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PIN 880 0906 3000#**

Board of Education Virtual Meeting
May 4, 2021

7:00 p.m.

As citizens of our community, we will conduct ourselves in accordance with Newtown's Core Character Attributes as displayed in our character tree. We will be responsible for our actions and show respect for each other. We will interact peacefully, productively, and politely. We will be trustworthy and honest and show compassion toward others. Newtown's continued success is contingent upon our ability to persevere, to follow through with our commitments, and to stay focused on the greater good.

A G E N D A

- | | |
|---------|---|
| Item 1 | PLEDGE OF ALLEGIANCE |
| Item 2 | CELEBRATION OF EXCELLENCE |
| Item 3 | CONSENT AGENDA |
| | • Correspondence Report |
| Item 4 | **PUBLIC PARTICIPATION |
| Item 5 | REPORTS |
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| Item 6 | PRESENTATIONS |
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| Item 7 | OLD BUSINESS |
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| | • Action on Accounting I Curriculum |
| | • COVID-19 Update |
| Item 8 | NEW BUSINESS |
| | • First Read of Policies: |
| | ○ 5145.14 On-Campus Recruitment |
| | ○ 5145.31 Gaming |
| | • Discussion and Possible Action on Continuation of School Activities Fund Accounts |
| | • Discussion and Possible Action on Propane Contract |
| | • Action on Minutes of April 20, 2021 |
| Item 9 | **PUBLIC PARTICIPATION |
| Item 10 | ADJOURNMENT |

*****During the first Public Participation, the Board welcomes commentary regarding items on the agenda. After being recognized, please state your name and address for the record. We request that speakers be respectful and limit comments to not more than three minutes. The Board of Education does not discuss personnel items or student matters in public. During the second Public Participation, commentary may address the agenda or may introduce issues for the Board to consider in the future. The Board does not engage in dialogue during either public comment period. If you desire more information or answers to specific questions, please email the BOE: NewtownBOE@newtown.k12.ct.us***



2 Curriculum Developers

Unit:	Lessons	Sep					Oct				Nov			Dec				Jan				Feb				Mar					Apr			May				Jun	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Interconnection of Machines	0	█																																					
Controlling Machines	0			█			█																																
Designing Machines to Solve Problems	0								█																														
Evolution of machinery	0	█																																					



Unit Planner: Interconnection of Machines Applied Robotics Technology

Wednesday, March 3, 2021, 10:43AM

Newtown High School > 2020-2021 > Grade 9 > F&AA: Technology > Applied Robotics Technology (C) > Week 1 - Week 3

Last Updated: Monday, March 1, 2021
by Steven George Jr

Interconnection of Machines

George Jr, Steven; Holst-Grubbe, Erik

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Interconnections

Strand 1 - Problem Solving

Strand 2 - Innovation

Strand 3 - Engineering & Design Process

Generalizations / Enduring Understandings

- 1) People build machines to solve an identified problem.
- 2) A deep understanding of the laws of physics facilitates innovation.
- 3) The design process requires display of technical and social skills.
- 4) Progress follows evaluating strengths and weaknesses of current designs.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

- 1) Machines are created to solve problems.
What is innovation? (F)
How can a machine solve a problem? (C)
- 2) A deep understanding of the laws of physics allows innovation.
What laws of physics are applied to create a working robot? (F)
What knowledge is required to best solve problems through mechanics? (F)
How can mechanical advantage improve a machine's output? (C)
- 3) The design process requires technical and social skills.
What are the key components in forming a plan as a team? (P)
What is the design process? (F)
- 4) Progress is evaluating strengths and weaknesses.
Does identifying strengths and weaknesses of a design advance progress? (P)

Standard(s)

Connecticut Core Standards / Content Standards

NGSS: Science and Engineering Practices

NGSS: 9-12

Practice 2. Developing and using models

Modeling in 9–12 builds on K–8 experiences and progresses to using, synthesizing, and developing models to predict and show relationships among variables between systems and their components in the natural and designed worlds.

Develop and/or use multiple types of models to provide mechanistic accounts and/or predict phenomena, and move flexibly between model types based on merits and limitations.

Practice 6. Constructing explanations (for science) and designing solutions (for engineering)

Constructing explanations and designing solutions in 9–12 builds on K–8 experiences and progresses to explanations and designs that are supported by multiple and independent student-generated sources of evidence consistent with scientific ideas, principles, and theories.

Design, evaluate, and/or refine a solution to a complex real-world problem, based on scientific knowledge, student-generated sources of evidence, prioritized criteria, and tradeoff considerations.

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Access the interactive version of the NGSS [here](#)

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

The student will be able to:

Given a set of plans, build the basic undercarriage of a VEX robot.

Construct drive trains, and steering components to optimize VEX robot performance for a given task.

Critical Content & Skills

*What students must **KNOW and be able to DO***

Use VEX robotics components to construct a model with given criteria.

Read blueprints to construct a robot using tools, measurements, and drive train components.

Core Learning Activities

Building a VEX Racer

Modify basic design to optimize efficiency.

[mechanical-advantage.pdf](#)

[Interconnection of Machines Rubric](#)

Assessments

Interconnection of Machines

Summative: Technology Project

The student will follow the plans to build the RecBot without the claw. The goal of the robot is to understand the pieces which VEX offers to change power, torque, and speed. Students follow the basic design from the manual, but feel free to change: tire size and gear ratio.

This robot will be remote controlled by a user and must be able to weave in and out of predetermined obstacle course.

[Interconnection of Machines Rubric.xlsx - Sheet1.pdf](#)

[Basic Robot Build.pdf](#)

Resources

Professional & Student

See building instructions below.

[robo-rally.pdf](#)

Student Learning Expectation & 21st Century Skills

Information Literacy

Critical Thinking

Spoken Communication

Written Performance

- Critical Thinking

Interdisciplinary Connections

Science - Build models and make predictions on components within a system.

Math - Make sense of problems and persevere in solving them.



Atlas Version 9.6.1

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Unit Planner: Controlling Machines

Applied Robotics Technology

Newtown High School > 2020-2021 > Grade 9 > F&AA: Technology > Applied Robotics Technology (C) > Week 4 - Week 8

Last Updated: Monday, March 1, 2021
by Erik Holst-Grubbe

Controlling Machines

George Jr, Steven; Holst-Grubbe, Erik

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

FORCE

Strand 1 - Mechanical Advantage

Strand 2 - Efficiency

Strand 3 - Technology

Generalizations / Enduring Understandings

- 1) Mechanical advantage can be applied to help increase force.
- 2) Computer interaction with machines increases efficiency.
- 3) Controlling variables is key in solving a given problem efficiently.
- 4) Programming machines with technology increases efficiency and reduces human intervention.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

1. Mechanical Advantage

What types of devices can aid in lifting and manipulating an object? (F)

What different factors have an effect on mechanical advantage? (F)

How can speed, power and torque work to your advantage? (C)

What is the best configuration of parts to create mechanical advantage for the challenge? (P)

2. Vex Programming Language

What types of commands can be used to perform a task? (F)

What is VEX V5 and how does it operate? (F)

How can different commands be written together to perform a desired outcome? (C)

Which commands can be best used together to create a desired outcome? (P)

3. Sensors and Sensing

What types of sensors can help control a machine? (F)

How can different sensors work together to perform a task? (C)

How are programming languages and optical sensors best paired to create a desired outcome? (C)

Is human control more efficient than autonomous control? (P)

4. Programming machines with technology increases the efficiency and reduces human intervention.

In what ways can robots be controlled for a given task

through programming? (F)
How can computers make machines more efficient? (C)

Standard(s)

Connecticut Core Standards / Content Standards

NGSS: Science and Engineering Practices

NGSS: 9-12

Practice 2. Developing and using models

Modeling in 9–12 builds on K–8 experiences and progresses to using, synthesizing, and developing models to predict and show relationships among variables between systems and their components in the natural and designed worlds.

Develop a complex model that allows for manipulation and testing of a proposed process or system.

Connections to the Nature of Science: Most Closely Associated with Practices

Science Models, Laws, Mechanisms, and Theories Explain Natural Phenomena

Models, mechanisms, and explanations collectively serve as tools in the development of a scientific theory.

NGSS: Crosscutting Concepts

NGSS: 9-12

Crosscutting Statements

4. Systems and System Models – A system is an organized group of related objects or components; models can be used for understanding and predicting the behavior of systems.

Systems can be designed to do specific tasks.

CT: CTE: Technology Education (PS 2015)

Grades 9-12

Engineering Technology

G. Engineering Principles: Identify and describe the various systems that are part of the engineering field, including static, mechanical, electricity, fluid power, and thermal principles.

21. Describe and apply the following mechanical systems principles: Law of Conservation of Energy, six simple machines, mechanical advantage, efficiency, work, rate, and friction/resistance.

CT: CTE: Technology Education (PS 2011)

Grades 9-12

PS: Pre-Engineering Technology

G. Engineering Systems: Identify and describe the various systems that are part of the engineering field including electrical, electronics, hydraulic, pneumatics, mechanical, fluid and thermal systems.

37. Use appropriate electrical, mechanical, fluid and thermal units to solve problems.

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Access the interactive version of the NGSS [here](#)

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

The student will;

Identify key components in the creation of torque, speed, power and leverage.

Explain the purpose of a touch sensor, sonar sensor, Limit Switch, and line follower.
 Determine the best course of action to utilize sensor technology to accomplish a task.
 Arrange sensors in appropriate locations to accomplish a given task.
 Hypothesize the best arrangement for motors, gears, and tires to maximize productivity.
 Create a model which integrates power, torque, leverage and sensing.
 Coordinate power and coding to produce a desired outcome.
 Communicate the robot's behavior through use of current VEX programming language.

Critical Content & Skills

*What students must **KNOW and be able to DO***

1. Apply concepts of gearing, torque, speed and power in designing a robot for a challenge.
2. Interact with the VEX platform to create a working model.
3. Use sensors to create autonomous functions.
4. Program VEX cortex using Vex V5 to interact with sensors, motors and devices.

Core Learning Activities

1. Add Sensors to Clawbot to perform a desired outcome
2. Watch Tutorials on VEX Virtual world
3. Practice programming in the Vex Virtual World
4. Program sensors in Clawbot to perform a desired outcome.

[clawbot-controller-v5.pdf](#)
[Vex Virtual World Assignments](#)
[Vex V5 Virtual World](#)
[Autonomous Robot Rubric](#)

Assessments

Controlling Robots

Summative: Technology Project

This assignment will measure the students ability to create a machine to accomplish a basic VEX competition movement. Students must follow the attached directions to build a Robot that can sense, turn and follow a path to a finish line using autonomous control. To accomplish this task, students will need to learn and master:

1. The use of torque, power and speed.
2. The integration of sensors into your design to achieve the desired movements.
3. Communicate your commands using Robot C

[CONTROLLING MACHINES.docx](#)
[autonomous Robot.xlsx - Sheet1.pdf](#)
[recbot with pic.pdf](#)

Resources

Professional & Student
[CS-STEM CURRICULUM](#)
[speed power and torque](#)
[to-do-or-not-to-do.pdf](#)
[VEX V5 Tutorials](#)

Student Learning Expectation & 21st Century Skills

[Information Literacy](#)
[Critical Thinking](#)
[Spoken Communication](#)
[Written Performance](#)

- Critical Thinking

Interdisciplinary Connections

Science - Develop a complex model that allows for manipulation and testing of a proposed process or system.
 Science - Use appropriate electrical, mechanical, fluid and thermal units to solve problems.





Unit Planner: Designing Machines to Solve Problems Applied Robotics Technology

Wednesday, March 3, 2021, 10:13 AM

Newtown High School > 2020-2021 > Grade 9 > F&AA: Technology > Applied
Robotics Technology (C) > Week 9 - Week 13

Last Updated: Monday, March 1, 2021
by Steven George Jr

Designing Machines to Solve Problems

George Jr, Steven; Holst-Grubbe, Erik

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Workplace Readiness

Strand 1 - Collaboration and Teamwork

Strand 2 - Critical Thinking

Strand 3 - Initiative and Self Direction

Strand 4 - Content Knowledge Matters

Generalizations / Enduring Understandings

- 1) The engineering process is divided into a circular set of steps that helps refine ideas.
- 2) Problem solving involves consideration of strengths and weaknesses of a given idea.
- 3) Consideration of all available resources is essential when solving a problem.
- 4) STEM principles of speed, power, torque, and leverage need to be manipulated to create the best functionality of a mechanical product.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

- 1) The Engineering process is divided into a circular set of steps that helps refine ideas.
What is the engineering process? (F)
- 2) Problem solving involves consideration of strengths and weaknesses of a given idea.
How are speed, power, torque and leverage manipulated to make the best mechanical advantage for a given problem? (C)
How do you evaluate the strengths and weaknesses of a variety of solutions? (P)
- 3) Consideration of all available resources is essential when solving a problem.
What are the functions of the parts available to solve the challenge? (F)
What is the best way to consider whether or not use an available resource to meet the demands of the challenge? (P)
- 4) STEM principles of speed, power, torque, and leverage need to be manipulated to create the best functionality of a mechanical product.
What are speed, power, torque, and leverage? (F)
How are speed, power, torque, and leverage related? (C)

Standard(s)

Connecticut Core Standards / Content Standards

NGSS: Science and Engineering Practices

NGSS: 9-12

Practice 1. Asking questions (for science) and defining problems (for engineering)

Asking questions and defining problems in 9–12 builds on K–8 experiences and progresses to formulating, refining, and evaluating empirically testable questions and design problems using models and simulations.

Ask questions to clarify and refine a model, an explanation, or an engineering problem.

Define a design problem that involves the development of a process or system with interacting components and criteria and constraints that may include social, technical, and/or environmental considerations.

Practice 2. Developing and using models

Modeling in 9–12 builds on K–8 experiences and progresses to using, synthesizing, and developing models to predict and show relationships among variables between systems and their components in the natural and designed worlds.

Evaluate merits and limitations of two different models of the same proposed tool, process, mechanism or system in order to select or revise a model that best fits the evidence or design criteria.

Design a test of a model to ascertain its reliability.

Develop, revise, and/or use a model based on evidence to illustrate and/or predict the relationships between systems or between components of a system.

