FIRE ISLAND UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION

Budget Review/Work Session Agenda
January 23, 2024
4:30 p.m.

Call to Order

Pledge of Allegiance

ITEM 1 **Action Items**

a. 2023-24 Annual Calendar Revision – *to reflect an Inclement Weather Day school closure on January 10, 2024, and the make-up day of May 23, 2024.*
b. Addition of Bus Stop – *Midway & Cottage Walk, Ocean Beach*

ITEM 2 **Finance**

a Claims Auditor Report
b. Cash Transfer
c. Warrant

ITEM 3 **Discussion/Review**

a. Review of Preliminary 2024-2025 Budget
b. Regulatory Amendments Relating to the Income Eligibility for Real Property Tax Exemption for Persons Age 65 & Older and Persons with Disabilities and Limited Income.

ITEM 4 **Executive Session**

It is expected the Board will make a motion to enter Executive Session to discuss the employment of a particular person/persons.

ITEM 5 **Adjournment**

FIRE ISLAND UNION FREE SCHOOL DISTRICT

** DRAFT** 2023-2024 SCHOOL CALENDAR **DRAFT**

July 2023				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

4 Independence Day

August 2023				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	[30]	[31]	

(+2)

[30-31] Superintendent Conference Days

September 2023				
M	T	W	T	F
				1
4	**5**	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

(18)

4 Labor Day
5 First Day for Students
25 Yom Kippur

October 2023				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

(21)

9 Columbus Day

November 2023				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	*21	22	23	24
27	28	29	30	

(18)

10 Veterans Day (observed)
21 Emergency Rapid Dismissal – (Early Dismissal at 2:15 pm)
22-24 Thanksgiving Recess

December 2023				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	{14}	{15}
18	19	20	21	22
25	26	27	28	29

(15)

14, 15 Half Day Parent-Teacher Conferences
22-29 Winter Recess

January 2024				
M	T	W	T	F
1	**2**	3	4	5
8	9	~~10~~	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

(21)

1 New Year's Day
2 Return to School
10 Inclement Weather Day - **USED**
15 Martin Luther King, Jr. Day

February 2024				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

(16)

19-23 Mid-Winter Recess

March 2024				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

(19)

28-29 Easter Recess

April 2024				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

(15)

1-2 Easter Recess
22-26 Spring Recess

May 2024				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

(20)

~~23 Snow Day – no school if unused~~
24-27 Memorial Day Recess

June 2024				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	{26}	~~27~~	28

(17)

19 Juneteenth
26 Last Day of School – Half Day
27 Snow Day – no school if unused (Graduation to be determined)

Holiday (Students & Teachers)

Inclement Weather Days (no school if unused)

Parent-Teacher Conferences half day { }
Superintendent's Conference Day [ ]

180 + 2 = 182

Revised: 1/20/2024
BOE Approved:

*November 21, 2024 – Emergency Rapid Dismissal @ 2:15 pm

In the event of inclement weather, June 27, 2024 may be used as a make-up day. If a third day is needed, April 2, 2024 will be used as a make-up day.

The Board of Education reserves the right to revise this calendar if emergency school closings during the school year require additional teaching days.

January 19, 2024

VIA EMAIL

Board of Education
Fire Island Union Free School District

Re: Claims Audit Report for the Month of January 1, 2024 through January 18, 2024.

Board of Education:

I have completed my claims auditing services to the Fire Island Union Free School District covering the time period of ***January 1, 2024 through January 18, 2024.*** The services I performed, as outlined within my proposal, include reviewing all claims against the district. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

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

Claims Audit Services

Exhibits

CLAIMS AUDIT SERVICES

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

1. Verification of the accuracy of invoices and claim forms.

2. Ensuring proper approval of all purchases; checking that purchases constitute legal expenses of the school district.

3. Determining that purchase orders have been issued in accordance with Board of Education policy, and applicable state law.

Re: Claims Audit Report for the Month of
January 1, 2024 through January 18, 2024

4. Comparison of invoices or claims with previously approved contracts.

5. Reviewing price extensions, claiming of applicable discounts, inclusion of shipping and freight charges.

6. Approving all charges that are presented for payment which are supported with documentary evidence indicating compliance with all pertinent laws, policies and regulations.

