

FIRE ISLAND UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION

Regular Meeting/Public Hearing Agenda
October 10, 2023 @ 4:30 p.m.

Call to Order

Pledge of Allegiance

Voice of the Taxpayer

- ITEM 1 **Approval of Minutes**
a. Regular Meeting of September 19, 2023
b. Work Session of September 19, 2023
- ITEM 2 **Finance**
a. Treasurer's Report
b. Appropriation Status Report
c. Revenue Status Reports
d. Cash Disbursement Reports (General, Payroll, Capital)
e. Voided Checks
f. Budget Transfer
g. Cash Transfer
h. Warrants (General, Capital)
- ITEM 3 **Superintendent's Report**
- ITEM 4 **Correspondence**
- ITEM 5 **Action Items – Recommended for Approval**
a. 2023-2024 Board of Education Calendar Revision
b. 2023-2024 Board of Education Goals and Objectives
c. 2023-2024 District Wide School Safety Plan
d. 2022-2023 Financial Statements & Independent Auditor's Report
e. 2023-2024 Permanent Substitute Teacher – H. Margolin @ \$176.42 daily
f. 2023-2024 District Wide School Safety Team Members: *T. Davey, J. Lizza, T. Murphy, D. DeRuvo, B. Kurka, M. DiDio, J. Lippert, C. Ferry, C. Forget, P. Tamberino, Parent: B. Chenault, West District Fire Coordinator: V. Henriksen, Ocean Beach PD/FD: G. Hesse*
- ITEM 6 **Discussion**
a. Governor Hochul's Roadmap and Guidebook for P-12 Schools to Transition Bus Fleets to Zero-Emission (found [here](#)).
b. Policy #7350 – Use of Timeout and Physical Restraints
- ITEM 6 **Public Hearing/1st Reading of Policy Revision**
a. #5681 – School Safety Plans
b. #6215 – Probation and Tenure
c. #7522 – Concussion Management
d. #7530 – Child Abuse and Maltreatment
- ITEM 7 **Proposed Executive Session – It is anticipated there will be a motion to enter into executive session to discuss upcoming negotiations with the Fire Island Teacher's Association.**
- ITEM 8 **Adjournment**

Regular Meeting
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 19, 2023

DRAFT

CALL TO ORDER	The meeting was called to order at 4:41 p.m. by Vice President A. Wood
MEMBERS PRESENT	L. Kaufman, L. Nowachek, J. Phelan, K. Skelly-Kurka, A. Wood, M. Wyckoff.
MEMBERS ABSENT	J. Lippert
OTHERS PRESENT	T. Davey, Superintendent J. Lizza, Assistant Superintendent of Business and Operations R. Roth, School Attorney T. Murphy, District Clerk R. Swierkowski, Treasurer Ralph Cassetta – Campbell Cassetta Architects Robert Brown – Campbell Cassetta Architects
APPROVAL OF MINUTES	Minutes of the following meetings were accepted as read: • Regular Meeting of August 15, 2023. (K. Skelly-Kurka, L. Nowachek; 6-0)
TREASURER’S REPORT	Treasurer’s Report for the month ended August 2023 was accepted as hereby attached. (J. Phelan, M. Wyckoff; 6-0)
APPROPRIATION & REVENUE STATUS REPORTS	The Board accepts the Appropriation and Revenue Status Reports for August 2023 as hereby attached. (J. Phelan, M. Wyckoff; 6-0)
CASH DISBURSEMENT REPORT	The Board accepts the Cash Disbursement report for August 2023 as hereby attached. (J. Phelan, M. Wyckoff; 6-0)
BUDGET TRANSFER	The Board approves a budget transfer in the amount of \$40,972.06 as hereby attached. (L. Nowachek, J. Phelan; 6-0)
CASH TRANSFER	The Board approves a cash transfer in the amount of \$1,020,000.00 as hereby attached. (J. Phelan, L. Nowachek; 6-0)
WARRANT – GENERAL	The Board hereby approves the General Check Warrant in the amount of \$376,393.06 as presented. (K. Skelly-Kurka, M. Wyckoff 6-0)
WARRANT – CAPITAL	The Board hereby approves the Capital Check Warrant in the amount of \$472,804.20 as presented. (L. Kaufman, M. Wyckoff; 6-0)
SUPERINTENDENT’S REPORT	Mr. Davey’s report started with an Architect Presentation, where he welcomed Cambell Cassetta Architects, PC to introduce themselves and speak to the Board about their vision for a Five Year Plan. A handout was given to all present to follow along.

Mr. Davey then reported on the following:

- Thank you to the PTA for decorating entrance and sidewalks
- Open House went well, new families along with old were welcomed.
- Bay Shore Middle School sixth grade students were welcomed back to Woodhull to participate in our Environmental Education Program. It was good to see them enjoying the program with our students.
- Attended the September 11th Ceremony in Ocean Beach and felt the ceremony would be appropriate for our fifth and sixth graders next year.
- Woodhull after school clubs will be starting this week. Club being offered will include Swim Club, Kiddie Club, Lego Club and Beading Club.
- Met the new Senior Chief, Chris Holmes at the Coast Guard Station to establish a relationship between the station and the school. He was very welcoming and appreciative of the relationship.
- The doors in the vestibule are now filmed, including exterior doors.
- Our annual inspection by NYSIR is scheduled for this week.
- New benches and garbage containers to match our buddy benches have been ordered and will be in soon.
- Driveway barricades are in.
- Boiler issues – we have two bad circulators that need to be replaced which will cost approximately \$8,000. Quotes to follow. One boiler is losing heat around the exhaust and will need to be repaired as well.
- Life Vac – Asked the school nurse to look into and though not FDA approved, it has been recommended to have them on hand by the District's physician; one for the lunchroom and one in the main hallway.
- Community member request regarding basketball noise.
- Upcoming dates – PTA meeting 9/20/23, Photo retake 9/20/23, Lunch Box Parents 9/20/23.
- Thank you to the Kismet Community Fund and the Fire Island Association for their generous donations to the district.

CORRESPONDENCE

There was no correspondence.

APPROVAL DONATIONS FROM KISMET COMMUNITY FUND AND FIRE ISLAND ASSOCIATION

On the recommendation of the Superintendent, the Board hereby approves and accepts the donation from the Kismet Community Fund in the amount of \$1,000.00 and the donation from the Fire Island Association in the amount of \$3,469.78.

(K. Skelly-Kurka, L. Kaufman; 6-0)

FUNDING OF 2014 CAPITAL RESERVE #3

RESOLVED, that the Board of Education authorizes the funding of the 2014 Capital Reserve #3. The amount will be funded from the undesignated fund balance from the 2022-2023 budget.

Regular Meeting Minutes of September 19, 2023, continued...

FUNDING OF 2021 CAPITAL
RESERVE #4

RESOLVED, that the Board of Education authorizes the funding of the 2021 Capital Reserve #4. The amount will be funded from the undesignated fund balance from the 2022-2023 budget.
(J. Phelan, L. Nowachek; 6-0)

APPROVAL
2022-2023 TAX LEVY

RESOLVED, that the total tax levy for the Fire Island Union Free School District for the 2023-2024 fiscal year is \$5,120,531.00. The tax is apportioned as follows:

<i>Town of Brookhaven</i>	<i>\$1,799,157.00</i>
<i>Town of Islip</i>	<i>\$3,321,374.00</i>
<i>Total</i>	<i>\$5,120,531.00</i>

(M. Wyckoff, L. Nowachek; 6-0)

APPROVAL
2023-2024 SUPERINTENDENT
EMPLOYMENT AGREEMENT

RESOLVED, The Board of Education hereby approves and Agreement with Travis Davey as Superintendent of Schools for the period from July 1, 2023 through June 30, 2027 and hereby authorizes the President of the Board to execute the same on behalf of the District.
(K. Skelly-Kurka, L. Kaufman; 6-0)

APPROVAL
2023-2024 HVAC
MAINTENANCE
AGREEMENT

On the recommendation of the Superintendent, the Board hereby approves the HVAC Maintenance Agreement with Wright Refrigeration & Consulting, Inc. for the 2023-2024 school year.
(L. Nowachek, K. Skelly-Kurka; 6-0)

APPROVAL
2023-2024 MEMORANDUM
OF AGREEMENT –
YEARBOOK COORDINATOR

On the recommendation of the Superintendent, the Board hereby approves the Memorandum of Agreement for Yearbook Coordinator to B. Daidone for the 2023-2024 school year at the stipend rate of \$1800.00
(M. Wyckoff, J. Phelan; 6-0)

APPROVAL
2022-2024 GREAT SOUTH
BAY YMCA AGREEMENT

On the recommendation of the Superintendent, the Board approves an agreement with the Great South Bay YMCA for two eight-week sessions of swim instruction for grades K-6 at \$150.00 per student per session for school year 2023-2024, and authorizes the President of the Board to enter into said agreement on behalf of the Board.
(K. Skelly-Kurka, L. Nowachek; 6-0)

APPOINTMENTS

The Board hereby approves the following appointments for the 2023-2024 school year:

- New Bus Driver – K. Williams @ \$37,547.76 prorated, effective September 25, 2023.
(J. Phelan, L. Kaufman; 6-0)
- Substitute Bus Driver – A. Kahler-Bainbridge @ \$20.00 per hour (based on a \$160.00 daily rate), effective September 20, 2023.
(K. Skelly-Kurka, L. Nowachek; 6-0)

PUBLIC HEARING
DISTRICT-WIDE SCHOOL
SAFETY PLAN

A Public Hearing was held to review and discuss the proposed 2023-2024 District-Wide School Safety Plan as presented. There were no comments from the public.

EXECUTIVE SESSION

The Board entered into Executive Session at 5:35 p.m. to discuss upcoming negotiations with the Fire Island Teacher's Association.
(J. Phelan, L. Nowachek; 6-0)

ADJOURNMENT

The regular meeting resumed and was immediately adjourned at 5:46 p.m.

Traci Murphy
District Clerk

Work Session
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 19, 2023

DRAFT

CALL TO ORDER	The meeting was called to order at 6:00 p.m. by Vice President A. Wood.
MEMBERS PRESENT	L. Kaufman, L. Nowachek, J. Phelan, K. Skelly-Kurka, A. Wood, M. Wyckoff
MEMBERS ABSENT	J. Lippert
OTHERS PRESENT	T. Davey, Superintendent J. Lizza, Assistant Superintendent for Business and Operations T. Murphy, District Clerk R. Roth, School Attorney
BOARD DISCUSSION	• Discussion on the following policies to be updated/revised prior to first reading at the October 10, 2023 Board meeting: ○ #5681 – School Safety Plans ○ #6215 – Probation and Tenure ○ #7350 – Corporal Punishment-Emergency Intervention ○ #7522 – Concussion Management ○ #7530 – Child Abuse and Maltreatment • Mr. Davey spoke about Board of Education Goals and Objectives for 2023-2024. • Mr. Davey suggested bringing in a consultant to help facilitate the development of a strategic plan aimed at incorporating the input of the whole school community. This effort will align our vision for our students, build on district successes, and plan to allocate resources effectively to ensure the best possible educational outcomes for students. • Mr. Davey spoke about a Public Relations Campaign which included: promotional video, promotional brochure, updated registration flyer, and social media campaigns. • Discussion was held regarding facility usage and the possibility of charging a fee. • More detail regarding electric buses is expected at the next Board meeting.
ADJOURNMENT	The meeting was adjourned at 7:23 p.m. (J. Phelan, L. Nowachek; 6-0)

Traci Murphy
District Clerk

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2023 To 9/30/2023



Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204	FNBLI CHECKING							
			BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	79,008.28	
09/08/2023	9383		A/R Receipt for Margery McKeivitt - A/R Receipt for Margery McKeivitt	CR-3	185.47	0.00	79,193.75	
09/08/2023	9384		A/R Receipt for Janet LaViolette - A/R Receipt for Janet LaViolette	CR-3	185.47	0.00	79,379.22	
09/08/2023	9385		A/R Receipt for Wendell Chu - A/R Receipt for Wendell Chu	CR-3	181.28	0.00	79,560.50	
09/08/2023	9386		A/R Receipt for Patricia Purnhagen - A/R Receipt for Patricia Purnhagen	CR-3	483.42	0.00	80,043.92	
09/08/2023	9387		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	126.96	0.00	80,170.88	
09/08/2023	9388		A/R Receipt for Evelyn Rahne - A/R Receipt for Evelyn Rahne	CR-3	185.47	0.00	80,356.35	
09/08/2023	9389		A/R Receipt for Sean & Elin Garell - A/R Receipt for Sean & Elin Garell	CR-3	346.97	0.00	80,703.32	
09/08/2023	9390		A/R Receipt for Dawn Lippert - A/R Receipt for Dawn Lippert	CR-3	483.42	0.00	81,186.74	
09/08/2023	9391		A/R Receipt for Scalise, Joseph & Ksenia - A/R Receipt for Scalise, Joseph & Ksenia	CR-3	1,387.92	0.00	82,574.66	
09/08/2023	9392		A/R Receipt for Paul & Nicole Girgenti - A/R Receipt for Paul & Nicole Girgenti	CR-3	1,387.92	0.00	83,962.58	
09/08/2023	9393		A/R Receipt for James Fitz - A/R Receipt for James Fitz	CR-3	185.47	0.00	84,148.05	
09/08/2023	9394		A/R Receipt for Roberta Roesch - A/R Receipt for Roberta Roesch	CR-3	92.73	0.00	84,240.78	
09/08/2023	9395		A/R Receipt for Kevin Gillespie - A/R Receipt for Kevin Gillespie	CR-3	35.47	0.00	84,276.25	
09/08/2023	9396		A/R Receipt for Kevin Gillespie - A/R Receipt for Kevin Gillespie	CR-3	150.00	0.00	84,426.25	
09/12/2023	9397		A/R Receipt for Sean & Elin Garell - A/R Receipt for Sean & Elin Garell	CR-3	1,734.89	0.00	86,161.14	
09/12/2023	9398		A/R Receipt for Linda Howe - A/R Receipt for Linda Howe	CR-3	185.47	0.00	86,346.61	
09/12/2023	9399		A/R Receipt for Gerard Rohan - A/R Receipt for Gerard Rohan	CR-3	508.68	0.00	86,855.29	
09/12/2023	9400		A/R Receipt for Renee Weil - A/R Receipt for Renee Weil	CR-3	185.47	0.00	87,040.76	
09/13/2023	9401		A/R Receipt for Lois Thornberg - A/R Receipt for Lois Thornberg	CR-3	185.47	0.00	87,226.23	
09/14/2023	9402		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	3,175.87	0.00	90,402.10	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204	FNBLI CHECKING							
09/19/2023	9403		A/R Receipt for Rickard, Shannon M - A/R Receipt for Rickard, Shannon M	CR-3	895.44	0.00	91,297.54	
09/19/2023	9404		A/R Receipt for Tyrone & Shyolanda Holland - A/R Receipt for Tyrone & Shyolanda Holland	CR-3	1,000.00	0.00	92,297.54	
09/19/2023	9406		Kristen CarlsonAdult Ed- YogaCheck # 2469	CR-3	50.00	0.00	92,347.54	
09/20/2023	9407		Donation from the Kismet Community Association	CR-3	1,000.00	0.00	93,347.54	
09/21/2023	9415		Adult Ed- Yoga and MahjonggLisa Thornberg Check number 2295	CR-3	130.00	0.00	93,477.54	
09/21/2023	9416		Adult Ed- Owls and LI Marine LifeStephanie Rogers - Check #2688	CR-3	70.00	0.00	93,547.54	
09/21/2023	9417		Adult Ed- YogaAdina Schecter- Check #1066	CR-3	50.00	0.00	93,597.54	
09/21/2023	9418		Adult Ed- YogaAngela & William Fortgang - Check 10038	CR-3	50.00	0.00	93,647.54	
09/21/2023	9419		Adult Ed- Mah JonggMaria Burke- Check number 808	CR-3	90.00	0.00	93,737.54	
09/21/2023	9420		Adult Ed- Yoga and Mah JonggDonna Clock- Check #4084	CR-3	130.00	0.00	93,867.54	
09/22/2023	9421		Adult Ed- Two people Robert MosesMarc Alter and Jane Horwitt	CR-3	80.00	0.00	93,947.54	
09/27/2023	25		Monthly money transfers	JE-4	350,000.00	0.00	443,947.54	
09/27/2023	9422		A/R Receipt for Donna Clock - A/R Receipt for Donna Clock	CR-3	483.42	0.00	444,430.96	
09/27/2023	9423		A/R Receipt for Jefferson Bien-Aime & Salla Belizarie - A/R Receipt for Jefferson Bien-Aime & Salla Belizarie	CR-3	1,200.42	0.00	445,631.38	
09/27/2023	9424		Adult EDJames Dimino Robert Moses Check number 260	CR-3	40.00	0.00	445,671.38	
09/27/2023	9425		Adult Ed Robert MosesTheresa Davidson- Check number 117	CR-3	40.00	0.00	445,711.38	
09/27/2023	9426		Adult Ed- YogaJudith Smith Check #875	CR-3	50.00	0.00	445,761.38	
09/27/2023	9427		Adult Ed- Robert MosesLisanne Renner- Check #8740	CR-3	40.00	0.00	445,801.38	
09/28/2023	9428		Adult Ed- YOGABlair Burke- Check #5629	CR-3	50.00	0.00	445,851.38	
09/28/2023	9429		Adult Ed- Robert MosesNancy Pi-Sunyer check #0663	CR-3	40.00	0.00	445,891.38	
09/28/2023	9430		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	126.96	0.00	446,018.34	
09/30/2023			See Cash Disbursement Schedule 5	CD-5	0.00	376,393.06	69,625.28	
09/30/2023	27		To Record Sept 2023 Aid	JE-4	2,924.13	0.00	72,549.41	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name				Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation				
Grand Totals:						369,934.19	376,393.06	72,549.41

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FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
A 204-1	FNBLI Payroll							
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	229,686.86
09/06/2023	21			Payroll 9/8/23	JE-4	2,076.58	0.00	231,763.44
09/19/2023	23			Payroll 9/22/23	JE-4	2,076.58	0.00	233,840.02
09/20/2023	9409			Instrument Deposit for Amelia Holland	CR-3	80.00	0.00	233,920.02
09/20/2023	9410			Instrument Deposit For Kailah Chenault	CR-3	75.00	0.00	233,995.02
09/20/2023	9411			Instrument Deposit for Fallyn MoranCheck number 476	CR-3	75.00	0.00	234,070.02
09/20/2023	9412			Instrument Deposit for Thea EddeyCheck number 1041	CR-3	75.00	0.00	234,145.02
09/20/2023	9413			Instrument Deposit for Chase Martin	CR-3	75.00	0.00	234,220.02
09/20/2023	9414			Insturment Deposit for Nolan Smith	CR-3	75.00	0.00	234,295.02
09/27/2023	25			Monthly money transfers	JE-4	250,000.00	0.00	484,295.02
09/30/2023				See Cash Disbursement Schedule 6	CD-6	0.00	211,115.26	273,179.76
Grand Totals:						254,608.16	211,115.26	273,179.76

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 205	FNBLI Money Market								
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	4,213,664.80	
09/27/2023		25		Monthly money transfers	JE-4	0.00	600,000.00	3,613,664.80	
09/30/2023		26		Interest Received Sept 2023	JE-4	164.13	0.00	3,613,828.93	
Grand Totals:						164.13	600,000.00	3,613,828.93	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 206	FNBLI Repair Reserve								
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	108,884.25	
09/30/2023	26			Interest Received Sept 2023	JE-4	4.47	0.00	108,888.72	
Grand Totals:						4.47	0.00	108,888.72	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 207	FNBLI Capital Reserve #2							
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	1,446,098.91
09/27/2023	25			Monthly money transfers	JE-4	0.00	420,000.00	1,026,098.91
09/30/2023	26			Interest Received Sept 2023	JE-4	53.10	0.00	1,026,152.01
Grand Totals:						53.10	420,000.00	1,026,152.01

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 208	FNBLI Capital Reserve								
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	816,707.67	
09/30/2023	26			Interest Received Sept 2023	JE-4	33.56	0.00	816,741.23	
Grand Totals:						33.56	0.00	816,741.23	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
CM 204	FIA Scholarship							
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	415.55
09/20/2023	9408			Fire Island Association Scholarship for Myla Scalise	CR-3	3,469.78	0.00	3,885.33
Grand Totals:						3,469.78	0.00	3,885.33

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name				Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation				
CM 204-1				Conrad Muriel Wirostek Schholarship				
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	92,294.94
Grand Totals:						0.00	0.00	92,294.94

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2023 To 9/30/2023

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
H 204	FNBLI Capital Fund Checking							
				BALANCE 07/01/2023 - 08/31/2023		0.00	0.00	62,785.12
09/27/2023	25			Monthly money transfers	JE-4	420,000.00	0.00	482,785.12
09/30/2023				See Cash Disbursement Schedule 3	CD-3	0.00	472,804.20	9,980.92
Grand Totals:						420,000.00	472,804.20	9,980.92