Develop a complex model that allows for manipulation and testing of a proposed process or system.

CT: CTE: Technology Education (PS 2011)

Grades 9-12

PS: Pre-Engineering Technology

B. Design Process: Describe the design process including identify the problem, determining constraints and limitations, analyzing potential solutions as well as the creation of a prototype for testing.

5. Identify principles of a problem.
6. Describe the process for researching known, relevant information, constraints and limitations.
8. Develop details of a solution.
9. Build a prototype from plans.
10. Test a prototype.

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Access the interactive version of the NGSS [here](#)

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

The student will;

Hypothesize several machines to accomplish the challenge.

Engineer a working model to accomplish the challenge.

Solve a solution to the design challenge.

Build a working model to solve the design challenge.

<p>Critical Content & Skills</p> <p><i>What students must KNOW and be able to DO</i></p> <ol style="list-style-type: none"> 1. Gearing, torque, speed and power and apply them to the challenge. 2. Interact with the VEX platform to create a working model. 3. Use sensors to to create autonomous functions. 4. Program VEX cortex using VEX V5 to interact with sensors, motors and devices. 5. Design and create a lifting mechanism. 6. Work with classmates to solve a problem. 7. Create solutions to a problem. 	<p>Core Learning Activities</p> <p>Build and program controlling arms/lifting mechanisms to manipulate speed power and torque ratios to accomplish a task.</p> <p>Test robotic models and go through the iteration process to refine ideas and choose the most effective robotic design for a given task.</p> <p><u>design-request.pdf</u> <u>Vex Robotics Challenge</u> <u>Vex Competition Rubric</u></p>
<p>Assessments</p> <p>Competition Robot Rubric Technology Project</p> <p>The problem you are trying to solve is to complete a basic VEX competition task. Your Design must move a tennis ball object from one side of the field to another and successfully drop it in a goal.</p> <p><u>Designing Machines to Solve Problem.pdf</u> <u>Vex Competition Robot Rubric - Sheet1.pdf</u></p>	<p>Resources</p> <p><i>Professional & Student</i></p> <p>See below.</p> <p><u>4 4-3 controllingArm1.mp4</u> <u>4 4-4 controllingArm2.mp4</u> <u>4 4-5 controllingArm3.mp4</u> <u>https://curriculum.vexrobotics.com/curriculum/object-manipulation/design-activity.html</u> <u>https://curriculum.vexrobotics.com/curriculum/lifting-mechanisms.html</u> <u>speed, power and torque</u> <u>testing and iteration process</u> <u>Engineering Guide</u></p>
<p>Student Learning Expectation & 21st Century Skills</p> <p><u>Information Literacy</u> <u>Critical Thinking</u> <u>Spoken Communication</u> <u>Written Performance</u></p> <ul style="list-style-type: none"> • Critical Thinking 	<p>Interdisciplinary Connections</p> <p>Science - Defining the principles of a problem, researching and using available resources to solve it.</p>





Unit Planner: Evolution of machinery Applied Robotics Technology

Wednesday, March 3, 2021, 10:47AM

Newtown High School > 2020-2021 > Grade 9 > F&AA: Technology > Applied Robotics Technology (C) > Week 1 - Week 19

Last Updated: Monday, March 1, 2021
by Steven George Jr

Evolution of machinery

George Jr, Steven; Holst-Grubbe, Erik

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Evolution

Strand 1 - Refinement

Strand 2 - Strategy and Decision Making

Strand 3 - Management and Organization

Strand 4 - Problem Solving and Persistence

Generalizations / Enduring Understandings

- 1) The evolution of human technological ideas has come about through dedication and hard work.
- 2) Strategy is a plan of action to achieve an overall goal.
- 3) A deep understanding of STEM concepts are necessary to achieve in robotics competition.
- 4) Breaking down an overall problem into discrete parts is essential in solving that problem.
- 5) Problem solving is a human endeavor. social skills and positive interaction with teammates is essential to success.
- 6) Time is a resource that needs to be managed.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

- 1) The evolution of human technological ideas has come about through dedication and hard work.
F-Are ideas best thought of and refined by individuals or groups? (F)
- 2) Strategy is a plan of action to achieve an overall goal.
How do teams work together and strategize to gain the most points in competition? (C)
- 3) A deep understanding of STEM concepts are necessary to achieve in robotics competition.
What are the STEM concepts? (F)
How can the STEM concepts be applied to robotics? (C)
What is innovation? (C)
- 4) Breaking down an overall problem into discrete parts is essential in solving that problem.
What are the qualities in a human being that makes them an innovator? (P)
- 5) Problem solving is a human endeavor. social skills and positive interaction with teammates is essential to success.
What does a highly functioning team look like? (P)
- 6) Time is a resource that needs to be managed.
How can a team manage time to best achieve success? (C)

Standard(s)

Connecticut Core Standards / Content Standards

NGSS: Science and Engineering Practices

NGSS: 9-12

Practice 1. Asking questions (for science) and defining problems (for engineering)

Asking questions and defining problems in 9–12 builds on K–8 experiences and progresses to formulating, refining, and evaluating empirically testable questions and design problems using models and simulations.

Ask questions that arise from careful observation of phenomena, or unexpected results, to clarify and/or seek additional information.

Ask questions to determine relationships, including quantitative relationships, between independent and dependent variables.

Practice 2. Developing and using models

Modeling in 9–12 builds on K–8 experiences and progresses to using, synthesizing, and developing models to predict and show relationships among variables between systems and their components in the natural and designed worlds.

Evaluate merits and limitations of two different models of the same proposed tool, process, mechanism or system in order to select or revise a model that best fits the evidence or design criteria.

Design a test of a model to ascertain its reliability.

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Access the interactive version of the NGSS [here](#)

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

The student will be able to;

Identify the challenge or task to which the design team needs to achieve.

Prioritize parts of the problem into discrete parts.

Organize team members into sub-groups to tackle different aspects of the problem.

Build an efficient robot using the previously learned knowledge and skills.

Modify and adjust plans and mechanical structures as problems arise.

Create and adjust a time schedule with reasonable check points.

Critical Content & Skills

*What students must **KNOW and be able to DO***

Program, construct, use sensors, build within specific criteria.

Create a product which utilizes mechanical advantage to perform a task.

Use brainstorming to solve problems.

Work in a team to accomplish a goal.

Recall past experiences to shape a competitive product.

Core Learning Activities

Dissect the elements of the current robotics competition. Brainstorm several viable solutions.

Choose one solution to build based on evidence of its strengths.

Construct a Robot based on the task at hand.

Problem solve and troubleshoot challenges as they arise.

Break down the problem of the competition into discrete parts.

Create an incremental breakdown of time and tasks to ensure success.

Evolution of Machines Rubric

Assessments

Final Competition

Summative: Technology Project

Students will participate in the current Vex Competition. This project will require all of the knowledge and design they have acquired throughout the semester.

Evolution of Machines Rubric.docx

Vex Competition

Resources

Professional & Student

See below.

Developmental Steps to Prepare for Game

Analyzing the Game.pdf

Cost Benefit Analysis.pdf

Prioritize Tasks.pdf

Game Rules, and Regulation
projectPlaning.mp4

6 4-2 CompetitionProgram2.mp4

6 4-3 CompetitionSwitch.mp4

<p>Student Learning Expectation & 21st Century Skills</p> <p><u>Information Literacy</u></p> <p><u>Critical Thinking</u></p> <p><u>Spoken Communication</u></p> <p><u>Written Performance</u></p> <ul style="list-style-type: none"> • Critical Thinking 	<p><u>The Change Up Game</u></p> <p>Interdisciplinary Connections</p> <p>Physical Education - Respect for teammates and competition rules. Uses communication skills to promote team dynamics.</p> <p>Science - Using careful observation to ask questions regarding dependent and independent variables.</p>
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4 Curriculum Developers

Unit:	Lessons	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
		1 2 3 4 5	6 7 8 9	10 11 12	13 14 15 16	17 18 19 20	21 22 23 24	25 26 27 28 29	30 31 32	33 34 35 36	37 38
Understanding Accounts and Process of Journalizing	0	█									
Ledgers, Cash Control Systems, and Worksheets	0		█								
Financial Statements and Closing Accounts	0			█							
Exploring the Accounting Career Field	0				█						



Unit Planner: Understanding Accounts and Process of Journalizing

Accounting 1

Wednesday, March 3, 2021, 11:03AM

Newtown High School > 2020-2021 > Grade 9 > Mathematics > Accounting 1 > Week 1 - Week 4

Last Updated: Saturday, February 13, 2021 by Crooke Chelsea

Understanding Accounts and Process of Journalizing
Burgess, Brendan; Chelsea, Crooke; Holst-Grubbe, Erik; Swann, Jolene

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Conceptual Lens: System

Concepts: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, Accounting Equation, T-Accounts, Double Entry, Journal, Journalizing Steps, Transaction Analysis, Entry, Source Document

Generalizations / Enduring Understandings

1. Each account is classified into a category of an asset, liability or owner's equity.
2. Revenue and Expense accounts contribute to a business's equity.
3. Analyzing a business transaction into debit/credit parts maintains consistency in accounting recording procedures to balance accounting records.
4. T-Accounts demonstrate a visual depiction of double entry accounting.
5. A journal collects transactions to help the business organize their financial activities citing the source document.
6. Journalizing steps ensure the transaction analysis is completed.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

1.
 - a. What does each account classify as? (F)
 - b. What differentiates an asset, liability, and owner's equity account? (C)
 - c. What does each account mean to a business? (C)
2.
 - a. How does revenue minus expenses relate to the business's equity? (C)
 - b. What are considered revenue and expense accounts? (F)
 - c. Is a business's success dependent on the amount of expenses? (P)
3.
 - a. What accounts are increased/decreased by a debit? (F)
 - b. What accounts are increased/decreased by a credit? (F)
 - c. How do debits and credits relate to maintaining the accounting equation? (C)
 - d. What could happen if there wasn't consistency in accounting recording procedures? (P)
4.
 - a. How is a T-Account set up? (F)
 - b. What is the process for using T-Accounts? (F)
 - c. Why is it so important to have a matching debit for each credit? (C)
5.
 - a. What is the set up of a journal? (F)
 - b. Is there one superior way to set up a journal? (P)
 - c. What qualities does an effective journal have? (C)
 - d. Are there consequences for failing to use a journal to organize financial activities? (P)

6.
 - a. What are the steps for journalizing a transaction? (F)
 - b. What are some key features that one should look for when analyzing a transaction? (F)
 - c. How does one differentiate whether an accounts receivable or accounts payable has been impacted? (C)
 - d. What are some examples of a source document? (F)
 - e. How are source documents used when recording an entry? (F)
 - f. What are components of a useful source document key? (F)
 - g. Why is it important to have a source document key? (C)

Standard(s)

Connecticut Core Standards / Content Standards

CT: CTE: Business and Finance Technology (2014)

Grades 9-12

Accounting (2014)

Content Standard 2 - Accounting Principles

Mastery of fundamental accounting principles, skills and competencies is essential to making informed business decisions.

Strand 1-Assets: Identify and describe generally accepted accounting principles currently (GAAP/IFRS) and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.

Beginning: Describe and explain the conceptual framework of accounting principles and assumptions.

Beginning: *Define assets, liabilities, equity, revenue, expenses, gains and losses.

Strand 2-Liabilities

Beginning: *Apply transactions for accounts payable and other short-term debt.

Intermediate: *Record transactions for accounts payable and other short-term debt.

Strand 3-Equity

Beginning: *Describe and record equity-related transactions.

Intermediate: Record and analyze equity-related transactions.

Strand 4-Revenue

Beginning: *Describe and record revenue-related transactions.

Strand 5-Expenses

Beginning: *Describe and record expense-related transactions.

Content Standard 3 - Accounting Process

The accounting process is an integral aspect of all business activities.

Complete the steps of the accounting cycle in order to prepare the financial statements.

Beginning: Explain the purpose of journals and ledgers and their relationship.

Beginning: *Analyze and describe how basic business transactions impact the accounting equation.

Accounting

B. Accounting Principles: Identify and describe generally accepted accounting principles (GAAP/IFRS) and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.

5. Record transactions affecting accounts receivable, including uncollectible accounts, write-offs, and recoveries.

C. Accounting Process: Complete the various steps of the accounting cycle in order to prepare financial

statements.

15. Analyze and describe how basic business transactions impact the accounting equation.

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

Students will be able to identify which accounts are assets, liabilities or owner's equity by quickly naming the category when looking at the account.

Students will be able to define what each account means by explaining its purpose for the business.

Students will be able to distinguish between a revenues and expenses and understand how each impacts equity.

Students will be able to properly record revenue and expense entries.

Students will be able to assess which accounts are impacted by a business transaction by naming the specific account involved in the transaction.

Students will be able to determine whether a transaction impacts accounts receivables or accounts payables and record the transactions in the appropriate journal entries.

Students will be able to determine whether a debit will increase or decrease a given account based on the type of account.

Students will be able to create a journal and organize all information, including information from a source document to create a journal entry.

Students will be able to check that there is a matching debit and credit value in each transaction in order to follow the double entry accounting method and maintain balance in the accounting equation.

