

**ROSLYN UNION FREE SCHOOL DISTRICT
Meeting of the Board of Education**

Thursday, September 10, 2026

7:00 P.M.

Administration Building – Boardroom

6:00 p.m. - Executive Session

7:00 p.m. - Public Hearings

**REAL PROPERTY TAX EXEMPTIONS
PURSUANT TO NEW YORK REAL PROPERTY TAX LAW
SECTION 466-a (Volunteer Firefighter and Volunteer Ambulance Worker Tax
Exemption)
SECTION 471 (Surviving Spouses of Police Officers Killed in the Line of Duty Tax
Exemption).**

Business Meeting following the Public Hearings

Preliminary Announcements
Emergency Procedures
Cell Phones

Pledge of Allegiance

Recommendation to accept the minutes from the following meeting:
August 13, 2026 and August 25, 2026

Board President's Comments

Superintendent's Comments

Student Delegate's Comments

PUBLIC COMMENT Limited to Agenda Items ONLY

(Will be limited to ½ hour, no more than 2 minutes per speaker. One speaker per topic).

Though not required by law, the Roslyn Board of Education invites public comment during its meetings. Please fill out an index card with your name, address and comment topic. Citizens will be recognized by the presiding officer. Please direct all comments to the Board. This is not a time for citizen-to-citizen exchanges. We ask that comments not include the names of students or staff members, and comments are not permitted with respect to confidential matters. Please also be reminded that Board meetings are designed by law to facilitate the school district's business and provide for public Board deliberations. Thank you

ACTION ITEMS

Action may be taken for each individual resolution or by the titled subgroups. Bracketed information following resolutions is not part of the Board's official action and does not become part of the official record.

PERSONNEL:

ALL PERSONNEL APPOINTMENTS LISTED ARE FUNDED IN THE CURRENT BUDGET UNLESS OTHERWISE NOTED

- P.1.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:

BE IT RESOLVED, that the Roslyn Board of Education hereby approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.1 Professional)**

- P.2.** It is the recommendation of the Superintendent of Schools that the following resolution be adopted:

BE IT RESOLVED, that the Roslyn Board of Education hereby approves the appointments, resignations, terminations, elimination of positions, transfers, and leaves of absence as detailed in the Personnel Action Reports attached as **(Attachment P.2 Classified)**

BUSINESS/FINANCE:

ALL ITEMS ON THE BUSINESS/FINANCE PORTION OF THE AGENDA ARE WITHIN THE BUDGET UNLESS OTHERWISE SPECIFIED

It is the recommendation of the Superintendent of Schools that the following resolutions be adopted:

- 1.** **BE IT RESOLVED** that the Board of Education hereby approves the following contracts, and authorizes the Board of Education President to execute such contracts on behalf of the Board of Education
 - (i) Contractor: Garden City Union Free School District
Services: District of Location Special Education Services for IEP service requirements for one student residing in Roslyn attending private school in Garden City for the 2025-2026 school year
Fees: Total estimated to be \$2,377.03
 - (ii) Contractor: Valley Stream Union Free School District Thirteen
Services: District of Location Special Education Services for IEP service requirements for one student residing in Roslyn attending private school in Valley Stream for the 2025-2026 school year
Fees: Total estimated to be \$4,200.00
- B.2.** **BE IT RESOLVED** that the Board of Education hereby approves a payment in the amount of \$18,131.24, to Ingerman Smith, L.L.P. for legal services rendered to the district for the period ending 7/31/202.

- B.3. WHEREAS**, the Roslyn Union Free School District (the "Employer") has maintained the Roslyn Union Free School District 403(b) Retirement Plan (the "Plan") for the benefit of its eligible employees since January 1, 2009; and

WHEREAS, the Internal Revenue Service (IRS) requires eligible employers sponsoring 403(b) plans to periodically amend and restate their written plan documents to comply with changes in the Internal Revenue Code (the "Code"), Treasury Regulations, and recent federal legislation including the SECURE Act (2019), the CARES Act (2020), and SECURE 2.0 Act; and

WHEREAS, the Plan's Third-Party Administrator (TPA) has prepared an updated written plan document that complies with current IRS rules and pre-approved plan standards;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education hereby adopts the amended and restated 403(b) plan document presented to this board, effective as of January 1, 2026; and

RESOLVED FURTHER, that the proper district officer is hereby authorized and directed to execute the restated plan document and to take all necessary actions and execute any related agreements or administrative forms required to maintain the tax-qualified status of the Plan under Section 403(b) of the Internal Revenue Code. **(Attachment B.3)**

- B.4. BE IT RESOLVED** that the Board of Education hereby accepts, a donation from Collaboration Station and Rocco's Voice of a communication board visual aid to be installed on the East Hills School playground, received by Sherry Ma, East Hills School Principal. **(Attachment B.4.)**

- B.5. BE IT RESOLVED** that the Board of Education hereby accepts, a donation from Collaboration Station and Rocco's Voice of a communication board visual aid to be installed on the Harbor Hill School playground, received by Michelle Hazen, Harbor Hill School Principal. **(Attachment B.5.)**

- B.6. BE IT RESOLVED** that the Board of Education hereby accepts, a donation from the Roslyn Bulldogs Booster Association in the amount of \$6,300.00, received by Dr. Michael Brostowski, Director of Health, Physical Education, and Athletics;

BE IT FURTHER RESOLVED, that said donation shall be appropriated to 1620.200.08.9000.310 to be used to purchase four picnic tables to be installed on the grounds of the high school athletic fields, with the understanding that this increase in appropriations is the result of unanticipated revenue and therefore will result in no impact on the tax levy. **(Attachment B.6.)**

CURRICULUM AND INSTRUCTION:

It is the recommendation of the Superintendent of Schools that the following resolutions be adopted:

C&I.1 BE IT RESOLVED that the Board of Education hereby accepts the confidential stipulations of the CPSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on August 20, 24 and 26, 2026.