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.20	Board Of Education		500.00	0.00	500.00	0.00	0.00	500.00
A 1010.40	Board Of Education		10,926.00	0.00	10,926.00	3,141.00	162.00	7,623.00
A 1010.45	Board Of Education		1,001.00	78.00	1,079.00	82.90	443.10	553.00
1010	BOARD OF EDUCATION	*	12,427.00	78.00	12,505.00	3,223.90	605.10	8,676.00
A 1040.16	District Clerk		85,082.18	0.00	85,082.18	19,914.62	65,166.56	1.00
A 1040.20	District Clerk		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1040.40	District Clerk		500.00	0.00	500.00	0.00	0.00	500.00
A 1040.45	District Clerk		500.00	0.00	500.00	0.00	0.00	500.00
1040	DISTRICT CLERK	*	87,082.18	0.00	87,082.18	19,914.62	65,166.56	2,001.00
A 1060.40	District Meeting		8,985.65	0.00	8,985.65	0.00	0.00	8,985.65
1060	DISTRICT MEETING	*	8,985.65	0.00	8,985.65	0.00	0.00	8,985.65
10		**	108,494.83	78.00	108,572.83	23,138.52	65,771.66	19,662.65
A 1240.15	Central Administration		223,696.49	0.00	223,696.49	51,607.92	172,088.57	0.00
A 1240.16	Central Administration		24,783.15	0.00	24,783.15	5,761.40	18,609.29	412.46
A 1240.20	Central Administration		2,000.00	0.00	2,000.00	1,181.16	0.00	818.84
A 1240.40	Central Administration		4,000.00	0.00	4,000.00	2,382.48	0.00	1,617.52
A 1240.45	Central Administration		700.00	0.00	700.00	149.90	90.00	460.10
1240	CHIEF SCHOOL ADMINISTRATOR	*	255,179.64	0.00	255,179.64	61,082.86	190,787.86	3,308.92
12		**	255,179.64	0.00	255,179.64	61,082.86	190,787.86	3,308.92
A 1310.15	Business Administration		159,549.75	0.00	159,549.75	36,820.08	122,729.67	0.00
A 1310.40	Business Admin		24,938.00	1,300.00	26,238.00	9,537.50	3,467.50	13,233.00
A 1310.49	Business Administration		1,383.52	-1,000.00	383.52	0.00	383.52	0.00
1310	BUSINESS ADMINISTRATION	*	185,871.27	300.00	186,171.27	46,357.58	126,580.69	13,233.00
A 1320.40	Auditing		30,400.00	15,000.00	45,400.00	10,000.00	35,400.00	0.00
1320	AUDITING	*	30,400.00	15,000.00	45,400.00	10,000.00	35,400.00	0.00
A 1325.16	District Treasurer		86,922.06	0.00	86,922.06	20,058.96	66,863.10	0.00
A 1325.20	District Treasurer		500.00	0.00	500.00	0.00	0.00	500.00
A 1325.40	District Treasurer		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1325.45	District Treasurer		2,000.00	0.00	2,000.00	0.00	1,122.50	877.50
1325	TREASURER	*	90,422.06	0.00	90,422.06	20,058.96	67,985.60	2,377.50
A 1345.49	BOCES Services		0.00	1,173.63	1,173.63	1,173.63	0.00	0.00
1345	PURCHASING	*	0.00	1,173.63	1,173.63	1,173.63	0.00	0.00
13		**	306,693.33	16,473.63	323,166.96	77,590.17	229,966.29	15,610.50

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2023 To 9/30/2023



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1420.40	Legal		55,500.00	0.00	55,500.00	4,526.66	41,973.34	9,000.00
1420	LEGAL	*	55,500.00	0.00	55,500.00	4,526.66	41,973.34	9,000.00
A 1430.49	Personnel		19,042.50	0.00	19,042.50	0.00	19,042.50	0.00
1430	PERSONNEL	*	19,042.50	0.00	19,042.50	0.00	19,042.50	0.00
A 1460.16	Records Management Officer		500.00	0.00	500.00	0.00	0.00	500.00
A 1460.40	Records Management-Con Expenditure		5,000.00	0.00	5,000.00	1,256.73	3,743.27	0.00
1460	RECORDS MANAGEMENT OFFICER	*	5,500.00	0.00	5,500.00	1,256.73	3,743.27	500.00
A 1480.49	Public Information Services - BOCES		15,380.25	0.00	15,380.25	0.00	15,380.25	0.00
1480	PUBLIC INFORMATION & SERVICES	*	15,380.25	0.00	15,380.25	0.00	15,380.25	0.00
14		**	95,422.75	0.00	95,422.75	5,783.39	80,139.36	9,500.00
A 1620.16	Operations Of Plant		119,315.20	0.00	119,315.20	29,457.12	82,969.22	6,888.86
A 1620.16B	Operations of Plant - Overtime		4,000.00	0.00	4,000.00	401.70	0.00	3,598.30
A 1620.20	Operations Of Plant		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 1620.40	Operations Of Plant		80,250.00	0.00	80,250.00	11,202.97	60,792.03	8,255.00
A 1620.45	Operations Of Plant		56,708.00	0.00	56,708.00	6,839.09	48,497.90	1,371.01
1620	OPERATION OF PLANT	*	263,273.20	0.00	263,273.20	47,900.88	192,259.15	23,113.17
A 1621.16	Maintenance Of Plant		86,921.74	0.00	86,921.74	20,289.66	67,632.07	-999.99
A 1621.16B	Maintenance of Plant - Overtime		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 1621.20	Maintenance Of Plant		104,500.00	-64,916.22	39,583.78	738.01	6,514.61	32,331.16
A 1621.40	Maintenance Of Plant		27,050.00	29,150.00	56,200.00	27,888.00	23,902.00	4,410.00
A 1621.45	Maintenance Of Plant		5,200.00	0.00	5,200.00	288.50	2,211.50	2,700.00
1621	MAINTENANCE OF PLANT	*	226,671.74	-35,766.22	190,905.52	49,204.17	100,260.18	41,441.17
A 1622.2	Security		83,075.44	0.00	83,075.44	672.83	3,966.92	78,435.69
1622	SECURITY	*	83,075.44	0.00	83,075.44	672.83	3,966.92	78,435.69
A 1660.45	Central Storeroom		3,500.00	0.00	3,500.00	27.29	722.71	2,750.00
1660	CENTRAL STOREROOM	*	3,500.00	0.00	3,500.00	27.29	722.71	2,750.00
A 1670.40	Central printing & mailing		6,299.88	1,280.00	7,579.88	1,587.46	892.42	5,100.00
A 1670.45	Central printing & mailing		2,240.00	0.00	2,240.00	2,163.00	0.00	77.00
1670	CENTRAL PRINTING & MAILING	*	8,539.88	1,280.00	9,819.88	3,750.46	892.42	5,177.00
A 1680.45	Central Data Processing		8,500.00	0.00	8,500.00	3,975.22	4,000.00	524.78
A 1680.49	Central Data Processing		105,788.26	0.00	105,788.26	164.57	105,623.69	0.00
1680	CENTRAL DATA PROCESSING	*	114,288.26	0.00	114,288.26	4,139.79	109,623.69	524.78
16		**	699,348.52	-34,486.22	664,862.30	105,695.42	407,725.07	151,441.81

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1910.40	Unallocated Insurance		86,200.00	0.00	86,200.00	73,946.00	0.00	12,254.00
1910	UNALLOCATED INSURANCE	*	86,200.00	0.00	86,200.00	73,946.00	0.00	12,254.00
A 1981.49	Boces Administrative Charge		8,652.00	0.00	8,652.00	1,442.00	7,210.00	0.00
1981	BOCES ADMINISTRATIVE COSTS	*	8,652.00	0.00	8,652.00	1,442.00	7,210.00	0.00
19		**	94,852.00	0.00	94,852.00	75,388.00	7,210.00	12,254.00
1		***	1,559,991.07	-17,934.59	1,542,056.48	348,678.36	981,600.24	211,777.88
A 2010.49	Curriculum Development		11,409.00	0.00	11,409.00	0.00	11,409.00	0.00
2010	CURRICULUM DEVEL & SUPERVISION	*	11,409.00	0.00	11,409.00	0.00	11,409.00	0.00
A 2020.15	Curriculum Development Administrative		131,700.90	0.00	131,700.90	30,392.52	101,308.38	0.00
2020	SUPERVISION-REGULAR SCHOOL	*	131,700.90	0.00	131,700.90	30,392.52	101,308.38	0.00
A 2070.40	In-Service Training		30,000.00	0.00	30,000.00	0.00	16,000.00	14,000.00
2070	INSERVICE TRAINING-INSTRUCTION	*	30,000.00	0.00	30,000.00	0.00	16,000.00	14,000.00
20		**	173,109.90	0.00	173,109.90	30,392.52	128,717.38	14,000.00
A 2110.10	Teaching Regular School		69,799.02	0.00	69,799.02	5,369.16	64,429.87	-0.01
A 2110.12	Teaching Regular School		619,649.96	40,141.22	659,791.18	53,633.05	451,909.52	154,248.61
A 2110.12--01	Teaching Regular School Art		27,080.18	0.00	27,080.18	2,083.10	24,997.08	0.00
A 2110.12--02	Teaching Regular School Music		31,715.52	0.00	31,715.52	2,439.66	29,275.87	-0.01
A 2110.12--03	Teaching Regular School P/E		76,849.15	0.00	76,849.15	7,318.96	69,530.19	0.00
A 2110.14	Teaching Regular School - Substitut		44,056.08	0.00	44,056.08	264.63	36,791.45	7,000.00
A 2110.20	Teaching Regular School		5,000.00	0.00	5,000.00	264.31	4,735.24	0.45
A 2110.40	Teaching Regular School		15,000.00	-1,803.71	13,196.29	3,057.40	1,233.10	8,905.79
A 2110.40--01	Teaching Regular School Art		0.00	0.00	0.00	0.00	0.00	0.00
A 2110.40--02	Teaching Regular School Music		1,200.00	1,177.74	2,377.74	824.74	1,753.00	-200.00
A 2110.45	Teaching Regular School		13,200.00	805.89	14,005.89	8,408.44	5,565.14	32.31
A 2110.45--01	Teaching Regular School Art		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2110.45--02	Teaching Regular school Music		1,300.00	0.00	1,300.00	135.06	0.00	1,164.94
A 2110.45--03	Teaching Regular School P/E		500.00	650.92	1,150.92	0.00	1,090.00	60.92
A 2110.47	Teaching Regular School		127,543.86	0.00	127,543.86	-119,228.60	127,543.86	119,228.60
A 2110.48	Teaching Regular School		5,000.00	0.00	5,000.00	1,347.92	312.82	3,339.26
A 2110.49	Teaching Regular School		5,888.12	0.00	5,888.12	0.00	5,888.12	0.00
2110	TEACHING-REGULAR SCHOOL	*	1,045,281.89	40,972.06	1,086,253.95	-34,082.17	825,055.26	295,280.86
21		**	1,045,281.89	40,972.06	1,086,253.95	-34,082.17	825,055.26	295,280.86
A 2250.15	Programs for Students w/ Disabilities		88,132.55	0.00	88,132.55	7,259.76	80,872.79	0.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2250.20	Programs for Students w/ Disabilities		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 2250.40	Programs for Students w/ Disabilities		11,000.00	0.00	11,000.00	429.89	3,070.11	7,500.00
A 2250.45	Programs for Students w/ Disabilities		500.00	0.00	500.00	0.00	0.00	500.00
A 2250.47	Programs for Students w/ Disabilities		85,996.49	0.00	85,996.49	-81,258.00	85,996.49	81,258.00
A 2250.49	Programs for Students w/ Disabilities		114,213.28	-173.63	114,039.65	7,941.50	106,098.15	0.00
2250	PROGRAMS-STUDENTS W/ DISABIL	*	300,842.32	-173.63	300,668.69	-65,626.85	276,037.54	90,258.00
22		**	300,842.32	-173.63	300,668.69	-65,626.85	276,037.54	90,258.00
A 2330.49	Environmental Education - BOCES		30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
2330	TEACHING-SPECIAL SCHOOLS	*	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
23		**	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00
A 2610.15	School Library		54,160.35	0.00	54,160.35	4,166.18	49,994.17	0.00
A 2610.20	School Library		300.00	0.00	300.00	0.00	282.04	17.96
A 2610.40	School Library		4,000.00	0.00	4,000.00	0.00	780.00	3,220.00
A 2610.45	School Library		5,000.00	0.00	5,000.00	894.56	46.83	4,058.61
A 2610.49	School Library		6,130.30	0.00	6,130.30	0.00	6,130.30	0.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	69,590.65	0.00	69,590.65	5,060.74	57,233.34	7,296.57
A 2620.49	Educational TV - BOCES		1,324.00	0.00	1,324.00	0.00	1,324.00	0.00
2620	EDUCATIONAL TELEVISION	*	1,324.00	0.00	1,324.00	0.00	1,324.00	0.00
A 2630.15	Computer Assisted Instruction		126,680.13	0.00	126,680.13	29,233.92	97,446.21	0.00
A 2630.20	Computer Assisted Instruction		13,000.00	1,376.05	14,376.05	1,376.05	0.00	13,000.00
A 2630.22	Computer Hardware		60,095.00	799.69	60,894.69	52,130.00	799.69	7,965.00
A 2630.40	Computer Assisted Instruction		23,730.00	1,228.31	24,958.31	9,668.45	5,388.31	9,901.55
A 2630.45	Computer Assisted Instruction		2,500.00	0.00	2,500.00	595.00	845.71	1,059.29
A 2630.46	Computer Software		2,500.00	987.95	3,487.95	1,163.45	0.00	2,324.50
2630	COMPUTER ASSISTED INSTRUCTION	*	228,505.13	4,392.00	232,897.13	94,166.87	104,479.92	34,250.34
26		**	299,419.78	4,392.00	303,811.78	99,227.61	163,037.26	41,546.91
A 2815.16	Health Services		66,640.62	0.00	66,640.62	6,300.84	58,339.79	1,999.99
A 2815.20	Health Services		500.00	0.00	500.00	0.00	0.00	500.00
A 2815.40	Health Services		9,000.00	0.00	9,000.00	0.00	9,000.00	0.00
A 2815.41	Health Svc's- Other Dist		1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
A 2815.45	Health Services		800.00	0.00	800.00	272.39	485.07	42.54
2815	HEALTH SERVICES-REGULAR SCHOOL	*	78,440.62	0.00	78,440.62	6,573.23	69,324.86	2,542.53
A 2820.40	Psychological Services		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2820.45	Psychological Services		600.00	0.00	600.00	0.00	0.00	600.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	*	1,600.00	0.00	1,600.00	0.00	0.00	1,600.00
A 2830.49	Pupil Personnel		1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
2830	PUPIL PERSONNEL SRVC-SPEC SCHL	*	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
A 2850.15	Co Curricular Activities		26,600.00	0.00	26,600.00	0.00	0.00	26,600.00
A 2850.40	Co Curricular Activities		27,000.00	0.00	27,000.00	0.00	14,607.50	12,392.50
A 2850.45	Co Curricular Activities		1,000.00	0.00	1,000.00	0.00	123.53	876.47
2850	CO-CURRICULAR ACTIV-REG SCHL	*	54,600.00	0.00	54,600.00	0.00	14,731.03	39,868.97
28		**	136,140.62	0.00	136,140.62	6,573.23	85,555.89	44,011.50
2		***	1,984,794.51	45,190.43	2,029,984.94	36,484.34	1,508,403.33	485,097.27
A 5510.16	District Transportation		338,109.81	0.00	338,109.81	40,212.82	259,849.22	38,047.77
a 5510.16b	Overtime		19,500.00	0.00	19,500.00	1,533.82	0.00	17,966.18
A 5510.20	District Transportation		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 5510.21	District Transportation		0.00	94,558.00	94,558.00	0.00	94,558.00	0.00
A 5510.40	District Transportation		105,350.00	0.00	105,350.00	40,762.08	64,071.43	516.49
A 5510.45	District Transportation		65,000.00	0.00	65,000.00	2,099.56	62,896.32	4.12
A 5510.49	District Transportation		3,436.00	0.00	3,436.00	0.00	3,436.00	0.00
5510	DISTRICT TRANSPORT-MEDICAID	*	532,395.81	94,558.00	626,953.81	84,608.28	484,810.97	57,534.56
A 5530.16	Garage Building		9,171.12	0.00	9,171.12	2,116.44	7,054.68	0.00
A 5530.20	Garage Building		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 5530.40	Garage Building		10,000.00	0.00	10,000.00	610.89	7,389.11	2,000.00
A 5530.45	Garage Building		500.00	0.00	500.00	0.00	57.00	443.00
5530	GARAGE BUILDING	*	21,671.12	0.00	21,671.12	2,727.33	14,500.79	4,443.00
A 5581.49	Mobile Safety Bus - BOCES		1,020.00	0.00	1,020.00	0.00	1,020.00	0.00
5581	TRANSPORTATION FROM BOCES	*	1,020.00	0.00	1,020.00	0.00	1,020.00	0.00
55		**	555,086.93	94,558.00	649,644.93	87,335.61	500,331.76	61,977.56
5		***	555,086.93	94,558.00	649,644.93	87,335.61	500,331.76	61,977.56
A 7140.16	Community Recreation		21,898.27	0.00	21,898.27	10,283.25	7,404.16	4,210.86
A 7140.40	Community Recreation		15,000.00	0.00	15,000.00	560.00	4,480.00	9,960.00
A 7140.45	Community Recreation		5,000.00	0.00	5,000.00	0.00	480.00	4,520.00
A 7140.45 -CL	Community Recreation - Library		5,000.00	0.00	5,000.00	1,976.90	931.17	2,091.93
7140	RECREATION	*	46,898.27	0.00	46,898.27	12,820.15	13,295.33	20,782.79
71		**	46,898.27	0.00	46,898.27	12,820.15	13,295.33	20,782.79

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
7		***	46,898.27	0.00	46,898.27	12,820.15	13,295.33	20,782.79
A 9010.80	State Retirement		130,446.45	0.00	130,446.45	0.00	0.00	130,446.45
9010	STATE RETIREMENT	*	130,446.45	0.00	130,446.45	0.00	0.00	130,446.45
A 9020.80	Teacher Retirement		175,000.00	0.00	175,000.00	0.00	0.00	175,000.00
9020	TEACHERS' RETIREMENT	*	175,000.00	0.00	175,000.00	0.00	0.00	175,000.00
A 9030.80	Social Security		210,000.00	0.00	210,000.00	28,790.47	181,209.53	0.00
9030	SOCIAL SECURITY	*	210,000.00	0.00	210,000.00	28,790.47	181,209.53	0.00
A 9040.80	Worker Compensation		1,000.00	0.00	1,000.00	0.00	50,000.00	-49,000.00
9040	WORKERS' COMPENSATION	*	1,000.00	0.00	1,000.00	0.00	50,000.00	-49,000.00
A 9045.80	Life Insurance		3,000.00	0.00	3,000.00	1,357.87	316.50	1,325.63
9045	LIFE INSURANCE	*	3,000.00	0.00	3,000.00	1,357.87	316.50	1,325.63
A 9050.80	Unemployment Insurance		1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
9050	UNEMPLOYMENT INSURANCE	*	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
A 9055.80	Disability Insurance		100.00	0.00	100.00	0.00	0.00	100.00
9055	DISABILITY INSURANCE	*	100.00	0.00	100.00	0.00	0.00	100.00
A 9060.80	Hospital & Dental Insurance		985,026.83	-830.84	984,195.99	248,345.89	639,404.42	96,445.68
9060	HOSPITAL, MEDICAL & DENTAL INS	*	985,026.83	-830.84	984,195.99	248,345.89	639,404.42	96,445.68
A 9070.80	Unused Sick Leave Payment		85,000.00	0.00	85,000.00	0.00	0.00	85,000.00
9070	UNION WELFARE BENEFITS	*	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00
A 9089.80	Medicare Reimbursement		50,092.13	0.00	50,092.13	0.00	0.00	50,092.13
9089	OTHER	*	50,092.13	0.00	50,092.13	0.00	0.00	50,092.13
90		**	1,640,665.41	-830.84	1,639,834.57	278,494.23	871,930.45	489,409.89
9		***	1,640,665.41	-830.84	1,639,834.57	278,494.23	871,930.45	489,409.89
Fund ATotals:			5,787,436.19	120,983.00	5,908,419.19	763,812.69	3,875,561.11	1,269,045.39
Grand Totals:			5,787,436.19	120,983.00	5,908,419.19	763,812.69	3,875,561.11	1,269,045.39

