocky Point Midd | nmendation / School e School | | |
| Student: 'Board | l of Education Co | אמנ' | | A | ND#: | | 1 | | Grade; Kdg, | | |
| Meeting Date 09/10/2014 | BOE Date 10/27/2014 | Committee / | Reason on Special Educa | | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Frank J. Caras Elem. | | | |
| Recommended | Program/Service | | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | | |
| Integrated Co-tes (ICT-Literacy/Ma | aching Services | | 09/03/2014 | 06/26/2015 | | 4 | Daily | 40min. | Classroom | | |
| | | a | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | | |
| Counseling-Social Skills Counseling09/03/201406/26/2015Occupational Therapy09/03/201406/26/2015 | | Individual | 1 | Weekly | 30min. | Therapy Room or Classroom | | | | | |

| Meeting Date 06/02/2014 | BOE Date 10/27/2014 | | Reason on Special Educa Agreement No Me | | Decision Classified | | 1 | | nmendation / School I District(HPSD) / Rocky Point High |
|----------------------------|------------------------|--|--|------------|------------------------|-----------|-----------------|----------------|---|
| Recommende | d Program/Servic | 20 | Start Date | End Date | Ratio | Frequency | Period | Duration | Location Integrated |
| Integrated Co-t | eaching Services | (ICT-English) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Integrated |
| Integrated Co-t | eaching Services | (ICT-Math) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | |
| Integrated Co-t | eaching Services | (ICT-Science) | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Integrated |
| Special Class (| Learning Lab - Ma | ath) | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Every Other Day | 42min. | Special Classes |
| Counseling - So | | | 09/03/2014 | 06/26/2015 | Individual | 2 | Monthly | 30min. | Counselor's Office |
| Student: 'Boa | rd of Education (| Copy! | | A | tID#: | | | | Grade: 06 |
| Meeting Date 09/30/2014 | BOE Date 10/27/2014 | | Reason on Special Educa Agreement No Me | | Decision Classified | | | | mmendation / School ol District(HPSD) / Rocky Point Middle |
| Bacommondo | d Program/Servi | - | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| | eaching Services | and the second sec | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| | teaching Services | | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| | teaching Services | | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| | | | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
| Studies) | teaching Services | | | | Caroll Crown | 4 | Weekly | 42min. | Counselor's Office/Classroom |
| Counseling-So | cial Skills Counse | ling | 09/03/2014 | 06/26/2015 | Small Group | | WEEKIY | | |
| Chudanta Doo | rd of Education | Conv | | A | ItID#: | 2.5 | | | Grade: Ungraded |
| Student: 'Boa | | and the fact of the second | | - and the | Decision | | | Discoment Doco | mmendation / School |

| Meeting Date 09/29/2014 | BOE Date 10/27/2014 | Committee / R Subcommittee o Amendment | | ation / | Decision Classified | | | Placement Recommendation / School BOCES Class in a Public School(BOCES-PSD) / BOCE ES-BLC @ Hauppauge HS | | |
|--|---|--|------------|------------|------------------------|-----------|--------|--|---------------------------------|--|
| Recommender | H Program/Servic | :e | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| Recommended Program/Service Special Class (Transition Services Program@BLC) | | | 09/29/2014 | 06/26/2015 | 12:1+1 | 5 | Weekly | 6hr. | Classroom | |
| | Special Class (Transition Services Program@BLC) Special Class (Brookhaven Learning | | 07/07/2014 | | 4 12:1+1 | 5 | Weekly | 5hr. 30min. | Across All Educational Settings | |
| Center@Samo | set MS) | | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom | |
| Counseling Hearing Service | 06 | | 09/03/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Across All Educational Settings | |
| • | 65 | | 07/07/2014 | 08/15/2014 | Small Group | 1 | Weekly | 30min. | Across All Educational Settings | |
| Hearing Service | Counseling Hearing Services | | 07/07/2014 | 08/15/2014 | Individual | 1 | Weekly | 30min. | Across All Educational Settings | |

| Student: 'Boar | d of Education C | 'vao | 1 | AHID#: | enter a la constante de la const | | | Srade: 12 |
|-----------------------------|------------------------|---|-----------|------------------------|--|----------|--|--|
| Meeting Date 09/03/2014 | BOE Date 10/27/2014 | Committee / Reason Subcommittee on Special Ec Amendment | ucation / | Decision Classified | | | Placement Record Home Public School School | mmendation / School I District(HPSD) / Rocky Point High |
| Recommended Program/Service | | e Start Date | End Date | Ratio | Frequency | Period I | Duration | Location |