C&I.2 BE IT RESOVLED that the Board of Education hereby accepts the confidential stipulations of the CSE for the dates listed below as well as the implementation plans for the corresponding special education programs, services and parent notification as previously approved by the Committee on August 20, 21 and 25, 2026.

BOARD OF EDUCATION:

BOE.1 BE IT RESOLVED, that the Board of Education hereby approves a Settlement Agreement and Release in connection with a contemplated due process complaint, a copy of which has been provided to and reviewed by the members of the Board of Education.

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

BOE.2 BE IT RESOLVED, that the Board of Education hereby approves a Settlement Agreement and Release in connection with due process complaints in Cases #616908 and #651864, and the accompanying federal action in the Eastern District of New York, a copy of which has been provided to and reviewed by the members of the Board of Education.

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

BOE.3 BE IT RESOLVED, that the Board of Education of the Roslyn Union Free School District hereby ratifies and approves a certain Agreement dated September 10, 2026 between the School District and the Roslyn Teachers' Association concerning teaching schedules and

BE IT FURTHER RESOLVED, that the Superintendent of Schools is authorized to execute the Agreement on behalf of the Board of Education.

BOE.4 WHEREAS, New York Real Property Tax Law Section 466-a was enacted to provide eligible volunteer firefighters and volunteer ambulance workers with a real property tax exemption from school taxes on real property owned by the eligible volunteer firefighter or volunteer ambulance worker so long as the school district

in which the real property is located, after public hearing, adopts a resolution authorizing the exemption subject to the requirements of New York Real Property Tax Law Section 466-a; and

WHEREAS, on November 16, 2023, the Board of Education of the Roslyn School District approved and authorized a real property tax exemption pursuant to Real Property Tax Law Section 466-a by resolution at a public Board of Education meeting; and

WHEREAS, subsequently, on December 5, 2025, New York Real Property Tax Law Section 466-a was amended to allow for the surviving spouses of volunteer firefighters and volunteer ambulance workers who were killed in the line of duty to receive this real property exemption so long as the School District which has authorized the exemption under Section 466-a adopts a resolution authorizing such additional benefits; and

WHEREAS, the Board of Education has held a public hearing concerning the proposed amendment extending the real property tax exemption from school taxes to surviving spouses of volunteer firefighters and volunteer ambulance workers who were killed in the line of duty;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Roslyn Union Free School District hereby authorizes and extends the application of the Volunteer Firefighter and Ambulance Worker Real Property Tax Exemption as contained in New York Real Property Tax Law Section 466-a to surviving spouses for those volunteer firefighters and volunteer ambulance workers who were killed in the line of duty in the amount of up to ten percent (10%) of assessed value; and

BE IT FURTHER RESOLVED, that, pursuant to New York Real Property Tax Law Section 466-a(6), the Board of Education designates that the application for real property tax exemption must be made to the local agency responsible for assessment of real property in the School District.

BOE.5 WHEREAS, on December 19, 2025, New York Real Property Tax Law Section 471 was enacted to provide eligible surviving spouses of police officers who were killed in the line of duty with a real property tax exemption from school taxes on real property owned by the eligible surviving spouse of a police officer who was killed in the line of duty, so long as the school district in which the real property is located, after public hearing, adopts a resolution authorizing the exemption subject to the requirements of New York Real Property Tax Law Section 471; and

WHEREAS, the Board of Education has held a public hearing on the proposed real property tax exemption from school taxes to surviving spouses of police officers who were killed in the line of duty;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the

Roslyn Union Free School District hereby authorizes the application of the surviving spouse of a police officer who was killed in the line of duty a real property tax exemption in the amount of up to ten percent (10%) of assessed value; and

BE IT FURTHER RESOLVED, that, pursuant to New York Real Property Tax Law Section 471, the Board of Education designates that the application for a real property tax exemption must be made to the local agency responsible for assessment of real property in the School District.

Public Comments #2

EXECUTIVE SESSION (if needed)

Adjournment

Personnel Action Report
Professional

P.1
September 10, 2026

Item	Name	Action	Position/Replacing	Location	From	To	Tenure Area	Certification/Class/Step/Salary
1	Alyssa Greaney	Resignation	Teacher	EH		9/25/26 (last day of employment)		
2	Alyssa Greaney	Rescind Appointment	After School Instructional Teaching - Arts & Crafts	EH	9/1/26	6/30/27		Per RTA Contract
3	Betina Puliafico	Appointment	After School Instructional Teaching - Arts & Crafts	EH	9/11/26	6/30/27		Per RTA Contract
4	Vyjayantimala Goonan	Resignation	Teaching Assistant	HH		8/26/26 (last day of employment)		
5	Karen DeStefano	Probationary Appointment	Teaching Assistant (V.Goonan)	HTS	On or about 9/14/26	Probation ends on or about 9/13/30*	Teaching Assistant	Childhood Ed. Pre-K to Gr. 6 & Special Ed., Grade 3/Step 1**, Per RPA Contract
6	Harriet Spitzer-Picker	Resignation	Teaching Assistant	MS		8/28/26 (last day of employment)		
7	Panagiota Antonopoulos	Rescind Appointment	Regular Substitute/Leave Replacement (R.Meigel)	MS	8/31/26	On or About 9/28/26		Students with Disabilities (All Grades), MA/Step 1**, Per RTA Contract
8	Panagiota Antonopoulos	Rescind Substitute Appointment	Per Diem Substitute Teacher		9/1/26	6/30/27		\$150/day
9	Jay Pilnick	Appointment	Administration Consultant	HS	9/11/26	6/30/27		SAS & SDA, \$136.29/hour
10	Allyson Weseley	Appointment	Research Consultant (not to exceed 63 hrs.)	HS	9/11/26	1/31/27		Social Studies Gr. 7-12 & SDA, \$150/hour
11	Lisa Daniels	Appointment	Bar Code Club	HS	9/11/26	6/30/27		Per RTA Contract
12	Michael Corcoran	Appointment	Ethics and Government/Ethics Bowl	HS	9/11/26	6/30/27		Per RTA Contract
13	Noelle Santos	Appointment	Gay/Straight Alliance (GSA)	HS	9/11/26	6/30/27		Per RTA Contract
14	Angelo Cadolino	Appointment	HOSA - Future Health Professionals	HS	9/11/26	6/30/27		Per RTA Contract
15	Melanie Greenwald	Appointment	Psychology Journal	HS	9/11/26	6/30/27		Per RTA Contract
16	Vincent Kreyling	Appointment	Science Bowl .5 FTE	HS	9/11/26	6/30/27		Per RTA Contract, prorated
17	Jordana Lewis	Appointment	Student Fundraising Advisor 2	HS	9/11/26	6/30/27		Per RTA Contract
18	Kaitlyn Chan	Appointment, Co-Advisor	World Languages Honor Society Club	HS	9/11/26	6/30/27		Per RTA Contract, shared
19	Jenny Daigs	Appointment, Co-Advisor	World Languages Honor Society Club	HS	9/11/26	6/30/27		Per RTA Contract, shared
20	Tyler Buehre	Coach Appointment	Boys Ass't Baseball, II / 2	HS	9/11/26	6/30/27		Per RTA Contract
21	Anthony Zeppieri	Coach Appointment	Boys JV Baseball, II / 4	HS	9/11/26	6/30/27		Per RTA Contract