FIRE ISLAND UFSD

Revenue Status Report By Function From 7/1/2023 To 9/30/2023



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Tax	5,120,531.00	0.00	5,120,531.00	0.00	5,120,531.00
A 1040	Appropriation Of Planned Balance	150,000.00	0.00	150,000.00	0.00	150,000.00
A 1041	Special Taxes - Suffolk County	630,000.00	0.00	630,000.00	0.00	630,000.00
A 1085	School Tax Relief " Star "	7,500.00	0.00	7,500.00	0.00	7,500.00
A 1311	Day School Tuition From individuals	51,109.24	0.00	51,109.24	23,585.35	27,523.89
A 1315	Adult Education	3,500.00	0.00	3,500.00	1,090.00	2,410.00
A 1335	Student Fees & Charges	2,000.00	0.00	2,000.00	1,395.44	604.56
A 2401	Interest & Earnings	4,000.00	0.00	4,000.00	845.08	3,154.92
A 2650	Sale Of Surplus Material	0.00	0.00	0.00	7,232.23	-7,232.23
A 2665	Sale Of Equipment	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2666	Sale Of Transportation Equipment	10,000.00	0.00	10,000.00	0.00	10,000.00
A 2701	Refund Of Prior Year Expense	6,808.76	0.00	6,808.76	0.00	6,808.76
A 2705	Gifts & Donations	0.00	0.00	0.00	1,000.00	-1,000.00
A 3101	Basic State Aid	293,935.00	0.00	293,935.00	0.00	293,935.00
A 3101.EX	Excess Cost Aid	50,000.00	0.00	50,000.00	0.00	50,000.00
A 3102	Lottery Aid	16,264.00	0.00	16,264.00	1,582.13	14,681.87
A 3103	Boces Aid	66,806.00	0.00	66,806.00	0.00	66,806.00
A 3260	Textbook Aid	1,407.00	0.00	1,407.00	0.00	1,407.00
A 3262	Computer Software Aid	450.00	0.00	450.00	0.00	450.00
A 3263	Library Aid	125.00	0.00	125.00	0.00	125.00
A Totals:		6,417,436.00	0.00	6,417,436.00	36,730.23	6,380,705.77
Grand Totals:		6,417,436.00	0.00	6,417,436.00	36,730.23	6,380,705.77

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1938	☐	09/14/2023	2981	Advanced Industrial Maintenanc	7027	A 1621.40		3,303.00	3,303.00
Check Totals:								3,303.00	3,303.00
1939	☐	09/14/2023	3568	Allstate Sign & Plaque Corp.	7082	A 1621.20		174.30	174.30
Check Totals:								174.30	174.30
1940	☐	09/14/2023	4013	Inc Amazon.com Services	7154	A 1240.20		363.98	363.98
					7129	A 2110.45		33.98	33.98
					7172	A 2110.45		138.07	138.07
Check Totals:								536.03	536.03
1941	☐	09/14/2023	1077	ANDERSON FIRE EQUIPMENT CO., INC.	7028	A 1621.40		245.00	245.00
Check Totals:								245.00	245.00
1942	☐	09/14/2023	1183	APPLE COMPUTER, INC.	7141	A 1240.20		149.00	149.00
					7113	A 2630.22		28,450.00	28,450.00
					7113	A 2630.22		3,488.00	3,488.00
Check Totals:								32,087.00	32,087.00
1943	☐	09/14/2023	2443	ASCD	7097	A 2110.40		89.00	89.00
Check Totals:								89.00	89.00
1944	☐	09/14/2023	2947	Baldwin Automotive			Voided During Printing	0.00	0.00
Check Totals:								0.00	0.00
1945	☐	09/14/2023	2947	Baldwin Automotive					

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				7017	A 5510.40	2,310.18	2,310.18
				7017	A 5510.40	1,402.50	1,402.50
				7017	A 5510.40	3,337.35	3,337.35
				7017	A 5510.40	3,446.45	3,446.45
				7017	A 5510.40	1,067.40	1,067.40
				7017	A 5510.40	749.00	749.00
				7017	A 5510.40	278.00	278.00
				7017	A 5510.40	398.25	398.25
				7017	A 5510.40	76.00	76.00
				7017	A 5510.40	183.00	183.00
				7017	A 5510.40	3,602.35	3,602.35
				7017	A 5510.40	183.00	183.00
				7017	A 5510.40	771.60	771.60
				7017	A 5510.40	756.90	756.90
				7017	A 5510.40	2,738.65	2,738.65
				7017	A 5510.40	2,040.90	2,040.90
				7017	A 5510.40	2,201.55	2,201.55
				7017	A 5510.40	6,205.00	6,205.00
Check Totals:						31,748.08	31,748.08
1946	☐	09/14/2023	1999	Bank of America Business Card			
				7056	A 2110.45	15.99	15.99
				7182	A 2630.46	54.30	54.30
Check Totals:						70.29	70.29
1947	☐	09/14/2023	1029	BARNWELL HOUSE OF TIRES			
				7060	A 5510.45	906.78	906.78
				7060	A 5510.45	320.56	320.56
				7060	A 5510.45	252.28	252.28
Check Totals:						1,479.62	1,479.62
1948	☐	09/14/2023	1096	Bay Shore UFSD			
					A 2110.47	127,251.21	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
						A 2110.47		39,345.35	0.00
						A 2250.47		3,742.00	0.00
Check Totals:								170,338.56	0.00
1949	☐	09/14/2023	4041	Beach Bay Plumbing	7194	A 1621.40		2,775.00	2,775.00
Check Totals:								2,775.00	2,775.00
1950	☐	09/14/2023	3832	Benetech, Inc.	7035	A 1310.40		77.50	77.50
Check Totals:								77.50	77.50
1951	☐	09/14/2023	2530	Blick Art Materials	7166	A 2110.45		73.32	73.32
Check Totals:								73.32	73.32
1952	☐	09/14/2023	3891	Bruce Metcalf, Inc.	7045	A 1620.40		400.00	400.00
Check Totals:								400.00	400.00
1953	☐	09/14/2023	4030	Coffee Distributing Corp	7029	A 1620.45		121.55	121.55
Check Totals:								121.55	121.55
1954	☐	09/14/2023	1835	EASTERN SUFFOLK BOCES	7023	A 1680.49		164.57	164.57
					7023	A 1981.49		721.00	721.00
					7023	A 2250.49		7,941.50	7,941.50
Check Totals:								8,827.07	8,827.07
1955	☐	09/14/2023	2870	ENVIROSCIENCE CONSULTANTS	7123	A 1621.40		1,690.00	1,690.00
Check Totals:								1,690.00	1,690.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1956	☐	09/14/2023	3913	Evan-Moor Educational Publishers	7137	A 2110.45		307.81	307.81
Check Totals:								307.81	307.81
1957	☐	09/14/2023	4028	FANSCHOOL Inc	7073	A 2110.40		99.00	99.00
Check Totals:								99.00	99.00
1958	☐	09/14/2023	3026	Finance Manager	7006	A 1310.40		8,149.00	8,149.00
Check Totals:								8,149.00	8,149.00
1959	☐	09/14/2023	1054	FIRE ISLAND FERRIES, INC.	7061	A 1620.40		780.85	780.85
Check Totals:								780.85	780.85
1960	☐	09/14/2023	2468	FIRST RELIANCE STANDARD LIFE INSUR.	7022	A 9060.80		2,694.96	2,694.96
Check Totals:								2,694.96	2,694.96
1961	☐	09/14/2023	2839	GLOBAL INDUSTRIAL EQUIPMENT	7175	A 1240.20		152.95	152.95
					7175	A 1621.20		563.71	563.71
Check Totals:								716.66	716.66
1962	☐	09/14/2023	3074	GovConnection	7120	A 2630.40		1,200.00	1,200.00
					7188	A 2630.40		5,004.35	5,004.35
Check Totals:								6,204.35	6,204.35
1963	☐	09/14/2023	3900	Great Minds PCB	7044	A 2110.45		1,735.90	1,735.90

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
Check Totals:							1,735.90	1,735.90
1964	☐	09/14/2023	2507	GUERCIO AND GUERCIO				
				7062	A 1420.40		3,041.66	3,041.66
				7063	A 1420.40		1,485.00	1,485.00
Check Totals:							4,526.66	4,526.66
1965	☐	09/14/2023	1023	I. JANVEY AND SONS, INC.				
				7047	A 1620.45		491.72	491.72
Check Totals:							491.72	491.72
1966	☐	09/14/2023	3156	Iron Mountain				
				7005	A 1460.40		418.91	418.91
Check Totals:							418.91	418.91
1967	☐	09/14/2023	1063	ISLIP BULLETIN				
				7143	A 1240.45		40.20	40.20
Check Totals:							40.20	40.20
1968	☐	09/14/2023	1136	ISLIP TOWN SCHOOL BOARD ASSOCIATION				
				7162	A 1010.40		65.00	65.00
Check Totals:							65.00	65.00
1969	☐	09/14/2023	4021	Kaplan Early Learnings Company				
				7122	A 2110.20		264.31	264.31
Check Totals:							264.31	264.31
1970	☐	09/14/2023	1020	KING KULLEN GROCERY CO., INC.				
				7069	A 1010.45		72.42	72.42
				7069	A 1010.45		10.48	10.48
				7176	A 1240.45		69.50	69.50
Check Totals:							152.40	152.40

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1971	☐	09/14/2023	1441	LAKESHORE LEARNING MATERIALS					
					7152	A 2110.45		131.25	131.25
					7130	A 2110.45		269.99	269.99
					7146	A 2110.45		51.22	51.22
Check Totals:								452.46	452.46
1972	☐	09/14/2023	1064	LONG ISLAND ADVANCE					
					7144	A 1240.45		40.20	40.20
Check Totals:								40.20	40.20
1973	☐	09/14/2023	3048	Macro Digital Technology Corp					
					7168	A 2630.46		121.20	121.20
Check Totals:								121.20	121.20
1974	☐	09/14/2023	2840	MUSIC And ARTS CENTER					
					7135	A 2110.45--02		41.56	41.56
					7135	A 2110.45--02		40.06	40.06
					7135	A 2110.45--02		53.44	53.44
Check Totals:								135.06	135.06
1975	☐	09/14/2023	4011	National Geographic Partners, LLC					
					7150	A 2110.40		722.00	722.00
					7150	A 2110.40		144.00	144.00
Check Totals:								866.00	866.00
1976	☐	09/14/2023	4024	Neptune's Nurseries Inc					
					7018	A 1621.40		5,000.00	5,000.00
					7018	A 1621.40		8,100.00	8,100.00
Check Totals:								13,100.00	13,100.00
1977	☐	09/14/2023	1119	NYS EMP. HEALTH INS PENDING A/					
					7011	A 9060.80		59,532.27	59,532.27

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
Check Totals:							59,532.27	59,532.27
1978	☐	09/14/2023	1512	ORIENTAL TRADING COMPANY 7131	A 2110.45		64.82	64.82
Check Totals:							64.82	64.82
1979	☐	09/14/2023	3580	PSEG Long Island, LLC 7065	A 1620.45		1,698.82	1,698.82
				7064	A 5530.40		298.35	298.35
Check Totals:							1,997.17	1,997.17
1980	☐	09/14/2023	2908	Really Good Stuff 7128	A 2110.45		117.27	117.27
Check Totals:							117.27	117.27
1981	☐	09/14/2023	3327	RS Abrams & CO. LLP 6301	A 1320.40		10,000.00	10,000.00
Check Totals:							10,000.00	10,000.00
1982	☐	09/14/2023	2214	SCHOOL SPECIALTY 7148	A 2110.45		1,684.42	1,684.42
				7167	A 2110.45		48.85	48.85
Check Totals:							1,733.27	1,733.27
1983	☐	09/14/2023	2456	STAPLES Contract & Commercial		Voided During Printing	0.00	0.00
Check Totals:							0.00	0.00
1984	☐	09/14/2023	2456	STAPLES Contract & Commercial 7155	A 1240.20		136.24	136.24
				7155	A 1240.20		378.99	378.99
				7171	A 2110.45		29.24	29.24
				7160	A 2110.45		27.59	27.59

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					7160	A 2110.45		18.89	18.89
					7160	A 2110.45		17.45	17.45
					7156	A 2110.45		15.50	15.50
					7156	A 2110.45		9.36	9.36
					7174	A 2110.45		151.34	151.34
					7112	A 2110.45		54.82	54.82
					7038	A 2110.45		49.64	49.64
					7038	A 2110.45		162.65	162.65
					7038	A 2110.45		25.02	25.02
					7038	A 2110.45		170.04	170.04
					7160	A 2110.45		39.60	39.60
					7114	A 2110.45		39.99	39.99
					7114	A 2110.45		35.99	35.99
					7114	A 2110.45		54.82	54.82
					7114	A 2110.45		9.22	9.22
					7114	A 2110.45		11.91	11.91
Check Totals:								1,438.30	1,438.30
1985	☐	09/14/2023	4044	Stella Miller	7098	A 7140.40		560.00	560.00
Check Totals:								560.00	560.00
1986	☐	09/14/2023	2515	Studies Weekly	7074	A 2110.45		1,048.12	1,048.12
Check Totals:								1,048.12	1,048.12
1987	☐	09/14/2023	1499	SUFFOLK CO. ASBO	7181	A 1310.40		500.00	500.00
Check Totals:								500.00	500.00
1988	☐	09/14/2023	3351	Suffolk County Comm., Inc.	7004	A 5510.40		480.00	480.00
Check Totals:								480.00	480.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
1989	☐	09/14/2023	3309	Suffolk Printing 7145	A 1670.45		163.00	163.00
Check Totals:							163.00	163.00
1990	☐	09/14/2023	2380	TIME FOR KIDS 7149	A 2110.40		59.40	59.40
Check Totals:							59.40	59.40
1991	☐	09/14/2023	2485	TOWN OF ISLIP 7111	A 5510.45		513.88	513.88
Check Totals:							513.88	513.88
1992	☐	09/14/2023	2431	VERIZON WIRELESS 7078	A 1620.45		681.55	681.55
Check Totals:							681.55	681.55
1993	☐	09/14/2023	3451	West Music 7192	A 2110.40--02		174.95	174.95
Check Totals:							174.95	174.95
1994	☐	09/14/2023	3305	Wilson Language Training Corp. 7134	A 2110.45		430.92	430.92
Check Totals:							430.92	430.92
1995	☐	09/14/2023	3814	Windstream Communications, Inc 7173	A 1620.45		0.17	0.17
Check Totals:							0.17	0.17
1996	☐	09/14/2023	2197	WRIGHT REFRIGERATION & CONSULTING 7048	A 1621.40		1,500.00	1,500.00
Check Totals:							1,500.00	1,500.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation		Paid	Liquidated
			PO Number		Account			
Number of Cash Disbursements: 59						Grand Totals:	376,393.06	206,054.50

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1010.40	Board Of Education	65.00	65.00
A 1010.45	Board Of Education	82.90	82.90
A 1240.20	Central Administration	1,181.16	1,181.16
A 1240.45	Central Administration	149.90	149.90
A 1310.40	Business Admin	8,726.50	8,726.50
A 1320.40	Auditing	10,000.00	10,000.00
A 1420.40	Legal	4,526.66	4,526.66
A 1460.40	Records Management-Con Expenditure	418.91	418.91
A 1620.40	Operations Of Plant	1,180.85	1,180.85
A 1620.45	Operations Of Plant	2,993.81	2,993.81
A 1621.20	Maintenance Of Plant	738.01	738.01
A 1621.40	Maintenance Of Plant	22,613.00	22,613.00
A 1670.45	Central printing & mailing	163.00	163.00
A 1680.49	Central Data Processing	164.57	164.57
A 1981.49	Boces Administrative Charge	721.00	721.00
A 2110.20	Teaching Regular School	264.31	264.31
A 2110.40	Teaching Regular School	1,113.40	1,113.40
A 2110.40--02	Teaching Regular School Music	174.95	174.95
A 2110.45	Teaching Regular School	7,075.00	7,075.00
A 2110.45--02	Teaching Regular school Music	135.06	135.06
A 2110.47	Teaching Regular School	166,596.56	0.00
A 2250.47	Programs for Students w/ Disabilities	3,742.00	0.00
A 2250.49	Programs for Students w/ Disabilities	7,941.50	7,941.50
A 2630.22	Computer Hardware	31,938.00	31,938.00
A 2630.40	Computer Assisted Instruction	6,204.35	6,204.35
A 2630.46	Computer Software	175.50	175.50
A 5510.40	District Transportation	32,228.08	32,228.08
A 5510.45	District Transportation	1,993.50	1,993.50
A 5530.40	Garage Building	298.35	298.35

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation			
			PO Number	Account			Paid	Liquidated
Account	Description				Total Expensed	Total Liquidated		
A 7140.40	Community Recreation				560.00	560.00		
A 9060.80	Hospital & Dental Insurance				62,227.23	62,227.23		
					Fund A Totals:	376,393.06	206,054.50	
					Grand Totals:	376,393.06	206,054.50	

General Ledger Summary Postings

Account	Description	Debits	Credits
A 204	FNBLI CHECKING	0.00	376,393.06
A 521	Encumbrances	0.00	206,054.50
A 522	Expenditures	376,393.06	0.00
A 821	Reserve For Encumbrances	206,054.50	0.00

FIRE ISLAND UFSD

Cash Disbursement Schedule Report For A - 6: September Payroll 2023



Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
2724	☐	09/05/2023	1123	NYS INCOME TAX		A 721	Trust & Agency Payment	4,628.73	0.00
						A 728		192.58	0.00
Check Totals:								4,821.31	0.00
2725	☐	09/05/2023	2076	FICA		A 726	Trust & Agency Payment	5,947.51	0.00
						A 726		5,947.51	0.00
						A 726		1,434.50	0.00
						A 726		1,434.50	0.00
Check Totals:								14,764.02	0.00
2726	☐	09/05/2023	2910	Federal 941 Withholding		A 722	Trust & Agency Payment	11,803.25	0.00
Check Totals:								11,803.25	0.00
2727	☐	09/05/2023	3228	Fire Island UFSD		A 720.1	Trust & Agency Payment	2,076.58	0.00
Check Totals:								2,076.58	0.00
2728	☐	09/05/2023	3272	Fire Island UFSD - T & A		A 729	Trust & Agency Payment	1,475.50	0.00
						A 729		3,190.38	0.00
Check Totals:								4,665.88	0.00
2729	☐	09/05/2023	3453	Net Pay - Fire Island UFSD		A 710	Trust & Agency Payment	66,205.09	0.00
Check Totals:								66,205.09	0.00
2730	☐	09/05/2023	3990	Vanguard		A 729	Trust & Agency Payment	750.00	0.00
Check Totals:								750.00	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 6: September Payroll 2023

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Account	Explanation	Paid	Liquidated
2731	☐	09/18/2023	1123	NYS INCOME TAX		Trust & Agency Payment		
					A 721		4,648.73	0.00
					A 728		192.58	0.00
Check Totals:							4,841.31	0.00
2732	☐	09/18/2023	1126	NYS EMPLOYEES' RETIREMENT SYSTEM		Trust & Agency Payment		
					A 718		1,005.12	0.00
					A 718		20.56	0.00
					A 718		65.88	0.00
Check Totals:							1,091.56	0.00
2733	☐	09/18/2023	2076	FICA		Trust & Agency Payment		
					A 726		5,587.38	0.00
					A 726		5,587.38	0.00
					A 726		1,431.47	0.00
					A 726		1,431.47	0.00
Check Totals:							14,037.70	0.00
2734	☐	09/18/2023	2910	Federal 941 Withholding		Trust & Agency Payment		
					A 722		11,871.40	0.00
Check Totals:							11,871.40	0.00
2735	☐	09/18/2023	3228	Fire Island UFSD		Trust & Agency Payment		
					A 720.1		2,076.58	0.00
Check Totals:							2,076.58	0.00
2736	☐	09/18/2023	3272	Fire Island UFSD - T & A		Trust & Agency Payment		
					A 729		1,475.50	0.00
					A 729		3,190.38	0.00
Check Totals:							4,665.88	0.00
2737	☐	09/18/2023	3453	Net Pay - Fire Island UFSD		Trust & Agency Payment		
					A 710		66,253.56	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 6: September Payroll 2023

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
Check Totals:								66,253.56	0.00
2738	☐	09/18/2023	3990	Vanguard		A 729	Trust & Agency Payment	750.00	0.00
Check Totals:								750.00	0.00
10096	☐	09/06/2023	1940	NYS UNITED TEACHERS		A 724	Trust & Agency Payment - FIUNION	166.50	0.00
Check Totals:								166.50	0.00
10097	☐	09/18/2023	1940	NYS UNITED TEACHERS		A 724	Trust & Agency Payment - FIUNION	274.64	0.00
Check Totals:								274.64	0.00
9082023	☐	09/08/2023	2941	PAYROLL EXPENDITURE			Payroll Summary 9/8/2023		
				202324		A 521		-99,135.60	0.00
				202324		A 522		99,516.06	0.00
				202324		A 821		99,135.60	0.00
				202324		A 1040.16		3,272.35	3,272.35
				202324		A 1240.15		8,601.32	8,601.32
				202324		A 1240.16		933.97	933.97
				202324		A 1310.15		6,136.53	6,136.53
				202324		A 1325.16		3,343.16	3,343.16
				202324		A 1620.16		5,097.10	5,097.10
				202324		A 1621.16		3,381.61	3,381.61
				202324		A 2110.10		2,684.58	2,684.58
				202324		A 2110.12		26,658.52	26,658.52
				202324		A 2250.15		3,629.88	3,629.88
				202324		A 2610.15		2,083.09	2,083.09
				202324		A 2630.15		4,872.32	4,872.32
				202324		A 2815.16		3,078.13	3,078.13
				202324		A 5510.16		11,889.25	11,889.25
				202324		A 5530.16		352.74	352.74