| Integrated Co-teaching Services (IC Studies) | CT-Social 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
|---|--|--|---|---|---|--|---|
| Student: 'Board of Education Co | DV' | Al | tID#: | | 1 | | Grade: 11 |
| Meeting Date BOE Date 09/03/2014 10/27/2014 | Committee / Reason Subcommittee on Special Educa Amendment | ition / | Decision Classified | | | | nmendation / School I District(HPSD) / Rocky Point High |
| Recommended Program/Service Integrated Co-teaching Services (IC Integrated Co-teaching Services (IC Studies) | | End Date 06/26/2015 06/26/2015 | <u>Ratio</u> | Frequency 1 1 | <u>Period</u> Daily Daily | <u>Duration</u> 42min. 42min. | Location Classroom Classroom |
| Student: 'Board of Education Co | ν <mark>αγ</mark> | Al | tID#: | | | | rade: 12 |
| Meeting Date BOE Date 09/29/2014 10/27/2014 | Decision Classified | | | | mmendation / School I District(HPSD) / Rocky Point High | | |
| Recommended Program/Service Integrated Co-teaching Services (IC Studies) | | End Date 06/26/2015 | <u>Ratio</u> | <u>Frequency</u> 1 | <u>Period</u> Daily | Duration 42min. | Location Classroom |
| Student: 'Board of Education Co | ipy! | A | tID#: | | 1 | the state of the state of the second | Grade: Ungraded |
| Meeting Date BOE Date 09/23/2014 10/27/2014 | Committee / Reason Subcommittee on Special Educa Amendment | ation / | Decision Classified | | | | mmendation / School I District(HPSD) / Rocky Point Middle |
| | | | Dette | Erecuency | Period | Duration | Location |
| Recommended Program/Service | Start Date | End Date | Ratio | Frequency | | | 1220 10 11 11 11 1 |
| Recommended Program/Service | <u>Start Date</u> 09/03/2014 | End Date 06/26/2015 | 12:1+1 | 5 | Daily | 42min. | Classroom |
| Special Class | | | 12:1+1 12:1+1 | the second se | Daily Weekly | 3hr. | Classroom |
| | 09/03/2014 07/07/2014 | 06/26/2015 08/15/2014 06/26/2015 | 12:1+1 12:1+1 Small Group | 5 5 1 | Daily Weekly Weekly | 3hr. 42min. | Classroom Counselor's Office/Classroom |
| Special Class Special Class | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 | 12:1+1 12:1+1 Small Group Small Group | the second second second | Daily Weekly Weekly Weekly | 3hr. 42min. 42min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 | 12:1+1 12:1+1 Small Group Small Group Individual | 5 5 1 | Daily Weekly Weekly Weekly Yearly | 3hr. 42min. 42min. 42min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training Occupational Therapy | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | 12:1+1 12:1+1 Small Group Small Group Individual Small Group | 5 5 1 | Daily Weekly Weekly Weekly Yearly Weekly | 3hr. 42min. 42min. 42min. 42min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location Therapy Room or Classroom |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training Occupational Therapy Occupational Therapy | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 07/07/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 06/26/2015 08/15/2014 | 12:1+1 12:1+1 Small Group Small Group Individual Small Group Small Group | 5 5 1 2 4 1 1 | Daily Weekly Weekly Weekly Yearly Weekly Weekly | 3hr. 42min. 42min. 42min. 42min. 30min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training Occupational Therapy Occupational Therapy Speech/Language Therapy | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 07/07/2014 07/07/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | 12:1+1 12:1+1 Small Group Small Group Individual Small Group | 5 5 1 | Daily Weekly Weekly Weekly Yearly Weekly | 3hr. 42min. 42min. 42min. 42min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location Therapy Room or Classroom Therapy Room |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training Occupational Therapy Occupational Therapy Speech/Language Therapy Counseling-Social Skills Counselin | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 07/07/2014 07/07/2014 07/07/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 06/26/2015 08/15/2014 08/15/2014 | 12:1+1 12:1+1 Small Group Small Group Individual Small Group Small Group Small Group | 5 5 1 2 4 1 1 2 | Daily Weekly Weekly Weekly Yearly Weekly Weekly Weekly | 3hr. 42min. 42min. 42min. 42min. 30min. 30min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location Therapy Room or Classroom Therapy Room Classroom Classroom |
| Special Class Special Class Counseling-Social Skills Counseling Speech/Language Therapy Parent Counseling and Training Occupational Therapy Occupational Therapy Speech/Language Therapy | 09/03/2014 07/07/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 09/03/2014 07/07/2014 07/07/2014 07/07/2014 | 06/26/2015 08/15/2014 06/26/2015 06/26/2015 06/26/2015 06/26/2015 08/15/2014 08/15/2014 | 12:1+1 12:1+1 Small Group Small Group Individual Small Group Small Group Small Group | 5 5 1 2 4 1 1 2 | Daily Weekly Weekly Weekly Yearly Weekly Weekly Weekly | 3hr. 42min. 42min. 42min. 42min. 30min. 30min. 30min. | Classroom Counselor's Office/Classroom Therapy Room or Classroom Special Location Therapy Room or Classroom Therapy Room Classroom |

| Recommended Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
|--|------------|------------|-------------|-----------|--------|----------|---------------------------|
| Integrated Co-teaching Services | 09/03/2014 | 06/26/2015 | | 4 | Daily | 40min. | Classroom |
| (ICT-Literacy/Math) Speech/Language Therapy | 09/03/2014 | 06/26/2015 | Small Group | 2 | Weekly | 30min. | Therapy Room or Classroom |

| Student: 'Boar | Student: 'Board of Education Copy' Al | | | | | | | Grade: 08 | | |
|---|---|---|---------------------------------|------------------------|-------------|--|--------|------------|--------------------|--|
| Meeting Date 09/03/2014 | BOE Date 10/27/2014 | Committee | / Reason ee on Special Educa | Decision Classified | | Placement Recommendation / School Home Public School District(HPSD) / Rocky Poi School | | | | |
| Becommandar | Program/Servic | 0 | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| | | The second se | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom | |
| Integrated Co-teaching Services (ICT-Math) Integrated Co-teaching Services (ICT-Social | | | | 06/26/2015 | | 1 | Daily | 42min. | Classroom | |
| Studies) | | es cons | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | |
| Special Class - | | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | |
| Special Class - | | | 09/03/2014 | 06/26/2015 | 15:1 | 1 | Daily | 42min. | Classroom | |
| Special Class - | the second se | | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 42min. | Counselor's Office | |
| | cial Skills Training | | 09/03/2014 | 06/26/2015 | Individual | 4 | Yearly | 42min. | Conference Room | |
| Aide | ing and Training | | 09/03/2014 | 06/26/2015 | 1:1 | 8 | Daily | 42 minutes | School | |

| Student: 'Boan | d of Education C | 'onv' | | Al | ID#: | | 50 | Grade: 09* | | |
|--|--|---|---|--|------------------------|-------------------------------|---|--|--|--|
| Meeting Date 09/30/2014 | BOE Date 10/27/2014 | Committee / Subcommittee | Reason on Special Educa Agreement No Me | tion / eting | Decision Classified | | | Placement Recommendation / School Home Public School District(HPSD) / Rocky Point I School | | |
| Integrated Co-te Integrated Co-te Integrated Co-te | I Program/Services eaching Services (eaching Services (eaching Services (eaching Services) | e (ICT-English) (ICT-Math) (ICT-Science) | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> | Frequency 1 1 1 1 | <u>Period</u> Daily Daily Daily Daily | <u>Duration</u> 42min. 42min. 42min. 42min. | Location Classroom Classroom Classroom Classroom | |

| Student: 'Boar Meeting Date 10/03/2014 | d of Education C BOE Date 10/27/2014 | Committee / | Reason on Special Educa | tion / | Decision Classified | | H | | nmendation / School District(HPSD) / Rocky Point High |
|---|---|------------------------------------|---|--|------------------------|-------------------------------|---|--|---|
| Special Class (Integrated Co-t Integrated Co-t | I Program/Servic Learning Lab - Ma eaching Services eaching Services eaching Services | th) (ICT-English) (ICT-Math) | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> 15:1 | Frequency 1 1 1 1 | <u>Period</u> Every Other Day Daily Daily Daily | Duration 42min. 42min. 42min. 42min. | <u>Location</u> Classroom Classroom Classroom Classroom |