Item	Name	Action	Position/Replacing	Location	From	To	Tenure Area	Certification/Class/Step/Salary
22	Michael Miller	Coach Appointment	Boys JV Lacrosse, II / 4	HS	9/11/26	6/30/27		Per RTA Contract
23	Lisa Daniels	Appointment	Teacher Mentor		9/11/26	6/30/27		Per RTA Contract
24	Elizabeth Cavallaro-Fediw	Appointment	ABA/SC Planning Teaching Assistant (not to exceed 4 hrs./mo.)	HH	9/11/26	6/30/27		Per RPA Contract, employees' hourly rate
25	Kate Baranello	Appointment	Lunch Duty Stipend .8 FTE	EH	9/11/26	6/30/27		Per RPA Contract, prorated
26	Colleen Haffey-Amato	Appointment	Lunch Duty Stipend	EH	9/11/26	6/30/27		Per RPA Contract
27	Allison Molinas-Zryb	Appointment	Lunch Duty Stipend .8 FTE	EH	9/11/26	6/30/27		Per RPA Contract, prorated
28	Marni Weiss	Appointment	Lunch Duty Stipend	EH	9/11/26	6/30/27		Per RPA Contract
29	Gary Bissoondial	Substitute Appointment	Per Diem Substitute Teacher	HS	9/14/26	6/30/27		\$150/day
30	Christina Gogh	Substitute Appointment	Per Diem Substitute Teacher	HS	9/14/26	6/30/27		\$150/day
31	Kaylin Kranmas	Substitute Appointment	Per Diem Substitute Teacher	HS	9/14/26	6/30/27		\$150/day
32	Connor Villano	Substitute Appointment	Per Diem Substitute Teacher	HS	9/14/26	6/30/27		\$150/day
33	Antonia Busa	Substitute Appointment	Per Diem Substitute Teacher	MS	9/14/26	6/30/27		\$150/day
34	Christopher Navin	Substitute Appointment	Per Diem Substitute Teacher	MS	9/14/26	6/30/27		\$150/day
35	Kathleen Ruane	Substitute Appointment	Per Diem Substitute Teacher	EH	9/14/26	6/30/27		\$150/day
36	Betsy Hendler	Substitute Appointment	Per Diem Substitute Teacher, Retiree	HH	9/14/26	6/30/27		\$160/day
37	Helene Goodman	Substitute Appointment	Per Diem Substitute Teaching Assistant	HTS	9/14/26	6/30/27		\$120/day

All extracurricular appointments are subject to student interest as well as the Governor's order regarding school closure.

*This individual must receive three (3) annual APPR composite ratings of Effective or Highly Effective, in at least three (3) of the preceding four (4) years.

**Placement subject to change based on verification of education and employment.

Personnel Action Report
Classified

P.2
September 10, 2026

Item	Name	Action	Position / Replacing	Location	From	To	Class/Type	Certification Class / Step Salary
1	Jorge Castro	Probationary Appointment	Mechanic (B.DavilaMelendez)	Bus Garage	On or about 9/22/26*			Grade 5/Step 2, Per RCBDMA Contract
2	Stephanie Cestaro	Probationary Appointment	Teacher Aide (S.Hauser)	HS	On or about 9/22/26*			Grade 3/Step 1**, Per RPA Contract
3	Nicholas LeClere	Appointment	Monitor (New)	HTS	On or About 9/22/26*			\$18.95/hour
4	Nilson Eduardo Carranza Martinez	Part-Time Appointment	Part-Time Bus Driver (S.Hernandez)	BUS	On or About 9/22/26*			\$27.00/hour
5	Marlon Concepcion	Part-Time Appointment	Part-Time Bus Driver (S.Griffith)	BUS	On or About 9/22/26*			\$27.00/hour
6	Deirdre Conneely	Resignation	Monitor	EH		9/4/26 (last day of employment)		
7	Frank Seiling	Resignation	Maintainer	MAIN		9/4/26 (last day of employment)		

* Pending Civil Service Approval (if needed)

**Placement subject to change based on verification of education and employment.

NOTE: All appointments are subject to Federal, State and local conditions.

403(b) Adoption Agreement Structural Crosswalk

U.S. OMNI Adoption Agreement #001 compared with ASC Adoption Agreement #12-001

Purpose and Scope

This crosswalk compares the architecture of two governmental 403(b) adoption agreements: where each document places a given subject, how many choices it offers on that subject, and which subjects one document addresses that the other leaves out. It does not compare the elections made under either document.