FIRE ISLAND UFSD

Cash Disbursement Schedule Report For A - 6: September Payroll 2023



Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				202324	A 7140.16	2,134.77	2,134.77
				202324	A 500	-99,516.06	0.00
				202324	A 2020.15	5,065.42	5,065.42
				202324	A 1620.16B	380.46	0.00
				202324	A 2110.12--01	1,041.55	1,041.55
				202324	A 2110.12--03	3,659.48	3,659.48
				202324	A 2110.12--02	1,219.83	1,219.83
Check Totals:						99,516.06	99,135.60
9222023	☐	09/22/2023	2941	PAYROLL EXPENDITURE	Payroll Summary 9/22/2023		
				202324	A 521	-97,751.61	0.00
				202324	A 522	99,306.67	0.00
				202324	A 821	97,751.61	0.00
				202324	A 1040.16	3,552.87	3,552.87
				202324	A 1240.15	8,601.32	8,601.32
				202324	A 1240.16	1,004.03	1,004.03
				202324	A 1310.15	6,136.53	6,136.53
				202324	A 1325.16	3,343.16	3,343.16
				202324	A 1620.16	4,431.15	4,431.15
				202324	A 1621.16	3,381.61	3,381.61
				202324	A 2110.10	2,684.58	2,684.58
				202324	A 2110.12	26,786.64	26,786.64
				202324	A 2110.14	264.63	264.63
				202324	A 2250.15	3,629.88	3,629.88
				202324	A 2610.15	2,083.09	2,083.09
				202324	A 2630.15	4,872.32	4,872.32
				202324	A 2815.16	3,222.71	3,222.71
				202324	A 5510.16	11,889.25	11,889.25
				202324	A 5530.16	352.74	352.74
				202324	A 7140.16	528.82	528.82
				202324	A 500	-99,306.67	0.00
				202324	a 5510.16b	1,533.82	0.00
				202324	A 2020.15	5,065.42	5,065.42

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 6: September Payroll 2023

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				202324	A 1620.16B	21.24	0.00
				202324	A 2110.12--01	1,041.55	1,041.55
				202324	A 2110.12--03	3,659.48	3,659.48
				202324	A 2110.12--02	1,219.83	1,219.83
Check Totals:						99,306.67	97,751.61

Number of Cash Disbursements: 19						Grand Totals:	409,937.99	196,887.21
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Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1040.16	District Clerk	6,825.22	6,825.22
A 1240.15	Central Administration	17,202.64	17,202.64
A 1240.16	Central Administration	1,938.00	1,938.00
A 1310.15	Business Administration	12,273.06	12,273.06
A 1325.16	District Treasurer	6,686.32	6,686.32
A 1620.16	Operations Of Plant	9,528.25	9,528.25
A 1620.16B	Operations of Plant - Overtime	401.70	0.00
A 1621.16	Maintenance Of Plant	6,763.22	6,763.22
A 2020.15	Curriculum Development Administrative	10,130.84	10,130.84
A 2110.10	Teaching Regular School	5,369.16	5,369.16
A 2110.12	Teaching Regular School	53,445.16	53,445.16
A 2110.12--01	Teaching Regular School Art	2,083.10	2,083.10
A 2110.12--02	Teaching Regular School Music	2,439.66	2,439.66
A 2110.12--03	Teaching Regular School P/E	7,318.96	7,318.96
A 2110.14	Teaching Regular School - Substitute	264.63	264.63
A 2250.15	Programs for Students w/ Disabilities	7,259.76	7,259.76
A 2610.15	School Library	4,166.18	4,166.18
A 2630.15	Computer Assisted Instruction	9,744.64	9,744.64
A 2815.16	Health Services	6,300.84	6,300.84
A 500	Payroll Clearing	-198,822.73	0.00
A 521	Encumbrances	-196,887.21	0.00
A 522	Expenditures	198,822.73	0.00
A 5510.16	District Transportation	23,778.50	23,778.50

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 6: September Payroll 2023

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation				
			PO Number		Account			Paid	Liquidated
Account		Description				Total Expensed	Total Liquidated		
a 5510.16b		Overtime				1,533.82	0.00		
A 5530.16		Garage Building				705.48	705.48		
A 710		Consolidated Payroll				132,458.65	0.00		
A 7140.16		Community Recreation				2,663.59	2,663.59		
A 718		State Retirement				1,091.56	0.00		
A 720.1		Groud Health Insurance				4,153.16	0.00		
A 721		NYS Income Tax				9,277.46	0.00		
A 722		Federal Income Tax				23,674.65	0.00		
A 724		Association and Union Dues				441.14	0.00		
A 726		Social Security Tax				28,801.72	0.00		
A 728		NYC Income Tax				385.16	0.00		
A 729		Employee Tax Shelter Annuities				10,831.76	0.00		
A 821		Reserve For Encumbrances				196,887.21	0.00		
Fund A Totals:						409,937.99	196,887.21		
Grand Totals:						409,937.99	196,887.21		

General Ledger Summary Postings

Account	Description	Debits	Credits
A 204-1	FNBLI Payroll	0.00	211,115.26

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For H - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
1033	☐	09/14/2023	4019	KG Mechanical			
					H 1622.240-20-21	19,164.46	0.00
					H 1622.245-20-21	453,639.74	0.00
Check Totals:						472,804.20	0.00
Grand Totals:						472,804.20	0.00

Number of Cash Disbursements: 1

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other	19,164.46	0.00
H 1622.245-20-21	Materials & Supplies	453,639.74	0.00
Fund H Totals:		472,804.20	0.00
Grand Totals:		472,804.20	0.00

General Ledger Summary Postings

Account	Description	Debits	Credits
H 204	FNBLI Capital Fund Checking	0.00	472,804.20
H 522	Expenditures	472,804.20	0.00

FIRE ISLAND UFSD

Voided Checks Report For The Period 9/1/2023 - 9/30/2023



Check Number	Voided Date	Vendor ID	Vendor Name	Description	Voided Amount
1944	09/14/2023	2947	Baldwin Automotive	Voided During Printing	0.00
1983	09/14/2023	2456	STAPLES Contract & Commercial	Voided During Printing	0.00
Total Voided Checks:			2	Grand Total:	0.00

FIRE ISLAND UFSD



Budget Transfer Schedule Report For A - 3: Budget Transfer

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
139	09/05/2023	To cover cost of emergency plumbing to clear sewer pipe	Not Required		
A 1621.20	Maintenance Of Plant			3,275.00	
A 1621.40	Maintenance Of Plant				3,275.00
140	09/06/2023	To cover cost of Architech / HVAC Maint / Lanscaping clean up	Not Required		
A 1621.20	Maintenance Of Plant			21,500.00	
A 1621.40	Maintenance Of Plant				21,500.00
141	09/18/2023	To cover cost of PE Supplies	Not Required		
A 2110.40	Teaching Regular School			650.92	
A 2110.45--03	Teaching Regular School P/E				650.92
142	09/30/2023	To cover final cost of HVAC Project	Not Required		
H 1620.293-20-21	HVAC Upgrade 2021 General Construction			400,202.90	
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other				8,008.96
H 1622.245-20-21	Materials & Supplies				392,193.94

FIRE ISLAND UFSD



Budget Transfer Schedule Report For A - 3: Budget Transfer

Ref Number	Date	Budget Transfer Description	Approval Status		
Account	Account Description	Detail Description		Transfer Out	Transfer In
			Grand Totals:	425,628.82	425,628.82
Number of Budget Transfers: 4			Net Amount:	0.00	
Account Distribution Totals					
Account	Description	Debits	Credits		
A 1621.20	Maintenance Of Plant	24,775.00	0.00		
A 1621.40	Maintenance Of Plant	0.00	24,775.00		
A 2110.40	Teaching Regular School	650.92	0.00		
A 2110.45--03	Teaching Regular School P/E	0.00	650.92		
Fund A Totals:		25,425.92	25,425.92		
H 1620.293-20-21	HVAC Upgrade 2021 General Construction	400,202.90	0.00		
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other	0.00	8,008.96		
H 1622.245-20-21	Materials & Supplies	0.00	392,193.94		
Fund H Totals:		400,202.90	400,202.90		
Grand Totals:		425,628.82	425,628.82		

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FM BT		General Ledger		
Date	Account and Description	From:	To:	Reason
10/31/2023	General Fund Money Market (A205) 286700539	100,000.00		
10/31/2023	General Fund Checking (A204) 287003958		100,000.00	To Cover Warrant
10/31/2023	General Fund Money Market (A205) 286700539	250,000.00		
10/31/2023	General Fund Checking (A204-1) Payroll 287003966		250,000.00	Payroll
		350,000.00	350,000.00	-
		Difference	-	

FIRE ISLAND UFSD

Check Warrant Report For A - 7: Cash Disbursement For Dates 10/1/2023 - 10/31/2023



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1788	10/04/2023	3945	**VOID** Melissa Hood		-157.13
1930	10/04/2023	2380	**VOID** TIME FOR KIDS	7084	-55.00
1990	10/04/2023	2380	**VOID** TIME FOR KIDS	7149	-59.40
1997	10/10/2023	4010	AED Superstore	7198	50.88
1998	10/10/2023	3568	Allstate Sign & Plaque Corp.	7081	54.95
1999	10/10/2023	4013	Inc Amazon.com Services	*See Detail Report	74.49
2000	10/10/2023	2947	Baldwin Automotive	7017	4,643.53
2001	10/10/2023	1999	Bank of America Business Card	*See Detail Report	278.50
2002	10/10/2023	3832	Benetech, Inc.	7035	75.00
2003	10/10/2023	3872	Canon Solutions America, Inc	7034	554.62
2004	10/10/2023	3603	CBIZ Valuation Group,LLC	6414	1,300.00
2005	10/10/2023	4030	Coffee Distributing Corp	7029	525.76
2006	10/10/2023	2296	CULLEN DANOWSKI	6031	5,000.00
2007	10/10/2023	3282	David A. Levenson	7057	214.95
2008	10/10/2023	1551	DEMCO, INC.	7207	46.83
2009	10/10/2023	4068	Didax Education Resources	*See Detail Report	963.01
2010	10/10/2023	1835	EASTERN SUFFOLK BOCES	7023	16,261.46
2011	10/10/2023	2870	ENVIROSCIENCE CONSULTANTS	7211	1,445.00
2012	10/10/2023	1054	FIRE ISLAND FERRIES, INC.	7061	563.05
2013	10/10/2023	1054	FIRE ISLAND FERRIES, INC.	*See Detail Report	6,728.00
2014	10/10/2023	3074	GovConnection	*See Detail Report	1,438.44
2015	10/10/2023	1718	GRAINGER	7046	204.90
2016	10/10/2023	3900	Great Minds PCB	7208	89.70
2017	10/10/2023	2507	GUERCIO AND GUERCIO	*See Detail Report	4,337.66
2018	10/10/2023	3156	Iron Mountain	7005	418.91
2019	10/10/2023	1441	LAKESHORE LEARNING MATERIALS	7164	39.38
2020	10/10/2023	3945	Melissa Hood		157.13
2021	10/10/2023	2840	MUSIC And ARTS CENTER	7127	1,400.00
2022	10/10/2023	2813	PEST PRO EXTERMINATING COMPANY	7055	230.00
2023	10/10/2023	2938	Phoenix Learning Resources	7189	312.82
2024	10/10/2023	1612	Pitney Bowes	7001	227.97
2025	10/10/2023	3580	PSEG Long Island, LLC	7064	272.97
2026	10/10/2023	3580	PSEG Long Island, LLC	7065	2,025.16
2027	10/10/2023	3102	Richard Security	7002	1,292.34
2028	10/10/2023	2628	ROCHESTER 100	7203	54.00
2029	10/10/2023	2844	SCHOOL ADMINISTRATORS ASSOCIATION OF NYS	7184	600.00
2030	10/10/2023	1107	SCHOOL HEALTH CORPORATION	7190	248.83
2031	10/10/2023	2214	SCHOOL SPECIALTY	*See Detail Report	1,157.08
2032	10/10/2023	2456	STAPLES Contract & Commercial	*See Detail Report	427.17
2033	10/10/2023	3351	Suffolk County Comm., Inc.	7004	480.00
2034	10/10/2023	3309	Suffolk Printing	7191	480.00
2035	10/10/2023	3883	Teacher Synergy, LLC	7217	22.50
2036	10/10/2023	3922	The New York Times	7204	780.00
2037	10/10/2023	2380	TIME FOR KIDS	*See Detail Report	114.40
2038	10/10/2023	3788	Treetop Productions, Inc	7179	5,281.71
2039	10/10/2023	2111	Verizon Communication	7076	80.12



Check Warrant Report For A - 7: Cash Disbursement For Dates 10/1/2023 - 10/31/2023

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
2040	10/10/2023	2431	VERIZON WIRELESS	7078	681.92
2041	10/10/2023	3814	Windstream Communications, Inc	7173	0.80
Number of Transactions: 48				Warrant Total:	61,364.41
				Vendor Portion:	61,364.41

*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, 48 in number, in the total amount of \$61,364.41. 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

Estimates

Health Insurance - \$74,000
Dental Insurance - \$3,000

Total Warrant-\$138,364.41



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1034	10/05/2023	2741	BBS		62.55
Number of Transactions: 1				Warrant Total:	62.55
				Vendor Portion:	62.55

Certification of Warrant

To The District Treasurer: I hereby certify that I have verified the above claims, 1 in number, in the total amount of \$62.55. 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

Fire Island UFSD
Board of Education
GOALS & OBJECTIVES FOR 2023-2024

Goal Area #1: District Vision

The District will build a vivid, detailed community vision of our school system, reflective of the community's common values, to serve as a guidepost for all decision making.

- **Objective 1:** By December 2023, as the first step of the strategic planning process, engage the community in articulating a high-definition district vision.

Goal Area #2: Teaching and Learning

The District will provide students with a rigorous, coherent, integrated, and aligned PK-6 curriculum that values authentic and unique learning experiences.

- **Objective 1:** By May 2024, engage the faculty in evaluating the status of each curricular area and establish a cycle for review of each area looking forward to the curricular pathways available in Bay Shore & Islip Schools.
- **Objective 2:** By June 2024, engage all faculty in vertical and horizontal curriculum dives to ensure reading and writing curriculum and instructional practices are aligned to result in all students demonstrating mastery in literacy by the end of 3rd grade and maintaining their mastery through 6th grade as measured by local, state, and national measures.
- **Objective 3:** By June 2024, engage all faculty in vertical and horizontal curriculum dives to ensure math curriculum and instructional practices are aligned to result in all students demonstrating mastery in mathematics by the end of 3rd grade and maintaining their mastery through 6th grade as measured by local, state, and national measures.
- **Objective 4:** Beginning in September 2023, ensure ongoing development of soft skills in students through the social emotional literacy curriculum and monthly whole school meetings.
- **Objective 5:** By June 2024, revise Professional Development Plan to align with instructional goals and approaches.
- **Objective 6:** Beginning September 2023, monitor the effectiveness of staffing arrangements in multi-grade level classrooms based on the students' mastery of content across all curricular areas.

Goal Area #3: Fiscal Responsibility

The District will implement an educationally sound and fiscally responsible budget supportive of the district's mission.

- **Objective 1:** By March 2024, prioritize recommendations from architect's 5 Year Plan.
- **Objective 2:** In October 2023, begin a feasibility study pertaining to the NYS Governor's *New York State Electric School Bus Roadmap* and the *Electric School Bus Guidebook* and the implications for Fire Island UFSD.

Goal Area #4: Communication and Community Relations

The District will communicate useful information in timely & efficient manner and celebrate student and staff accomplishments to promote public trust and the involvement of all stakeholders in support of the district's mission.

- **Objective 1:** By November 2023, engage the FIUFSD Community in the development of a 5-Year Strategic Plan.
 - **Action Step #1:** Hire a consultant to facilitate the coordination of steps through the data gathering and publication of the plan.
 - **Action Step #2:** Invite school community members to join a committee to participate in the strategic planning project.
 - **Action Step #3:** Engage stakeholders, BOE, and Leadership team to develop a draft plan with priority areas.
 - **Action Step #4:** Leadership team meets to design actions steps to accomplish goals in priority areas.
 - **Action Step #5:** Refine Strategic Plan and develop for publication and introduction to school community by January 2024.
- **Objective 2:** Launch a new PR Campaign to spread the news about Woodhull.
 - **Action Step #1:** By December 2023, update promotional materials including video and brochure/trifold.
 - **Action Step #2:** By December 2023, update registration flyer to be shared via social media monthly.
 - **Action Step #3:** By December 2023, provide updated promotional materials to local libraries, daycare centers, etc., to encourage registration from Mainland.
 - **Action Step #4:** Host an Open House in January 2024 to allow visitors to see the school, ask questions, visit, experience the ride.

- **Objective 3:** Work with the Student Council to design and distribute student survey midway through the year in addition to the end of the school year to assess their feelings about the strengths and areas for improvement at Woodhull.
- **Objective 4:** Design a yearlong Orientation Program for Woodhull 6th graders that includes socialization opportunities with mainland students from local districts to establish relationships that offer a smooth entry to Grade 7 after graduation from Woodhull.
 - **Action Step #1:** By September 2023, invite Bay Shore students to participate in Environmental Education classes at Woodhull.
 - **Action Step #2:** By June 2024, organize a field trip for Woodhull students to watch a music/stage production at Bay Shore.
 - **Action Step #3:** By June 2024, organize day trips to Bay Shore and Islip to shadow students for a day.
 - **Action Step #4:** Inquire about intramural opportunities for Fire Island students at Bay Shore and Islip.
 - **Action Step #5:** Beginning in October 2023, work with Shared Decision-Making team to explore additional opportunities for Fire Island students to socialize with mainland students.
- **Objective 5:** By October 2023, establish connections with Alumni through a “Woodhull listens” program.
- **Objective 6:** By June 2024, investigate the development of a service program for Woodhull students to serve the needs of the local community.

Goal Area #5: District Facilities & Resources

The District will prepare well for the future by maintaining and enhancing facilities to ensure the safety and well-being of our students, staff, and the community we serve.

- **Objective 1:** By September 2023, employ the expertise of an architecture firm to develop a 5-Year facilities plan.
- **Objective 2:** By January 2024, develop a facility usage plan with an updated “Agreement” that considers the wear and tear on our facilities.

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
BOARD MEETING CALENDAR
2023-2024**

Unless otherwise noted, meetings start at 4:30 p.m.

July	11	Annual Organizational Meeting
	11	Regular
August	15	Regular
September	19	Regular/Work Session
October	10	Regular
	24	Work Session
November	7	Regular
	28	Work Session
	29	Work Session
December	12	Regular
January	9	Regular
	23	Budget Review/Work Session
February	13	Regular
March	12	Regular
	26	Budget Review/Work Session
April	9	Regular
	16	Special – BOCES Election & Budget Vote, 8:00 a.m.
May	14	Regular, 5:00 p.m.
	14	Public Hearing – Proposed Budget, 7:00 p.m.
	21	Annual Budget Vote and Election, 3:00-9:00 p.m.
	28	Work Session
June	11	Regular
	25	Work Session

Revised: 10/4/2023

BOE Approved:

DISTRICT WIDE SCHOOL SAFETY PLAN

FIRE ISLAND UNION FREE SCHOOL DISTRICT
P.O. Box 428
Ocean Beach, NY 11770



2023-2024 SCHOOL YEAR

Revised: July, 2023

OVERVIEW

Fire Island is a 32-mile-long barrier island approximately 4-7 miles south of Long Island. There are 17 communities on Fire Island, with approximately 4,100 homes, including two incorporated villages, which have their own governing bodies. Of the 4,100 homes approximately 350-500 people reside on Fire Island year-round. Primarily a vacation and recreation environment, visitation on a peak season weekend day can be as high as 100,000 within the park areas and the communities combined. The Fire Island Union Free School District is the only educational organization within the district. The school provides educational services from pre-K through the sixth grade for resident children as well as tuition-paying non-resident students. Secondary students are tuitioned to a variety of mainland school districts. Due to the lack of a road system on the Island, the District operates its own transportation system in the form of 4-wheel drive school buses.

Section I: General Considerations and Planning Guidelines

A. Purpose

The Fire Island Union Free School District has developed this District-wide School Safety Plan pursuant to Commissioner's Regulation 1555.17. At the direction of the Fire Island U.F.S.D. Board of Education, the Superintendent of the F.I.U.F.S.D appointed a District Wide School Safety Team and charged it with the development and maintenance of the District-wide School Safety Plan.

B. Identification of District Wide School Safety Team

The F.I.U.F.S.D. has appointed a District-wide School Safety Team consisting of, but not limited to, representatives of the School Board, teachers, administrators, parent organizations and other school personnel. The members of the team and their positions or affiliations are as follows:

- Superintendent/Principal
- Assistant Superintendent for Business and Operations
- District Clerk
- School Nurse
- School Maintenance Crew Chief
- Head Bus Driver
- West District Fire Coordinator
- County Police
- Village Police
- Village Fire Department
- Board of Education Member
- Teaching Staff Member
- Parent

C. Concept of Operations

The District Wide Safety Plan will be limited to use only on Fire Island at the Woodhull Elementary School buildings and grounds, located at Surf Road, Ocean Beach. The plan is developed to provide a safe school environment in the rural setting of the Fire Island community in which it is located.