| Integrated Co-tea Studies) | aching Services (I | CT-Social | 09/03/2014 | 06/26/2015 | | 1 | Daily | 42min. | Classroom |
|---|--|--|---|--|---|-------------------------------|---|---|---|
| Student: 'Board | l of Education Co | эру' | | Alt | ID#: | | | | rade: ⁰² |
| Meeting Date 09/10/2014 | BOE Date 10/27/2014 | Committee / | Reason ommittee / Amendi | ment | Decision Section 504 | | | Placement Recom / Frank J. Carasiti Ele | mendation / School em. |
| Individual Aide | | | 09/03/2014 | 06/26/2015 | | N/A | Daily | 1 hour | During recess and in gym class |
| Student: 'Board | d of Education Co | יעמכ | and the second | Alf | ID#: | 221 | | | rade: 08 |
| Meeting Date 09/30/2014 | BOE Date 10/27/2014 | Committee / Subcommittee | Reason on Special Educa Agreement No Me | | Decision Classified | | | | mendation / School District(HPSD) / Rocky Point Middle |
| Integrated Co-te Integrated Co-te Integrated Co-te | Program/Services (laching Services (laching Services (laching Services (laching Services (laching Services (laching Services (l | CT-English) CT-Math) CT-Science) | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> | Frequency 1 1 1 1 | <u>Period</u> Daily Daily Daily Daily | <u>Duration</u> 42min. 42min. 42min. 42min. | Location Classroom Classroom Classroom Classroom |
| Student: 'Board | d of Education C | ody' | CHAN STREAM | Al | tiD#: | | | | Grade; 09 |
| Meeting Date 09/03/2014 | BOE Date 10/27/2014 | Committee / | Reason on Special Educa | ition / | Decision Classified | | | | mendation / School District(HPSD) / Rocky Point High |
| Special Class - I Integrated Co-te Integrated Co-te Integrated Co-te | I Program/Servic English eaching Services (eaching Services (eaching Services (| ICT-Math) ICT-Science) | <u>Start Date</u> 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | End Date 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | <u>Ratio</u> 15:1 | Frequency 1 1 1 1 | <u>Period</u> Daily Daily Daily Daily | Duration 42min. 42min. 42min. 42min. | Location Classroom Classroom Classroom Classroom |
| Studies) Counseling-Soc | ial Skills Training | | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 42min. | Counselor's Office/Special Location |
| Speech/Langua Speech/Langua Parent Counsel Individual Aide | age Therapy ling and Training | | 09/03/2014 09/03/2014 09/03/2014 09/03/2014 | 06/26/2015 06/26/2015 06/26/2015 06/26/2015 | Small Group Individual Individual | 2 2 4 8 | Weekly Weekly Yearly Daily | 42min. 42min. 42min. 42 minutes | Therapy Room or Classroom Therapy Room or Classroom Special Location Classroom, Special Classes ar Lunchroom. |

Student: 'Board of Education Copy'

AluD#:

Grade: 06

| Meeting Date | BOE Date | Committee / Reason | Decision | Placement Recommendation / School |
|--------------|------------|-----------------------------------|-------------|-----------------------------------|
| 09/30/2014 | 10/27/2014 | Section 504 Committee / Amendment | Section 504 | / Rocky Point Middle School |
| | | | | |

| Student: 'Boar | d of Education C | Сору | | A | tID#: | | 1 | G | Grade: Ungraded |
|----------------------------|---|-------------|------------|------------|------------------------|-----------|---------|------------|--|
| Meeting Date 10/08/2014 | | | | ation / | Decision Classified | | | | mendation / School ublic School(BOCES-PSD) / BOCES ach Learning Center |
| Recommended | d Program/Servic | e | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| | Westhampton Bea | | 09/03/2014 | 06/26/2015 | 8:1:1+2 | 5 | Weekly | 6hr. | All Academic Classes |
| | Westhampton Bea | ch Learning | 07/07/2014 | 08/15/2014 | 8:1+2 | 5 | Weekly | 5hr. | Classroom |
| | ling and Training | | 09/03/2014 | 06/26/2015 | Individual | 2 | Monthly | 1hr. | Home |
| Physical Therap | | | 09/03/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Across All Educational Settings |
| Speech/Langua | | | 09/03/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Across All Educational Settings |
| Speech/Langua | | | 09/03/2014 | 06/26/2015 | Small Group (5:1) | 1 | Weekly | 30min. | Across All Educational Settings |
| Occupational Th | herapy | | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Across All Educational Settings |
| Psychological C | the second se | | 09/03/2014 | 06/26/2015 | Individual | 1 | Weekly | 30min. | Counselor's Office and other therapeutic settings |
| Speech (Oral M | (otor) | | 09/03/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Home |
| | Counseling Service | s | 09/03/2014 | 06/26/2015 | Small Group | 1 | Weekly | 30min. | Counselor's Office and other therapeutic settings |
| Behavior Interve | ention Services | | 10/08/2014 | 06/26/2015 | Individual | 2 | Weekly | 1hr. | Home |
| Counseling - Ps | | | 07/07/2014 | 08/15/2014 | Small Group | 1 | Weekly | 30min. | Therapy Room or Classroom |
| Individual Aide | | | 07/07/2014 | 08/15/2014 | Small Group (4:1) | 5 | Weekly | 6hr. | All Academic Classes |
| Speech/Langua | age Therapy | | 07/07/2014 | 08/15/2014 | Individual | 1 | Weekly | 30min. | Across All Educational Settings |
| Speech/Langua | | | 07/07/2014 | 08/15/2014 | Small Group (5:1) | 1 | Weekly | 30min. | Therapy Room or Classroom |
| Physical Therap | DV | | 07/07/2014 | 08/15/2014 | Individual | 1 | Weekly | 30min. | Across All Educational Settings |
| Speech (Oral M | | | 07/07/2014 | 08/15/2014 | Individual | 2 | Weekly | 30min. | Home |
| Occupational T | | | 07/07/2014 | 08/15/2014 | Individual | 1 | Weekly | 30min. | Across All Educational Settings |
| Aide | 1997 - 197 7 | | 09/03/2014 | 06/26/2015 | 4:1 | 5 | Daily | 6 hours | Across All Educational Setting |
| Occupational T | Therapy Consultati | on | 09/03/2014 | 06/26/2015 | | 1 | Monthly | 30 minutes | Across All Educational Settings |