Four statuses are used. Comparable means both documents offer the subject at roughly the same level of choice. Structure differs means both cover the subject but organize it differently or offer materially different granularity. Only in AA #001 and Only in ASC #12-001 mean the subject is an election in one document and not in the other. A cell reading Not an election means the subject is settled in the basic plan document, in the funding vehicles, or in a separate services agreement rather than chosen in the adoption agreement.

Documents Compared

The identifying particulars of the two documents are set out below.

Attribute	U.S. OMNI AA #001	ASC AA #12-001
Full title	Adoption Agreement #001, Non-ERISA 403(b) Plan, Without Retirement Income Account, Alternative One: Governmental Employers	Governmental Pre-Approved 403(b) Plan, Adoption Agreement #12-001
Document provider	U.S. OMNI (copyright 2002-2020); volume submitter practitioner is OMNI Financial Group, Inc., Rochester, New York	Copyright 2025; Pre-Approved Plan Provider is U.S. Omni & TSACG Compliance Services, Inc.
Basic plan document	Basic Plan Document #008 (Non-ERISA 403(b))	Basic Plan Document #12 (Cycle 2 Public School / Dual Status)
IRS authority	Volume submitter advisory letter, with reliance described in Section I under Revenue Procedure 2013-22 and Revenue Procedure 2011-49	Nonstandardized Cycle 2 pre-approved plan; Favorable IRS Letter reliance under Revenue Procedure 2021-37
Intended employers	Public education organizations, 501(c)(3) organizations meeting the DOL safe harbor	Public Schools and Dual Status 501(c)(3) / Governmental Organizations

	exemption, Indian tribal government public schools, churches and QCCOs, and other qualifying entities	
Extent	38 pages: Sections A through J, plus an Administrative and Vendor Appendix, an Effective Date Addendum, a Custom Language Addendum, a Hardship Distribution Addendum and an addenda execution page	61 pages: Sections 1 through 11, plus Appendices A to C, Addenda A and B, an Employer Signature Page, a Participating Employer Adoption Page and a SECURE 2.0 Act Interim Amendment
Numbering scheme	Lettered sections with numbered items, for example A.14c or G.2b.ii.9	Numbered sections with hyphenated items, for example AA 6A-8 or AA 10-1(d)
Execution date of the copy reviewed	January 2020	Restatement effective January 1, 2026; package dated July 28, 2026

How the Two Documents Are Organized

The U.S. OMNI document runs in lettered sections A through J. Section A carries adopting employer and plan information, the on-and-off switches for each contribution type, and the compensation definitions. Sections B through E move through eligibility, employee contributions, employer contributions and vesting. Sections F and G split distributions between severance-and-death events and in-service withdrawals, with loans, exchanges and service credit transfers appended to the end of Section G. Section H holds plan operations, Section I a reliance narrative, and Section J the execution page. Four addenda follow: an Administrative and Vendor Appendix listing approved vendors and service providers, an Effective Date Addendum, a Custom Language Addendum, and a Hardship Distribution Addendum implementing the 2019 final hardship regulations.

The ASC document runs in numbered sections 1 through 11, with Section 6 subdivided into 6, 6A, 6B and 6C for employer contributions, salary deferrals, matching contributions, and after-tax or mandatory contributions. What follows Section 11 is where the two documents diverge most. Appendix A collects special effective dates section by section, Appendix B is a complete participant loan policy, Appendix C carries administrative elections for investment direction, rollovers and domestic relations orders, Addendum A allocates administrative functions, Addendum B lists approved vendors of investment arrangements, and a SECURE 2.0 Act Interim Amendment carries thirteen statutory elective provisions.

The two forms are close in overall scale but distribute their detail differently. The U.S. OMNI document asks its questions contribution type by contribution type: a single subject such as a minimum service condition or a hardship source account is repeated as a list of five contribution types or ten accounts, each with its own checkbox. The ASC document presents the same choices as grids read across three columns, Deferral, Match and ER. The consequence is that the U.S. OMNI form is more granular on contribution formulas, allocation service and account-level withdrawal sourcing, while the ASC form is more granular on loans, administration and statutory distribution events.

Summary of Structural Findings

Participant loans are the clearest structural gap. The U.S. OMNI adoption agreement disposes of loans in a single line at G.15: loans are permitted. The loan terms live in the basic plan document or a separate policy. The ASC document devotes seventeen elections in Appendix B to loan availability, procedures, limits, number of loans, minimum and maximum amount, interest rate, purpose, application of loan limits, cure period, periodic repayment, treatment on severance from employment, rollover of a loan note, renegotiation, source, modifications and spousal consent. Contract exchanges at G.16 and transfers to purchase service credit at G.17 are handled the same way, one line each.

SECURE 1.0 and SECURE 2.0 are the second gap. The copy reviewed was executed in January 2020 and carries no SECURE provisions: there are no qualified birth or adoption distributions, no long-term part-time employee rules, no Roth employer or matching contributions, no higher catch-up limit for ages 60 to 63, no qualified student loan payments and no pension-linked emergency savings accounts. The ASC package carries an interim amendment with elections on each of these subjects, together with the involuntary cash-out threshold and several new in-service distribution events.

A difference in structure simply means that both documents address the same subject matter, but they do so in different ways. The election is present in each document; it may appear in a different section, be divided into multiple questions rather than a single question, or present a longer or shorter list of options. Nothing is being removed, and no new requirements are being imposed.

These differences occur because the documents originate from separate pre-approved plan programs, each with its own underlying basic plan document, and from different regulatory generations. As a result they organize and present the same range of 403(b) election options differently. For example, one document may address a topic through a single question while another uses two separate questions. Similarly, one document may establish a default outcome that is reached by leaving a box unchecked, whereas another may require checking a box to achieve the same result. In each case the available elections and resulting outcomes remain substantively the same.