The District Wide Safety Plan is linked directly to the individual Building Emergency Response Plan updated for the Woodhull School building. Protocols reflected in the District Wide Safety Plan and New York State SAVE legislation have guided the development and implementation of the Building Emergency Response Plan.

The plan is designed to pool together resources in and around the community in the event of an emergency. The plan institutes the use of an in-school Emergency Response Team and delineates a process of notification (thru Chain of Command) of the superintendent, local and county officials. All are available to assist as per existing protocols.

Whenever possible, any incident that occurs within the district will be managed under the Incident Command System (ICS)

D. Plan Review and Public Comment

This plan shall be reviewed and maintained by the District Wide School Safety Team and reviewed on an annual basis on or before July 1 of each year.

Pursuant to Commissioners Regulation, Section 155.17 (e) (3), this plan will be made available for public comment at least 30 days prior to its adoption. The District-wide School Plan may be adopted by the School Board only after at least one public hearing that provides for participation of school personnel, parents, students and other interested parties. The plan must be formally adopted by the Board of Education.

While conforming to the District Wide Safety Plan, the Building Emergency Response Plan shall be confidential and shall not be subject to disclosure under Article 6 of the Public Officers Law or any other provision of law, in accordance with Education Law Section 2801-a

Full copies of the District-wide School Safety Plan and any amendments will be submitted to the New York State Education Department within 30 days of adoption. This plan will be reviewed periodically during the year and will be maintained by the District-wide School Safety Team. The required annual review will be completed on or before July 1 of each year. After its adoption by the Board of Education the plan will be available at the Woodhull Elementary School, Surf Road Ocean Beach.

SECTION II: Risk Reduction, Prevention and Intervention Strategies

A. Prevention/Intervention Strategies

Program Initiatives

The District Wide School Safety Plan provides the framework for the Building Emergency Response Plan. The Fire Island Union Free School District proactively implements a variety of preventative programs to reduce the risk of violence. The following list some of these initiatives and/or their provider:

- Teacher-Teacher Mentor Program
- School Psychologist
- Dignity Act Training (DASA)
- Character Education
- School Code of Conduct
- Social Emotional Learning Curriculum
- Collaboration with local and state authorities

Training, Drills and Exercises

Safety drill and exercises will be conducted periodically as required by law. These drills and exercises include but are not limited to:

- Fire Drills
- Evacuation Drills
- Lockdown Drills
- Lockout Drills
- Emergency Go-Home Drills
- Shelter In Place Drills
- Periodic Tabletop Exercises to include local and county officials

The effectiveness and efficiency of these drills will be reviewed and addressed by the School Superintendent and the Building Emergency Response Team.

Implementation of School Security

Security measures adopted by the District include:

- Security cameras around the exterior of the school building
- All doors are locked to the outside
- Installation of a “man trap” at the main entrance of the school building
- Visitors are screened with video door bell and “buzzed in” after identifying themselves at the main entrance.
- After identification, visitors confirm their business at the window, and when allowed access to the building, are required to sign in at the main office
- Staff members are equipped with proximity tags for access to the building

Vital Educational Agency Information

The District maintains information on:

- School population
- Number of staff
- Transportation Routing
- Telephone numbers of key officials

B. Early Detection of Potentially Violent Behaviors

The Fire Island Union Free School District will implement procedures for dissemination of informative materials regarding the early detection of possible violent behavior, including but not limited to: identification of family, community and environmental factors to administrators, teachers, parents, and other persons in parental relation to students of the school district or board and other persons deemed appropriate to receive such information.

C. Hazard Identification

The District Wide School Safety Team, in conjunction with local officials, has identified areas outside the school proper that may impact the school during an emergency.

Considerations included:

- Weather/Environmental hazards
- Presence of hazardous materials transported on the single main road on the island
- Limited resources available for safe harboring of students and staff off school grounds
- Proximity to District property
- Potential for emergency based on national trends

Specifics to these hazards are maintained within the Building Emergency Response Plan

D. Suicide Prevention

The District recognizes that suicide is a leading cause of death among young people and will take a proactive approach in preventing deaths by suicide. Pupil personnel staff will develop a specific set of guidelines and procedures to assess the risk of and intervene in response to youth suicidal behavior.

SECTION III: Response

A. Notification and Activation – Internal and External Communications

In the case of an emergency within the District, whether it is a violent incident or other emergency, the school incident commander will contact the Superintendent as soon as possible. The Superintendent or designee is authorized to contact local law enforcement authorities who are listed in the Building Emergency Response Plan. Additionally, notification of the incident or emergency may be made throughout the District via telephone, email, fax, District website and/or the media.

Protective Action Options

During certain emergency situations, one of a variety of protective actions needs to be employed. Summaries of the options are listed below. Detailed plans associated procedures for the school building will be incorporated into the Building Emergency Response plan.

- **School Cancellation** will be used when information regarding a potential crisis is received with enough lead time to alert all staff and students, such as weather-related incidents for which ample warning may be provided.

- **Early Dismissal** will be used when school is in session if there is time to return staff and students to their homes and more than 15 minutes remain in the school day.
- **Evacuation/Relocation** will be used when school is in session and it has been determined that the school does not provide a safe environment for staff and students.
- **Sheltering** will be used when school is in session and it is determined that early dismissal and evacuation are not safe options. This response is to be implemented whenever a situation exists that makes staying inside safer than being outdoors. Examples might be hazardous weather conditions or toxic environmental releases.
- **Holding In Place** is suitable for a variety of responses. It offers the ability to isolate and control movement and/or relocate building occupants by room or to areas in other parts of the building determined to be safe.
- **Lockout** will be used in response to incidents of actual or potential threat from outside the building.
- **Lockdown** will be used in response to incidents of actual or potential threats of violence.

B. Situational Responses

Multi-Hazard Response

The Fire Island Union Free School District's Emergency Response Plan provides details to the actions in emergencies that may include the following situations:

- Threats of Violence
- Intruder
- Hostage / Kidnapping
- Bomb Threat/ Explosive
- Hazardous Material
- Epidemic/Pandemic
- Natural /Weather Related

and others as determined by the District Wide School Safety Team

Responses to Acts of Violence: Implied or Direct Threats

Acts of violence by students, staff members or visitors to the school will not be tolerated. In the event of an implied or direct threat (threats are alarming statements or behaviors that give rise to concern about subsequent behavior) of violence by a student, staff member or visitor to the school, the Superintendent should be informed immediately by the threatened individual or a staff member who becomes aware of the threat. The Superintendent or designee will determine what steps may be taken based on the nature of the incident. The steps may include further investigation, threat assessment, activation of the Building Response Team, and/or notification of local authorities.

Response Protocols

The Woodhull School Building Emergency Response Plan provides detailed information regarding protocols and responses to bomb threats, hostage taking, intrusions and kidnapping. The following protocols are provided as example:

- Shelter in Place
- Lock Out

- Evacuation
- Hold in Place

Arrangements for Obtaining Advice and Assistance from Local Government

Depending on the nature of an incident, the District may obtain assistance from local government agencies. The Superintendent or designee may contact 911 to obtain emergency services to assist in managing the incident at hand.

Procedures for Obtaining Advice and Assistance from Local Government Officials

The District has identified resources for advice and assistance from the following agencies:

- Ocean Beach Police Department
- Suffolk County Police Department-Marine Bureau
- Ocean Beach Fire Department
- The National Park Service
- Suffolk County Executive
- Islip Town Office of Emergency Management
- Suffolk County Office of Emergency Management
- Eastern Suffolk BOCES
- CDC/NYS Department of Health/Suffolk County Department of Health

District Resources

The following inventory represents resources available to the Emergency Response Team to manage an incident within the District. The list is updated on an as needed basis to incorporate additions to the inventory.

- 4 four-wheel drive buses – 20 children/16 adults capacity, mobile radio equipped
- 7 four-wheel drive buses – 16 children/8 adults capacity, mobile radio equipped
- 1 four-wheel drive GMC Suburban, 5 children/6 adult capacity, w/mobile radio
- One 2 passenger 4-wheel drive pickup truck
- 1 electric golf cart with trailer
- 3 cellular phones
- 1 iPad
- Web-based access to all plans, rosters, contacts
- 2 portable automatic defibrillators
- 80 laptop computers with wireless internet connectivity

Procedures to Coordinate the Use of School District Resources and Manpower during Emergencies

The Building Response Team will make decisions and provide assistance during emergencies.

Protective Action Options

The Building Emergency Response Plan details plans for the following actions in response to an emergency where appropriate:

- School Cancellation and Early Dismissal: The Superintendent will make the determination and notify the school community. In the case of Early Dismissal,

the Superintendent/Principal will remain available until all students are returned home.

- Evacuation: The Superintendent or designee will determine the level of threat, contact the transportation manager, clear all evacuation sites prior to evacuation, and evacuate students and staff to prearranged evacuation sites. When at the sites, student and staff population will be accounted for. The Superintendent or designee will provide parents with appropriate information and details regarding the event. Appropriate school personnel will be retained until all students have been returned.
- Sheltering Sites (Internal and External): The Superintendent or designee will determine the threat and the location for sheltering based on the nature of the incident, account for all students and staff, determine other occupants in the building, and take appropriate safety precautions. The Superintendent or designee will provide information and current status of the situation to parents and other inquiring parties. Appropriate personnel will be retained until all students have been returned.
- Remote Instruction: In the event of an emergency requiring prolonged school closure, the district may elect to move to the Emergency Remote Instruction Plan. The Superintendent will make the determination and notify the school community via Blackboard Connect message.

Daily Instructional Schedule

- The remote **master schedule** includes classroom and special areas periods of instruction that include both *synchronous instruction*, that is, learning in the direct presence of the student's teacher in real time, as well as *asynchronous instruction*, that is time during which students are engaged in learning without the direct presence of a teacher.
- In addition to core instruction, individual or small groups of students will receive additional support through synchronous instruction.
- **Special education and related services** will be provided synchronously during each grade level's scheduled "Asynchronous/RtI" or "Individual Meetings" periods reflected in their class's schedule.
- **Attendance is taken daily.** Students should be prepared to begin their day at 8:00 a.m. in the event their days begin with individualized or small group instruction. The full 6 ½ hour school day is planned to conclude by 2:30 p.m. each day.
- Synchronous to asynchronous instruction will take place in the approximate durations:

Grade Level	Minimum Synchronous Time	Asynchronous Time
PK-K	2 hours	Varies depending on small group/RtI/support needs
1 st – 2 nd	2 hours 20 minutes	
3 rd – 4 th	2 hours 40 minutes	
5 th – 6 th	3 hours	

Accessing Remote Instruction

- Each teacher has a specific **Zoom Meeting Room** and **Google Classroom**.
- Students are all assigned **1:1 devices** that can be sent home in advance of a potential emergency situation. In the event that remote instruction is required after an unanticipated emergency, district transportation could

be used to deliver student devices to students' homes. Alternatively, a family's personal device can be used to access Zoom Meeting Rooms and Google Classrooms.

- Students are provided grade level specific Remote Schedules that outline their daily schedules, Zoom meeting IDs and passcodes, links to teacher, administration, clerical, and technical support contacts, and common expectations for preparing for remote instruction.

Ongoing Review

- Student support teams will continue to meet during remote instruction to assess the appropriateness and effectiveness of remote instruction for students.
- The district will check-in with families regarding the effectiveness of their internet access, and in the event that it is insufficient or non-existent, the district will provide portable MiFi hotspots to those families in need.

SECTION IV: Recovery

A. District Mental Health Services

The District will assist in the coordination of disaster Mental Health Resources in the support of post-incident response in the Woodhull School.

B. Re-evaluation of Emergency Response Plan

Following an incident, the District will reevaluate current violence prevention and school safety activities and identify ways the Emergency Response Plan can be improved.

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
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Brendan Nelson, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Fire Island Union Free School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Fire Island Union Free School District (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the fiduciary fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension asset/(liability), the schedule of District's pension contributions, and schedule of changes in District's total other post-employment benefits liability and related ratios on pages 4 through 14 and 46 through 50, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

R. S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 10, 2023

FIRE ISLAND UNION FREE SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

The Fire Island Union Free School District's (District) discussion and analysis of the financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023 in comparison with the year ended June 30, 2022, with emphasis on the current year. This should be read in conjunction with the financial statements, notes to financial statements, and required supplementary information, which immediately follow this section.

1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2023 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, increased by \$165,969 or 5.60%, to a balance of \$3,131,377. This was due to an excess of revenues over expenses using the economic resources measurement focus and the accrual basis of accounting.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$5,461,638. Of this amount, \$57,260 was offset by program charges for services, and operating grants and contributions. General revenues of \$5,570,347 amount to 98.98% of total revenues, and were adequate to cover the balance of program expenses.
- The District's general fund fund balance, as reflected in the fund financial statements was \$5,444,172 at June 30, 2023. This balance represents a \$394,158 increase (7.81%) over the prior year due to an excess of revenues over expenditures, using the current financial resources measurement focus and the modified accrual basis of accounting, as follows:
 - Restricted fund balances increased by \$384,229, due to funding of reserves and interest allocated to the reserves.
 - Assigned fund balance increased \$9,929, due to more encumbrances.
 - Unassigned fund balance remained the same as the prior year.
- The District's 2023 property tax levy of \$5,120,531 was a 0.75% increase over the 2022 tax levy and was within the calculated tax cap limit increase of 4.00%.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

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



FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

A. District-Wide Financial Statements

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

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

The Statement of Net Position

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of the District's school buildings and other capital assets.

The Statement of Activities

The Statement of Activities presents information showing the change in net position during the fiscal year. All changes in net position are recorded at the time the underlying financial event occurs. Revenues are recognized in the period when they are earned and expenses are recognized in the period when the liability is incurred. Therefore, revenues and expenses are reported in the statement for some items that will result in cash flows in future fiscal periods.

B. Fund Financial Statements

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

Governmental Funds

These statements utilize the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes revenues in the period when they become measurable and available. It recognizes expenditures in the period when the District incurs the liability, except for certain expenditures such as compensated absences, workers' compensation, pension costs, and other postemployment benefits (OPEB), which are recognized as expenditures to the extent the related liabilities mature each period.

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

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

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

The District maintains four individual governmental funds: general fund, special aid fund, capital projects fund, and scholarships fund; each of which is considered to be a major fund and is presented separately in the fund financial statements.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The District's total net position increased by \$165,969 between fiscal year 2023 and 2022. The increase is due to revenues in excess of expenses using the economic resources measurement focus and the accrual basis of accounting. A summary of the District's Statements of Net Position follows:

	2023	2022	Increase (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 7,970,159	\$ 8,373,848	\$ (403,689)	(4.82)%
Capital Assets, Net	3,534,504	2,801,009	733,495	26.19 %
Net Pension Assets -				
Proportionate Share	-	1,802,608	(1,802,608)	(100.00)%
Total Assets	11,504,663	12,977,465	(1,472,802)	(11.35)%
Deferred Outflows of Resources	1,560,697	2,036,414	(475,717)	(23.36)%
Liabilities				
Current and Other Liabilities	668,253	553,173	115,080	20.80 %
Long-Term Liabilities	182,938	260,411	(77,473)	(29.75)%
Net Pension Liabilities -				
Proportionate Share	464,290	-	464,290	100.00 %
Total OPEB Liability	6,561,180	6,376,556	184,624	2.90 %
Total Liabilities	7,876,661	7,190,140	686,521	9.55 %
Deferred Inflows of Resources	2,057,322	4,858,331	(2,801,009)	(57.65)%
Net Position				
Net Investment in Capital Assets	3,510,507	2,801,009	709,498	25.33 %
Restricted	5,888,543	6,430,137	(541,594)	(8.42)%
Unrestricted (deficit)	(6,267,673)	(6,265,738)	(1,935)	0.03 %
Total Net Position	\$ 3,131,377	\$ 2,965,408	\$ 165,969	5.60 %

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

The decrease in current and other assets is due to a decrease in cash.

The increase in capital assets is due to capital asset additions in excess of depreciation expense and loss on disposal. The accompanying Notes to Financial Statements, Note 9 "Capital Assets" provides additional information.

Net pension assets – proportionate share represents the District's share of the New York State Teachers' Retirement System's (TRS) and the New York State and Local Employee's Retirement System's (ERS) collective net pension assets, at the measurement date of the respective year. In the current year, the District's proportionate shares shifted from assets to liabilities. The accompanying Notes to Financial Statements, Note 12 "Pension Plans – New York State," provides additional information.

Deferred outflows of resources represents contributions to the pension plans subsequent to the measurement dates and actuarial adjustments at the pension and OPEB plan level that will be amortized in future years.

The increase in current and other liabilities is mainly due to an increase in amounts due to other governments.

The long-term liabilities decrease is the result of a lower workers' compensation liability, offset by a higher compensated absences payable.

Net pension liabilities – proportionate share represents the District's share of the TRS' and the ERS' net pension liability at the measurement date of the respective year. The increase is due to the shift from net pension assets in the prior year, to net pension liabilities in the current year. The accompanying Notes to Financial Statements, Note 12 "Pension Plans – New York State," provides additional information.

Total OPEB liability increased based on the actuarial valuation of the plan. The accompanying Notes to Financial Statements, Note 14 "Postemployment Healthcare Benefits," provides additional information.

Deferred inflows of resources consists of property taxes collected pursuant to the Suffolk County Tax Act (the amount raised did not change from the prior year), and actuarial adjustments of the pension and OPEB plans that will be amortized in future years.

The net investment in capital assets is the investment in capital assets at cost, net of accumulated depreciation and related outstanding debt. The accompanying Other Information, Schedule of Net Investment in Capital Assets provides additional information.

The restricted amount relates to the District's restricted reserves, which decreased from the prior year, mainly due to the use of reserves, offset by transfers into, and interest earned on the reserves.

The unrestricted (deficit) amount relates to the balance of the District's net position. This balance does not include the District's reserves, which are classified as restricted. Additionally, certain unfunded liabilities will have the effect of reducing the District's unrestricted net position. One such unfunded liability is the total OPEB liability. In accordance with state guidelines, the District is only permitted to fund OPEB on a "pay as you go" basis, and is not permitted to accumulate funds for the OPEB liability.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

B. Changes in Net Position

The results of operations, as a whole, are reported in the Statement of Activities in a programmatic format. In the accompanying financial statements, school tax relief (STAR) revenue is included in the other tax items line. However, in this MD&A, they have been combined with property taxes. A summary of this statement for the years ended June 30, 2023 and 2022 is as follows:

	2023	2022	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 35,074	\$ 31,324	\$ 3,750	11.97 %
Operating Grants & Contributions	22,186	15,403	6,783	44.04 %
General Revenues				
Property Taxes & Other Tax Items	5,121,211	5,082,489	38,722	0.76 %
State Sources	393,984	375,933	18,051	4.80 %
Other	55,152	9,192	45,960	500.00 %
Total Revenues	<u>5,627,607</u>	<u>5,514,341</u>	<u>113,266</u>	2.05 %
Expenses				
General Support	1,696,308	1,420,626	275,682	19.41 %
Instruction	2,851,895	2,604,385	247,510	9.50 %
Pupil Transportation	869,573	916,576	(47,003)	(5.13)%
Community Services	43,862	34,759	9,103	26.19 %
Total Expenses	<u>5,461,638</u>	<u>4,976,346</u>	<u>485,292</u>	9.75 %
Change in Net Position	<u>\$ 165,969</u>	<u>\$ 537,995</u>	<u>\$ (372,026)</u>	(69.15)%

The District's net position increased by \$165,969 and \$537,995 for the years ended June 30, 2023 and 2022, respectively.

The District's revenues increased when compared to the prior year, primarily due to the following major changes:

- Other revenues increased due to the District receiving more in miscellaneous revenue and sale of property and compensation for loss than it had in the prior year.
- Real property taxes and STAR were increased to fund additional appropriations in the voter-approved 2022-2023 budget.