Interoffice Memorandum

- TO: Dr. Michael Ring, Superintendent
- FROM: Andrea Moscatiello, Director of Special Education
- DATE: 10/27/2014
- **RE:** Board Action Sheets

Below please find the schedule to be approved at the 10/27/2014 Board of Education meeting:

| SCHE | SCHEDULE- B 10/27/2014 | | | | | | | | |
|-----------|------------------------|--|--|--|--|--|--|--|--|
| Date | Location | | | | | | | | |
| 9/18/2014 | CPSE Committee | | | | | | | | |
| 9/19/2014 | CPSE Committee | | | | | | | | |

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Dr. Michael Ring-Board Action Sheets DD/kao

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

| Student: 'Board | l of Education C | opy' | 100 (M.) | Al | tID#: | and the second | DOB | | Grade: Preschool |
|---|------------------------|--|---------------|---------------|--------------------------|----------------|--------|------------------------------|--|
| Meeting Date 09/19/2014 | BOE Date 10/27/2014 | Committee / Rea Committee on Pres Program Review | | Education / | Decision Classified P | reschool | | C. A SCALLER CALLER & CALLER | mmendation / School ol Special Education Program(APSEP) |
| Recommended | Program/Service | | start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| | an Integrated Set | | 09/03/2014 | 06/26/2015 | 12:1+2 | 5 | Weekly | 5hr. | Classroom |
| and the second se | an Integrated Set | • | 07/01/2014 | 08/11/2014 | 12:1+2 | 5 | Weekly | 5hr. | Classroom |
| Speech/Languag | | | 09/29/2014 | 06/26/2015 | Individual | 5 | Weekly | 30min. | Therapy Room or Classroom |
| Occupational Th | | | 09/03/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Therapy Room or Classroom |
| Speech/Languag | | | 07/01/2014 | 08/11/2014 | Individual | 3 | Weekly | 30min. | Therapy Room or Classroom |
| Occupational Th | | | 07/01/2014 | 08/11/2014 | Individual | 2 | Weekly | 30min. | Therapy Room or Classroom |
| Student: 'Board | l of Education C | ору' | | Al | tID#: | | DOB: | ···· | Grade: Preschool |
| Meeting Date 09/18/2014 | BOE Date 10/27/2014 | Committee / Rea Committee on Pres Reevaluation Trans | chool Special | Education / | Decision Classified P | reschool | | | mmendation / School ol Special Education Program(APSEP) |
| Recommended | Program/Servic | | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| | an Integrated Set | - | 09/03/2014 | 06/26/2015 | 12:1+2 | 5 | Weekly | 5hr. | Classroom |
| Speech/Languag | | 5 | 09/22/2014 | 06/26/2015 | Individual | 5 | Weekly | 30min. | Therapy Room or Classroom |
| Student: 'Board | d of Education C | opy' | | Â | tID#: | | DOB: | | Grade: Preschool |
| Meeting Date 09/18/2014 | BOE Date 10/27/2014 | Committee / Rea Committee on Pres Reevaluation Trans | chool Special | Education / | Decision Classified P | reschool | | | mmendation / School Services Only(PISO) / Preschool Only |
| Recommended | Program/Servic | e S | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| Speech/Langua | | - | 09/03/2014 | 06/26/2015 | Individual | 3 | Weekly | 30min. | Home |
| Student: 'Board | d of Education C | 'opy' | | A | tID# | | DOB: | | Grade: Preschool |
| Meeting Date 09/18/2014 | BOE Date 10/27/2014 | Committee / Rea Committee on Pres Reevaluation Trans | chool Specia | l Education / | Decision Classified P | reschool | | | mmendation / School Services Only(PISO) / Preschool Only |
| Recommended | Program/Servic | e s | Start Date | End Date | Ratio | Frequency | Period | Duration | Location |
| Speech/Langua | | | 09/29/2014 | 06/26/2015 | Individual | 3 | Weekly | 30min. | Home/Community |
| Occupational Th | | | 09/29/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Home/Community |
| | d of Education C | | | | tID# | | DOB: | - | Grade: Preschool |