Provision Availability Crosswalk

Section references are given in each document's own numbering. References to the U.S. OMNI document are to the lettered sections and numbered items of its adoption agreement, with basic plan document sections noted as BPD where the subject is settled there instead. References to the ASC document are to its adoption agreement sections, appendices, addenda and SECURE 2.0 interim amendment.

Document Architecture and Plan Identification

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Adopting employer identification	Section A, items 1 through 13: name, address, city, state, zip, telephone, fax, EIN, fiscal year end, entity type, state of organization,	Sections 1-1 to 1-5: name, address, telephone, EIN, employer type, tax	Comparable

	affiliated service group members and controlled group members	(accounting) year end and Related Employers	
Type of employer	Entity type with five options: public education organization, 501(c)(3) organization, Indian tribal government public school, church or QCCO, and other, with a follow-on qualification question	Section 1-3, two options: Public School or Dual Status §501(c)(3)/Governmental Organization	Structure differs
Related and participating employers	Affiliated service group and controlled group member lists, both optional and for information only; no participating employer adoption page	Section 1-5 Related Employers with a Participating Employer Adoption Page, and Section 2-6 for multiple employer plan status	Structure differs
Plan name and plan number	Items A.1 and A.2	Sections 2-1 and 2-2	Comparable
Effective and restatement dates	Item A.3a for the original effective date and A.3b for the restatement effective date, with a note that the restatement may be no earlier than January 1, 2009	Section 2-1, with the operative election in the Purpose of Execution block on the Employer Signature Page	Structure differs
Type of plan and funding vehicle	Item H.1 under Plan Operations: annuity contracts and custodial accounts	Section 2-3, custodial account, annuity contract or both, plus a FICA Replacement Plan designation	Structure differs
Plan Year and Limitation Year	Item A.4 for the Plan Year with a short Plan Year line, and a separate item A.5 for the Limitation Year with three options	Section 2-4 for the Plan Year with a short Plan Year line; the Limitation Year is not a separate election	Structure differs
Frozen plan	Item A.6	Section 2-5	Comparable
Plan Administrator	Item H.4a designation, H.4b procedures for the Plan Administrator and Investment Fiduciary, H.4c indemnification with three options, and H.4d reallocation of duties	Section 2-7, the Employer or a named administrator, with delegation carried at Section 11-4 and Addendum A	Structure differs
Definition of Disability	Item A.18 with six options: Code §22(e), the Social Security Act, inability to engage in a comparable occupation, an employer disability plan, uniform rules established by the Plan Administrator, and other	Section 2-8, four options applied in a stated hierarchy	Structure differs
Choice of law	Item A.19, naming the state or commonwealth whose law governs under BPD Section 13.06	Not an election; governing law is settled in the basic plan document	Only in AA #001

Special effective dates	Effective Date Addendum, a single free-text page covering all provisions	Appendix A, items A-1 through A-15 keyed to each adoption agreement section, with A-15 reserved for restated pre-approved plans	Structure differs
IRS reliance narrative	Section I Miscellaneous, advisory letter reliance under Revenue Procedure 2013-22 and Revenue Procedure 2011-49, with volume submitter practitioner contact details	Employer Signature Page, Favorable IRS Letter reliance under Revenue Procedure 2021-37, with Pre-Approved Plan Provider contact details	Comparable

Compensation

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Definition of Compensation	Item A.13a with three bases: W-2, withholding compensation, or the Code §415 safe harbor	Section 5-1 Total Compensation, offering the same three bases	Comparable
Determination period	Item A.13b: Plan Year, calendar year, Limitation Year or another twelve-month period	Section 5-4	Comparable
Compensation inclusions	Item A.14 with five inclusion categories, elective deferrals, deemed Code §125 compensation, post-severance compensation, post year-end compensation and other pay, each applied separately to three contribution groups	Section 5-2 for post-severance compensation, with the remaining items settled within the Total Compensation definition	Structure differs
Compensation exclusions	Items A.15 pay before participation, A.16 the Code §414(s) fringe benefit safe harbor alternative, and A.17 other pay excluded with a class-of-participant rule	Section 5-3 Plan Compensation exclusions, elected across the Deferral, Match and ER columns	Structure differs

Eligibility and Participation

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Excluded classes – Elective Deferrals	Item B.1 with six statutory exclusions: the \$200 floor, employees eligible under a §457(b) plan, employees eligible under another 401(k) or 403(b) arrangement, non-resident aliens, students, and employees who normally work fewer than 20 hours per week	Section 3-1, a grid of exclusion categories checked separately for Deferral, Match and ER	Structure differs
Excluded classes – other contributions	Items B.2 through B.5 for union employees, leased employees, non-resident aliens and an	Section 3-1, the same grid read across three columns	Structure differs

	"other employees" line, each checked across five contribution types		
Minimum age and service	Item B.7 for minimum age and B.8 for minimum service, with eleven service options each applied across five contribution types	Section 4-1, age and eight service options including a full-time and part-time split	Comparable
Entry date – Elective Deferrals	Item B.6 with three frequencies: immediate, the first day of each calendar month, or other	Section 4-2, applied per contribution column	Structure differs
Entry date – other contributions	Item B.9a with six frequencies and B.9b with five timing conventions, each applied across five contribution types	Section 4-2	Structure differs
Additional eligibility conditions	Item B.10, a free-text modification line repeated for each of the five contribution types	Section 4-3 default eligibility rules, with special effective dates at Appendix A-2	Structure differs
Predecessor employer service	Item B.11	Section 4-5	Comparable
Break in service rules	Item B.12 with the rule of parity, the one-year holdout, and a modification line	Section 4-3 default eligibility rules	Structure differs
Special participation date	Item B.13, immediate participation for all eligible employees employed on a specified date, with a conditions line	Not a standalone election; reached through Appendix A-2	Only in AA #001
Service computation method and equivalencies	Item B.14 with hours of service or elapsed time, four hours equivalencies, the population to which they apply, and a modification line	Section 4-3, default eligibility rules including hours equivalencies	Structure differs
Effective date of minimum age and service conditions	Not a standalone election; handled through the Effective Date Addendum	Section 4-4	Only in ASC #12-001
Election not to participate	Not an election	Section 11-5	Only in ASC #12-001