Critical Content & Skills

What students must KNOW and be able to DO

Identify which accounts fall under an asset, liability, and owner's equity account

Define what each account means to a business

Determine how the revenue and expense relate to the owner's equity

Understand what a debit/credit does for each account

Read a business transaction and depict the accounts impacted as well as whether the account increased/decreased in value

Use a T-Account to organize a transaction between two accounts with a debit and matching credit

Create a journal using an example

Use a source document portraying a business transaction to make an entry

Organize all information from a transaction to make a journal entry

Core Learning Activities

- Group Match Discovery *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue and Expense*
- Kahoot Review of Account
(<https://create.kahoot.it/details/assets-liabilities-and-net-worth/846bb808-905d-44ac-a446-c069370a328f>)
- Flashcard Game *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue and Expense*
- Workbook Problems: 1-2 and 1-3 Work Together, 1-3 Application, 1-4 Mastery, 2-1 and 2-2 Work Together, 2-3 On your Own, 3-1, 3-2, 3-3, and 3-4 Work Together, 3-1, 3-2, 3-3, and 3-4 On your Own, 3-1, 3-2, and 3-3 *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, Accounting Equation, T-Accounts, Double Entry, Journal, Journalizing Steps, Transaction Analysis, Entry, Source Document*
- Chapter 1&2 Check-in *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, T-Accounts, Double Entry*
- Chapter 1&2 Check-in #2 *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, T-Accounts, Double Entry*
- Kahoot Transaction Analysis
(<https://create.kahoot.it/details/accounting-transactions/74d44b49-eb4f-45f4-956c-a3763a1cb878>)
- T-Account Game *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, T-Accounts, Double Entry*
- Debit/Credit Kahoot

<https://create.kahoot.it/details/accounting-debit-vs-credit/bfc4ab1b-edc6-49d0-985b-af7e199d8fdd>

- Bingo Review for Chapters 1-3 Test *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, Accounting Equation, T-Accounts, Double Entry, Journal, Journalizing Steps, Transaction Analysis, Entry, Source Document*
- Hotel Project *Concepts Practiced: Account, Asset, Liability, Owner's Equity, Revenue, Expense, Equity, Transaction, Debit, Credit, Accounting Equation, T-Accounts, Double Entry, Journal, Journalizing Steps, Transaction Analysis, Entry, Source Document*
- Pepper Food Delivery Intro to Excel/Spreadsheets *Concepts Practiced: Double Entry, Journal, Journalizing Steps, Transaction Analysis, Entry, Source Document*



[Chpt. 1-3 Accounting Bingo Review](#)



[T-Account Game Chapter 2](#)



[Current Hotel Project](#)



[2-1/2-2 Work Together .pdf](#)



[Chapter 1&2 Check-in](#)



[Chapter 1&2 Check-in #2](#)



[Intro to Excel and Transactions Project.docx](#)



[Pepper Food Delivery](#)

Assessments

Quiz Grade #1- Hotel Project

Summative: Group Project

Students will create a hotel and add to their developed hotel within the semester with multiple graded check points. The project is designed to provide them with a realistic example of financial accounting. This is a rubric that highlights all introductions the students needed to make regarding their hotel as well as accounts their hotel will use, T-Accounts, a self-created journal and analysis of beginning transactions.



[Quiz Grade #1 Updated Hotel](#)

Chapters 1-3 Accounting Test

Summative: Standardized Test

Students will fill in the blanks as to which category the specific account belongs to, answer multiple choice questions about the conceptual framework of accounting principles and assumptions, and complete a true/false section that assesses more of the accounting principles in a different format. This is a test that combines everything covered in the text chapters 1-3. In addition

Resources

Professional & Student

Tavano, Joy, editor. *Games Accounting Teachers Play*. B.E. Publishing, 2006.

Gilbertson, Claudia Bienias., et al. *South-Western Century 21 Accounting*. 8th ed., Thomson/South-Western, 2006.

Gilberston, Claudia, et al. *Teacher's Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia, et al. *Student Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia B, et al. *Teacher's Edition Chapter and Part Tests*. Thomson South-Western, 2006.

Kahoot.com

Quizlet.com



[TheAccountingEquationCheatSheet \(1\).docx](#)



[Accounting 1 Chpts 1-3](#)

to the format attached students are given two problems from the text's assessment booklet.



Accounting Test One

Debit/Credit Analysis

Formative: Self Assessment

Students will answer what an increase/decrease will do in the different accounts as well as read through transactions and determine which accounts are debited and credited.



DebitCreditAnalysis.docx

Interpreting a Transaction

Formative: Self Assessment

Students will read through various business transactions and determine which accounts are impacted and whether they are increasing or decreasing in value.



Interpreting a Transaction

3-4 Application

Formative: Self Assessment

Students will record entries into a journal based off of business transactions and source documents provided to them from the textbook.



3-1,3-2,3-3, 3-4 Application Problem .pdf

Student Learning Expectation & 21st Century Skills

Information Literacy

Critical Thinking

Spoken Communication

Written Performance

- Information Literacy
- Critical Thinking
- Written Performance

Interdisciplinary Connections

Mathematics

Technology

Business



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Unit Planner: Ledgers, Cash Control Systems, and Worksheets Accounting 1

Wednesday, March 3, 2021, 10:02 AM

Newtown High School > 2020-2021 > Grade 9 > Mathematics >
Accounting 1 > Week 5 - Week 8

Last Updated: Saturday, February 13, 2021 by
Crooke Chelsea

Ledgers, Cash Control Systems, and Worksheets

Burgess, Brendan; Chelsea, Crooke; Holst-Grubbe, Erik; Swann, Jolene

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Conceptual Lens: Balance

Concepts: Chart of Accounts, General Ledger, Checks, Bank Accounts, Outstanding Checks, Deposit, Withdrawal, Endorsement, Petty Cash, Bank Statement, Bank Reconciliation, Worksheet, Balance Sheet, Income Statement, Adjustments, Net Income, Net Loss

Generalizations / Enduring Understandings

1. Businesses chart all accounts used.
2. Bank accounts allow the business to deposit money into them using endorsements and provide a bank statement for its owners so they can perform a bank reconciliation.
3. Withdrawals are necessary to facilitate the day-to-day operations of a business and can consist of writing checks, outstanding checks, establishing a petty cash fund, and paying necessary bills.
4. Businesses use the general ledger to assemble a worksheet to organize accounts to prepare adjustments, and create Income Statements and Balance Sheets.
5. Careful recording procedure facilitates identifying net income/net loss.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

1.
 - a. What are the steps in creating the Chart of Accounts? (F)
 - b. Why is it important to have an index of the accounts the business uses? (C)
 - c. How does the Chart of Accounts facilitate the creation of the general ledger and worksheet? (C)
2.
 - a. What does an endorsement mean? (F)
 - b. What are the different types of endorsements? (F)
 - c. Are there important considerations a business might have when choosing a bank account? (P)
 - d. What are the steps to completing a bank reconciliation? (F)
 - e. Why is it important to review a bank statement? (C)
3.
 - a. How are checks helpful or detrimental to a business? (C)
 - b. What are the steps to filling out a check? (F)
 - c. What are the steps for recording a check? (F)
 - d. Why is it important to record a check? (C)
 - e. Why is an outstanding check important to consider? (C)
 - f. For a small business, what is a petty cash fund used for? (F)
 - g. What does a withdrawal do to a business' cash fund? (F)
 - h. How can a petty cash fund help the business with its day to day operations? (C)
4.
 - a. How do you post each entry from the general journal to the general ledger? (F)

- b. How does a general ledger help a business? (C)
 - c. How can errors in the ledger impact the business? (P)
 - d. What is the process for completing a worksheet? (F)
 - e. What do the adjustments consist of and why are they important to compute prior to creating the Income Statement and Balance Sheet? (C)
 - f. How does the setup of a worksheet facilitate the next accounting step to make the Income Statement and Balance Sheet? (C)
 - g. Could a different worksheet setup lead to creating the same accurate Income Statement and Balance Sheet? (P)
- 5.
- a. What does it mean when a business has either net income or net loss? (F)
 - b. How does the worksheet lead a business to determine whether it has incurred net income or net loss? (C)
 - c. Does net income/net loss always impact a business in the same way? (P)

Standard(s)

Connecticut Core Standards / Content Standards

CT: CTE: Business and Finance Technology (2014)

Grades 9-12

Accounting (2014)

Content Standard 2 - Accounting Principles

Mastery of fundamental accounting principles, skills and competencies is essential to making informed business decisions.

Strand 1-Assets: Identify and describe generally accepted accounting principles currently (GAAP/IFRS) and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.

Beginning: Describe and explain the conceptual framework of accounting principles and assumptions.

Beginning: *Describe methods for controlling and safeguarding cash.

Content Standard 3 - Accounting Process

The accounting process is an integral aspect of all business activities.

Complete the steps of the accounting cycle in order to prepare the financial statements.

Beginning: Explain the purpose of journals and ledgers and their relationship.

Beginning: Apply the double-entry system of accounting to record basic transactions and prepare a trial balance.

Beginning: *Explain the need for adjusting entries and record basic adjusting entries.

Content Standard 4 - Financial Reports

Use financial statements to make informed business decisions.

Develop an understanding and working knowledge of financial statements.

Beginning: *Describe the information provided in each financial statement and how the statements relate.

Accounting

C. Accounting Process: Complete the various steps of the accounting cycle in order to prepare financial statements.

16. Explain the need for adjusting entries and record basic adjusting entries.

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

Students will be able to assemble a chart of accounts for a business by utilizing the rules for chart of account setup and listing all accounts in the order they should appear.

Students will be able to post entries from the general journal to the general ledger by using a step by step process. Students will be able to record adjustments to certain accounts by generating a current and accurate value of the account.

Students will be able to complete all steps to creating a worksheet by completing the column for the trial balance, the adjustments column, and the Income Statement and Balance Sheet column.

Students will be able to determine which accounts appear on the Income Statement and which accounts appear on the Balance Sheet by their order on the worksheet and the common features they share.

Students will be able to understand the importance of a bank account for a business by highlighting some key features bank accounts have.

Students will be able to perform a bank reconciliation by comparing their records to the records of the bank.

Critical Content & Skills

*What students must **KNOW and be able to DO***

Assemble a chart of accounts in appropriate account ordering

Post entries from the general journal to the general ledger so that accurate values for accounts appear in each ledger

Fill out a check and create a record of the business's use of the check

Complete various endorsements depending on the business's needs

Read and obtain information from a bank statement about the business's bank account

Prepare a reconciliation of the business's bank account and individual records, taking into account outstanding checks and bank fees

Establish a petty cash fund and record it


Follow all steps to assembling a worksheet


Determine based on the values in the worksheet if the business has income or a loss for the reporting period

Core Learning Activities

- Workbook Problems: 4-1, 4-2 Work Together, 4-2 On your Own, 4-2 Application Problem on Google Sheets, 4-4 Mastery Problem on Google Sheets, 5-1 Application Problem, 5-2, 5-4 Work Together, 5-2, 5-4 On your Own, 5-2 Application Problem, 6-2, 6-4 Work Together, 6-2,6-3 On your Own, 6-1-6-4 Application Problem
Concepts Practiced: Chart of Accounts, General Ledger, Checks, Bank Accounts, Outstanding Checks, Deposit, Withdrawal, Endorsement, Petty Cash, Bank Statement, Bank Reconciliation, Worksheet, Balance Sheet, Income Statement, Adjustments, Net Income, Net Loss
- Kahoot Bank Reconciliation
(<https://create.kahoot.it/details/accounting-one-check-reconciliation/dbc429da-53c8-4ac6-b5fb-18d80709d6b9>) *Concepts Practiced: Checks, Bank Accounts, Outstanding Checks, Deposit, Withdrawal, Endorsement, Petty Cash, Bank Statement, Bank Reconciliation*
- Kahoot Review
(<https://create.kahoot.it/details/accounting-chapters-4-6-test-review/ebef4fd7-9f4c-4dfb-86d7-56b4901560c9>) *Concepts Practiced: Chart of Accounts, General Ledger, Checks, Bank Accounts, Outstanding Checks, Deposit, Withdrawal, Endorsement, Petty Cash, Bank Statement, Bank Reconciliation, Worksheet, Balance Sheet, Income Statement, Adjustments, Net Income, Net Loss*
- Jeopardy Review Game *Concepts Practiced: Chart of Accounts, General Ledger, Checks, Bank Accounts, Outstanding Checks, Deposit, Withdrawal, Endorsement, Petty Cash, Bank Statement, Bank Reconciliation, Worksheet, Balance Sheet, Income Statement, Adjustments, Net Income, Net Loss*
- Additional Worksheet Practice *Concepts Practiced: Worksheet, Balance Sheet, Income Statement, Adjustments, Net Income, Net Loss*
- The Profit Analysis *Concepts Practiced: Net*

 [Jeopardy Chapter 4-6 Test Review](#)

 [Tim's Landscaping](#)

 [The Profit](#)

Assessments

Check-in Chapters 4&5

Formative: Self Assessment

Students will answer multiple choice, open ended, and complete a true/false section and correct false statements which ask key questions about posting to a ledger and bank accounts/bank reconciliation addressed in chapters 4 and 5.



[Check-in Chapters 4 & 5](#)

Chapter 4-6 Check-in

Summative: Self Assessment

Students will answer multiple choice, true/false, and check all that apply answers about the key features in ledgers, bank accounts, and worksheets.



[Chapter 4-6 Check-in](#)

Accounting Chapter 4-6 Test

Summative: Standardized Test

Students will answer true/false, multiple choice and complete a bank reconciliation as well as a worksheet for a business. The bank reconciliation and worksheet problems may be chosen from the textbook's assessment booklet.



[Accounting Chapter 4-6 Test](#)

Hotel Quiz Grade #2

Summative: Group Project

Students will continue to add to their already established hotel by creating a ledger and posting the entries from their general journal to their general ledger, continue to record business transactions, pick a bank account and explain why they chose the bank account they did, and assemble a worksheet.



[Quiz Grade #2 Hotel](#)

Additional Worksheet Practice

Formative: Self Assessment

Students will answer open ended questions about where information comes from in order to assemble a worksheet on Google Sheets or in Excel using the format provided to them in the book which will include adjustments and analysis of net income/net loss generated.



[Additional Worksheet Practice](#)

Resources

Professional & Student

Gilbertson, Claudia Bienias., et al. *South-Western Century 21 Accounting*. 8th ed., Thomson/South-Western, 2006.

Gilberston, Claudia, et al. *Teacher's Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia, et al. *Student Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia B, et al. *Teacher's Edition Chapter and Part Tests*. Thomson South-Western, 2006.