| 09/18/2014 | BOE Date Committee / Reason /18/2014 10/27/2014 Committee on Preschool Special Education / Initial Eligibility Determination Meeting | | | | reschool | | Placement Recommendation / School Preschool Itinerant Services Only(PISO) / Preschool Itinerant Services Only | | |
|---|---|--|---|--|---|---|---|--|--|
| Recommended F Speech/Language | | <u>Start Date</u> 09/29/2014 | End Date 06/26/2015 | <u>Ratio</u> Individual | Frequency 2 | Period Weekly | <u>Duration</u> 30min. | Location Home/Community | |
| Student: 'Board | of Education Co | ppy' | Al | tlP | | DOL. | - | Grade: Preschool | |
| Meeting Date 09/18/2014 | BOE Date 10/27/2014 | Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M | | Decision Classified P | reschool | | | ommendation / School ool Special Education Program(APSEP) hildren | |
| Recommended F | Program/Service | Start Date | End Date | Ratio | Frequency | Period | Duration | Location | |
| Special Class | and the second second | 09/29/2014 | 06/26/2015 | 6:1+1 | 5 | Weekly | 5hr. | Classroom | |
| Parent Counseling | g and Training | 09/29/2014 | 06/26/2015 | Individual | 1 | Monthly | 1hr. | School | |
| Speech/Language | | 09/29/2014 | 06/26/2015 | Individual | 3 | Weekly | 30min. | Therapy Room or Classroom | |
| Occupational The | | 09/29/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Therapy Room or Classroom | |
| | | 09/29/2014 | 06/26/2015 | Individual | 2 | Weekly | 30min. | Therapy Room or Classroom | |
| Physical Therapy | | 09/29/2014 | 00/20/2013 | manadar | 2 | Treekly | oomin. | merup) recent of classicom | |
| | of Education Co | | | | - | DOF | | Grade: Preschool | |
| Student: 'Board Meeting Date | | | al Education / | | <u> </u> | - | Placement Rec | Grade: Preschool ommendation / School t Services Only(PISO) / Preschool | |
| Student: 'Board Meeting Date 09/18/2014 | of Education Co BOE Date 10/27/2014 | opy' Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M | al Education / eeting | Decision | <u> </u> | - | Placement Rec Preschool Itinerar | Grade: Preschool ommendation / School t Services Only(PISO) / Preschool | |
| Student: 'Board Meeting Date 09/18/2014 Recommended I | of Education Co BOE Date 10/27/2014 Program/Service | opy' Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M | al Education / | Decision Classified P | reschool | DOF | Placement Rec Preschool Itinerar Itinerant Services | Grade: Preschool ommendation / School tt Services Only(PISO) / Preschool Only | |
| Student: 'Board Meeting Date 09/18/2014 <u>Recommended I</u> Speech/Languag | of Education Co BOE Date 10/27/2014 Program/Service e Therapy | opy' Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M Start Date | al Education / eeting <u>End Date</u> | Decision Classified P <u>Ratio</u> | reschool <u>Frequency</u> | DOF Period | Placement Rec Preschool Itinerar Itinerant Services Duration | Grade: Preschool ommendation / School t Services Only(PISO) / Preschool Only Location | |
| Student: 'Board Meeting Date 09/18/2014 Recommended I | of Education Co BOE Date 10/27/2014 Program/Service e Therapy erapy | Dopy' Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M Start Date 09/29/2014 | al Education / eeting <u>End Date</u> 06/26/2015 | Decision Classified P <u>Ratio</u> Individual | reschool <u>Frequency</u> 2 | DOF Period Weekly | Placement Rec Preschool Itinerar Itinerant Services <u>Duration</u> 30min. | Grade: Preschool ommendation / School it Services Only(PISO) / Preschool Only <u>Location</u> Home/Community | |
| Student: 'Board Meeting Date 09/18/2014 <u>Recommended I</u> Speech/Languag Occupational The Physical Therapy | of Education Co BOE Date 10/27/2014 Program/Service e Therapy erapy | Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M Start Date 09/29/2014 09/29/2014 09/29/2014 | al Education / eeting <u>End Date</u> 06/26/2015 06/26/2015 06/26/2015 | Decision Classified P <u>Ratio</u> Individual Individual | reschool <u>Frequency</u> 2 2 2 | DOF Period Weekly Weekly | Placement Rec Preschool Itinerar Itinerant Services <u>Duration</u> 30min. 30min. | Grade: Preschool ommendation / School tt Services Only(PISO) / Preschool Only <u>Location</u> Home/Community Therapy Room | |
| Student: 'Board Meeting Date 09/18/2014 <u>Recommended I</u> Speech/Languag Occupational The Physical Therapy | of Education Co BOE Date 10/27/2014 Program/Service e Therapy erapy | Committee / Reason Committee on Preschool Specia Initial Eligibility Determination M Start Date 09/29/2014 09/29/2014 09/29/2014 | al Education / eeting <u>End Date</u> 06/26/2015 06/26/2015 06/26/2015 A A | Decision Classified P <u>Ratio</u> Individual Individual Individual | reschool Frequency 2 2 2 2 | DOF Period Weekly Weekly Weekly | Placement Rec Preschool Itinerar Itinerant Services <u>Duration</u> 30min. 30min. 30min. | Grade: Preschool ommendation / School tt Services Only(PISO) / Preschool Only Location Home/Community Therapy Room Therapy Room Grade: Preschool ommendation / School tt Services Only(PISO) / Preschool | |

Schedule 10-27-14-A Classified Staff

| concurre | | | | Sala | ary | Effective | |
|-----------|-----------|----------------------|-------|---------------|--------|-------------|---|
| N | lame | Position | Bldg. | Rate | Amount | Date | Description/Comments |
| | | 1 | | | | , | Part-time (5 days per week, 3.5 hours |
| | | | | Hourly - Step | | | per day) ten-month contractual |
| Delgado | Susan | School Hall Monitor | JAE | 0 | 9.76* | 10/28/14 | appointment. New position. |
| | | | | | | <u> </u> | |
| Schmidt | Dayna | School Hall Monitor | FJC | N/A | N/A | 9/23/14 EOB | Resignation for personal reasons |
| | | | | | 4 | Ţ , | Part-time (5 days per week, 3.5 hours |
| | | | | Hourly - Step | | , | per day) ten-month contractual |
| Gutierrez | Cassandra | School Hall Monitor | FJC | 0 | 9.76* | 10/28/14 | appointment. Replaces D. Schmidt. |
| | | | | | | <u> </u> | |
| Vecchio | Marisa | Food Service Worker | HS | N/A | N/A | 9/26/14 EOB | B Resignation for personal reasons |
| | | | | | 4 | T | Part-time (5 days per week, 4 hours |
| | | | | Hourly - Step | | | per day) contractual appointment. |
| Messana | Jennifer | Food Service Worker | HS | 0 | 9.76* | 10/28/14 | Replaces M. Vecchio. |
| | | | | | | | |
| | | | | | 4 | T | Unpaid medical leave of absence |
| Murphy | Donna | School Lunch Monitor | JAE | N/A | N/A | 9/18/14 | beginning 9/18/14 through 10/7/14. |
| | | | | | 4 | | Part-time (5 days per week, 3 hours |
| | | | | Hourly - Step | 1 | | per day) contractual appointment. |
| Voorhis | Robyn | School Lunch Monitor | JAE | 0 | 9.76* | 10/28/14 | Replaces D. Murphy (retirement). |
| | | | | | | | |
| | | | | | · | | Unpaid leave of absence beginning |
| Rinaldo | Lisa | School Teacher Aide | FJC | N/A | N/A | 9/29/14 | 9/29/14 through 10/14/14. |
| | | 1 | | | | | |
| | | | | | | | Continuation of unpaid medical leave of |
| Fox | Patricia | Food Service Worker | JAE | N/A | N/A | 10/1/14 | absence from 10/1/14 through 1/21/15. |
| | | | | | · | | Unpaid medical leave of absence |
| Bohuslaw | Linda | Food Service Worker | MS | N/A | N/A | 9/18/14 | beginning 9/18/14 through 10/17/14. |
| | | | | | 1 | | Unpaid medical leave of absence |
| Colon | MaryLou | School Lunch Monitor | FJC | N/A | N/A | 9/18/14 | beginning 9/18/14 through 11/11/14. |
| | | | | | · | | |
| | | | A | | | | |