Salary Deferrals and Employee Contributions

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Availability of Salary Deferrals	Item A.7a with three states: Yes, Formerly Allowed, or No	Section 6A-1	Comparable
Roth deferrals	Item A.7b with three states: Yes, Formerly Allowed, or No	Section 6A-5, with availability and distribution ordering	Structure differs

Maximum deferral amount	Item C.1, a single line for a percentage of Compensation	Section 6A-2, the maximum limit together with special limits on bonus payments	Structure differs
Minimum deferral rate	Not an election for Elective Deferrals; item C.7a sets a minimum only for Voluntary Contributions	Section 6A-3	Only in ASC #12-001
Change or revocation of a deferral election	Item C.2a with six frequencies and C.2b permitting a stop at any time	Section 6A-7	Comparable
Catch-up contributions	Item C.3a for the age 50 catch-up and C.3b for the fifteen-year special long service catch-up, each an affirmative check	Section 6A-4, both permitted by default with opt-out boxes, plus the higher age 60 to 63 limit at S2-3	Structure differs
Automatic enrollment	Items C.4 through C.6: whether a traditional ACA applies, the initial percentage, automatic increases, delayed enrollment, covered employees, and whether default contributions are pre-tax or Roth	Section 6A-8, with automatic increases at 6A-6 and the statutory rules at S2-2	Comparable
After-tax employee contributions	Item A.8 for availability and C.7 for the minimum, the maximum, the combined deferral and voluntary limit, and other limitations	Sections 6C-1 and 6C-2	Comparable
Mandatory contributions	Item A.9 with separate switches for mandatory after-tax and mandatory pre-tax contributions, and C.8 for the amount and limitations of each	Sections 6-6 and 6C-3	Structure differs
Special deferral effective dates	Effective Date Addendum, together with A.12 for special effective dates of plan features	Section 6A-9	Structure differs
Special rules for Salary Deferrals	Not a standalone election	Section 6A-10	Only in ASC #12-001

Employer and Matching Contributions

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Availability of Matching Contributions	Item A.10 with three states: Yes, Formerly Allowed, or No	Section 6B-1	Comparable
Matching Contribution formula	Item D.5 with a discretionary amount, a tiered formula, a years-of-service schedule or a special fixed schedule, plus D.6 for	Section 6B-2	Comparable

	additional discretionary matching and D.7 for additional fixed matching		
Contributions eligible for matching	Item D.4 with eight categories, including catch-up contributions, Roth deferrals, voluntary contributions and mandatory contributions	Section 6B-3	Comparable
Limits on Matching Contributions	Item D.8: maximum percentage of Compensation, maximum dollar amount, other, or no maximum	Section 6B-4	Comparable
Period for determining Matching Contributions	Item D.9a with six allocation times and D.9b governing proration of the dollar limit	Section 6B-5	Comparable
Matching allocation conditions	Items D.1 hours and last-day conditions, D.2 allocation service computation rules and equivalencies, and D.3 exceptions for death, Disability and Normal Retirement Age	Section 6B-7, employment and minimum service conditions with periodic application and waivers	Structure differs
ACP testing	Not an election; the plan is governmental	Section 6B-6, which states that the ACP Test does not apply to a Governmental Plan	Comparable
Availability of employer non-elective contributions	Item A.11 with three states: Yes, Formerly Allowed, or No	Section 6-1	Comparable
Employer contribution formula	Item D.13: discretionary, a percentage of total participant Compensation, a fixed dollar amount, or other	Section 6-2	Comparable
Allocation formula	Item D.14: pro rata, integrated, or other	Section 6-3, allocation formula with allocation groups	Structure differs
Employer allocation conditions	Items D.10, D.11 and D.12, mirroring the matching structure with hours and last-day conditions, computation rules and exceptions	Section 6-7, employment and minimum service conditions with periodic application and waivers	Structure differs
Allocation timing and allocation limits	Item D.16a with five allocation times, D.16b with minimum and maximum allocations, and D.16c governing proration of the dollar limit	Sections 6-2 and 6-4	Structure differs
Accrued leave contributions	Not a purpose-built election; reached through the "other" allocation formula at D.14c together with the Custom Language Addendum	Section 6-5(b), separate lines for accrued unpaid sick, vacation and PTO leave, each described by the employer	Only in ASC #12-001

Contributions for former employees	Item D.18a permitting allocations to former participants for up to five tax years after termination, with D.18b age and service requirements and D.18c a modification line	Section 6-5(a), a standalone election covering the five taxable years after severance with three formula choices	Comparable
Allocations to Disabled participants	Item D.17, continuing allocations to Disabled participants who do not meet the allocation service requirements, up to a stated anniversary	Not an election	Only in AA #001
Qualified Non-Elective Contributions	Item D.19, allocating a discretionary QNEC either pro rata or as a fixed per-capita amount	Not an election; QNECs have no application in a governmental plan that runs no ADP or ACP test	Only in AA #001
Rollover contributions into the plan	Item D.20 with four options governing who may make a rollover contribution	Appendix C-2: acceptance, rollovers before participation, rollovers from former employees and special rules	Comparable
Code §415 aggregation language	Item D.22, a free-text line for additional language required by the aggregation of multiple plans	Sections 11-2 and 11-3	Comparable
Benefit accruals on death or Disability during military service	Item D.21	Section 11-10	Comparable