Kahoot.com



[Accounting Chpts 4-6](#)

Student Learning Expectation & 21st Century Skills

Interdisciplinary Connections
Mathematics

Information Literacy

Critical Thinking

Spoken Communication

Written Performance

- Information Literacy
- Critical Thinking
- Written Performance

Technology

Business



Atlas

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Unit Planner: Financial Statements and Closing Accounts Accounting 1

Wednesday, March 3, 2021, 10:55AM

Newtown High School > 2020-2021 > Grade 9 > Mathematics >
Accounting 1 > Week 9 - Week 12

Last Updated: Saturday, February 13, 2021
by Crooke Chelsea

Financial Statements and Closing Accounts

Burgess, Brendan; Chelsea, Crooke; Holst-Grubbe, Erik; Swann, Jolene

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Conceptual Lens: Structure/Function

Concepts: Financial Statements, Income Statement, Revenues, Expenses, Net Income, Net Loss, Component Percentage, Balance Sheet, Assets, Liabilities, Owner's Equity, Capital, Permanent Accounts, Temporary Accounts, Adjusting Entries, Closing Entries, Income Summary Account, Post Closing Trial Balance, Accounting Cycle

Generalizations / Enduring Understandings

1. Financial statements display a business's revenues and expenses in an Income Statement and assets, liabilities, and equities in a Balance Sheet.
2. The component percentage on an Income Statement informs the business of how much of the revenue was represented as net income/net loss.
3. In order to accurately report, a business must record adjusting entries, close its temporary accounts using the Income Summary Account, and prepare its permanent accounts for a new reporting period.
4. The Post Closing Trial Balance is the last step in the accounting cycle.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

1.
 - a. What is the difference between the Income Statement and Balance Sheet? (F)
 - b. Why is it important for a business to have financial statements? (C)
 - c. Are there consequences of an incorrect or falsified financial statement? (P)
 - d. What are the steps to creating an Income Statement? (F)
 - e. What are the steps in determining if a business made net income or net loss? (F)
 - f. How is an Income Statement helpful for a business? (C)
 - g. Why is it best to list the revenue accounts before the expense accounts on the Income Statement? (C)
 - h. What are the steps to creating a Balance Sheet? (F)
 - i. How is the current capital value that appears on the Balance Sheet calculated? (F)
 - j. In what ways is a Balance Sheet helpful for a business? (C)
 - k. Why is it important that the assets equal the liabilities and owner's equity? (C)
 - l. Is one statement most important for a business? (P)
2.
 - a. How is a component percentage calculated? (F)
 - b. Is there a component percentage that is best? (P)
 - c. Why would businesses care about the component percentage? (C)
3.
 - a. What are temporary accounts? (F)
 - b. How are adjusting entries recorded? (F)
 - c. What are the steps to recording the closing entries? (F)

- d. What is the importance of the income summary account? (C)
 - e. Why would accounts need to be closed at the end of a reporting period? (C)
 - f. What are permanent accounts? (F)
- 4.
- b. How is a Post Closing Trial Balance set up ? (F)
 - c. What does a Post Closing Trial balance reveal? (F)
 - d. Are all steps in the accounting cycle necessary? (P)

Standard(s)

Connecticut Core Standards / Content Standards

CT: CTE: Business and Finance Technology (2014)

Grades 9-12

Accounting (2014)

Content Standard 2 - Accounting Principles

Mastery of fundamental accounting principles, skills and competencies is essential to making informed business decisions.

Strand 1-Assets: Identify and describe generally accepted accounting principles currently (GAAP/IFRS) and explain how the application of these principles impacts the recording of financial transactions and the preparation of financial statements.

Beginning: Describe and explain the conceptual framework of accounting principles and assumptions.

Beginning: *Define assets, liabilities, equity, revenue, expenses, gains and losses.

Strand 4-Revenue

Advanced: Distinguish between revenue and gains.

Strand 5-Expenses

Advanced: Distinguish between expenses and losses.

Content Standard 3 - Accounting Process

The accounting process is an integral aspect of all business activities.

Complete the steps of the accounting cycle in order to prepare the financial statements.

Beginning: *Explain the need for adjusting entries and record basic adjusting entries.

Beginning: *Complete the closing process.

Intermediate: Explain the need of the closing process and the recording of closing entries.

Advanced: Prepare the financial statements for the different types of business operations and ownership structures.

Content Standard 4 - Financial Reports

Use financial statements to make informed business decisions.

Develop an understanding and working knowledge of financial statements.

Beginning: Identify sources of information to prepare basic financial reports.

Beginning: *Describe the users and uses of financial information.

Intermediate: Identify sources of information to prepare complex financial reports.

Content Standard 5 - Financial Analysis

Financial Analysis is necessary to determine the fiscal position of a business.

Assess the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.

Beginning: *Calculate component percentages.

Accounting

C. Accounting Process: Complete the various steps of the accounting cycle in order to prepare financial statements.

17. Complete the closing process.

E. Financial Analysis: Access the financial condition and operating results of a company and analyze and interpret financial statements and information to make informed business decisions.

20. Calculate component percentages.

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

Students will be able to create an Income Statement using the revenue and expense accounts to then determine whether the business had a period of net income or net loss.

Students will be able to create a Balance Sheet using the asset, liabilities, and owner's equity accounts, which will display the correct capital calculation based on whether the business had net income or net loss.

Students will be able to describe the difference between revenues and net income and expenses and net loss.

Students will be able to organize the revenue and expense accounts on the Income Statement to arrive at whether the business has had a gain or loss.

Students will be able to understand the value financial statements have on a business by highlighting important information.

Students will be able to record the adjusting entries for the reporting period by accurately updating the balances in the accounts being adjusted.

Students will be able to record the closing entries for the reporting period by proceeding through steps to arrive at all temporary accounts closed and only permanent accounts with a balance remaining.

Students will be able to calculate the component percentage by listing their percentages in a column in the Income Statement.

Students will be able to assemble a Post Closing Trial Balance by using the updated ledger which will only show balances in permanent accounts.

Critical Content & Skills

*What students must **KNOW and be able to DO***

Understand the difference between the Income Statement and Balance Sheet

Create an Income Statement with revenue and expense accounts

Arrive at whether the business incurred net income or suffered a net loss

Calculate the component percentage from the Income Statement

Create a Balance Sheet with assets, liabilities, and owner's equity accounts

Calculate the business's current capital value considering the previous reporting terms capital, net loss/net income, and the owner's drawing for the reporting period

Present important features about both the Income Statement and Balance Sheet

Follow steps to complete adjusting and closing entries

Understand what the income summary account's function is

Create a Post Closing Trial Balance reflecting balance

Understand the importance and relevance each step in the accounting cycle has to maintain structure

Core Learning Activities

- Workbook Problems: 7-1, 7-2 Work Together, 7-3 Mastery, 7-4 Challenge, 7-1, 7-2 Application, 8-1, 8-3 Work Together, 8-1 On your Own, 8-4 Mastery *Concepts Practiced: Financial Statements, Income Statement, Revenues, Expenses, Net Income, Net Loss, Component Percentage, Balance Sheet, Assets, Liabilities, Owner's Equity, Capital, Permanent Accounts, Temporary Accounts, Adjusting Entries, Closing Entries, Income Summary Account, Post Closing Trial Balance, Accounting Cycle*
- Hotel Project *Concepts Practiced: Financial Statements, Income Statement, Revenues, Expenses, Net Income, Net Loss, Component Percentage, Balance Sheet, Assets, Liabilities, Owner's Equity, Capital, Permanent Accounts, Temporary Accounts, Adjusting Entries, Closing Entries, Income Summary Account, Post Closing Trial Balance, Accounting Cycle*
- Yahoo Finance Activity *Concepts Practiced: Income Statement, Balance Sheet, Component Percentage*
- Accounting Detective Activity *Concepts Practiced: Financial Statements, Income Statement, Revenues, Expenses, Net Income, Net Loss, Balance Sheet, Assets, Liabilities, Owner's Equity, Capital, Accounting Cycle*
- X-Ball Chapters 7&8 Review *Concepts Practiced: Financial Statements, Income Statement, Revenues, Expenses, Net Income, Net Loss, Component Percentage, Balance Sheet, Assets, Liabilities, Owner's Equity, Capital,*

Permanent Accounts, Temporary Accounts, Adjusting Entries, Closing Entries, Income Summary Account, Post Closing Trial Balance, Accounting Cycle

- Accounting Chapters 7&8 Kahoot Review (<https://create.kahoot.it/details/accounting-chapters-7-8-review/93865b60-19a9-438d-824f-ac60e8db6baf>)



[X-Ball Review Chapters 7&8](#)



[Accounting Detective Activity.pdf](#)



[Accounting Detective Teacher Guide.pdf](#)



[Accounting Yahoo Finance Assignment](#)

Assessments

Hotel Project Quiz Grade #3

Summative: Group Project

Students will continue adding business transactions to their hotel records, they will then prepare an Income Statement and Balance Sheet, compute the component percentages and relay what the information on these statements could mean for the business. To close out the hotel project for the semester students will assemble a presentation and present it to the class. This is the continuation and conclusion of the hotel project that was assigned over the course of the last two units.



[Hotel Presentation Project](#)



[Hotel Quiz Grade #3](#)

Chapters 7&8 Unit Test

Summative: Self Assessment

Students will answer true/false, multiple choice questions highlighting key takeaways from chapters 7 and 8, and complete an Income Statement and Balance Sheet as well as adjusting and closing entries from the accompanying assessment booklet that follows the textbook.



[Accounting Test Chapters 7-8](#)

7-1, 7-2 On your Own

Formative: Self Assessment

Students will complete an Income Statement and Balance Sheet based off of a worksheet provided to them in the textbook.



[7-2 On your Own.pdf](#)



[7-1 Work Together and On your Own.pdf](#)

8-1, 8-2 On your Own

Formative: Self Assessment

Students will record the adjusting and closing entries for a business for the reporting period.



[8-1, 8-2 On your Own.pdf](#)

Resources

Professional & Student

Gilbertson, Claudia Bienias., et al. *South-Western Century 21 Accounting*. 8th ed., Thomson/South-Western, 2006.

Gilberston, Claudia, et al. *Teacher's Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia, et al. *Student Edition Working Papers Chapters 1-16*. 8th ed., Thomson South-Western, 2006.

Gilberston, Claudia B, et al. *Teacher's Edition Chapter and Part Tests*. Thomson South-Western, 2006.


Kahoot.com



[*Accounting Chapters 7-8](#)



[Example - Hotel Presentation](#)

<p>8-3 Application Formative: Self Assessment Students will assemble a Post Closing Trial Balance using the information given to them in the textbook.</p> <p> 8-3 Application Problem.pdf</p>	
<p>Student Learning Expectation & 21st Century Skills</p> <p><u>Information Literacy</u> <u>Critical Thinking</u> <u>Spoken Communication</u> <u>Written Performance</u></p> <ul style="list-style-type: none"> • Information Literacy • Critical Thinking • Spoken Communication • Written Performance 	<p>Interdisciplinary Connections</p> <p>Mathematics Technology Business</p>





Unit Planner: Exploring the Accounting Career Field Accounting 1

Wednesday, March 3, 2021, 10:00 AM

Newtown High School > 2020-2021 > Grade 9 > Mathematics >
Accounting 1 > Week 13 - Week 15

Last Updated: Saturday, February 13, 2021
by Crooke Chelsea

Exploring the Accounting Career Field

Burgess, Brendan; Chelsea, Crooke; Holst-Grubbe, Erik; Swann, Jolene

- [Unit Planner](#)
- [Lesson Planner](#)

Concept-Based Unit Development Graphic Organizer (Download)

Unit Web Template (Optional)

Concepts / Conceptual Lens

Please attach your completed Unit Web Template here

Conceptual Lens: Society

Concepts: Certified Public Accountant (CPA), Securities and Exchange Commission (SEC), Financial Accounting Standards Board (FASB), Generally Accepted Accounting Principles (GAAP), Accounting Fraud

Generalizations / Enduring Understandings

1. Certified Public Accountants (CPA) require a specific education and certification.
2. Generally Accepted Accounting Principles (GAAP) are generated by the Financial Accounting Standards Board (FASB) and Securities and Exchange Commission (SEC) and are put in place to delegate accounting procedures.
3. Accounting fraud qualifies as a criminal act after an investigation.

Guiding Questions

Please identify the type of question: (F) Factual, (C) Conceptual, (P) Provocative [Debatable]

1.
 - a. What is a Certified Public Accountant (CPA)? (F)
 - b. What are some of the different career titles/paths are there within the accounting profession? (F)
 - c. How does being knowledgeable in accounting help in one's life outside of the profession? (C)
 - d. What are advantages and drawbacks to a career in accounting?(P)
2.
 - a. Who are the governing accounting standard boards in the U.S.? (F)
 - b. What are some examples of accounting standards? (F)
 - c. Why is it necessary to have uniformity in accounting procedures? (C)
 - d. Are financial statements important? (P)
3.
 - a. What do current accountants learn from historic frauds? (F)
 - b. What type of punishment follows when accounting fraud has taken place? (C)

Standard(s)

Connecticut Core Standards / Content Standards

CT: CTE: Business and Finance Technology (2014)

Grades 9-12

Accounting (2014)

Content Standard 1 - Accounting Profession

Accounting professionals must be able to understand, interpret and use accounting information to make financial decisions.

Explain the role that accountants play in business and society.

Beginning: *Describe career opportunities in the accounting profession.

Beginning: *Explain the need for a code of ethics in accounting and ethical responsibilities required of accountants.

Intermediate: Describe how current events impact the accounting profession.

Advanced: Describe the areas of specialization within the accounting profession and careers that require knowledge of accounting.

Accounting

A. Accounting Profession: Explain the role that accountants play in business and society.

1. Describe career opportunities in the accounting profession.
2. Explain the need for a code of ethics in accounting and ethical responsibilities required of accountants.

Objective(s)

Bloom/ Anderson Taxonomy / DOK Language

Students will be able to identify various accounting career professions by investigating them individually.

Students will be able to explain why accounting standards are necessary by looking into the GAAP and the standards boards.

Students will be able to examine accounting fraud that has occurred by reflecting upon it.

Critical Content & Skills

*What students must **KNOW and be able to DO***

Define an accountant and investigate different branches of accounting.

Understand the requirements to become a CPA.

Discover accounting standards and the governing standards' boards.

Understand the importance and significance in accounting standards.

Acknowledge accounting fraud does occur and is a legally tried crime.