The District's expenses increased when compared to the prior year, primarily due to the following major changes:

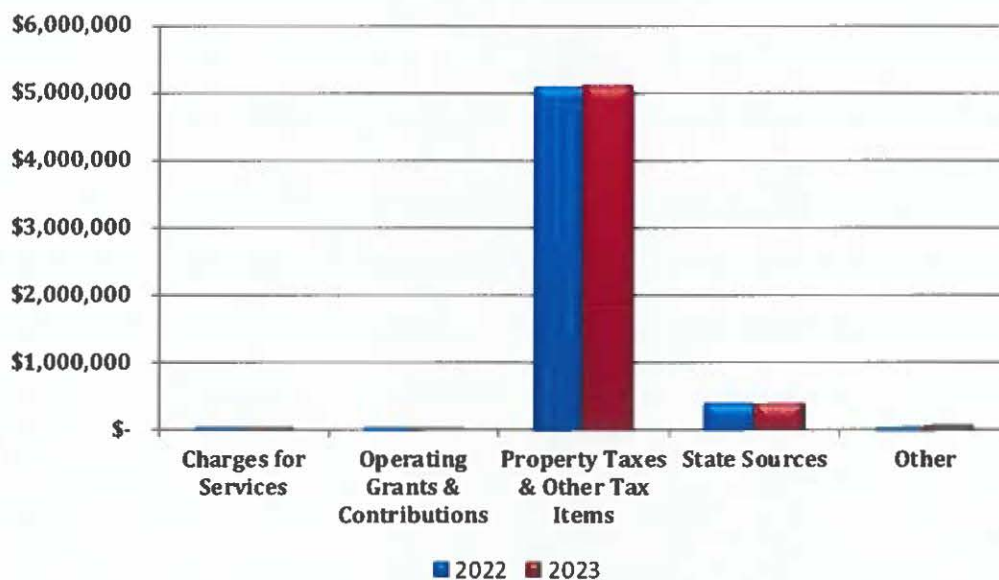
- General support and instruction increased based on the impact of allocations of the net change in actuarially determined pension expenses for TRS, ERS, and OPEB.
- Pupil transportation decreased primarily due to a reduction in salaries, offset by increased transportation contract costs.

As indicated on the graphs that follow, property taxes and other tax items is the largest component of revenues recognized (i.e., 91.0% and 92.2% for the years 2023 and 2022, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 52.2% and 52.4% for the years 2023 and 2022, respectively).

The charts demonstrate that the components of revenues are relatively consistent for both years.

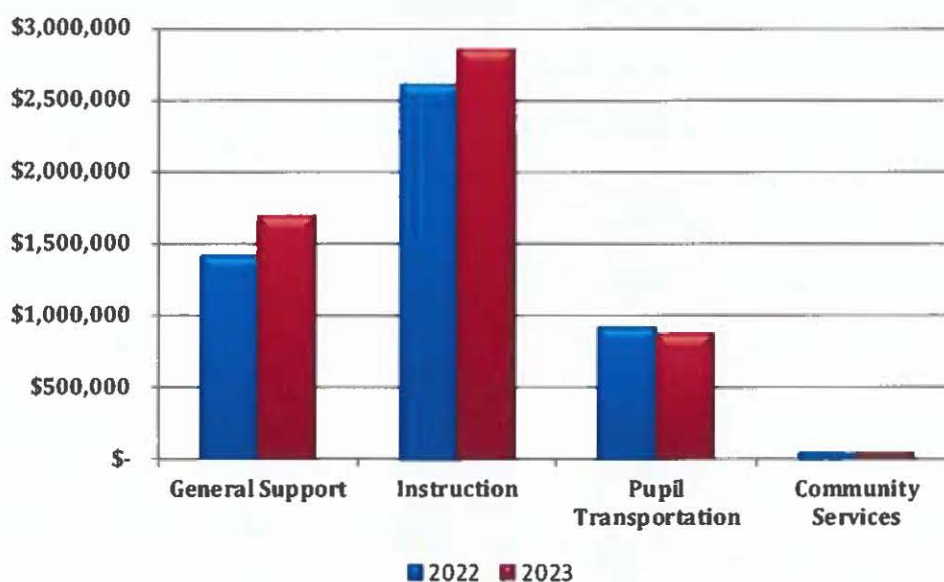
**FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

A graphic display of the distribution of revenues for the two years follows:



	Charges for Services	Operating Grants & Contributions	Property Taxes & Other Tax Items	State Sources	Other
2022	0.6%	0.3%	92.2%	6.8%	0.1%
2023	0.6%	0.4%	91.0%	7.0%	1.0%

A graphic display of the distribution of expenses for the two years follows:



	General Support	Instruction	Pupil Transportation	Community Services
2022	28.5%	52.4%	18.4%	0.7%
2023	31.1%	52.2%	15.9%	0.8%

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2023, the District's governmental funds reported a combined fund balance of \$6,391,023, which is a decrease of \$531,665 from the prior year. This decrease is due to an excess of expenditures over revenues using the current financial resources measurement focus and the modified accrual basis of accounting. A summary of the change in the components of fund balance by fund is as follows:

	2023	2022	Increase (Decrease)	Percentage Change
General Fund				
Restricted:				
Workers' Compensation	\$ 888,109	\$ 887,561	\$ 548	0.06 %
Unemployment Insurance	50,689	50,658	31	0.06 %
Retirement Contribution:				
Teachers' retirement system	62,537	62,499	38	0.06 %
Employees' retirement system	1,001,340	1,000,722	618	0.06 %
Employee Benefit Accrued Liability	163,706	163,605	101	0.06 %
Capital	2,645,348	2,262,535	382,813	16.92 %
Repairs	129,963	129,883	80	0.06 %
Assigned:				
Appropriated Fund Balance	150,000	150,000	-	0.00 %
Unappropriated Fund Balance	120,983	111,054	9,929	8.94 %
Unassigned: Fund balance	231,497	231,497	-	0.00 %
	<u>5,444,172</u>	<u>5,050,014</u>	<u>394,158</u>	<u>7.81 %</u>
Capital Projects Fund				
Restricted: Capital	860,730	1,791,233	(930,503)	(51.95)%
Scholarships Fund				
Restricted: Scholarships	86,121	81,441	4,680	5.75 %
Total Fund Balance	<u>\$ 6,391,023</u>	<u>\$ 6,922,688</u>	<u>\$ (531,665)</u>	<u>(7.68)%</u>

A. General Fund

The general fund – fund balance is a net increase of \$394,158, compared to a net increase of \$382,566 in 2022. This resulted from revenues in excess of expenditures.

The following is a summary of the major changes that resulted in revenues increasing over the prior year:

	2023	2022	Increase (Decrease)	Percentage Change
Real Property Taxes & Other Tax Items	\$ 5,121,211	\$ 5,082,489	\$ 38,722	0.76 %
Other Local Sources	90,226	678,658	(588,432)	(86.71)%
State Sources	393,984	375,933	18,051	4.80 %
	<u>\$ 5,605,421</u>	<u>\$ 6,137,080</u>	<u>\$ (531,659)</u>	<u>(8.66)%</u>

- Other local sources increased due to the District receiving more in miscellaneous revenue and sale of property and compensation for loss than it had in the prior year.
- Real property taxes and other tax items were increased to fund additional appropriations in the voter-approved 2022-2023 budget.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

The following is a summary of the major changes that resulted in expenditures increasing over the prior year:

	2023	2022	Increase (Decrease)	Percentage Change
General Support	\$ 1,244,919	\$ 1,114,847	\$ 130,072	11.67 %
Instruction	1,975,606	1,927,622	47,984	2.49 %
Pupil Transportation	632,597	681,027	(48,430)	(7.11)%
Community Services	34,724	29,123	5,601	19.23 %
Employee Benefits	1,323,417	1,363,753	(40,336)	(2.96)%
	<u>\$ 5,211,263</u>	<u>\$ 5,116,372</u>	<u>\$ 94,891</u>	1.85 %

- General support increased primarily as a result of increases in central administration salaries.
- Instruction increased mainly within programs for students with disabilities due to greater salaries and tuition costs.
- Pupil transportation decreased primarily due to a reduction in salaries, offset by increased transportation contract costs.
- Employee benefits decreased chiefly due to a reduction in employer contributions to the ERS, as well as drop in health insurance costs as a result of lower participation in the plan, offset by increases in health insurance premiums.

The following is a summary of the District's general fund restricted fund balance activity:

	Balance @ June 30, 2022	Use of Reserves	Interest	Funding	Balance @ June 30, 2023
Workers' Compensation	\$ 887,561	\$	\$ 548	\$	\$ 888,109
Unemployment Insurance	50,658		31		50,689
Retirement Contribution:					
TRS	62,499		38		62,537
ERS	1,000,722		618		1,001,340
EBALR	163,605		101		163,706
Capital	2,262,535		1,398	381,415	2,645,348
Repairs	129,883		80		129,963
	<u>\$ 4,557,463</u>	<u>\$</u>	<u>\$ 2,814</u>	<u>\$ 381,415</u>	<u>\$ 4,941,692</u>

Additional detail regarding capital reserves can be found in Note 16 "Restricted for Capital Reserve."

B. Capital Projects Fund

The capital projects fund – fund balance net decrease is the result of expenditures related to ongoing capital improvement projects.

The following is a summary of the District's capital projects fund restricted fund balance activity:

	Balance @ June 30, 2022	Use of Reserves	Funding	Balance @ June 30, 2023
May 2014	<u>\$ 1,791,233</u>	<u>\$ -</u>	<u>\$ (930,503)</u>	<u>\$ 860,730</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

C. Scholarships Fund

The scholarships fund – fund balance net increase is the result of scholarship donations exceeding scholarships awarded.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2022 - 2023 Budget

The District's general fund adopted budget for the year ended June 30, 2023, was \$5,787,436. This amount was increased by encumbrances carried forward from the prior year in the amount of \$111,054, for a total final budget of \$5,898,490.

The final budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$5,120,531 in estimated property taxes, STAR, and deferred special taxes from Suffolk County.

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

The general fund's unassigned fund balance is the component of total fund balance that is the residual of current and prior years' excess revenues and other financing sources over expenditures and other financing uses, net of transfers to reserves, appropriations to fund the subsequent year's budget, and encumbrances. The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget follows:

Opening, Unassigned Fund Balance	\$ 231,497
Revenues Under Budget	(32,015)
Expenditures and Encumbrances Under Budget	566,244
Allocation to Reserves	(384,229)
Appropriated to Fund the June 30, 2024 Budget	<u>(150,000)</u>
Closing, Unassigned Fund Balance	<u><u>\$ 231,497</u></u>

Opening, Unassigned Fund Balance

The \$231,497 shown in the table is the portion of the District's June 30, 2022 fund balance that was retained as unassigned fund balance.

Revenues Under Budget

The 2022-2023 final budget for revenues was \$5,637,436. The actual revenues recognized for the year were \$5,605,421. The shortfall of actual revenues, being less than budgeted revenues, was \$32,015, which contributes directly to the change to the unassigned portion of the general fund fund balance from June 30, 2022 to June 30, 2023. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, provides additional information.

Expenditures and Encumbrances Under Budget

The 2022-2023 final budget for expenditures was \$5,898,490. Actual expenditures as of June 30, 2023, were \$5,211,263 and outstanding encumbrances were \$120,983. Combined, the expenditures plus encumbrances for 2022-2023 were \$5,332,246, resulting in a budget variance of \$566,244, which contributes directly to the change to the general fund unassigned fund balance. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, provides additional information.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Allocation to Reserves

Monies transferred into authorized reserves do not affect the total fund balance unless, and until these monies are actually expended. The transfers do, however, reduce the District's discretion regarding the use of these transferred monies, and thus, reduce the unassigned fund balance by the amount of the transfers. The table in §4.A. of this MD&A details the allocation of interest earnings and funding transfers to the reserves.

Appropriated Fund Balance

The District has chosen to use \$150,000 of the available June 30, 2023 unassigned fund balance to partially fund the 2023-2024 approved operating budget. As such, the June 30, 2023 unassigned fund balance must be reduced by this amount.

Closing Unassigned Fund Balance

Based upon the summary changes shown in the table, the unassigned fund balance at June 30, 2023 was \$231,497. This amount equals 4.00% of the 2023-2024 budget and is equivalent to the 4% statutory limit.

6. CAPITAL ASSETS AND OTHER LONG-TERM LIABILITIES

A. Capital Assets

At June 30, 2023, the District had invested in a broad range of capital assets, as indicated in the table below. The net decrease in capital assets is due to capital asset additions of \$1,057,181 in excess of depreciation expense of \$280,580 and a loss on disposal of \$43,106 for the year ended June 30, 2023. A summary of the District's capital assets, net of accumulated depreciation at June 30, 2023 and 2022 is as follows:

	2023	2022	Increase (Decrease)
Land	\$ 91,500	\$ 91,500	\$ -
Construction in progress	132,763	108,767	23,996
Buildings and improvements	2,704,543	1,901,392	803,151
Site improvements	193,034	213,575	(20,541)
Furniture and equipment	412,664	485,775	(73,111)
Capital assets, net	<u>\$ 3,534,504</u>	<u>\$ 2,801,009</u>	<u>\$ 733,495</u>

B. Other Long-Term Liabilities

Included in the District's long-term liabilities are the estimated amounts due for compensated absences, which are based on employment contracts, and workers' compensation, net pension liabilities - proportionate share, and total OPEB liability, which are based on actuarial valuations. A summary of the outstanding other long-term liabilities at June 30, 2023 and 2022 is as follows:

	2023	2022	Increase (Decrease)
Compensated absences payable	\$ 152,369	\$ 142,454	\$ 9,915
Workers' compensation	30,569	117,957	(87,388)
Net pension liabilities - proportionate share	464,290	-	464,290
Total OPEB liability	6,561,180	6,376,556	184,624
	<u>\$ 7,208,408</u>	<u>\$ 6,636,967</u>	<u>\$ 571,441</u>

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on May 16, 2023, for the year ending June 30, 2024, is \$5,787,436. The budget did not change from the previous year's budget.

The District budgeted revenues other than property taxes and STAR is consistent with the prior year's estimate. The assigned, appropriated fund balance of \$150,000 being applied to the June 30, 2024 budget remained the same as the previous year. As a result, the District's tax levy stayed the same as the 2022-2023 levy. In addition, the levy for 2023-2024 includes \$630,000 as part of the Suffolk County tax act, which remained unchanged from the 2022-2023 levy.

B. Future Budgets

Dwindling state and federal support of initiatives established during the pandemic, the continued need for additional resources to close learning gaps, fluctuating rates in this inflationary environment, and increases in charges of fuel, goods, and borrowing costs may impact the District's future budgets.

C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's tax levy cap for 2023-2024 is 3.90%. The District's 2023-2024 property tax levy remained the same as the prior year, was less than the tax cap, and did not require an override vote.

8. CONTACTING THE DISTRICT

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Requests for additional information can be directed to:

Mr. Travis Davey
Superintendent
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, New York 11770-0428

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Net Position
June 30, 2023

ASSETS

Cash	
Unrestricted	\$ 1,743,471
Restricted	5,888,543
Receivables	
Taxes receivable	722
Accounts receivable	3,570
Due from state and federal	5,797
Due from other governments	47,173
Other assets	280,883
Capital assets:	
Not being depreciated	224,263
Being depreciated, net of accumulated depreciation	<u>3,310,241</u>
Total Assets	<u>11,504,663</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	1,271,894
Other postemployment benefits	<u>288,803</u>
Total Deferred Outflows of Resources	<u>1,560,697</u>

LIABILITIES

Payables	
Accounts payable	90,078
Accrued liabilities	688
Due to other governments	370,825
Due to teachers' retirement system	167,351
Due to employees' retirement system	34,135
Unearned credits - collections in advance	5,176
Long-term liabilities	
Due and payable after one year	
Compensated absences payable	152,369
Workers' compensation liabilities	30,569
Net pension liabilities - proportionate share	464,290
Total other postemployment benefits liability	<u>6,561,180</u>
Total Liabilities	<u>7,876,661</u>

DEFERRED INFLOWS OF RESOURCES

Deferred special taxes, Suffolk County	630,000
Pensions	101,434
Other postemployment benefits	<u>1,325,888</u>
Total Deferred Inflows of Resources	<u>2,057,322</u>

NET POSITION

Net investment in capital assets	<u>3,510,507</u>
Restricted	
Workers' compensation	888,109
Unemployment insurance	50,689
Retirement contribution	
Teachers' retirement system	62,537
Employees' retirement system	1,001,340
Employee benefit accrued liability	163,706
Capital	3,506,078
Repairs	129,963
Scholarships	<u>86,121</u>
	<u>5,888,543</u>
Unrestricted (Deficit)	<u>(6,267,673)</u>
Total Net Position	<u>\$ 3,131,377</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2023

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants & Contributions	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 1,696,308	\$	\$	\$ (1,696,308)
Instruction	2,851,895	35,074	22,186	(2,794,635)
Pupil transportation	869,573			(869,573)
Community services	43,862			(43,862)
Total Functions and Programs	<u>\$ 5,461,638</u>	<u>\$ 35,074</u>	<u>\$ 22,186</u>	<u>(5,404,378)</u>
GENERAL REVENUES				
Real property taxes				4,484,252
Other tax items				637,755
Use of money and property				3,144
Sale of property and compensation for loss				24,034
Miscellaneous				27,178
State sources				<u>393,984</u>
Total General Revenues				<u>5,570,347</u>
Change in Net Position				165,969
Total Net Position - Beginning of Year				<u>2,965,408</u>
Total Net Position - End of Year				<u>\$ 3,131,377</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2023

	General	Special Aid	Capital Projects	Scholarships	Total Governmental Funds
ASSETS					
Cash					
Unrestricted	\$ 1,743,471	\$	\$	\$	\$ 1,743,471
Restricted	5,715,640		86,782	86,121	5,888,543
Receivables					
Taxes receivable	722				722
Accounts receivable	3,570				3,570
Due from other funds			797,945		797,945
Due from state and federal	5,797				5,797
Due from other governments	47,173				47,173
Total Assets	<u>\$ 7,516,373</u>	<u>\$ -</u>	<u>\$ 884,727</u>	<u>\$ 86,121</u>	<u>\$ 8,487,221</u>
LIABILITIES					
Payables					
Accounts payable	\$ 66,081	\$	\$ 23,997	\$	\$ 90,078
Accrued liabilities	688				688
Due to other funds	797,945				797,945
Due to other governments	370,825				370,825
Due to teachers' retirement system	167,351				167,351
Due to employees' retirement system	34,135				34,135
Unearned credits - collections in advance	5,176				5,176
Total Liabilities	<u>1,442,201</u>	<u>-</u>	<u>23,997</u>	<u>-</u>	<u>1,466,198</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred special taxes, Suffolk County	630,000				630,000
FUND BALANCES					
Restricted:					
Workers' compensation	888,109				888,109
Unemployment insurance	50,689				50,689
Retirement contribution:					
Teachers' retirement system	62,537				62,537
Employees' retirement system	1,001,340				1,001,340
Employee benefit accrued liability	163,706				163,706
Capital	2,645,348		860,730		3,506,078
Repairs	129,963				129,963
Scholarships				86,121	86,121
Assigned:					
Appropriated fund balance	150,000				150,000
Unappropriated fund balance	120,983				120,983
Unassigned: Fund balance	231,497				231,497
Total Fund Balances	<u>5,444,172</u>	<u>-</u>	<u>860,730</u>	<u>86,121</u>	<u>6,391,023</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 7,516,373</u>	<u>\$ -</u>	<u>\$ 884,727</u>	<u>\$ 86,121</u>	<u>\$ 8,487,221</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total Governmental Fund Balances	\$ 6,391,023
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Cash held by third-party administrator is treated as a long-term asset and included in net position.	280,883
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The costs of building and acquiring capital assets financed from the governmental funds are reported as expenditures in the year they are incurred, and the assets do not appear on the Balance Sheet. However, the Statement of Net Position includes those capital assets among the assets of the District as a whole, and their original costs are expensed annually over their useful lives.

Original cost of capital assets	\$ 5,935,691	
Less: Accumulated depreciation	<u>(2,401,187)</u>	
		3,534,504

Proportionate share of long-term liabilities, as well as deferred outflows and inflows associated with participation in the state retirement systems are not current financial resources or liabilities and are not reported in the funds.

Deferred outflows of resources	1,271,894	
Net pension liability - teachers' retirement system	(162,828)	
Net pension liability - employees' retirement system	(301,462)	
Deferred inflows of resources	<u>(101,434)</u>	
		706,170

Total other postemployment benefits liability, as well as deferred outflows and inflows related to providing benefits in retirement are not current financial resources or liabilities and are not reported in the funds.

Deferred outflows of resources	288,803	
Total other postemployment benefits liability	(6,561,180)	
Deferred inflows of resources	<u>(1,325,888)</u>	
		(7,598,265)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

Accrued interest on debt		
Compensated absences payable	(152,369)	
Workers' compensation liabilities	<u>(30,569)</u>	
		<u>(182,938)</u>

Total Net Position	<u>\$ 3,131,377</u>
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FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2023

	General	Special Aid	Capital Projects	Scholarships	Total Governmental Funds
REVENUES					
Real property taxes	\$ 4,484,252	\$	\$	\$	\$ 4,484,252
Other tax items	637,755				637,755
Charges for services	35,074				35,074
Use of money and property	3,144				3,144
Sale of property and compensation for loss	24,034				24,034
Miscellaneous	27,178			10,735	37,913
State sources	393,984				393,984
Federal sources		11,451			11,451
Total Revenues	5,605,421	11,451	-	10,735	5,627,607
EXPENDITURES					
General support	1,244,919				1,244,919
Instruction	1,975,606	11,451		6,055	1,993,112
Pupil transportation	632,597				632,597
Community services	34,724				34,724
Employee benefits	1,323,417				1,323,417
Capital outlays			930,503		930,503
Total Expenditures	5,211,263	11,451	930,503	6,055	6,159,272
Net Change in Fund Balances	394,158	-	(930,503)	4,680	(531,665)
Fund Balances - Beginning of year	5,050,014	-	1,791,233	81,441	6,922,688
Fund Balances - End of year	\$ 5,444,172	\$ -	\$ 860,730	\$ 86,121	\$ 6,391,023

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balances \$ (531,665)

Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

Certain expenditures in the governmental funds requiring the use of current financial resources (amounts paid) are being held by a third-party administrator. This is the amount by which other assets - cash held by third-party administrator increased in the period.