Schedule 10-27-14-A Classified Staff

| | | | | Sala | ary | Effective | |
|------------------|------------------------|---|----------|---------------|--------|-----------|---|
| Name | | Position | Bldg. | Rate | Amount | Date | Description/Comments |
| Hondropulos | Dianne | Part-time Weekend Custodial Worker I | нѕ | N/A | N/A | 9/6/14 | Resignation for personal reasons |
| | | Part-time Weekend Custodial | | Hourly - Step | | | Part-time ten month contractual appointment. Two seven and one-half (7.5) hour shifts 3 PM to 11:15 PM. |
| Hughes Malone | Michael Christopher | Worker I Director of Facilities III | HS DW | N/A | 9.76* | 9/22/14 | Replaces D. Hondropulos. Reclassification of title from Plant Facilities Administrator to Director of Facilities III as per Civil Service Rules and Regulations. Acting as Plant Facilities Administrator. |
| *pending contra | act negotiations | s | | | | | |

Schedule 10-27-14-B Certified Staff

| | | | | Sal | ary | Effective |] |
|-------------|----------|-------------------------------|-------|--------|--------|--------------|--|
| Nan | 10 | Position | Bidg. | Rate | Amount | Date | Description/Comments |
| Moscatiello | Andrea | Director of Special Education | DW | N/A | N/A | 12/20/14 | Tenure |
| Mauceri | John | Special Education Teacher | JAE | N/A | N/A | 1/30/15 | Tenure |
| Darby | Kristen | Science Teacher | HS | B-1 | 45,793 | 10/28/14 | Regular substitute teacher assignment from 10/28/14 through 6/30/15 (K. Hofmann). Salary pro-rated. |
| Guerra | Janece | Mathematics Teacher | HS | B-1 | 45,793 | 10/28/14 | Regular substitute teacher assignment from 10/28/14 through 6/30/15 (R. Brons). Salary pro-rated. |
| Ciaccio | Robert | Technology Teacher | HS | Annual | 6,240 | 9/1/14 | Amended appointment for additional class from 9/1/14 through 6/30/15 to additional .5 class from 9/1/14 through 6/30/15. |
| Volkman | Jennifer | Elementary Education Teacher | JAE | N/A | N/A | 10/17/14 EOB | Resignation from regular substitute teacher assignment (F. Jacobellis) for personal reasons. |
| | | | | | | | |
| | | | | | 1 | | |

Schedule 10-27-14-C Non-Teaching Substitutes

| | | 0 |] | Sala | ary | Effective | |
|-----------|-----------|---------------------------------|-------|--------|--------|-----------|--|
| Na | me | Position | Bldg. | Rate | Amount | Date | Description/Comments |
| Jones | Christine | Substitute Teacher Aide/Monitor | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Halliwell | Melany | Substitute Teacher Aide/Monitor | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Judd | Candace | Substitute Teacher Aide/Monitor | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Pierce | Marion | Substitute Food Service Worker | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Genao | Denise | Substitute Teacher Aide/Monitor | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Madurski | Bambie | Substitute Teacher Aide/Monitor | DW | Hourly | 9.76 | 10/29/14 | 2014-2015 school year |
| Tumulty | Thomas | Substitute Security Guard | DW | Hourly | 14.93 | 10/29/14 | 2014-2015 school year |
| Wodzenski | Thomas | Substitute Security Guard | DW | Hourly | 14.93 | 10/29/14 | 2014-2015 school year |
| | | | | | | | |
| Baumann | Jennifer | Substitute Clerical | DW | N/A | N/A | 9/24/14 | Inactivation of 2014/2015 appointment |
| | | | | | | | Inactivation of 2014/2015 appointment from |
| Masterson | Donna | Substitute Custodian | DW | N/A | N/A | 9/23/14 | 9/23/14 through 12/5/14. |
| | | | | | | | Inactivation of 2014/2015 appointment from |
| LaRosa | Brandon | Substitute Custodian | DW | N/A | N/A | 9/23/14 | 9/23/14 through 1/5/15. |
| Voorhis | Robyn | Substitute Teacher Aide/Monitor | DW | N/A | N/A | 10/27/14 | Inactivation of 2014/2015 appointment |
| Messana | Jennifer | Substitute Food Service Worker | DW | N/A | N/A | 10/27/14 | Inactivation of 2014/2015 appointment |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Schedule 10-27-14-D Teaching Substitutes

| | | y | | Sal | ary | Effective |] |
|-------------|------------|-----------------------------|-------|-------|--------|-----------|--|
| Na | me | Position | Bldg. | Rate | Amount | Date | Description/Comments |
| Davis | Jessica | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Lacey | Kerri | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Catalano | Christina | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Casamassa | Daniel | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Harris | Jennifer | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| DePinto | Alyssa | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Sharpe | Mary Ann | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Scarpulla | Gina Marie | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| McCaffery | Ryan | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Bruno | Chelsea | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Kilmnick | Brittany | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Dillon | Maryanne | Per Diem Substitute Teacher | DW | Daily | 100.00 | | 2014-2015 school year |
| Fuhrmann | Lisa | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Gaveglia | Kristina | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Henriquez | Madeline | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Viccaro | Michele | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| White | Meghan | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Rizzo | Michael | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Garcia-Meza | Alexandra | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Volkman | Jennifer | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| Caulfield | William | Per Diem Substitute Teacher | DW | Daily | 100.00 | 10/29/14 | 2014-2015 school year |
| | | | | | | | |
| Skoblicki | Michelle | Per Diem Substitute Teacher | DW | Daily | 100.00 | 9/23/14 | 2014-2015 school year. Amended start date |
| Costa | Lisa | Per Diem Substitute Teacher | DW | Daily | 100.00 | 9/23/14 | 2014-2015 school year. Amended start date |
| | | | | | | | |
| Vicedomini | John | Per Diem Substitute Teacher | DW | N/A | N/A | 9/1/14 | Resignation for personal reasons |
| Grennan | Jaclyn | Per Diem Substitute Teacher | DW | N/A | N/A | 9/17/14 | Resignation for personal reasons |
| Tillinghast | Jesse | Per Diem Substitute Teacher | DW | N/A | N/A | 9/16/14 | Inactivation of 2014-2015 substitute appointment |
| | | | | | | | Inactivation of 2014-2015 per diem substitute |
| Darby | Kristen | Per Diem Substitute Teacher | DW | N/A | N/A | 10/27/14 | appointment |

| | | | | | | | Inactivation of 2014-2015 per diem substitute |
|--------|--------|-----------------------------|----|-----|-----|----------|---|
| Guerra | Janece | Per Diem Substitute Teacher | DW | N/A | N/A | 10/27/14 | appointment |