Core Learning Activities


CPA Task Match *Concepts Practiced: Certified Public Accountant (CPA), Securities and Exchange Commission (SEC), Financial Accounting Standards Board (FASB), Generally Accepted Accounting Principles (GAAP)*


Accounting Career Pathways *Concepts Practiced: Certified Public Accountant (CPA)*


All the Queen's Horses Documentary *Concepts Practiced: Certified Public Accountant (CPA), Accounting Fraud*

The Wicked World of White Collar Crime *Concepts Practiced: Accounting Fraud*

 [All the Queen's Horses Documentary](#)

 [CPA-Task-Match \(2\).pdf](#)

 [Accounting Career Pathways .pdf](#)


 [The Wicked World of White-Collar Crime.docx](#)

Assessments

The Accounting Career Field Webquest

Formative: Self Assessment

Students will investigate what it means to be a CPA, look into specific tasks different types of accountants do, look into the salary and benefits accountants receive, and read and reflect on a current accounting event.

 [The Accounting Career Field Webquest](#)

Importance of GAAP

Formative: Self Assessment

Students will visit a site and read about the GAAP to answer open ended, fill in the blank, and true/false questions.

 [Importance of GAAP](#)

Monopoly Final Exam

Summative: Self Assessment

Students will play Monopoly in class and function as a business, journalizing transactions, posting in a ledger, creating a worksheet, completing an Income Statement

Resources

Professional & Student

Accountant Job Opening - Indeed.com

Investopedia.com

Exploring Accounting Careers and the Educational Requirements - <https://discoveraccounting.org/>

CPA Stories -

<https://www.startheregoplaces.com/students/why-accounting/real-life-cpas/#all>

Virtual Field Trip, Meet Real CPA's -


<https://www.startheregoplaces.com/students/games-tools/virtual-field-trips/previous-destinations/>


Corporate Accounting Scandals -

<https://www.accounting-degree.org/scandals/>


 [Accounting Careers](#)

and Balance Sheet and finally adjusting and closing out accounts to prepare the Post Closing Trial Balance. This is the final exam and requires students to complete an entire accounting reporting cycle on their own. This spans over several class periods as well as the final exam time slot.

 [Monopoly Final Exam Project](#)

 [Template for Chart of Accounts](#)

 [0392_001.pdf](#)

 [Extra Monopoly Transactions for Students Missing 18 or Absent](#)

Student Learning Expectation & 21st Century Skills

[Information Literacy](#)

[Critical Thinking](#)

[Spoken Communication](#)

[Written Performance](#)

- Information Literacy
- Critical Thinking
- Written Performance

Interdisciplinary Connections

Social Studies/Government

Business

Technology



Atlas Version 9.6.1

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Students

On-Campus Recruitment

Subject to the provisions of Subdivision (11) of Subsection (b) of Section 1-210 of the Connecticut General Statutes, the high schools of the school district shall provide the same directory information and on-campus recruiting opportunities to representatives of the armed forces of the United States of America and State Armed Services as are offered to nonmilitary recruiters, recruiters for commercial concerns and recruiters representing institutions of higher education.

The Board of Education (Board) will inform, at the middle and high school level, students and parents/guardians of the availability of (1) vocational, technical and technological education and training at technical high schools, ~~and~~ (2) agricultural sciences and technology education at regional agricultural science and technology education centers, and (3) inter-district magnet schools.

The Board shall also provide full access for the recruitment of students by technical high schools, regional agricultural science and technology education centers, inter-district magnet schools, ~~charter schools~~ and inter-district student ~~attendance~~ programs, provided such recruitment is not for the purpose of interscholastic athletic competition. ~~The Board shall also post information about these school options on its website.~~

Directory information or class lists of student names and/or addresses shall not be distributed without the consent of the parent or legal guardian of the student or by the student who has attained majority status.

Military recruiters or institutions of higher learning shall have access to secondary school students' names, addresses, and telephone listings unless ~~a secondary student~~ or the parent/guardian of the such student submits a written request that such information not be released without their prior written ~~parental~~ consent. A student, eighteen years of age or older, rather than his/her parent/guardian, may request in writing that such information not be released without his/her prior written permission. The Board of Education shall notify parents/guardians and students of the option to make such request and shall comply with any request received. The objection shall remain in force until the district re-issues the annual notification referenced above, after which time the parents and/or secondary school student must inform the school district in writing again of their objection to the disclosure of the information described above.

~~ESSA requires the release of the student's name, address and telephone listing unless, after giving appropriate notice to parents/guardians and students 18 years of age or older, of their right to opt out and to require, after such opt out, written permission to release the information.~~

The school administrator may make the determination of when the recruitment meetings are to take place and reserves the right to deny such meeting where the holding of such meeting will materially and substantially interfere with the proper and orderly operation of the school.

Any person or organization denied the rights accorded under this policy shall have the right to request a review of the decision by the Board of Education by filing a written request with the Superintendent of Schools.

Students

On-Campus Recruitment (continued)

(cf. 5125 - Student Records; Confidentiality)

Legal Reference: Connecticut General Statutes

1-210 (11) Access to public records. Exempt records.

10-220d Student recruitment by a regional and interdistrict specialized schools and programs. Recruitment of athletes prohibited (as amended by P.A. 12-116, An Act Concerning Educational Reform)

10-221b Boards of education to establish written uniform policy re treatment of recruiters. (as amended by PA 98-252)

P.L. 106-398, 2000 H.R. 4205: The National Defense Authorization Act for Fiscal Year 2001

~~P.L. 107-110 “No Child Left Behind Act” Title IX, Sec. 9528~~

Section 8025 of Public Law 114-95, “The Every Student Succeeds Act of 2015”

Policy adopted:

Students

Gaming

The Newtown Board of Education believes it is not appropriate for the schools to provide any situations for students that will promote gambling or increase the likelihood they will understand games of chance and later choose to pursue them in their life. It shall be the policy of the Newtown Board of Education that no school-sponsored event run by students or for student participation shall introduce, operate, or otherwise teach aspects of gambling. ~~such as, but not to be limited to, roulette, craps, twenty one, bingo.~~

Legal Reference: Connecticut General Statutes

10-221 Boards of Education to prescribe rules policies and procedures

Policy adopted:

NPS
Newtown Public Schools
Activity Accounts
Period Ending March 31, 2021

Hawley School
Acct# 729519990
Managed by: Secretary
Approved by: Principal
Current Balance: \$5,334.80

Middle School
Acct# 729519974
Managed by: Secretary
Approved by: Principal
Current Balance: \$94,139.32

Sandy Hook School
Acct# 729519931
Managed by: Secretary
Approved by: Principal
Current Balance: \$7,162.98

High School
Acct# 729519624
Managed by: Secretary
Approved by: Principal
Current Balance: \$812,500.75

Middle Gate School
Acct# 701053826
Managed by: Secretary
Approved by: Principal
Current Balance: \$3,067.01

Custodial Account
Acct# 729516781
Managed by: Assistant Business Director
Approved by: Director of Business
Current Balance: \$74,639.56

Head O'Meadow
Acct# 729519851
Managed by: Secretary
Approved by: Principal
Current Balance: \$2,305.99

Continuing Education
Acct# 729519755
Managed by: Bookkeeper
Approved by: Director of Continuing Ed
Current Balance: \$37,120.14

Reed Intermediate
Acct# 729519966
Managed by: Secretary
Approved by: Principal
Current Balance: \$24,508.73

NEWTOWN HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
111	UNIFIED THEATER	\$3,199.42	\$0.00	\$0.00	\$1,004.12	\$4,203.54	\$0.00	\$4,203.54
112	MUSIC ACTIVITIES	\$5,376.55	\$520.00	\$(535.00)	\$6.93	\$5,368.48	\$0.00	\$5,368.48
113	BAND ACTIVITIES	\$503.44	\$0.00	\$0.00	\$0.65	\$504.09	\$0.00	\$504.09
114	CHORUS ACTIVITIES	\$3,209.64	\$0.00	\$0.00	\$4.13	\$3,213.77	\$0.00	\$3,213.77
115	DRAMA ACTIVITIES	\$7,391.08	\$26,451.81	\$(20,840.39)	\$1,009.52	\$14,012.02	\$0.00	\$14,012.02
116	THEATRE PRODUCTION	\$162.93	\$0.00	\$100.00	\$0.21	\$263.14	\$0.00	\$263.14
117	ORCHESTRA ACTIVITIES	\$4,332.48	\$35.00	\$0.00	\$5.58	\$4,373.06	\$0.00	\$4,373.06
118	W. LANG ACTIVITIES	\$4,540.10	\$20.00	\$(458.55)	\$(44.15)	\$4,057.40	\$0.00	\$4,057.40
119	ART ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
120	SCIENCE ACTIVITIES	\$1,958.34	\$649.00	\$(60.00)	\$13.60	\$2,560.94	\$0.00	\$2,560.94
121	TOSHIBA	\$11.07	\$0.00	\$0.00	\$(11.07)	\$0.00	\$0.00	\$0.00
	GRANT-PLTW-BIOSCI							
122	FUNDS FOR TEACHERS-PLTW	\$90.22	\$0.00	\$0.00	\$0.12	\$90.34	\$0.00	\$90.34
123	NSTA-PLTW	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124	ENGLISH-GRANT	\$432.43	\$0.00	\$0.00	\$(432.43)	\$0.00	\$0.00	\$0.00
125	Unified Arts	\$4,013.39	\$0.00	\$0.00	\$5.17	\$4,018.56	\$0.00	\$4,018.56
129	ENGLISH ACTIVITIES	\$950.47	\$0.00	\$0.00	\$434.21	\$1,384.68	\$0.00	\$1,384.68
131	MATH ACTIVITIES	\$100.00	\$0.00	\$(389.93)	\$402.32	\$112.39	\$0.00	\$112.39
134	LIBRARY ACTIVITIES	\$140.14	\$0.00	\$(140.14)	\$0.18	\$0.18	\$0.00	\$0.18
135	BUSINESS ACTIVITIES	\$286.56	\$0.00	\$0.00	\$0.37	\$286.93	\$0.00	\$286.93
138	GUIDANCE ACTIVITIES	\$34,020.15	\$77,700.00	\$(13,292.81)	\$43.82	\$98,471.16	\$0.00	\$98,471.16
140	TAP ACTIVITIES	\$76.00	\$0.00	\$(32.00)	\$0.10	\$44.10	\$0.00	\$44.10
141	OFFICE ACTIVITIES	\$(128.92)	\$590.00	\$(93.79)	\$30.47	\$397.76	\$0.00	\$397.76
144	NICE	\$93,043.32	\$11,864.05	\$(3,229.50)	\$119.84	\$101,797.71	\$0.00	\$101,797.71
145	COMMUNITY	\$676.07	\$0.00	\$0.00	\$0.87	\$676.94	\$0.00	\$676.94
	CONVERSATIONS							
147	TRANSITION PROGRAM	\$1,551.60	\$4,000.00	\$(2,615.00)	\$2.00	\$2,938.60	\$0.00	\$2,938.60
160	PRINCIPAL FUND	\$10,607.25	\$2,759.08	\$(2,681.40)	\$2,705.28	\$13,390.21	\$0.00	\$13,390.21
166	AUTO ACTIVITIES	\$2,563.43	\$2,011.00	\$(3,088.30)	\$3.30	\$1,489.43	\$0.00	\$1,489.43
171	GRAPHIC ART ACTIVITIES	\$111.15	\$80.00	\$(5.00)	\$0.14	\$186.29	\$0.00	\$186.29
175	GREENHOUSE ACTIVITIES	\$3,324.73	\$800.00	\$(197.91)	\$704.28	\$4,631.10	\$0.00	\$4,631.10
184	MATH ACTIVITIES	\$401.67	\$0.00	\$0.00	\$(401.67)	\$0.00	\$0.00	\$0.00
194	INTEREST	\$0.00	\$818.74	\$0.00	\$(818.74)	\$0.00	\$0.00	\$0.00
200	SPORTS ACTIVITIES	\$10,225.98	\$1,383.38	\$100.00	\$238.17	\$11,947.53	\$0.00	\$11,947.53
201	TECH CLUB	\$14,433.30	\$0.00	\$(166.84)	\$18.59	\$14,285.05	\$0.00	\$14,285.05
205	NHS VIDEO ACTIVITIES	\$993.07	\$0.00	\$0.00	\$1.28	\$994.35	\$0.00	\$994.35
207	S.S. ACTIVITIES	\$455.28	\$100.00	\$200.00	\$0.59	\$755.87	\$0.00	\$755.87
209	STAFF HEALTH	\$64.20	\$0.00	\$0.00	\$0.08	\$64.28	\$0.00	\$64.28
210	RETIREMENT PARTY	\$192.41	\$0.00	\$0.00	\$0.25	\$192.66	\$0.00	\$192.66
211	AUDITORIUM FUND	\$821.44	\$0.00	\$0.00	\$1.06	\$822.50	\$0.00	\$822.50
212	WATER CLUB	\$263.05	\$60.00	\$(19.95)	\$0.34	\$303.44	\$0.00	\$303.44
213	WATER-CARA	\$988.98	\$0.00	\$(330.80)	\$1.27	\$659.45	\$0.00	\$659.45
216	COFFEE CLUB	\$540.56	\$540.00	\$(359.34)	\$0.70	\$721.92	\$0.00	\$721.92
301	F.L. BOOK FINES	\$2,906.01	\$0.00	\$0.00	\$3.74	\$2,909.75	\$0.00	\$2,909.75
302	MATH BOOK FINES	\$1,402.14	\$0.00	\$0.00	\$1.81	\$1,403.95	\$0.00	\$1,403.95
303	S.S. BOOK FINES	\$987.70	\$0.00	\$(971.76)	\$1.27	\$17.21	\$0.00	\$17.21
304	SCI BOOK FINES	\$6,200.94	\$107.97	\$(1,530.54)	\$7.99	\$4,786.36	\$0.00	\$4,786.36
305	BUSINESS BOOK FINES	\$439.13	\$0.00	\$0.00	\$0.57	\$439.70	\$0.00	\$439.70
306	ENGLISH BOOK FINES	\$9,614.86	\$104.90	\$(1,473.13)	\$12.38	\$8,259.01	\$0.00	\$8,259.01
307	LIBRARY BOOK FINES	\$2,203.91	\$10.00	\$(8.24)	\$(157.16)	\$2,048.51	\$0.00	\$2,048.51
308	MUSIC FINES	\$76.87	\$0.00	\$0.00	\$0.10	\$76.97	\$0.00	\$76.97
309	ATHLETIC ASSOC FINES	\$33.13	\$0.00	\$0.00	\$0.04	\$33.17	\$0.00	\$33.17