\$ 12,896

Certain expenditures in the governmental funds requiring the use of current financial resources (amounts paid) may exceed the amounts incurred during the year, resulting in a reduction of the long-term liability and an increase in the net position.

Increase in compensated absences payable
Decrease in workers' compensation liabilities

(9,915)
87,388

90,369

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are capitalized and shown in the Statement of Net Position and allocated over their useful lives as annual depreciation expense in the Statement of Activities. This is the amount by which capital outlays and other additions exceeded depreciation expense and loss on disposal of assets in the period.

Capital outlays and other additions
Loss on disposal of assets
Depreciation expense

1,057,181
(43,106)
(280,580)

733,495

Pension and Other Postemployment Benefits Differences

The change in the proportionate share of the collective pension expense of the state retirement plans and the change in other postemployment benefits expense reported in the Statement of Activities did not affect current financial resources and, therefore, are not reported in the governmental funds.

Teachers' retirement system
Employees' retirement system
Other postemployment benefits

(59,861)
(61,333)
(5,036)

(126,230)

Change in Net Position

\$ 165,969

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Fire Island Union Free School District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) for governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting principles and policies used by the District are as follows:

A. Reporting Entity

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

The financial reporting entity is based on criteria set forth by GASB. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

B. Joint Venture

The District is a component district in the Board of Cooperative Educational Services of Eastern Suffolk (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that share planning, services, and programs which provide educational and support activities. BOCES are organized under §1950 of the Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the General Municipal Law (GML). A BOCES budget is comprised of separate budgets for administrative, program, and capital costs. Each component district's share of administrative and capital cost is determined by resident public school district enrollment as defined in Education Law, §1950(4)(b)(7). There is no authority or process by which a school district can terminate its status as a BOCES component. In addition, component school districts pay tuition or a service fee for programs in which its students participate.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Basis of Presentation

District-Wide Financial Statements

The Statement of Net Position and the Statement of Activities present information about the overall governmental financial activities of the District. Eliminations have been made to minimize the double counting of interfund transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and nonexchange transactions. Operating grants and contributions include operating-specific and discretionary (either operating or capital) grants and contributions, while capital grants reflect capital-specific grants, if applicable.

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

Fund Financial Statements

The fund financial statements provide information about the District's funds. The District's financial statements present the following fund type:

Governmental Funds - are those through which most governmental functions are financed. The acquisition, use, and balances of expendable financial resources, and the related liabilities are accounted for through governmental funds. The emphasis of governmental fund financial statements is on major funds as defined by GASB, each displayed in a separate column. The following are the District's major governmental funds:

General Fund - is the general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund.

Special Aid Fund - is used to account for the proceeds of specific revenue sources such as federal and state grants that are legally restricted to expenditures for specified purposes. These legal restrictions may be imposed by either governments that provide the funds or outside parties.

Capital Projects Fund - is used to account for the financial resources used for the acquisition, construction, renovation, or major repair of capital facilities and other capital assets.

Scholarships Fund - is used to account for funds collected that benefit annual third-party awards and scholarships for students.

D. Measurement Focus and Basis of Accounting

Measurement focus describes what type of information is reported, and is either the economic resources measurement focus or the current financial resources measurement focus. The economic resources measurement focus reports all assets, liabilities, and deferred resources related to a given activity, as well as transactions of the period that affect net position. For example, all assets, whether financial (e.g., cash and

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

receivables) or capital (e.g., property and equipment) and liabilities (including long-term debt and obligations) are reported. The current financial resources measurement focus reports more narrowly on assets, liabilities, and deferred resources that are relevant to near-term liquidity, along with net changes resulting from transactions of the period. Consequently, capital assets and the unmatured portion of long-term debt and certain other liabilities the District would not expect to liquidate currently with expendable available financial resources (e.g., compensated absences for employees still in active service) would not be reported.

Basis of accounting describes when changes are recognized, and is either the accrual basis of accounting or the modified accrual basis of accounting. The accrual basis of accounting recognizes changes in net position when the underlying event occurs, regardless of the timing of related cash flows. The modified accrual basis of accounting recognizes changes only at the point they affect near-term liquidity.

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

The governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, compensated absences, pension costs, and OPEB, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

E. Real Property Taxes and Other Tax Items

Calendar

Real property taxes are levied annually by the towns of Islip and Brookhaven no later than November 1st and become a lien on December 1st. Taxes were collected by the towns of Islip and Brookhaven and remitted to the District from December to June.

Enforcement

Uncollected real property taxes are subsequently enforced by Suffolk County in June.

School Tax Relief (STAR) Aid

New York State implemented the STAR program with the enactment of Chapter 389 of the Laws of 1997 to reduce the school property tax burden on residential homeowners. A school district's annual property tax levy as adopted is reduced by the total amount of the STAR exemptions granted to homeowners. School districts are reimbursed for this loss in property tax revenues by the state with STAR aid, which is reported as other tax items revenues.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Restricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net resources are available, the District's policy concerning which to apply first varies with the intended use, and with associated legal requirements, many of which are described elsewhere in these Notes to Financial Statements.

G. Interfund Transactions

The operations of the District include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowings. The District typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include transfers to provide financing or other services. This includes the transfer of unrestricted general fund revenues to finance various programs that the District must account for in other funds in accordance with budgetary authorizations.

In the district-wide statements, eliminations have been made for all interfund receivables and payables among the funds.

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

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

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and disclosure of contingencies at the date of the financial statements and the reported revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including revenue availability, compensated absences, pension costs, OPEB, workers' compensation liabilities, potential contingent liabilities, and useful lives of capital assets.

I. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank deposits, and investments with a maturity date of three months or less from date of acquisition.

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

J. Receivables

Receivable are shown net of an allowance for uncollectibles, if any. However, no allowance for uncollectibles has been provided since it is believed that such allowance would not be material.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

K. Capital Assets

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

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

	<u>Capitalization Threshold</u>	<u>Estimated Useful Life</u>
Buildings and improvements	\$ 250	50 years
Site improvements	250	20 years
Furniture and equipment	250	5-10 years

L. Other Assets

Other assets represent amounts on deposit that are being held by a third-party administrator for workers' compensation claims.

M. Deferred Outflows of Resources

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net assets that applies to a future reporting period and so will not be recognized as an outflow of resources (expense) until that time. The District has two items that qualify for reporting in this category. First is related to pensions and consists of the District's proportionate share of changes in the collective net pension asset or liability not included in collective pension expense and the District's contributions to the pension systems (TRS and ERS) subsequent to the measurement date. The second item is related to OPEB and represents the change in the total OPEB liability not included in OPEB expense.

N. Collections in Advance

Collections in advance arise when resources are received by the District before it has legal claim to them, such as amounts received in advance from employees for their share of health insurance premiums. These amounts are recorded as liabilities in the financial statements. The liabilities are removed and revenues/expenditure reductions are recognized in subsequent periods when the District has legal claim to the resources.

O. Employee Benefits – Compensated Absences

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation, or death, employees may contractually receive a payment based on unused accumulated sick leave.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Vacation eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Some earned benefits may be forfeited if not taken within varying time periods. Employees are compensated for unused accumulated vacation leave through paid time off or cash payment upon retirement, termination, or death.

Certain collectively bargained agreements require these payments to be paid in the form of non-elective contributions into the employee's 403(b) plan.

The liability for compensated absences has been calculated using the vesting method and an accrual for that liability is included in the district-wide financial statements. The compensated absences liability is calculated based on the pay rates in effect at year end.

In the fund financial statements, a liability is reported only for payments due for unused compensated absences for those employees that have obligated themselves to separate from service with the District by June 30th.

P. Other Benefits

Eligible District employees participate in the TRS or the ERS.

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

The District provides individual or family health insurance coverage for active employees pursuant to collective bargaining agreements and individual employment contracts.

In addition to providing these benefits, the District provides individual, family, or surviving spouse postemployment health insurance coverage for eligible retired employees. Collective bargaining agreements and individual employment contracts determine if District employees are eligible for these benefits if they reach normal retirement age while working for the District. Healthcare benefits are provided through plans whose premiums are based on the benefits paid during the year. The cost of providing post-retirement benefits is shared between the District and the retired employee. The District recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the governmental funds as the liabilities for premiums mature (come due for payment). In the district-wide statements, the cost of postemployment health insurance coverage is recognized on the economic resources measurement focus and the accrual basis of accounting in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Q. Deferred Inflows of Resources

Deferred inflows of resources represents an acquisition of net assets that applies to a future reporting period and so will not be recognized as an inflow of resources (revenue/expense credit) until that time. The District has three items that qualify for reporting in this category. First is deferred special taxes, Suffolk County, which permits the District to collect monies in the current year to reduce taxes in the next year. The deferred amount is reported as revenue in that subsequent year. The second item is related to pensions reported in the Statement of Net Position and consists of the District's proportionate share of changes in the collective net pension assets or liabilities not included in the collective pension expense. The third item is related to OPEB reported in the district-wide Statement of Net Position and represents the change in the total OPEB liability not included in OPEB expenses.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

R. Equity Classifications

District-Wide Statements

In the district-wide statements there are three classes of net position:

Net investment in capital assets – Consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets.

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

Unrestricted – Reports the balance of net position that does not meet the definition of the above two classifications.

Fund Statements

The fund statements report fund balance classifications according to the relative strength of spending constraints placed on the purpose for which resources can be used, as follows:

Nonspendable – Consists of amounts that are inherently nonspendable in the current period either because of their form or because they must be maintained intact. Nonspendable fund balance consists of prepaids, which are recorded in the general fund. The District did not have any nonspendable fund balance at June 30, 2023.

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. The District has established the following restricted fund balances:

Workers' Compensation Reserve

Workers' Compensation Reserve (GML §6-j) is used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. The reserve may be established by Board action, and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. The reserve is accounted for in the general fund.

Unemployment Insurance Reserve

Unemployment Insurance Reserve (GML §6-m) is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the employer has elected to use the benefit reimbursement method. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. Within sixty days after the end of any fiscal year, excess amounts may either be transferred to another reserve or the

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. The reserve is accounted for in the general fund.

Retirement Contribution Reserve

Retirement Contribution Reserve (GML §6-r) is used for the purpose of financing retirement contributions payable to the ERS and TRS. The Board, by resolution, may establish the reserve and authorize expenditures from the reserve. The reserve is funded by budgetary appropriations or taxes raised for the reserve, revenues that are not required by law to be paid into any other fund or account, transfers from reserves and other funds that may legally be appropriated. Contributions to the TRS sub-fund are limited to 2% of the total covered salaries paid during the preceding fiscal year, with the total amount funded not to exceed 10% of the total covered salaries during the preceding fiscal year. The TRS sub-fund is separately administered, but must comply with all the existing provisions of GML §6-r. These reserves are accounted for in the general fund.

Employee Benefit Accrued Liability Reserve

Employee Benefit Accrued Liability Reserve (GML §6-p) is used to reserve funds for the payment of accrued employee benefits primarily based on unused and unpaid sick leave, personal leave, holiday leave, or vacation leave due an employee upon termination of the employee's service. This reserve may be established by a majority vote of the Board, and is funded by budgetary appropriations and such other reserves and funds that may be legally appropriated. The reserve is accounted for in the general fund.

Capital Reserve

Capital Reserve (Education Law §3651) is used to pay the cost of any object or purpose for which bonds may be issued. The creation of a capital reserve fund requires authorization by a majority of the voters establishing the purpose of the reserve; the ultimate amount, its probable term, and the source of the funds. Expenditure may be made from the reserve only for a specific purpose further authorized by the voters. The form for the required legal notice for the vote on establishing and funding the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law. These reserves are accounted for in the general fund and capital projects fund.

Repairs Reserve

Repairs Reserve (GML §6-d) is used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. The Board, without voter approval, may establish a repair reserve fund by a majority vote of its members. Voter approval is required to fund this reserve (Opinion of the New York State Comptroller 81-401). Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years. The reserve is accounted for in the general fund.

Restricted for Scholarships

Amounts restricted for scholarships are used to account for monies donated for scholarship purposes, including earnings and net of awards. These restricted funds are accounted for in the scholarships fund.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Assigned – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the District's Board. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual, positive amount of fund balance. Assigned fund balance includes an amount appropriated to partially fund the subsequent year's budget, as well as encumbrances not classified as restricted at the end of the fiscal year.

Unassigned – Represents the residual classification for the District's general fund and could report a surplus or deficit. In funds other than the general fund, the unassigned classification is used to report a deficit fund balance resulting from the overspending of available resources. NYS Real Property Tax Law §1318, restricts the unassigned fund balance of the general fund to an amount not greater than 4% of the subsequent year's budget.

Fund Balance Classification

Any portion of fund balance may be applied or transferred for a specific purpose by law, voter approval if required by law or by formal action of the Board if voter approval is not required. Amendments or modification to the applied or transferred fund balance must also be approved by formal action of the Board.

The Board shall delegate the authority to assign fund balance, for encumbrance purposes, to the person(s) to whom it has delegated the authority to sign purchase orders.

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

2. FUTURE ACCOUNTING STANDARDS

The GASB Statements are issued to set GAAP for state and local governments. The following is not an all-inclusive list of GASB statements issued, but statements that the District feels may have a future impact on these financial statements. The District will evaluate the impact of these pronouncements and implement them, as applicable, if material.

Effective for the Year Ending	Statement
June 30, 2024	GASB No. 99 – <i>Omnibus 2022</i>
June 30, 2025	GASB No. 101 – <i>Compensated Absences</i>

GASB Statement No. 99 provides additional guidance to enhance comparability in accounting and financial reporting to improve consistency of previously issued literature.

GASB Statement No. 101 was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and amending previously required disclosures.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE DISTRICT-WIDE STATEMENTS AND THE GOVERNMENTAL FUND STATEMENTS

Due to the differences in the measurement focus and basis of accounting used in the district-wide statements and the governmental fund statements, certain financial transactions are treated differently. The financial statements contain a full reconciliation of these items.

A. Total Fund Balances of Governmental Funds vs. Net Position of Governmental Activities

Total fund balances of the District's governmental funds differ from net position of governmental activities reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund Balance Sheet, as applied to the reporting of capital assets and deferred outflows of resources, and long-term assets and liabilities, and deferred inflows of resources.

B. Statement of Revenues, Expenditures, and Changes in Fund Balances vs. Statement of Activities

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

Long-Term Revenue and Expense Differences

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available," whereas the Statement of Activities reports revenues when earned. Differences in long-term expenses arise because governmental funds report on a current financial resources measurement focus and the modified accrual basis, whereas the economic resources measurement focus and the accrual basis of accounting is used on the Statement of Activities, thereby affecting expenses such as compensated absences.

Capital Related Differences

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

Long-Term Debt Transaction Differences

Long-term debt transaction differences occur because the issuance of long-term debt provides current financial resources to governmental funds, but is recorded as a liability in the Statement of Net Position. In addition, both interest and principal payments are recorded as expenditures in the fund statements when due and payable, whereas interest expense is recorded in the Statement of Activities as it accrues, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

Pension and Other Postemployment Benefits Differences

Pension differences occur as a result of recognizing pension costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized based on the contractually required contribution as calculated by the plan, versus the economic resources

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the District's proportionate share of the collective pension expense of the plan.

OPEB differences occur as a result of recognizing OPEB costs using the current financial resources measurement focus and the modified accrual basis of accounting, whereby an expenditure is recognized for health insurance premiums and OPEB costs as they mature (come due for payment), versus the economic resources measurement focus and the accrual basis of accounting, whereby an expense is recognized related to the future cost of benefits in retirement over the term of employment.

4. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

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

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

Appropriations are established by the adoption of the budget, are recorded at the program line item level, and constitute a limitation on expenditures (and encumbrances) that may be incurred. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent year. Appropriations authorized for the current year can be funded by the planned use of specific reserves, and can be increased by budget amendments approved by the Board as a result of selected new revenue sources not included in the original budget (when permitted by law) and appropriation of fund balances. These supplemental appropriations may occur subject to legal restrictions, if the Board approves them because of a need that exists which was not determined at the time the budget was adopted. No supplemental appropriations occurred during the year.

Budgets are adopted annually on a basis consistent with GAAP.

Budgets are established and used for individual capital projects based on authorized funding. The maximum project amount authorized is based upon the estimated cost of the project. These budgets do not lapse and are carried over to subsequent fiscal years until the completion of the projects.

B. Encumbrances

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

5. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

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

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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as collateral are obligations of the United States and its Agencies and obligations of New York State and its municipalities. Investments are stated at fair value.

Custodial credit risk is the risk that in the event of a bank failure, the District may be unable to recover deposits or collateral securities that are in possession of an outside agency. GASB directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are as follows:

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

The District's aggregate bank balances were covered by FDIC insurance or fully collateralized by securities pledged on the District's behalf at year end.

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

6. PARTICIPATION IN BOCES

During the year ended June 30, 2023, the District was billed \$282,072 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$47,173. Financial statements for the BOCES are available from the BOCES administrative offices at 201 Sunrise Highway, Patchogue, New York 11772.

7. DUE FROM STATE AND FEDERAL

Due from state and federal at June 30, 2023, consists of:

General Fund	
New York State - general aid	\$ 1,342
New York State - excess cost aid	<u>4,455</u>
	<u>\$ 5,797</u>

District management expects these amounts to be fully collectible.

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2023 consisted of:

General Fund	
BOCES Aid	<u>\$ 47,173</u>

District management expects these amounts to be fully collectible.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

9. CAPITAL ASSETS

A. Changes

Capital asset balances and activity for the year ended June 30, 2023 were as follows:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 91,500	\$	\$	\$ 91,500
Construction work in progress	108,767	132,763	(108,767)	132,763
 Total capital assets being depreciated	 200,267	 132,763	 (108,767)	 224,263
Capital assets being depreciated:				
Buildings and improvements	3,031,392	906,507		3,937,899
Site improvements	458,688			458,688
Furniture and equipment	1,432,084	126,678	(243,921)	1,314,841
Total capital assets being depreciated	4,922,164	1,033,185	(243,921)	5,711,428
Less accumulated depreciation for:				
Buildings and improvements	1,130,000	103,356		1,233,356
Site improvements	245,113	20,541		265,654
Furniture and equipment	946,309	156,683	(200,815)	902,177
Total accumulated depreciation	2,321,422	280,580	(200,815)	2,401,187
 Total capital assets being depreciated, net	 2,600,742	 752,605	 (43,106)	 3,310,241
 Capital assets, net	 \$ 2,801,009	 \$ 885,368	 \$ (151,873)	 \$ 3,534,504

Depreciation expense was charged to governmental functions as follows:

General support	\$ 19,650
Instruction	176,150
Pupil transportation	84,780
 Total depreciation expense	 \$ 280,580

B. Impairment Losses

The District evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. The District's policy is to record an impairment loss in the period when the District determines that the carrying amount of the asset will not be recoverable. At June 30, 2023, the District has not recorded any such impairment losses.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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10. INTERFUND TRANSACTIONS

Interfund balances at June 30, 2023 are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$	\$ 797,945
Capital Projects Fund	797,945	
	<u>\$ 797,945</u>	<u>\$ 797,945</u>

11. LONG-TERM LIABILITIES

A. Changes

Long-term liability balances and activity, excluding pension and OPEB liabilities, for the year are summarized below:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due Within One Year
<u>Other Long-Term Liabilities:</u>					
Compensated absences	\$ 142,454	\$ 9,915	\$	\$ 152,369	\$
Workers' compensation liabilities	117,957		(87,388)	30,569	
	<u>\$ 260,411</u>	<u>\$ 9,915</u>	<u>\$ (87,388)</u>	<u>\$ 182,938</u>	<u>\$ -</u>

The general fund has typically been used to liquidate long-term liabilities.

Additions and reductions to compensated absences are shown net since it is impractical to separately determine these amounts. The maturity of compensated absences is not determinable.

12. PENSION PLANS - NEW YORK STATE

A. General Information

The District participates in the New York State Teachers' Retirement System (TRS) and the New York State and Local Employees' Retirement System (ERS). These are cost-sharing multiple employer, defined benefit, public employee retirement systems. The systems provide retirement, disability, withdrawal, and death benefits to plan members and beneficiaries related to years of service and final average salary.

B. Provisions and Administration

Teachers' Retirement System

The TRS is administered by the New York State Teachers' Retirement Board. The TRS provides benefits to plan members and beneficiaries as authorized by the Education Law and the New York State Retirement and Social Security Law (NYSRSSL). Membership is mandatory and automatic for all full-time teachers, teaching

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

assistants, guidance counselors, and administrators employed in New York Public Schools and BOCES who elected to participate in the TRS. Once a public employer elects to participate in the TRS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. Additional information regarding the TRS may be found on the TRS website at www.nystrs.org or obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

Employees' Retirement System

Obligations of employers and employees to contribute and benefits to employees are governed by the NYSRSSL. The net position of the ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all net assets and record changes in plan net position allocated to the ERS. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as the trustee of the Fund and is the administrative head of the ERS. Once a public employer elects to participate in the ERS, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The District also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The ERS is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, NY 12244.