Schedule 10-27-14-E Co-Curricular Positions 2014/2015

| Name | | Position | 1 | Sa | lary | Effective | Description/Comments |
|------------|----------|---------------------------|-------|-----------|--------|-----------|---|
| | | | Bldg. | Rate | Amount | Date | |
| | | | | Per 40 | | | |
| | | | | minute | | | AIS Services - ICARE Program 2014-2015 school |
| Centrone | Frank | Special Education Teacher | DW | session | 49.00 | 9/1/14 | year |
| | | | | Per 40 | | | |
| | i - | | | minute | | | AIS Services - ICARE Program 2014-2015 school |
| Shanahan | Sherin | Special Education Teacher | DW | session | 49.00 | 9/1/14 | year |
| | [| | | Per 40 | | | |
| | } | | | minute | | | AIS Services - ICARE Program 2014-2015 school |
| Havranek | Gregory | Social Studies Teacher | DW | session | 49.00 | 9/1/14 | year |
| | 1 | | | Per 40 | | | |
| |] | | | minute | | | AIS Services - ICARE Program 2014-2015 school |
| Coen | Kristin | Business Teacher | DW | session | 49.00 | 9/1/14 | year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Burke | Jennifer | ESL Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Havranek | Gregory | Social Studies Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Shanahan | Sherin | Special Education Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Engellau | Jennifer | Mathematics Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| MacPherson | Tammy | School Counselor | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Bonomi | Brooke | Social Studies Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Boyle | Lauren | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | L | | | . | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Centrone | Frank | Special Education Teacher | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Costa | Peter | AISReading | DW | Hourly | 20.00 | 9/1/14 | school year |

| | T | Т | | | | Τ | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
|-------------|-----------|-----------------------------|----|--------------|-------|--------|--|
| Czajkowski | Lauren | AISReading | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Yashowitz | Mark | AISElementary Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Aschettino | Karen | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| · · · · · · | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Conner | Catherine | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Cooper | Andrew | AISSpeech | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Сох | Jessica | AISElementary Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | AISElementary | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Gastaldo | Ashley | Education/Special Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Eichler | Chester | AISSocial Studies | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Fioto | Eileen | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Flanagan | Laura | AISESL | DW | Hourly | 20.00 | 9/1/14 | school year |
| . | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Friscia | Michael | AISElementary Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Katsapis | Elicia | AISScience | DW | Hourly | 20.00 | 9/1/14 | school year |
| 1 | | | | 1 La combo | 00.00 | 0444 | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Laughlin | Heather | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| • | | | | 11 | 00.00 | 014144 | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Lograno | Kerry | AISScience | DW | Hourly | 20.00 | 9/1/14 | school year ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| | | | | Llaumhu | 00.00 | 014144 | |
| Lucadamo | Keri | AISELA | DW | Hourly | 20.00 | 9/1/14 | school year ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| | 1 | | | t la curba | 00.00 | OIAIAA | |
| Luongo | Joselle | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| N | | | | l la curle c | 00.00 | 0444 | |
| Maggio | Michele | AISSpeech | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | AISElementary | | l la curle c | 00.00 | 0444 | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Mauceri | John | Education/Special Education | DW | Hourly | 20.00 | 9/1/14 | school year |

| | T | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
|-----------|-------------|---------------------------------------|-----|---------|--------------|----------|--|
| Nardiello | Cynthia | AISSpecial Education/English | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | · _ · | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Nentwich | Christopher | AISSocial Studies | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| O'Connor | Kim | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Parise | Megan | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Perri | Dawn | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Prudenti | Valerie | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Rotanz | Thomas | AISMathematics | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Salbu | Corrine | AISElementary Education | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Scalfani | Carl | AISSocial Studies | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | | | . | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Settepani | Joseph | AISELA | DW | Hourly | 20.00 | 9/1/14 | school year |
| | | | | 11 | 00.00 | 014144 | ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| Valvo | Denise | AISSpecial Education | DW | Hourly | 20.00 | 9/1/14 | school year ICARE/SHARP/ALC/AHS Liaison 2014-2015 |
| | | | | Llaumhu | 00.00 | 9/1/14 | |
| Coen | Kristin | AISBusiness | DW | Hourly | 20.00 | 9/1/14 | school year |
| - · · · | | · · · · · · · · · · · · · · · · · · · | | | | | Mentor from 9/1/14 through 1/30/15. Stipend pro- |
| Alberti | Patricia | Elementary Education Teacher | DW | Annual | 935.00 | 9/1/14 | rated. |
| Alberti | Fatticia | | | Annuar | 900.00 | 5/1/14 | |
| | | Elementary Chorus Assistant | | | | | |
| Doolittle | Cecelia | Grade 2 | FJC | Annual | 1,188 | 9/1/14 | 2014-2015 school year |
| Doomac | Occella | | 100 | 7411144 | 1,100 | 0/1/14 | |
| Engellau | Jennifer | Mathematics Teacher | DW | Annual | 1,870 | 9/1/14 | Mentor 2014-2015 school year |
| | | | | | | | |
| Lizio | JoAnn | Chaperone | DW | Hourly | See below*** | 9/1/14 | 2014-2015 school year |
| DeLucia | Donna | Chaperone | DW | Hourly | See below*** | 9/1/14 | 2014-2015 school year |
| Laughlin | Heather | Chaperone | DW | Hourly | See below*** | 9/1/14 | 2014-2015 school year |
| Matwey | Eric | Chaperone | DW | Hourly | See below*** | 9/1/14 | 2014-2015 school year |