NEWTOWN HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
310	P.E. FINES	\$478.50	\$0.00	\$0.00	\$0.62	\$479.12	\$0.00	\$479.12
352	NURTURY SUPPLIES	\$82.48	\$0.00	\$0.00	(\$82.48)	\$0.00	\$0.00	\$0.00
353	NURTURY TUITION	\$2,740.50	\$0.00	\$0.00	(\$2,740.50)	\$0.00	\$0.00	\$0.00
355	PARKING	\$81,058.08	\$28,855.00	\$(20,245.00)	\$104.39	\$89,772.47	\$0.00	\$89,772.47
356	COLLEGE FAIR	\$14,360.44	\$0.00	\$0.00	\$18.50	\$14,378.94	\$0.00	\$14,378.94
358	NHS NEWTEK	\$501.74	\$451.27	\$(9.00)	\$0.65	\$944.66	\$0.00	\$944.66
360	CULINARY	\$71,670.71	\$3,009.83	\$(6.00)	\$142.31	\$74,816.85	\$0.00	\$74,816.85
362	FEED THE NEED	\$2,765.52	\$0.00	\$0.00	\$3.56	\$2,769.08	\$0.00	\$2,769.08
401	FBLA	\$4,549.76	\$250.00	\$(240.00)	\$5.86	\$4,565.62	\$0.00	\$4,565.62
402	THE MARKET PLACE	\$1,080.60	\$0.00	\$0.00	\$1.39	\$1,081.99	\$0.00	\$1,081.99
403	PEER LEADERSHIP	\$1,218.82	\$0.00	\$(242.32)	\$1.57	\$978.07	\$0.00	\$978.07
404	SUNSHINE	\$1,700.88	\$200.00	\$(1,336.11)	\$2.19	\$566.96	\$0.00	\$566.96
405	CLASS OF 2022	\$4,549.17	\$416.82	\$0.00	\$1,005.86	\$5,971.85	\$0.00	\$5,971.85
406	CLASS OF 2024	\$9,439.70	\$298.54	\$0.00	(\$9,439.70)	\$298.54	\$0.00	\$298.54
407	CLASS OF 2023	\$1,600.00	\$0.00	\$0.00	\$1,002.06	\$2,602.06	\$0.00	\$2,602.06
408	CLASS OF 2021	\$4,837.23	\$6,935.00	\$(150.00)	\$458.09	\$12,080.32	\$0.00	\$12,080.32
409	DECA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410	BADMINTON CLUB	\$115.97	\$0.00	\$0.00	\$0.15	\$116.12	\$0.00	\$116.12
411	ANIMAL CONCERNS	\$330.46	\$0.00	\$0.00	\$0.43	\$330.89	\$0.00	\$330.89
412	PENCILS OF PROMISE	\$550.00	\$0.00	\$0.00	\$0.71	\$550.71	\$0.00	\$550.71
413	HAWKEYE	\$667.05	\$0.00	\$0.00	\$0.86	\$667.91	\$0.00	\$667.91
414	YEARBOOK	\$13,628.36	\$2,405.80	\$(2,692.46)	\$267.55	\$13,609.25	\$0.00	\$13,609.25
415	GHA GUIDANCE HONOR ASSO	\$210.51	\$0.00	\$0.00	\$0.27	\$210.78	\$0.00	\$210.78
416	SAFE SCHOOL CLIMATE	\$7,449.51	\$0.00	\$(344.78)	\$9.60	\$7,114.33	\$0.00	\$7,114.33
417	STUDENT GOVERNMENT	\$6,753.46	\$0.00	\$(1,158.15)	(\$183.30)	\$5,412.01	\$0.00	\$5,412.01
418	LEO	\$851.10	\$52.50	\$203.57	(\$500.90)	\$606.27	\$0.00	\$606.27
419	NATIONAL HONOR SOCIETY	\$6,626.32	\$5,025.00	\$(870.75)	\$8.53	\$10,789.10	\$0.00	\$10,789.10
420	SADD	\$250.42	\$0.00	\$0.00	\$0.32	\$250.74	\$0.00	\$250.74
421	COMPUTER SCIENCE HS	\$795.25	\$865.00	\$(319.54)	\$1.02	\$1,341.73	\$0.00	\$1,341.73
422	"ROAST" MAGAZINE	\$1,063.33	\$0.00	\$0.00	\$1.37	\$1,064.70	\$0.00	\$1,064.70
423	PEER COUNSELING	\$23.21	\$0.00	\$0.00	\$0.03	\$23.24	\$0.00	\$23.24
424	ROBOTICS	\$16.44	\$0.00	\$0.00	\$0.02	\$16.46	\$0.00	\$16.46
425	mORE THAN A BOOK CLUB	\$30.43	\$0.00	\$0.00	(\$30.43)	\$0.00	\$0.00	\$0.00
426	nHS sCIENCE hONOR sOCIETY	\$0.00	\$541.00	\$0.00	\$0.00	\$541.00	\$0.00	\$541.00
427	INTERNATIONAL CLUB	\$649.59	\$0.00	\$0.00	\$0.84	\$650.43	\$0.00	\$650.43
429	SKI CLUB	\$165.63	\$0.00	\$25.00	\$0.21	\$190.84	\$0.00	\$190.84
430	CT INNOVATION CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
431	INTERACT CLUB	\$443.21	\$0.00	\$(352.00)	\$352.57	\$443.78	\$0.00	\$443.78
435	G/S ALLIANCE	\$285.07	\$0.00	\$0.00	\$1,000.37	\$1,285.44	\$0.00	\$1,285.44
436	FUTURE TEACHERS	\$149.46	\$0.00	\$0.00	\$0.19	\$149.65	\$0.00	\$149.65
437	CHESS CLUB	\$99.23	\$0.00	\$0.00	\$0.13	\$99.36	\$0.00	\$99.36
438	CHESS LEAGUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
440	LIFE SKILLS	\$22.37	\$0.00	\$0.00	\$0.03	\$22.40	\$0.00	\$22.40
441	GLOBAL VOICE	\$247.18	\$0.00	\$0.00	\$0.32	\$247.50	\$0.00	\$247.50
442	BEST BUDDIES	\$3,251.14	\$1,006.20	\$19.97	\$1,079.19	\$5,356.50	\$0.00	\$5,356.50
443	CREATIVE WRITING	\$503.95	\$0.00	\$0.00	\$0.65	\$504.60	\$0.00	\$504.60
444	DEBATE CLUB	(\$280.87)	\$1,015.00	\$0.00	\$0.00	\$734.13	\$0.00	\$734.13
445	ECOLOGY CLUB	\$818.46	\$0.00	\$0.00	\$1.05	\$819.51	\$0.00	\$819.51
446	HEMMA	\$1,468.82	\$200.00	\$(100.32)	\$1.89	\$1,570.39	\$0.00	\$1,570.39
447	SCIENCE BOWL	\$518.50	\$74.00	\$0.00	\$0.67	\$593.17	\$0.00	\$593.17
449	QUIZ BOWL	\$163.97	\$0.00	\$(30.00)	\$0.21	\$134.18	\$0.00	\$134.18

NEWTOWN HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
450	AFRICAN AID CLUB	\$965.12	\$0.00	\$0.00	\$1.24	\$966.36	\$0.00	\$966.36
451	PAINTBALL CLUB	\$57.84	\$0.00	\$0.00	\$0.07	\$57.91	\$0.00	\$57.91
452	LINKCREW	\$547.30	\$1,461.00	\$(822.95)	\$0.70	\$1,186.05	\$0.00	\$1,186.05
453	NHS THESPIAN SOCIETY	\$83.45	\$0.00	\$0.00	\$1,000.11	\$1,083.56	\$0.00	\$1,083.56
454	AIDS CLUB	\$573.12	\$0.00	\$0.00	\$0.74	\$573.86	\$0.00	\$573.86
456	ROCKET CLUB	\$72.52	\$0.00	\$0.00	\$0.09	\$72.61	\$0.00	\$72.61
457	ULTIMATE FRISBEE	\$1,989.88	\$200.00	\$(100.00)	\$2.56	\$2,092.44	\$0.00	\$2,092.44
503	NURSES FUND	\$190.27	\$0.00	\$0.00	\$0.25	\$190.52	\$0.00	\$190.52
504	ART SCHOLARSHIP	\$293.30	\$0.00	\$0.00	\$0.38	\$293.68	\$0.00	\$293.68
506	GOODRICH MEMORIAL	\$91.78	\$13,000.00	\$0.00	\$0.12	\$13,091.90	\$0.00	\$13,091.90
507	WELLER FOUNDATION	\$2,940.77	\$8,145.00	\$(4,145.00)	\$3.79	\$6,944.56	\$0.00	\$6,944.56
508	ROBERT MCHUGH SCHOLARSHIP	\$140.78	\$0.00	\$0.00	\$0.18	\$140.96	\$0.00	\$140.96
509	WRESTLING SCHOLARSHIP	\$48.23	\$0.00	\$0.00	\$0.06	\$48.29	\$0.00	\$48.29
510	ALAN EMBREE SCHOLARSHIP	\$301.75	\$0.00	\$0.00	\$0.39	\$302.14	\$0.00	\$302.14
514	NORM MCCONNELL SCHOLARSHI	\$6,962.17	\$0.00	\$0.00	\$8.97	\$6,971.14	\$0.00	\$6,971.14
515	GENERAL SCHOLARSHIP FUND	\$598.07	\$0.00	\$0.00	\$0.77	\$598.84	\$0.00	\$598.84
517	JEANS FOR CHARITY	\$83.09	\$1,080.00	\$0.00	\$0.11	\$1,163.20	\$0.00	\$1,163.20
518	NEWTOWN EDUCATION FOUNDAT	\$1,036.63	\$0.00	\$0.00	\$1.34	\$1,037.97	\$0.00	\$1,037.97
520	PAY IT FORWARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600	ATHLETIC ACCOUNT	\$18,829.29	\$100,321.92	\$(44,532.21)	\$3,277.01	\$77,896.01	\$0.00	\$77,896.01
601	GIRLS INDOOR TRACK	\$2,414.50	\$0.00	\$(1,500.00)	\$3.11	\$917.61	\$0.00	\$917.61
602	BOYS SWIM TEAM	\$822.46	\$752.00	\$(353.32)	\$1.06	\$1,222.20	\$0.00	\$1,222.20
603	GIRLS SWIM	\$3,240.96	\$2,155.00	\$(2,802.26)	\$4.17	\$2,597.87	\$0.00	\$2,597.87
604	BOYS TRACK TEAM	\$3,903.61	\$0.00	\$0.00	\$5.03	\$3,908.64	\$0.00	\$3,908.64
605	GIRLS TRACK	\$898.08	\$0.00	\$0.00	\$1.16	\$899.24	\$0.00	\$899.24
606	CHEERLEADERS	\$263.62	\$3,500.00	\$(2,304.25)	\$0.34	\$1,459.71	\$0.00	\$1,459.71
607	FIELD HOCKEY	\$3,936.20	\$3,865.75	\$(3,350.23)	\$5.07	\$4,456.79	\$0.00	\$4,456.79
609	BOYS CROSS COUNTRY	\$708.75	\$2,212.00	\$(1,225.00)	\$0.91	\$1,696.66	\$0.00	\$1,696.66
610	BASEBALL	\$(1,668.77)	\$0.00	\$(1,360.00)	\$0.00	\$(3,028.77)	\$0.00	\$(3,028.77)
611	BOYS SOCCER	\$1,524.27	\$880.00	\$(305.32)	\$1.96	\$2,100.91	\$0.00	\$2,100.91
612	GIRLS SOCCER	\$1,405.30	\$2,340.00	\$(3,029.70)	\$1.81	\$717.41	\$0.00	\$717.41
613	BOYS INDOOR TRACK	\$3,039.46	\$0.00	\$0.00	\$3.91	\$3,043.37	\$0.00	\$3,043.37
614	VOLLEYBALL	\$6,402.63	\$0.00	\$(408.00)	\$8.25	\$6,002.88	\$0.00	\$6,002.88
615	WEIGHT ROOM FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
616	COLOR GUARD	\$545.25	\$0.00	\$0.00	\$0.70	\$545.95	\$0.00	\$545.95
617	WRESTLING	\$9,690.29	\$0.00	\$(4,000.00)	\$(3,940.28)	\$1,750.01	\$0.00	\$1,750.01
618	DANCE TEAM	\$2,558.35	\$0.00	\$(630.85)	\$3.30	\$1,930.80	\$0.00	\$1,930.80
619	SOFTBALL	\$4,397.16	\$0.00	\$(872.02)	\$5.66	\$3,530.80	\$0.00	\$3,530.80
620	GIRLS LACROSSE	\$5,165.99	\$7,404.00	\$(6,737.58)	\$6.65	\$5,839.06	\$0.00	\$5,839.06
621	GIRLS BASKETBALL	\$4,181.16	\$9,425.00	\$(11,982.55)	\$(219.61)	\$1,404.00	\$0.00	\$1,404.00
622	BOYS TENNIS	\$913.31	\$0.00	\$0.00	\$1.18	\$914.49	\$0.00	\$914.49
623	GIRLS TENNIS	\$339.73	\$0.00	\$0.00	\$0.44	\$340.17	\$0.00	\$340.17
624	GIRLS CROSS COUNTRY	\$408.49	\$0.00	\$0.00	\$0.53	\$409.02	\$0.00	\$409.02
626	NH INTERAMURALS	\$20.55	\$0.00	\$0.00	\$0.03	\$20.58	\$0.00	\$20.58
627	GOLF-BOYS	\$162.72	\$0.00	\$0.00	\$0.21	\$162.93	\$0.00	\$162.93
628	ICE HOCKEY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
629	BOYS BASKETBALL	\$2,495.26	\$1,570.00	\$(430.03)	\$3.21	\$3,638.44	\$0.00	\$3,638.44
630	GYMNASTICS	\$2,313.53	\$0.00	\$0.00	\$2.98	\$2,316.51	\$0.00	\$2,316.51