Vesting and Forfeitures

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Contributions subject to vesting	Not a gateway election; schedules are set directly at E.8 and E.9	Section 8-1	Only in ASC #12-001
Vesting schedules	Item E.8 for the Matching Contribution Account and E.9 for the Non-Elective Contribution Account, each with six named schedules and a seven-tier other schedule, plus E.10 for an additional schedule applied to a described group	Section 8-2, six named schedules with a describe line	Comparable
Vesting service method and equivalencies	Item E.1 hours of service or elapsed time, E.2 equivalencies and the population to which they apply, and E.3 the vesting computation period with four options	Section 8-3	Structure differs

Other employer service for vesting	Item E.4	Section 8-3	Comparable
Full vesting on death, Disability or Early Retirement	Item E.5 with three separate checkboxes	Section 8-4	Comparable
Vesting service exclusions	Item E.6: service before age 18, service before the plan was maintained, the one-year holdout and the rule of parity	Section 8-5	Comparable
Special vesting provisions	Item E.7, a free-text line subject to Code §411	Section 8-2 describe line	Comparable
Forfeitures	Item E.11, any permissible method or a described restriction on the permissible methods	Sections 8-6 to 8-8: allocation of forfeitures, cash-out forfeiture rules and forfeiture on death	Structure differs

Distributions on Severance from Employment and Death

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Normal Retirement Age	Item F.1a with age 62, the later of a stated age and service, or other, and F.1b selecting the type and length of service used	Section 7-1	Comparable
Early Retirement Age	Item F.2a with none, a stated age, the later of an age and service, or other, and F.2b selecting the service measure	Section 7-2	Comparable
Required Beginning Date	Item F.3 with three options: retirement, age 70½, or participant election between the two	Not an election; governed by the basic plan document	Only in AA #001
Timing of payment after severance	Item F.5 with four options: immediate, end of Plan Year, Normal Retirement Age, or other	Section 9-3	Comparable
Available forms of distribution	Item F.6a for the medium of distribution, F.6b for lump sum, substantially equal installments, a continuous right of withdrawal or other, and F.6c for annuity availability with four options	Section 9-1, lump sum by default plus installments, partial lump sum, annuity and RMD-only variants	Structure differs
Payments on death	Item F.7 with five payout patterns keyed to BPD Sections 7.05(b) and (d), and F.8 with a parallel medium, forms and annuity grid for Beneficiaries	Section 9-1 read with the basic plan document; there is no separate beneficiary payout grid	Only in AA #001
Beneficiary determination	Item F.9a for default beneficiaries, F.9b for automatic revocation of a spousal	Section 9-5	Comparable

	designation, and F.9c for the one-year spouse rule		
Spousal consent	Not a general election; consent arises only through the REA transfer account provision at F.4	Section 9-2, consent to distributions, to beneficiary changes and to loans	Only in ASC #12-001
REA requirements for transferred assets	Item F.4, setting a qualified joint and survivor annuity default for transfer account assets subject to the REA requirements	Not an election; protected benefits are addressed at Section 11-11	Only in AA #001
Distribution on Disability	Item G.11, placed among the in-service withdrawal elections	Section 9-4	Structure differs
Cash-out of small account balances	Item F.10a for the threshold with a \$5,000 maximum, F.10b deferring the involuntary cash-out with four options, and F.10c excluding rollover amounts	Sections 9-6(a) and (b): the threshold, treatment of rollover contributions and the automatic rollover rules, with the SECURE 2.0 increase at S2-10	Comparable

In-Service Distributions and Roth Conversions

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
Vesting condition for in-service withdrawals	Item G.1, either partially vested accounts or fully vested accounts only	Section 10-3(a)	Comparable
Hardship withdrawals	Item G.2 with availability, source accounts chosen from a nine-item list, safe harbor criteria at G.2c and more flexible criteria at G.2d each by account, expansion to a Beneficiary at G.2e, Roth ordering at G.2f and other limitations at G.2g	Sections 10-1(d) and (e), safe harbor and non-safe harbor Hardship elected per contribution column, each with a loan-first condition	Structure differs
Hardship regulatory updates	Hardship Distribution Addendum, five numbered items covering QNEC, QMAC and safe harbor sources, the necessity representation, the six-month suspension, the loan-first requirement and the expanded safe harbor financial needs	Built into BPD Section 8.08(e) and elected at 10-1(d) and (e); no separate addendum	Only in AA #001
Normal and Early Retirement Age withdrawals	Item G.3a and G.3c, each electing all accounts or selected accounts drawn from a ten-item list	Sections 10-1(f) and (g), elected per contribution column	Structure differs

Age 59½ withdrawals	Item G.5, electing all accounts or selected accounts, with a Roth ordering sub-election at G.5c	Section 10-1(b)	Structure differs
Specified age and service withdrawals	Item G.4, an age plus service test applied by account, with a Roth ordering sub-election at G.4c	Sections 10-1(c), (j) and (m)	Structure differs
Withdrawals after a period of participation or accumulation	Items G.6 and G.7, a five-year participation test and a two-year accumulation test, each limited to amounts held in annuity contracts	Section 10-1(n), amounts held in the Plan for at least two years	Structure differs
Withdrawals available at any time	Item G.8, from the voluntary, mandatory after-tax, mandatory pre-tax and rollover contribution accounts	Section 10-2, a parallel grid for rollover and after-tax accounts	Comparable
Military distributions	Item G.9a for qualified reservist distributions and G.9b for deemed severance distributions	Sections 10-1(i) and (l)	Comparable
Transfer account distributions at age 62	Item G.10, available only where the plan has received assets from a plan subject to the survivor annuity rules	Not an election	Only in AA #001
Statutory distribution events added after 2019	Not present; the document was executed in January 2020 and predates the qualified birth or adoption distribution and the SECURE 2.0 events	Section 10-1(k) for QBADs with detailed elections at 10-3, and further events at S2-11	Only in ASC #12-001
Other conditions and limitations on in-service withdrawals	Item G.12, a single free-text line applying to all in-service withdrawals	Section 10-3(a) to (h): vesting condition, number per Plan Year, minimum and maximum amounts and other rules	Structure differs
Form of payment for in-service distributions	Item G.13 with its own medium, forms and annuity grid, separate from the severance grid at F.6	Section 9-1 read together with Section 10-1	Structure differs
In-plan Roth conversions	Item G.14 with five sub-elections: availability, partially vested accounts, additional limitations, effective date and when converted amounts become distributable	Section 6A-5(c), a full In-Plan Roth Conversion election	Comparable