| Volini | Lauren | Chaperone | DW | Hourly | See below*** | 9/1/14 | 2014-2015 school year |
|-----------|--------------|--------------------------------|-----|---------|--------------|----------|--|
| | | | | | | | |
| Abbato | Joyce | Elementary Education Teacher | DW | Hourly | 47.00 | 9/1/14 | Home Tutoring 2014-2015 school year. |
| Coogan | William | Special Education Teacher | DW | Hourly | 47.00 | 9/1/14 | Home Tutoring 2014-2015 school year |
| Volini | Lauren | English 7-12 Teacher | DW | Hourly | 47.00 | 9/1/14 | Home Tutoring 2014-2015 school year |
| Rabeno | Angela | LOTE Teacher | DW | Hourly | 47.00 | 9/1/14 | Home Tutoring 2014-2015 school year |
| Ragona | Vincent, Jr. | Music Teacher | DW | Hourly | 47.00 | 9/1/14 | Home Tutoring 2014-2015 school year |
| | | | | | | | |
| Engellau | Jennifer | Math Honor Society | HS | Annual | 1,188 | 9/1/14 | 2014-2015 school year. Replaces R. Brons. |
| | | | | | | | |
| Lucadamo | Keri | Mark Twain Contest | HS | Annual | 594.00 | | 2014-2015 school year. Shared stipend. |
| Volini | Lauren | Mark Twain Contest | HS | Annual | 594.00 | 9/1/14 | 2014-2015 school year. Shared stipend. |
| Maggio | Michelle | Crafty Cooks Club | JAE | Annual | 594.00 | 10/27/14 | Amended appointment. Shared stipend |
| Fabian | Gina | Crafty Cooks Club | JAE | Annual | 594.00 | | 2014-2015 school year. Shared stipend. |
| | | | | | | | |
| Driscoll | David | Assistant Director of Robotics | HS | Annual | 2,026 | 10/27/14 | 2014-2015 school year |
| | | | | | | | |
| | | Central Treasurer-Extra | | | | | Annual stipend suspended from 10/28/14 through |
| Monz | Rose | Classroom Activity Account | DO | Stipend | 6,000 | 10/28/14 | a period to be determined. |
| | | | | | | | Annual stipend to be pro-rated from 10/29/14 |
| | | Acting Central Treasurer-Extra | | | | | through a period to be determined. Replaces R. |
| Bilski | Linda | Classroom Activity Account | DO | Stipend | 6,000 | 10/29/14 | |
| | | | | | | | Miller Place READ 180/System 44 Curriculum |
| Parise | Megan | Special Education Teacher | MS | Hourly | 47.00 | 10/27/14 | Project. Additional 2.5 hours. |
| | | | | | | | Miller Place READ 180/System 44 Curriculum |
| Burke | Jennifer | ESL Teacher | MS | Hourly | 47.00 | 10/2//14 | Project. Additional 2 hours. |
| | 1. | | | | 47.00 | 40/07/44 | Miller Place READ 180/System 44 Curriculum |
| Hoenig | Laura | Special Education Teacher | MS | Hourly | 47.00 | | Project. Additional 2 hours. |
| | | | | 1.1 | 47.00 | | Miller Place READ 180/System 44 Curriculum |
| Glover | Stacy | Special Education Teacher | MS | Hourly | 47.00 | 10/27/14 | Project. Additional 2 hours. |
| DiLorenzo | Anthony | MS Football | DW | Annual | 5,021 | 9/1/14 | Coaching appointment 2014-2015 school year |
| Pina | Nancy | JV Softball | DW | Annual | 4,360 | | Coaching appointment 2014-2015 school year |
| Meehan | Douglas | JV Boys Lacrosse | DW | Annual | 4,360 | | Coaching appointment 2014-2015 school year |
| Vertuccio | Anthony | Varsity Bowling | DW | Annual | 3,699 | | Coaching appointment 2014-2015 school year |
| Anzalone | Anthony | JV Baseball | DW | Annual | 4,360 | | Coaching appointment 2014-2015 school year |

| ***Up to two | hours: \$53.00; | in excess of two hours: \$79.00; Ju | unior/Se | enior Prom: \$5 | 53.00 per hou | I r | |
|--------------|-----------------|---|-----------|-----------------|---------------|------------|--|
| Caulfield | William | Chaperone | DW | N/A | N/A | 10/28/14 | Resignation |
| Brons | Richard | | <u>пэ</u> | IN/ <i>I</i> A | | 9/30/14 | Resignation for personal reasons |
| Brons | Richard | Liaison 2014-2015 school year Proctor/Grader | DW HS | N/A N/A | N/A N/A | | Resignation for personal reasons |
| D | | ICARE/SHARP/ALC/AHS | | N1/A | | | |
| | | Mathematics Teacher - | | 1.1// \ | | 0,00,14 | |
| Brons | Richard | AISMathematics | DW | N/A | N/A | | Resignation for personal reasons |
| Brons | Richard | Chaperone | DW | N/A | N/A | | Resignation for personal reasons |
| Brons | Richard | Math Honor Society | HS | N/A | N/A | | Resignation for personal reasons |
| Brons | Richard | HS Lunch Duty | HS | N/A | N/A | 9/30/14 | Resignation for personal reasons |
| Nentwich | Christopher | JV Head Football | DW | Annual | 5,550 | 9/1/14 | Amended stipend |
| Butzke | Richard | JV Boys Soccer | DW | Annual | 4,889 | 9/1/14 | Amended stipend |
| | | | | A | 4 0 0 0 | 0/4/4.4 | |
| DiLorenzo | Anthony | Intramural Athletics | DW | Hourly | 23.00 | 10/28/14 | 2014-2015 school year |
| Pina | Nancy | Intramural Athletics | DW | Hourly | 23.00 | | 2014-2015 school year |
| | | | | | | | |
| Orlando | Jenna | Winter | DW | N/A | N/A | 11/19/14 | Conditional appointment. |
| | | Volunteer -Varsity Cheerleading | | | | | 2014-2015 school year. Non-paid Coach. |
| Mansfield | Shayla | JV Cheerleading - Winter | DW | Annuai | 4,360 | | school year. |
| | 1 | | | | | | Conditional Coaching appointment 2014-2015 |
| Ciolino | Anthony | JV Wrestling | DW | Annual | 5,021 | 11/19/14 | school year |
| | | | | | | | Conditional coaching appointment 2014-2015 |

Schedule 10-27-14-F Community Education

| | | - | | Salary | | Effective | |
|------|---|----------|-------|--------|--------|-----------|----------------------|
| Name |) | Position | Bldg. | Rate | Amount | Date | Description/Comments |
| None | | | | | | | |
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