NEWTOWN HIGH SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
631	BOYS LACROSSE	\$76.11	\$9,940.00	\$(1,910.00)	\$0.10	\$8,106.21	\$0.00	\$8,106.21
632	UNIFIED SPORTS	\$5,446.22	\$2,716.00	\$(1,472.70)	\$1,127.01	\$7,816.53	\$0.00	\$7,816.53
633	VOLLEYBALL-BOYS	\$5,164.12	\$740.29	\$(754.00)	\$6.65	\$5,157.06	\$0.00	\$5,157.06
634	GOLF-GIRLS	\$670.00	\$0.00	\$0.00	\$0.86	\$670.86	\$0.00	\$670.86
635	E-SPORTS	\$43.62	\$0.00	\$0.00	\$192.06	\$235.68	\$0.00	\$235.68
707	2007 Reunion Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
708	2008 Reunion Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
709	2009 Reunion Funds	\$17,107.05	\$0.00	\$0.00	\$22.03	\$17,129.08	\$0.00	\$17,129.08
710	2010 Reunion Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
711	2011 REUNION FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
712	2012 REUNION FUNDS	\$940.01	\$0.00	\$0.00	\$1.21	\$941.22	\$0.00	\$941.22
713	2013 REUNION FUNDS	\$8,240.82	\$0.00	\$0.00	\$10.61	\$8,251.43	\$0.00	\$8,251.43
714	2014 REUNION FUNDS	\$8,686.80	\$0.00	\$0.00	\$11.19	\$8,697.99	\$0.00	\$8,697.99
715	2015 REUNION FUNDS	\$1,110.76	\$0.00	\$0.00	\$1.43	\$1,112.19	\$0.00	\$1,112.19
716	2016 REUNION FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
717	2017 REUNION FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
718	2018 REUNION FUNDS	\$3,920.02	\$0.00	\$0.00	\$5.05	\$3,925.07	\$0.00	\$3,925.07
719	2019 REUNION FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
720	2020 REUNION FUNDS	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Activity Accounts Grand Total		\$633,583.08	\$353,913.85	\$(174,996.18)	\$0.00	\$812,500.75	\$0.00	\$812,500.75

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	PETTY CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	CASH ON HAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
992	CHECK ACCOUNT	\$440,038.56	\$353,095.11	\$(174,996.18)	\$0.00	\$618,137.49	\$618,137.49
993	SAVINGS ACCOUNT	\$193,544.52	\$818.74	\$0.00	\$0.00	\$194,363.26	\$194,363.26
994	INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$633,583.08	\$353,913.85	\$(174,996.18)	\$0.00	\$812,500.75	\$812,500.75

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: ___/___/___
 Principal: _____ Date: ___/___/___

NEWTOWN MIDDLE SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	ACADEMIC ACHIEVEMENT AWAR	(\$100.00)	\$0.00	\$0.00	\$0.00	(\$100.00)	\$0.00	\$(100.00)
101	PHYSICAL EDUCATION	\$135.77	\$0.00	\$0.00	\$0.00	\$135.77	\$0.00	\$135.77
102	BAND	\$475.62	\$0.00	\$0.00	\$0.00	\$475.62	\$0.00	\$475.62
103	BASKETBALL	\$24.35	\$0.00	\$0.00	\$0.00	\$24.35	\$0.00	\$24.35
104	BOOK FINES	\$1,421.87	\$0.00	\$0.00	\$0.00	\$1,421.87	\$0.00	\$1,421.87
105	CHORUS	\$58.73	\$0.00	\$0.00	\$0.00	\$58.73	\$0.00	\$58.73
106	DRAMA	\$14,632.42	\$86.19	\$(825.00)	\$0.00	\$13,893.61	\$0.00	\$13,893.61
107	FRENCH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	FAMILY CONSUMER SCIENCE	(\$79.49)	\$0.00	\$0.00	\$0.00	(\$79.49)	\$0.00	\$(79.49)
109	LIBRARY	\$53.14	\$22.94	\$0.00	\$0.00	\$76.08	\$0.00	\$76.08
110	MAGAZINE DRIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
111	NYA	\$4,053.41	\$0.00	\$0.00	\$0.00	\$4,053.41	\$0.00	\$4,053.41
112	HOLIDAY CARES	\$35.00	\$735.00	\$(1,500.00)	\$765.00	\$35.00	\$0.00	\$35.00
113	SCIENCE	\$29.83	\$0.00	\$0.00	\$0.00	\$29.83	\$0.00	\$29.83
114	SPANISH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
115	STUDENT COUNCIL	\$4,467.35	\$0.00	\$(1,500.00)	\$0.00	\$2,967.35	\$0.00	\$2,967.35
116	SUNSHINE	\$1,250.82	\$1,090.00	\$(1,674.21)	\$0.00	\$666.61	\$0.00	\$666.61
117	GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
118	CROSS COUNTRY	\$140.00	\$0.00	\$0.00	\$0.00	\$140.00	\$0.00	\$140.00
120	7 GREEN	\$382.98	\$30.00	\$0.00	\$0.00	\$412.98	\$0.00	\$412.98
121	7 BLUE	\$794.21	\$0.00	\$0.00	\$0.00	\$794.21	\$0.00	\$794.21
122	8 BLUE	\$2,184.22	\$0.00	\$(400.00)	\$0.00	\$1,784.22	\$0.00	\$1,784.22
123	8 RED	\$2,182.08	\$0.00	\$(200.00)	\$0.00	\$1,982.08	\$0.00	\$1,982.08
124	8 GREEN	\$2,991.58	\$0.00	\$(200.00)	\$0.00	\$2,791.58	\$0.00	\$2,791.58
125	7 ORANGE	\$131.26	\$0.00	\$0.00	\$0.00	\$131.26	\$0.00	\$131.26
126	YEARBOOK	\$7,013.76	\$1,064.00	\$(137.69)	\$0.00	\$7,940.07	\$0.00	\$7,940.07
127	LITERARY MAGAZINE	\$965.00	\$0.00	\$0.00	\$0.00	\$965.00	\$0.00	\$965.00
132	GENERAL	\$3,365.36	\$821.31	\$(908.46)	\$0.00	\$3,278.21	\$0.00	\$3,278.21
133	GATES	\$284.47	\$0.00	\$0.00	\$0.00	\$284.47	\$0.00	\$284.47
134	ART	\$713.30	\$0.00	\$0.00	\$0.00	\$713.30	\$0.00	\$713.30
135	RETIREMENT FUND	\$41.66	\$0.00	\$0.00	\$0.00	\$41.66	\$0.00	\$41.66
139	7 RED	\$641.90	\$0.00	\$120.00	\$0.00	\$761.90	\$0.00	\$761.90
140	SUPPORT ACCOUNT	\$32,439.54	\$3,588.88	\$(193.31)	(\$765.00)	\$35,070.11	\$0.00	\$35,070.11
141	ORCHESTRA	\$4.29	\$0.00	\$0.00	\$0.00	\$4.29	\$0.00	\$4.29
143	SOCIAL STUDIES TEXTS	\$155.62	\$0.00	\$0.00	\$0.00	\$155.62	\$0.00	\$155.62
145	MATH TEXTS	\$950.23	\$0.00	\$0.00	\$0.00	\$950.23	\$0.00	\$950.23
146	LANGUAGE ARTS TEXTS	\$77.98	\$0.00	\$0.00	\$0.00	\$77.98	\$0.00	\$77.98
147	FOREIGN LANG TEXT	\$471.90	\$0.00	\$0.00	\$0.00	\$471.90	\$0.00	\$471.90
148	MUSIC	(\$55.42)	\$0.00	\$0.00	\$0.00	(\$55.42)	\$0.00	\$(55.42)
151	BASEBALL	\$58.00	\$0.00	\$0.00	\$0.00	\$58.00	\$0.00	\$58.00
154	SOFTBALL	\$45.63	\$0.00	\$0.00	\$0.00	\$45.63	\$0.00	\$45.63
161	INTERACT CLUB	\$937.97	\$0.00	\$46.00	\$0.00	\$983.97	\$0.00	\$983.97
169	8 PURPLE	\$350.91	\$0.00	\$0.00	\$0.00	\$350.91	\$0.00	\$350.91
170	HEALTH OFFICE	\$14.50	\$0.00	\$0.00	\$0.00	\$14.50	\$0.00	\$14.50
172	SKI & SNOWBOARD CLUB	\$3,334.97	\$2,486.00	\$(2,019.00)	\$0.00	\$3,801.97	\$0.00	\$3,801.97
173	READING	\$7.04	\$0.00	\$0.00	\$0.00	\$7.04	\$0.00	\$7.04
177	COOKIE DOUGH	\$2,814.08	\$0.00	\$62.55	\$0.00	\$2,876.63	\$0.00	\$2,876.63
178	JAZZ BAND	\$1,132.91	\$0.00	\$0.00	\$0.00	\$1,132.91	\$0.00	\$1,132.91
179	CONCERT CHOIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
185	COMPUTER TECH CLUB	\$91.97	\$0.00	\$0.00	\$0.00	\$91.97	\$0.00	\$91.97

NEWTOWN MIDDLE SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
186	STAFF SHIRTS	\$23.75	\$0.00	\$0.00	\$0.00	\$23.75	\$0.00	\$23.75
188	TOM D. SHIRTS	\$502.00	\$0.00	\$0.00	\$0.00	\$502.00	\$0.00	\$502.00
189	SCIENCE BOWL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
190	MATH TEAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
191	SPORTS BANQUET	\$182.73	\$0.00	\$0.00	\$0.00	\$182.73	\$0.00	\$182.73
192	SOCIAL COMMITTEE	\$5.27	\$0.00	\$0.00	\$0.00	\$5.27	\$0.00	\$5.27
193	SOFTBALL/BASEBALL BOOSTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	Men in Green	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
195	Umpire Fees	(\$94.04)	\$0.00	\$0.00	\$0.00	(\$94.04)	\$0.00	(\$94.04)
196	NATURE'S CLASSROOM	\$5.95	\$0.00	\$0.00	\$0.00	\$5.95	\$0.00	\$5.95
197	ROBOTICS	\$1,844.25	\$0.00	\$0.00	\$0.00	\$1,844.25	\$0.00	\$1,844.25
199	Unified Sports	(\$18.65)	\$0.00	\$0.00	\$0.00	(\$18.65)	\$0.00	(\$18.65)
200	Be Kind Mural	\$250.00	\$0.00	\$(250.00)	\$0.00	\$0.00	\$0.00	\$0.00
Activity Accounts Grand Total		\$93,823.98	\$9,924.32	\$(9,579.12)	\$0.00	\$94,169.18	\$0.00	\$94,169.18

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	PETTY CASH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	CASH ON HAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
992	CHECK ACCOUNT	\$93,794.12	\$9,924.32	\$(9,579.12)	\$0.00	\$94,139.32	\$94,139.32
993	SAVINGS ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$93,794.12	\$9,924.32	\$(9,579.12)	\$0.00	\$94,139.32	\$94,139.32

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/__
 Principal: _____ Date: __/__/__

REED INTERMEDIATE SCHOOL

General Ledger Report

Financial Report

From Date: 7/1/2020
To Date: 03/31/2021

From Acct: 1
To Acct: 999999

Activity Accounts

Acct	Account Name	Beg. Bal.	Recpt / JV	Disb / JV	Transfers	End. Bal.	YTD Payables	Work Bal
100	Staff water/General fund	\$570.71	\$1,125.00	\$(832.70)	\$0.00	\$863.01	\$0.00	\$863.01
113	LIBRARY ACCOUNT	\$1,600.78	\$134.70	\$0.00	\$0.00	\$1,735.48	\$0.00	\$1,735.48
114	Reed Interact Club	\$112.84	\$0.00	\$0.00	\$0.00	\$112.84	\$0.00	\$112.84
119	RIS STUDENT COUNCIL	\$1,052.01	\$0.00	\$0.00	(\$600.00)	\$452.01	\$0.00	\$452.01
120	SOCIAL STUDIES BOOKS	\$639.97	\$0.00	\$0.00	\$0.00	\$639.97	\$0.00	\$639.97
121	MATH/SCIENCE BOOKS	\$1,868.70	\$10.00	\$0.00	\$0.00	\$1,878.70	\$0.00	\$1,878.70
122	Literacy Center	\$296.22	\$0.00	\$0.00	\$0.00	\$296.22	\$0.00	\$296.22
124	SUNSHINE ACCOUNT	\$1,072.33	\$0.00	\$(630.61)	\$0.00	\$441.72	\$0.00	\$441.72
125	CACULATOR & TEMPLET ACCT	\$11.02	\$0.00	\$0.00	\$0.00	\$11.02	\$0.00	\$11.02
127	INTRAMURAL/football	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
132	CRAFT CLUB	\$30.07	\$0.00	\$0.00	\$0.00	\$30.07	\$0.00	\$30.07
134	STUDENT PLANNER ACCOUNT	\$56.00	\$16.00	\$0.00	\$0.00	\$72.00	\$0.00	\$72.00
136	Yearbook Account	\$4,701.07	\$2,275.75	\$(1,896.20)	\$0.00	\$5,080.62	\$0.00	\$5,080.62
140	5TH & 6TH GRADE BAND	\$916.70	\$1,411.00	\$(2,100.00)	\$0.00	\$227.70	\$0.00	\$227.70
143	Health	\$58.26	\$0.00	\$0.00	\$0.00	\$58.26	\$0.00	\$58.26
144	PRINCIPAL'S ACCOUNT	\$130.58	\$0.00	\$0.00	\$0.00	\$130.58	\$0.00	\$130.58
145	Retirement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
148	CHORUS ACCOUNT	\$2.42	\$0.00	\$0.00	\$0.00	\$2.42	\$0.00	\$2.42
150	ORCHESTRA	\$425.26	\$0.00	\$0.00	\$0.00	\$425.26	\$0.00	\$425.26
155	TECHNOLOGY	\$81.00	\$0.00	\$0.00	\$0.00	\$81.00	\$0.00	\$81.00
156	TEXTBOOKS	\$105.90	\$0.00	\$0.00	\$0.00	\$105.90	\$0.00	\$105.90
159	Coke Cola account	\$41.08	\$0.00	\$0.00	\$0.00	\$41.08	\$0.00	\$41.08
162	LIBRARY /LOST BOOK ACCT	\$304.20	\$99.95	\$0.00	\$0.00	\$404.15	\$0.00	\$404.15
168	Ski Club	\$721.02	\$0.00	\$355.00	\$0.00	\$1,076.02	\$0.00	\$1,076.02
171	6TH GRADE FIELD TRIPS	\$233.62	\$1,200.00	\$0.00	\$0.00	\$1,433.62	\$0.00	\$1,433.62
172	5TH GRADE FIELD TRIPS	\$4,054.21	\$1,400.00	\$0.00	\$0.00	\$5,454.21	\$0.00	\$5,454.21
173	Miscellaneous	\$351.68	\$0.00	\$0.00	\$0.00	\$351.68	\$0.00	\$351.68
175	Student Productions	\$2,577.31	\$0.00	\$(580.00)	\$0.00	\$1,997.31	\$0.00	\$1,997.31
176	Charity /Donations	\$207.87	\$4,664.42	\$(5,112.59)	\$600.00	\$359.70	\$0.00	\$359.70
179	Trout Release	\$78.17	\$0.00	\$0.00	\$0.00	\$78.17	\$0.00	\$78.17
180	Odyssey of the Mind	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
181	cluster activities	\$793.01	\$4,511.00	\$(4,636.00)	\$0.00	\$668.01	\$0.00	\$668.01
Activity Accounts Grand Total		\$23,094.01	\$16,847.82	\$(15,433.10)	\$0.00	\$24,508.73	\$0.00	\$24,508.73