Loans, Administration and Other Provisions

Subject	U.S. OMNI AA #001	ASC AA #12-001	Status
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Participant loans	Item G.15, a single line: loans are permitted. The terms are left to the basic plan document or a separate loan policy	Appendix B, B-1 through B-17: availability, procedures, limits, number, amount, interest rate, purpose, application of limits, cure period, periodic repayment, severance from employment, rollover of a loan note, renegotiation, source, modifications and spousal consent	Structure differs
Contract exchanges	Item G.16, a single line: exchanges are permitted	Section 11-9, contract exchanges and plan-to-plan transfers treated together and permitted subject to the governing investment arrangements	Structure differs
Transfers to purchase service credit	Item G.17, a single line: transfers to purchase service credit are permitted	Section 11-9	Structure differs
Plan-to-plan transfers	Not a standalone election; governed by the basic plan document	Section 11-9	Only in ASC #12-001
Permitted investments	Item H.1, annuity contracts and custodial accounts	Section 2-3	Structure differs
Direction of investments	Item H.2a for the extent of self-direction, H.2b for the accounts self-directed, H.2c for individual brokerage accounts and H.2d for voting rights	Appendix C-1, with restrictions by account and a special rules line	Comparable
Valuation	Item H.3 with five valuation frequencies, including each business day	Section 11-1	Comparable
Approved vendors and service providers	Administrative and Vendor Appendix, a numbered vendor list with mutual fund and annuity check boxes and a grandfathered designation, followed by service provider and plan sponsor function statements	Addendum B, a vendor list with arrangement type and active or inactive status, incorporated by reference	Comparable
Delegation of administrative functions	Item H.4, with the Administrative and Vendor Appendix pointing to a separate services agreement	Section 11-4, with the detail carried in Addendum A	Comparable
Domestic relations orders	Not an election; addressed in the basic plan document	Appendix C-3, applying the basic plan document procedures patterned on Code §414(p) or substituting the employer's own procedures	Only in ASC #12-001
Claims procedures	Not an election	Section 11-7	Only in ASC #12-001

Plan mergers, spinoffs and protected benefits	Not an election	Sections 11-8 and 11-11, with special effective dates for merged plans at Appendix A-13	Only in ASC #12-001
Multiple employer plan rules	Not an election	Sections 2-6 and 11-6	Only in ASC #12-001
SECURE 1.0 and SECURE 2.0 elective provisions	Not present; the copy reviewed was executed in January 2020 and carries no SECURE provisions	SECURE 2.0 Act Interim Amendment, S2-1 through S2-13	Only in ASC #12-001
Execution	Section J Execution Page for the adoption agreement, plus a separate Addenda Execution Page for the four addenda	Employer Signature Page carrying the Purpose of Execution block, plus a Participating Employer Adoption Page	Structure differs

**Memorandum:**

fw
 To: Susan Warren
 From: Sherry Ma
 Date: September 3, 2026
 Re: Donation

Please accept this letter as my recommendation for the Board of Education to accept a donation of a Play Communication Board for the playground area from Collaboration Station and Rocco's Voice. The board supports students who are non-verbal or who have difficulty communicating by allowing students to point to items and letters rather than using their voice. The communication board measures 6 feet wide by 3 feet high. The board costs approximately \$1000.00, which will be donated by Collaboration Station and Rocco's Voice.

Thank you.



A play communication board installed at a Town of Oyster Bay park. The boards assist children with autism to express themselves.



Memorandum:

To: Susan Warren *SW*

From: Michelle Hazen

Date: September 4, 2026

Re: Donation

Please accept this letter as my recommendation for the Board of Education to accept a donation of a Play Communication Board for the playground area from Collaboration Station and Rocco's Voice. The board supports students who are non-verbal or who have difficulty communicating by allowing students to point to items and letters rather than using their voice. The communication board measures 6 feet wide by 3 feet high. The board costs approximately \$1000.00, which will be donated by Collaboration Station and Rocco's Voice.

Thank you.



A play communication board installed at a Town of Oyster Bay park. The boards assist children with autism to express themselves.



PUBLIC SCHOOLS

Box 367, Roslyn, NY 11576 516-801-5160 Fax 516-801-5162 www.roslynschools.org

HEALTH, PHYSICAL EDUCATION, ATHLETICS & RECREATION

Allison Brown
Superintendent of Schools

Michael Brostowski, Ed.D.
Director

September 2, 2026

Dear Mrs. Brown,

The Athletic Department is pleased to request the Board of Education's acceptance of a generous gift from the Roslyn Bulldogs Boosters Association (RBBA) of four outdoor picnic tables to support our athletic programs and provide additional seating for students, athletes, families, and visitors.

Each table measures 46" x 46" and includes four attached benches. The total value of the donation is \$6,300.00, which includes four tables and four simple donation plaques to be affixed to each table.

We greatly appreciate the continued generosity and support of the Roslyn Bulldogs Boosters Association led by President Jennifer DiSanti and its commitment to enhancing the experience of our students and the broader Roslyn school community.

Thank you for your consideration and for accepting this generous donation on behalf of the District.

Sincerely,

Michael Brostowski

Ultrasite 358 Series Square Portable/Surface Mount Thermoplastic Four Seat Picnic Table