Over the time period of January 1, 2024 through January 18, 2024 I have reviewed 37 claims against the District in the amount of **$192,351.57** (See attached Exhibit I) I made inquiries and/or observations into 1 claim in the amount of **$14,136.50.** It should be noted that currently, there are no outstanding inquiries in regard to the audit of claims made against the district for the period of January 1, 2024 through January 18, 2024. I have summarized the inquiries and/or observations as well as the resolutions within Exhibit II.

Please note that for comparative purposes, I have attached Exhibit II – "Summary of Inquiries/Resolutions" for each of the prior months.

I trust that the foregoing comments are clear. If you have any questions or you would like to discuss this matter further, please contact me at Jofilipkowski@outlook.com or (631)662-2779.

Very truly yours,

Jo-Anne Filipkowski

Fire Island Union Free School District
Claims Audit
Schedule of Inquiries by Warrant Date
Exhibit III

Jan-24

Fund: A							
Inquiry #	**Ck #**	**Amount $**	**Vendor**	**Warrant #**	**Warrant Date**	**Reason For Inquiry**	**Resolution**
1	2180	14,136.50	Baldwin Automotive	A-16	01/18/24	Vendor Invoice for materials showing original pricing not attached	Vendor sending invoices
TOTALS		**14,136.50**					
GRAND TOTAL		**14,136.50**					

Fire Island Union Free School District
Claims Audit - Analysis by Number of Inquiries & Dollar Value
Summary of Inquiries / Resolutions and Percentage of Total Claims & Dollar Value of Claims
Exhibit II
2023/ 2024 YTD

Reason For Inquiry	Resolution	Jan-24		Feb-24	Mar-24	Apr-24	May-24	Jun-24	
Duplicate payment	Check voided		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*#DIV/0!*	*#DIV/0!*	
Incorrect check amount	Adjust next invoice		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*#DIV/0!*	*0.0000%*	
Incorrect purchase order	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*#DIV/0!*	*0.0000%*	
Incorrect remittance address	Address verified		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Incorrect vendor name	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Insufficient supporting documentation	Check voided		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*#DIV/0!*	
Insufficient supporting documentation	Documentation provided	1	*2.70270%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Invoice date precedes purchase order date	Noted by Business Office		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*#DIV/0!*	*#DIV/0!*	
Invoice over 90 days outstanding	Documentation provided		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*#DIV/0!*	*0.0000%*	
Missing receiving or approval signature	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Not an original invoice or receipt	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Paid sales tax	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Receipts not itemized	n/a		*0.00000%*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	*0.0000%*	
Total Number (#) of Inquiries		**37**	*100.00000%*	*#DIV/0!*	*#DIV/0!*	*2.6000%*	*#DIV/0!*	*#DIV/0!*	
					0.0000%				
Total Claims Audited		**37**	*100.00000%*	*#DIV/0!*	*#DIV/0!*	*100.0000%*	*100.0000%*	*100.0000%*	
Total Outstanding Inquiries		**none**							

Reason For Inquiry	Resolution	Jan-24							
Duplicate payment	Check voided		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Incorrect check amount	Adjust next invoice		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Incorrect purchase order	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Incorrect remittance address	Address verified		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Incorrect vendor name	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Insufficient supporting documentation	Check voided		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Insufficient supporting documentation	Documentation provided	14,136.50	*7.34930%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Invoice date precedes purchase order date	Noted by Business Office		*7.34930%*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	
Invoice over 90 days outstanding	Documentation provided		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*#DIV/0!*	*0.0000%*	
Missing receiving or approval signature	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Not an original invoice or receipt	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Paid sales tax	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Receipts not itemized	n/a		*0.00000%*	*#DIV/0!*	*#DIV/0!*	*0.0000%*	*0.0000%*	*0.0000%*	
Total Value ($) of Inquiries		**$ 14,136.50**	*7.34930%*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	*#DIV/0!*	
Total Claims Audited		**$ 192,351.57**	*100.00000%*	*#DIV/0!*	*100.0000%*	*100.0000%*	*#DIV/0!*	*100.0000%*	
Total Outstanding Inquiries		**none**		**none**	**none**	**none**	**none**	**none**	

Claims Audit By Fund

Fire Island Union Free School District

Exhibit I

Jan-24

Legend:	
A - General	H - Capital
C - Cafeteria	T - Trust & Agency
F - Federal	WC - Workers Compensation