GL Accounts

GL Acct	Begin Bal	Recpt / JV	Disb / JV	Transfers	End Bal	YTD Payables	Work Bal
990	Petty Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991	Cash On Hand	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
992	Checking	\$23,094.01	\$16,847.82	\$(15,433.10)	\$0.00	\$24,508.73	\$24,508.73
993	Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
994	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Ledger Grand Total		\$23,094.01	\$16,847.82	\$(15,433.10)	\$0.00	\$24,508.73	\$24,508.73

REED INTERMEDIATE SCHOOL

General Ledger Report

Financial Report

From Date:	7/1/2020
To Date:	03/31/2021

From Acct:	1
To Acct:	999999

I have reviewed the above ledger report and attached reports for the current month. I find them accurate and complete to the best of my knowledge.

Bookkeeper: _____ Date: __/__/__
Principal: _____ Date: __/__/__

NEWTOWN MUNICIPAL CENTER
3 PRIMROSE STREET
NEWTOWN, CONNECTICUT 06470
TEL. (203) 270-6131 / FAX (203) 270-4205



RICK SPREYER

www.newtown-ct.gov

**TOWN OF NEWTOWN
PURCHASING AGENT**

TO: Tanja Vadas, Director of Business
FROM: Rick Spreyer, Purchasing Agent
SUBJECT: Bid Review - Propane
DATE: April 29, 2021

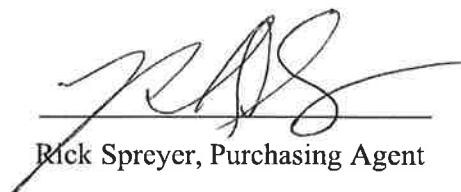
On March 26, 2021, the RFP for Propane & Autofuel Dispensing Equipment was published. On April 23, 2021, bids for this project were submitted. There were three (3) bids submitted for this project.

Here is the list of each vendor that submitted bids and their bid amount:

Company	Address	PPG Year 1	PPG Year 2
Mitchell	7 Federal Rd, Danbury, CT 06813	\$1.235	\$1.125
East River Energy	401 Soundview Rd, Guilford, CT 06437	\$1.545	\$1.475
Hocon Gas	6 Armstrong Rd, Shelton, CT 06484	\$1.159	\$1.177

Bid review is underway with input from All-Star Transportation to determine the lowest responsible bidder. Once a determination is made and the bid is awarded, the awarded company will work alongside All-Star Transportation on the placement of the tank(s) and dispensing equipment, and will make a temporary pump trailer available should there be need for propane during the installation.

Sincerely,



Rick Spreyer, Purchasing Agent

CC: Bob Gerbert, Director of Facilities

2021-22 Propane fuel analysis

	<u>Year 1 (21-22)</u>	<u>Year 2 922-23</u>	<u>Total 2 Years</u>
Hocon	\$ 185,440.00	\$ 188,320.00	\$ 373,760.00
Mitchel	\$ 197,600.00	\$ 180,000.00	\$ 377,600.00
	<u>\$ (12,160.00)</u>	<u>\$ 8,320.00</u>	<u>\$ (3,840.00)</u>

Average use approx 160,000 gallons

**Board of Education
Newtown, Connecticut**

Minutes of the Board of Education virtual meeting held April 20, 2021 at 7:00 p.m.

M. Ku, Chair	L. Rodrigue
D. Delia, Vice Chair	A. Uberti
D. Cruson, Secretary (absent)	T. Vadas
D. Leidlein	4 Staff
J. Vouros (absent)	1 Press
R. Harriman-Stites	Public by phone
D. Zukowski	

Mrs. Ku called the meeting to order at 7:02 p.m. and stated it was being recorded and being live streamed.

Item 1 – Pledge of Allegiance

Item 2 – Consent Agenda

MOTION: Mr. Delia moved that the Board of Education approve the consent agenda which includes the minutes of April 6, 2021, the donation to Hawley School, and the correspondence report. Mrs. Harriman-Stites seconded. Motion passes unanimously.

Item 3 – Public Participation

Item 4 – Reports

Chair Report: Mrs. Ku reported that the BOE was invited to the Charter Revision Commission's meetings to provide perspective about the changes that were requested. After receiving feedback from Board members, it was decided that the BOE will attend the May 19th meeting. Additionally, the Budget Referendum will take place on Tuesday, April 27th. The Referendum is late this year but hopes that everyone remembers to vote!

Superintendent's Report: Dr. Rodrigue hopes that everyone is rejuvenated after Spring Break! Spring sports are in full swing as well as student assessments. Dr. Rodrigue reported that a Bullying survey will be sent to our elementary level students and families, just like we did for our secondary students and the results will help plan Newtown's social-emotional learning.

Committee Reports:

Mrs. Ku said that after looking at some of the questions from their last meeting, the Joint Non-Lapsing Workgroup might find it beneficial to review the Board of Education's policies and administrative regulations as a starting point.

Ms. Zukowski said that the two policies from the Board of Education were sent out after the first meeting and were being reviewed by the lawyers. There has been some reluctance in acknowledging the administrative regulations but Ms. Zukowski is still pushing for them to recognize them.

Mrs. Leidlein asked if CAGE might have some information that they could add with regard to other policies that other Towns have put forward.

Mrs. Ku said that she can ask CAGE before the next meeting on May 3rd.

Ms. Harriman-Stites suggested that Dr. Rodrigue may want to go to her colleagues in the Superintendent group to get their feedback.

Dr. Rodrigue agreed to speak with them.

Student Representative Reports:

Mr. Jerfy reported that there are less than 40 days of school which is bittersweet. It is an exciting time at NHS because many seniors are committing to their Colleges. AP Classes are now beginning to prepare for the upcoming AP Exams.

Ms. Clure reported that there is not a lot of new information since the last meeting because it was Spring Break last week. All spring sports started and had activities over Spring Break. The Hope Squad will spread messages of hope and kindness this week at NHS. April is Autism Awareness Month and to help spread awareness, NHS Honor Society and Newtown Families United is hosting a movie at Edmond Town Hall on Sunday.

Ms. Zukowski asked to remind the students to please send their final Capstone projects to the Board. Ms. Zukowski also wondered how the students felt about getting the Covid Vaccine. Ms. Clure said that students have not been hesitant and many students have made their first appointment.

Ms. Leidlein asked if there are any changes with enrollment in AP classes this year. Dr. Longobucco said there is an equal amount of students enrolled in AP classes. Students are already enrolling in AP classes for next year and we do not see a huge change in enrollment. The high school feels it is important that the students take their exams in the school building. Students in Cohort D have been offered to come into the building to take their test and most do. There is a remote option, however, it is a not a version that the students have ultimately practiced.

Financial Report:

MOTION: Mr. Delia moved that the Board of Education approve the Financial Report for the month ending March 31, 2021. Mrs. Harriman-Stites seconded.

Mrs. Vadas gave an update regarding the propane contract. The Purchasing Director assembled a RFP for suppliers to bid on the propane contract. This is very similar to the contract that was sent out on 2019. It was advertised in the Newtown Bee and the Town website. The RFP was also sent to five vendors (Holcon, East River, Mitchell, AmeriGas and Suburban). The bids are due to Central Office on Friday at 2 pm. We hope to have something to present to the Board during the first or second meeting in May. Additionally, the Excise tax credit has opened again. The last time Newtown applied was in 2019 and submitted 2017 data. In January, Mrs. Larson applied for the last three years and Newtown just received a check for the 2018 credit for \$38,000. The credit is for .50 cents per gallon. Finally, Ms. Vadas reached out to Newtown's enrollment specialist and will most likely use his report for the projections for the next budget round in the 2022-2023 school year.

Mrs. Vadas presented the financial report for the month ending March 31, 2021.

Ms. Zukowski asked if the lunch program could be designated a Covid related expense or loss because if it wasn't for Covid, there would not be a significant change. Mrs. Vadas said that she included the lunch program in the Covid report in the past and will include it in the next report for the Board.

Mrs. Ku asked if the students staying after for sports helped the lunch sales.

Mrs. Vadas said it is not necessarily the sales, but more the lunch meal count. There is a federal reimbursement for the meals.

Mrs. Ku asked how the Excise Tax is incorporated into the budget.
Mrs. Vadas said the checks need to be given to the Town.

Motion passes unanimously.

Item 5 – Presentations

Newtown High School teachers, Steve George and Eric Holste-Grubbe, presented the Applied Robotics Technology Curriculum.

Ms. Zukowski asked if the students had an option to take this class without being penalized since it could be considered a “zero weight” class like in past years.

Dr. Longobucco said that all electives in the building, regardless of the department, are unweighted classes and that is because they are non-leveled courses. Students are required to take a certain amount of electives and will not be penalized for taking them.

Mr. Delia commented about students retaking this course. Do the students retake the content phase or do they go immediately into the design phase?

Mr. George said that the students that are retaking the course would go right into designing for the Vex challenge.

Mr. Delia asked how the students are coached at the Vex challenge.

Mr. Holste-Grubbe said it is entirely student based competition. The adults are there to be advisors and that’s it.

Newtown High School teacher, Chelsea Crooke, presented the Account I Curriculum.

Mrs. Leidlein asked if the class had any connection to any local businesses where the students can observe professionals.

Ms. Crooke said that prior to COVID; they were awarded a grant and were able to go out into the career field. In 2019, a tax accountant was willing to come in and speak with the class. Ms. Crooke said that she would be very happy to bring more practices and concepts into perspective for the students.

Mr. Delia would be in favor of organizing a fieldtrip for the students.

Ms. Crooke agreed and would love that experience for her students.

Mrs. Vadas mentioned that there used to be a program that high school students would come to Central Office in the summer and learn about basic bookkeeping. If this program was to ever come back, the students are welcome to apply.

Mr. Delia asked what program is being used beyond Excel and Google Sheets.

Ms. Crooke said she is working with and testing QuickBooks and would be very valuable for her students.

Mrs. Ku said that the BEAT program continuously brings fantastic curriculum to the Board and improve all the time.

Fine Arts and Music Update:

Mrs. Ku said that Michelle Hiscavich was not able to join the meeting tonight but Dr. Rodrigue will speak to this update.

Dr. Rodrigue said that Mrs. Uberti will actually speak to the update; however, she does know that Ms. Hiscavich would want to recognize Newtown High School Band and how they were selected to play in the Memorial Day Parade in Washington, DC next spring.

Mrs. Uberti reported that Ms. Hiscavich shared her concern not only about attracting students to play band instruments but retaining them from the time they start until middle and high school. In addition to retaining them there was a concern about having a balance band at NHS. Mrs. Uberti said that Ms. Hiscavich brought a plan to the C&I committee on March 23rd. The plan is to develop our inspiring musicians but also to make sure the Newtown band program grows and continues to thrive. Often time, students will select an instrument that is either too big or unlikely for them to be successful with. The department decided to provide more of a controlled choice for students coming into 5th grade. The hope is that this will help the program grow in the coming years.

Item 6 – Old Business

COVID-19 Update:

Dr. Rodrigue thanked everyone for their effort in helping secure two dates for the 16 year olds and older students to get vaccinated. This is important because we want to hold all of the end of year events as safely as possible. Dr. Rodrigue would like to especially thank Anne Dalton and Donna Culbert for their hard work.

Dr. Longobucco said that there were 147 students at the Danbury Fair Mall to get vaccinated.

Mrs. Harriman-Stites asked if there were any concerns regarding traveling for spring break and not quarantining per CDC guidelines? Additionally, has there been a uptick with students transferring into Cohort D following spring break?

Dr. Longobucco said in the High School, students cannot transfer into Cohort D unless it is for two or more weeks. There has been a significant increase into temporary remote learning this week. This increase is due to students traveling and families being worried about students not quarantining correctly.

Dr. Rodrigue said that the whole District was prepared for the temporary remote learning after spring break.

Item 7 – New Business

MOTION: Mr. Delia moved that the Board of Education approved the 2021-22 Non-renewal list as presented. Mrs. Harriman-Stites seconded.

Dr. Rodrigue said that this list is prepared each year and is protocol. However, this list does not mean that these employees cannot find employment in Newtown during the hiring season. The staff listed in the first group was talked with and was aware of this possibility of non-renewal due to the budget.

Motion passes unanimously.

Discussion of Final Days of School Calendar:

Dr. Rodrigue said that in the past, Newtown scheduled early release days, typically the last several days of school. This year the early release days are scheduled for the last three days of school: Friday, June 11th, Monday, June 14th and Tuesday, June 15th.

Item 8 – Public Participation

MOTION: Mr. Delia moved to adjourn. Mrs. Harriman-Stites seconded. Motion passes unanimously.

Item 9 – Adjournment

The meeting adjourned at 8:35 p.m.

Respectively submitted:

Daniel J. Cruson, Jr.
Secretary