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	$ Value of Checks	# of Inquiries	$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
01/18/24	01/18/24	16	A	37	192,351.57	1	14,136.50	1	-	2180-2210
TOTAL				**37**	**$ 192,351.57**	**1**	**$ 14,136.50**	**1**	**-**	
GRAND TOTAL				**37**	**$ 192,351.57**	**1**	**$ 14,136.50**	**1**	**-**	

Fire Island School CASH Transfer Form

	FM BT	General Ledger		
Date	Account and Description	**To:**	**From:**	**Reason**
1/31/2024	General Fund Money Market (A205) 286700539		193,000.00	
1/31/2024	General Fund Checking (A204) 287003958	193,000.00		To Cover Warrant
1/31/2024	General Fund Money Market (A205) 286700539			
1/31/2024	General Fund Checking (A204-1) Payroll 287003966	-		
		193,000.00	193,000.00	
		Difference	-	

FIRE ISLAND UFSD

Check Warrant Report For A - 16: Cash Disbursement #2 For Dates 1/1/2024 - 1/31/2024

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1004	01/16/2024	4064	**VOID** Danny Vega		-750.00
1005	01/16/2024	4065	**VOID** Lydon Cole		-750.00
1007	01/16/2024	4064	Danny Vega		750.00
1007	01/18/2024	4064	**VOID** Danny Vega		-750.00
1008	01/16/2024	4065	Lydon Cole		750.00
1009	01/18/2024	4064	Danny Vega		750.00
2180	01/18/2024	2947	Baldwin Automotive	7017	14,136.50
2181	01/18/2024	2971	Barnes & Noble Booksellers	7277	74.95
2182	01/18/2024	4069	Campbell Cassetta Architects PC	7193	6,000.00
2183	01/18/2024	4030	Coffee Distributing Corp	7029	150.20
2184	01/18/2024	1351	DAWN LIPPERT		1,978.80
2185	01/18/2024	1569	DONNA CLOCK		1,978.80
2186	01/18/2024	1835	EASTERN SUFFOLK BOCES	7023	25,175.32
2187	01/18/2024	2468	FIRST RELIANCE STANDARD LIFE INSUR.	7022	2,394.09
2188	01/18/2024	3849	Follett School Solutions, Inc	*See Detail Report	1,125.63
2189	01/18/2024	4047	Forrest Clock		1,978.80
2190	01/18/2024	3985	Frank B. Ferraro		2,769.60
2191	01/18/2024	1718	GRAINGER	7295	1,047.45
2192	01/18/2024	2507	GUERCIO AND GUERCIO	*See Detail Report	3,689.66
2193	01/18/2024	4076	IDESCO CORP.	7292	323.88
2194	01/18/2024	1063	ISLIP BULLETIN	7289	41.00
2195	01/18/2024	1269	JANET LAVIOLETTE		6,330.00
2196	01/18/2024	3482	Jay Lippert		1,978.80
2197	01/18/2024	1369	KEVIN GILLESPIE		1,978.80
2198	01/18/2024	4072	Leadership Solutions Advisers, LLC	7259	16,100.00
2199	01/18/2024	1284	LINDA HOWE		6,330.00
2200	01/18/2024	1301	LOIS THORNBERG		1,978.80
2201	01/18/2024	1064	LONG ISLAND ADVANCE	7288	41.00
2202	01/18/2024	1119	NYS EMP. HEALTH INS PENDING A/	7011	80,198.72
2203	01/18/2024	1612	Pitney Bowes	7001	227.97
2204	01/18/2024	1283	RENEE WEIL		1,978.80
2205	01/18/2024	1751	Roberta D. Roesch		2,769.60
2206	01/18/2024	2456	STAPLES Contract & Commercial	7038	44.78
2207	01/18/2024	3963	The Living Literacy Network, LLC	7087	2,000.00
2208	01/18/2024	2485	TOWN OF ISLIP	7111	2,878.49
2209	01/18/2024	3814	Windstream Communications, Inc	7173	1.13
2210	01/18/2024	1750	Young men's Christian Association of Long Island	7199	4,650.00

FIRE ISLAND UFSD

Check Warrant Report For A - 16: Cash Disbursement #2 For Dates 1/1/2024 - 1/31/2024

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount

Number of Transactions: 37

Warrant Total:	**192,351.57**
Vendor Portion:	**192,351.57**

*See Detail Report denotes that multiple purchase orders are referenced on this check. Run the Detail report to view the purchase order information

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 37 in number, in the total amount of $192,351.57. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

Date	Signature	Title