C. Funding Policies

Plan members who joined the systems before July 27, 1976, are not required to make contributions. Those joining on or after July 27, 1976, and before January 1, 2010, with less than ten years of credited services are required to contribute 3% of their salary. Those joining on or after January 1, 2010 and before April 1, 2012, are required to contribute 3% of their salary to ERS or 3.5% of their salary to TRS throughout active membership. Those joining on or after April 1, 2012, are required to contribute between 3% and 6% dependent on their salary throughout active membership. Employers are required to contribute at an actuarially determined rate based on covered salaries paid. For the TRS, the employers' contribution rate is established annually by the New York State Teachers' Retirement Board for the TRS' fiscal year ended June 30th, and employer and employee contributions are deducted from state aid in the subsequent months of September, October, and November, with the balance to be paid by the District, if necessary. For the ERS, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions for the ERS' fiscal year ended March 31st, and employer contributions are either paid by the prior December 15th less a 1% discount or by the prior February 1st. The District paid 100% of the required contributions as billed by the TRS and ERS for the current year. The District's contribution rate was 9.80% of covered payroll for the TRS' fiscal year ended June 30, 2022. The District's average contribution rate was 11.95% of covered payroll for the ERS' fiscal year ended March 31, 2023.

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2023 was \$155,932 for TRS at the contribution rate of 10.29% and \$101,127 for ERS at an average contribution rate of 11.82%.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Pension Asset/(Liability), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported the following asset/(liability) for its proportionate share of the net pension asset/(liability) for each of the systems. The net pension asset/(liability) was measured as of June 30, 2022, for TRS and March 31, 2023 for ERS. The total pension liability used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net pension asset/(liability) was based on a projection of the District's long-term share of contributions to the systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by the TRS and the ERS in reports provided to the District.

	TRS	ERS
	June 30, 2022	March 31, 2023
Measurement date		
District's proportionate share of the net pension liability	\$ (162,828)	\$ (301,462)
District's portion of the Plan's total pension liability	0.008486%	0.0014058%
Change in proportion since the prior measurement date	(0.001265)	0.0000245

For the year ended June 30, 2023, the District recognized a pension expense of \$215,723 for the TRS and \$162,461 for the ERS. At June 30, 2023, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	TRS	ERS	TRS	ERS
Differences between expected and actual experience	\$ 170,624	\$ 32,108	\$ 3,263	\$ 8,466
Changes of assumptions	315,860	146,410	65,592	1,618
Net difference between projected and actual earnings on pension plan investments	210,390			1,771
Changes in proportion and differences between the District's contributions and proportionate share of contributions	68,432	138,003	13,859	6,865
District contributions subsequent to the measurement date	155,932	34,135		
Total	<u>\$ 921,238</u>	<u>\$ 350,656</u>	<u>\$ 82,714</u>	<u>\$ 18,720</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

District contributions, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	TRS	ERS
2024	\$ 130,357	\$ 89,396
2025	72,891	25,508
2026	(17,488)	90,939
2027	423,344	91,958
2028	63,897	
Thereafter	9,591	
	<u>\$ 682,592</u>	<u>\$ 297,801</u>

Actuarial Assumptions

The total pension liability as of the measurement date was determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liability to the measurement date. The actuarial valuations used the following actuarial assumptions:

	TRS	ERS
Measurement date	June 30, 2022	March 31, 2023
Actuarial valuation date	June 30, 2021	April 1, 2022
Inflation	2.40%	2.90%
Salary increases	1.95-5.18%	4.40%
Investment rate of return (net of investment expense, including inflation)	6.95%	5.90%
Cost of living adjustments	1.30%	1.50%

For TRS, annuitant and active mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021 for June 30, 2022 and MP-2020 for June 30, 2021, applied on a generational basis. For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020 system experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021. The previous actuarial valuation as of April 1, 2020 used the same assumptions for the measurement of total pension liability.

For TRS, the June 30, 2022 demographic actuarial assumptions and the salary scale were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020. For ERS, the actuarial assumptions were based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

For TRS, the long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class, as well as historical investment data and plan performance.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

For ERS, the long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized below:

	TRS		ERS	
	Target Allocation	Long-term Expected Real Rate of Return	Target Allocation	Long-term Expected Real Rate of Return
Measurement date		June 30, 2022		March 31, 2023
Asset class				
Domestic equity	33.0%	6.50%	32.0%	4.30%
International equity	16.0%	7.20%	15.0%	6.85%
Global equity	4.0%	6.90%		
Real estate equity	11.0%	6.20%	9.0%	4.60%
Private equity	8.0%	9.90%	10.0%	7.50%
Alternatives investments			10.0%	5.38-5.84%
Domestic fixed income	16.0%	1.10%		
Global bonds	2.0%	0.60%		
High-yield bonds	1.0%	3.30%		
Fixed income			23.0%	1.50%
Private debt	2.0%	5.30%		
Real estate debt	6.0%	2.40%		
Cash equivalents	1.0%	(0.30)%		
Cash			1.0%	0.00%
	100.0%		100.0%	

Real rates of return are net of a long-term inflation assumption of 2.4% for TRS and 2.5% for ERS.

Discount Rate

The discount rate used to measure the total pension liability was 6.95% for TRS and 5.90% for ERS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Asset/(Liability) to the Discount Rate Assumption

The following presents the District's proportionate share of the net pension asset/(liability) calculated using the discount rate of 6.95% for TRS and 5.90% for ERS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point

FIRE ISLAND UNION FREE SCHOOL DISTRICT
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lower (5.95% for TRS and 4.90% for ERS) or 1 percentage point higher (7.95% for TRS and 6.90% for ERS) than the current rate:

	1% Decrease 5.95%	Current Assumption 6.95%	1% Increase 7.95%
TRS			
District's proportionate share of the net pension asset	\$ (1,501,354)	\$ (162,828)	\$ 962,863
	1% Decrease 4.90%	Current Assumption 5.90%	1% Increase 6.90%
ERS			
District's proportionate share of the net pension asset (liability)	\$ (728,505)	\$ (301,462)	\$ 55,382

Pension Plan Fiduciary Net Position

The components of the current-year net pension asset/(liability) of the employers as of the respective measurement dates, were as follows:

	TRS	ERS
	<i>(Dollars in Thousands)</i>	
Measurement date	June 30, 2022	March 31, 2023
Employers' total pension liability	\$ (133,883,474)	\$ (232,627,259)
Plan fiduciary net position	131,964,582	211,183,223
Employers' net pension liability	\$ (1,918,892)	\$ (21,444,036)
Ratio of plan fiduciary net position to the employers' total pension liability	98.57%	90.78%

Payables to the Pension Plan

For the TRS, employer and employee contributions for the fiscal year ended June 30, 2023, are paid to the system in September, October, and November 2023 through a state aid intercept. Accrued retirement contributions as of June 30, 2023, represent employer and employee contributions for the fiscal year ended June 30, 2023, based on paid TRS covered wages multiplied by the employer's contribution rate and employee contributions for the fiscal year as reported to the TRS. Accrued retirement contributions as of June 30, 2023 amounted to \$155,932 of employer contributions and \$11,419 of employee contributions.

For the ERS, employer contributions are paid annually based on the system's fiscal year, which ends on March 31st. Accrued retirement contributions as of June 30, 2023, represent the projected employer contribution for the period of April 1, 2023 through June 30, 2023 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2023 amounted to \$34,135 of employer contributions. Employee contributions are remitted monthly.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

13. PENSION PLANS - OTHER

A. Tax Sheltered Annuities

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District did not make non-elective contributions to the plan. Contributions made by the employees for the year ended June 30, 2023, totaled \$59,787.

B. Deferred Compensation Plan

The District has established a deferred compensation plan in accordance with Internal Revenue Code §457 for all employees. The District makes no contributions into this Plan. The amount deferred by eligible employees for the year ended June 30, 2023 totaled \$77,638.

14. POSTEMPLOYMENT HEALTHCARE BENEFITS

A. General Information about the OPEB Plan

Plan Description –The District provides OPEB for eligible retired employees of the District. The benefits provided to employees upon retirement are based on provisions in the various contracts that the District has Empire in place with different classifications of employees. The plan is a single-employer defined benefit OPEB plan administered through the New York State Health Insurance Program – Empire Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided – The District provides healthcare benefits and Medicare Part B coverage for eligible retirees. The benefit terms are dependent on which contract each employee falls under. The specifics of each contract are on file at the District offices and are available upon request.

Employees Covered by Benefit Terms – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees, spouses, or beneficiaries currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>23</u>
	<u><u>40</u></u>

B. Total OPEB Liability

The District's total OPEB liability of \$6,561,180 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021. Update procedures were used to roll forward the total OPEB liability to the measurement date.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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Actuarial Assumptions and Other Inputs – The total OPEB liability, as of the measurement date, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% average, including inflation
Discount rate	3.65%
Healthcare cost trend rates	6.00% decreasing to an ultimate rate of 5.00% by 2025
Retirees' share of benefit-related costs	15.00% of projected health insurance premiums for retirees

The discount rate was based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the RPH-2014 Total Dataset Mortality table with Mortality improvements projected by scale MP-2021 on a generational basis. The previous valuation used the projected scale MP-2019.

The actuarial assumptions used in the June 30, 2023 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. The plan does not have credible data on which to perform an experience study. As a result, a full actuarial experience study is not applicable.

C. Changes in the Total OPEB Liability

Balance at June 30, 2022	<u>\$ 6,376,556</u>
Changes for the year	
Service cost	270,200
Interest on total OPEB liability	231,463
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(98,642)
Benefit payments	<u>(218,397)</u>
	<u>184,624</u>
Balance at June 30, 2023	<u><u>\$ 6,561,180</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65%) or 1 percentage point higher (4.65%) than the current discount rate:

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

OPEB	1% Decrease 2.65%	Discount Rate 3.65%	1% Increase 4.65%
Total OPEB liability	<u>\$ (7,546,694)</u>	<u>\$ (6,561,180)</u>	<u>\$ (5,758,161)</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.00% - 4.00%) or 1 percentage point higher (7.00% - 6.00%) than the current healthcare cost trend rate:

OPEB	1% Decrease 5.00% decreasing 4.00%	Healthcare Cost Trend Rates 6.00% decreasing 5.00%	1% Increase 7.00% decreasing 6.00%
Total OPEB liability	<u>\$ (5,630,636)</u>	<u>\$ (6,561,180)</u>	<u>\$ (7,732,875)</u>

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$223,433. At June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 420,152
Changes of assumptions or other inputs	288,803	905,736
	<u>\$ 288,803</u>	<u>\$ 1,325,888</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year Ending June 30,	Amount
2024	\$ (356,445)
2025	(460,396)
2026	(218,550)
2027	(1,694)
	<u>\$ (1,037,085)</u>

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NOTES TO FINANCIAL STATEMENTS
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15. RISK MANAGEMENT

A. General Information

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. These risks are covered by a combination of self-insurance reserves and commercial insurance purchased from independent third parties. There have been no significant reductions in insurance coverage as compared to the prior year, and settled claims from these risks have not exceeded available reserves and commercial insurance coverage for the past three years.

B. Public Entity Risk Pool

The District participates in New York Schools Insurance Reciprocal (NYSIR), a non-risk-retained public entity risk pool, for its property and liability insurance coverage. The pool is operated for the benefit of individual governmental units located within the pool's geographic area, and is considered a self-sustaining risk pool that will provide coverage for its members. The pool obtains independent coverage for insured events in excess of certain defined limits, and the District has essentially transferred all related risk to the pool.

The District participates in a risk pool, the East End Workers' Compensation Consortium (EEWCC), to insure workers' compensation claims. This public entity risk pool was created under Article 5 of Workers' Compensation Law, to evaluate, process, administer, and pay workers' compensation claims. The District retains the risk of loss.

The District pays an annual assessment to the pool for its workers' compensation claims coverage and related expenses. The EEWCC has obtained an excess compensation insurance policy to buffer the effect that a single large claim may have on the District's loss experience. The EEWCC established a non-discounted liability for both reported and unreported insured events, which includes estimates of both future payments or losses and related claim adjustment expenses. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. However, because actual claim costs depend on complex factors, the process used in computing claims liabilities does not necessarily result in an exact amount. Such claims are based on the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled, and claims that have been incurred but not reported.

The District's liability for incurred but unpaid claims and incurred but not reported claims at June 30, 2023, as processed by the EEWCC, is \$30,569. Claims activity is summarized as follows:

	<u>2022</u>	<u>2023</u>
Claims at beginning of year	\$ 75,747	\$ 117,957
Incurred claims and claim adjustment expenses	49,359	(60,156)
Claim payments	<u>(7,149)</u>	<u>(27,232)</u>
Claims at year end	<u>\$ 117,957</u>	<u>\$ 30,569</u>

The EEWCC is holding \$280,883 of cash on account for the District to satisfy these liabilities at June 30, 2023. In addition, the District has reserved \$888,109 in the general fund for potential supplemental assessments due to catastrophic losses and future claims.

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(Continued)

The EEWCC has issued financial statements for the year ended June 30, 2023. Copies of these statements can be obtained from the District's Business Office.

16. RESTRICTED FOR CAPITAL RESERVE

The following is a summary of the District's restricted capital reserve activity:

Date Created	May 2009	May 2014	May 2021	
Number of Years to Fund	10	10	10	
Maximum Funding	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	
				<u>Total</u>
General Fund				
Funding Provided	\$ 2,000,000	\$ 2,000,000	\$ 864,423	\$ 4,864,423
Interest Earnings	32,610	20,220	90	52,920
Use of Reserve	(371,995)	(1,900,000)		(2,271,995)
Total General Fund	<u>1,660,615</u>	<u>120,220</u>	<u>864,513</u>	<u>2,645,348</u>
Capital Projects Fund				
Funding Provided	371,995	1,900,000		2,271,995
Use of Reserve	(371,995)	(1,039,270)		(1,411,265)
Total Capital Projects Fund	<u>-</u>	<u>860,730</u>	<u>-</u>	<u>860,730</u>
Balance as of June 30, 2023	<u>\$ 1,660,615</u>	<u>\$ 980,950</u>	<u>\$ 864,513</u>	<u>\$ 3,506,078</u>

17. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$150,000 has been appropriated to reduce taxes for the year ending June 30, 2024.

18. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2023, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance

General Fund	
General support	\$ 22,033
Instruction	4,392
Pupil transportation	<u>94,558</u>
	<u>\$ 120,983</u>

B. Grants

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

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Litigation

The District is involved in lawsuits arising from the normal conduct of its affairs. The District believes that the outcome of any matters will not have a material effect on these financial statements.

19. SUBSEQUENT EVENTS

The District has evaluated subsequent events through the date of the auditor's report, which is the date the financial statements were available to be issued. No significant events were identified that would require adjustment of or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 4,490,531	\$ 4,490,531	\$ 4,484,252	\$ (6,279)
Other tax items	641,500	641,500	637,755	(3,745)
Charges for services	56,500	56,500	35,074	(21,426)
Use of money and property	9,432	9,432	3,144	(6,288)
Sale of property and compensation for loss	13,000	13,000	24,034	11,034
Miscellaneous	6,500	6,500	27,178	20,678
Total Local Sources	5,217,463	5,217,463	5,211,437	(6,026)
State Sources	419,973	419,973	393,984	(25,989)
Total Revenues	5,637,436	5,637,436	5,605,421	\$ (32,015)
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	150,000	150,000		
Prior Year's Encumbrances	111,054	111,054		
Total Appropriated Fund Balance	261,054	261,054		
Total Revenues and Appropriated Fund Balance	\$ 5,898,490	\$ 5,898,490		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual - General Fund (Continued)
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 99,250	\$ 99,945	\$ 98,358	\$ 78	\$ 1,509
Central administration	252,145	252,479	251,221		1,258
Finance	330,347	330,347	283,869	16,300	30,178
Staff	105,207	96,699	68,690		28,009
Central services	506,366	515,113	456,605	5,655	52,853
Special items	85,214	86,180	86,176		4
Total General Support	1,378,529	1,380,763	1,244,919	22,033	113,811
Instruction					
Administration & improvement	170,074	170,948	153,703		17,245
Teaching - regular school	1,255,238	1,257,274	1,152,081		105,193
Programs for students with disabilities	317,313	320,037	254,734		65,303
Teaching - special school	23,348	30,136	30,136		-
Instructional media	294,362	295,912	266,776	4,392	24,744
Pupil services	120,611	127,171	118,176		8,995
Total Instruction	2,180,946	2,201,478	1,975,606	4,392	221,480
Pupil Transportation	734,324	778,810	632,597	94,558	51,655
Community Services	41,722	41,722	34,724		6,998
Employee Benefits	1,562,969	1,495,717	1,323,417		172,300
Total Expenditures	\$ 5,898,490	\$ 5,898,490	5,211,263	\$ 120,983	\$ 566,244
Net Change in Fund Balances			394,158		
Fund Balance - Beginning of Year			5,050,014		
Fund Balance - End of Year			\$ 5,444,172		

Note to Required Supplementary Information

Budget Basis of Accounting

Budgets are adopted on the modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of the District's Proportionate Share of the Net Pension Asset/(Liability)
Last Ten Fiscal Years

Teachers' Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset/(liability)	0.008486%	0.009751%	0.009530%	0.009359%	0.009306%	0.009388%	0.009322%	0.009356%	0.009417%	0.008939%
District's proportionate share of the net pension asset/(liability) \$	(162,828)	\$ 1,689,694	\$ (263,304)	\$ 243,138	\$ 168,277	\$ 71,355	\$ (99,846)	\$ 971,763	\$ 1,048,940	\$ 58,842
District's covered payroll	\$ 1,503,237	\$ 1,654,997	\$ 1,687,118	\$ 1,562,110	\$ 1,566,367	\$ 1,485,302	\$ 1,534,871	\$ 1,459,839	\$ 1,431,795	\$ 1,348,060
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	10.83%	102.10%	15.61%	15.56%	10.74%	4.80%	6.51%	66.57%	73.26%	4.36%
Plan fiduciary net position as a percentage of the total pension liability	98.57%	113.25%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
Discount rate	6.95%	6.95%	7.10%	7.10%	7.25%	7.25%	7.50%	8.00%	8.00%	8.00%

Employees' Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset/(liability)	0.0014058%	0.0013813%	0.0012601%	0.0013264%	0.0016389%	0.0019543%	0.0018868%	0.0020282%	0.0018778%	0.0018778%
District's proportionate share of the net pension asset/(liability) \$	(301,462)	\$ 112,914	\$ (1,255)	\$ (351,236)	\$ (116,121)	\$ (63,075)	\$ (177,285)	\$ (325,530)	\$ (63,437)	\$ (84,856)
District's covered payroll	\$ 793,019	\$ 853,852	\$ 861,545	\$ 810,379	\$ 783,222	\$ 814,877	\$ 875,687	\$ 785,278	\$ 800,259	\$ 766,223
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	38.01%	13.22%	0.15%	43.34%	14.83%	7.74%	20.25%	41.45%	7.93%	11.07%
Plan fiduciary net position as a percentage of the total pension liability	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%	97.20%
Discount rate	5.90%	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%	7.50%

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of District Pension Contributions
Last Ten Fiscal Years

Teachers' Retirement System

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 155,932	\$ 147,317	\$ 157,721	\$ 143,295	\$ 165,896	\$ 148,418	\$ 174,077	\$ 190,749	\$ 248,923	\$ 229,061
Contributions in relation to the contractually required contribution	<u>155,932</u>	<u>147,317</u>	<u>157,721</u>	<u>143,295</u>	<u>165,896</u>	<u>148,418</u>	<u>174,077</u>	<u>190,749</u>	<u>248,923</u>	<u>229,061</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 1,515,370	\$ 1,503,237	\$ 1,654,997	\$ 1,687,118	\$ 1,562,110	\$ 1,566,367	\$ 1,485,302	\$ 1,534,871	\$ 1,459,839	\$ 1,431,795
Contributions as a percentage of covered payroll	10%	10%	10%	8%	11%	9%	12%	12%	17%	16%

Employees' Retirement System

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 101,127	\$ 135,230	\$ 119,527	\$ 117,619	\$ 119,354	\$ 122,318	\$ 100,648	\$ 132,569	\$ 138,814	\$ 154,554
Contributions in relation to the contractually required contribution	<u>101,127</u>	<u>135,230</u>	<u>119,527</u>	<u>117,619</u>	<u>119,354</u>	<u>122,318</u>	<u>100,648</u>	<u>132,569</u>	<u>138,814</u>	<u>154,554</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 855,783	\$ 729,349	\$ 837,916	\$ 830,516	\$ 798,391	\$ 791,804	\$ 844,409	\$ 854,582	\$ 824,971	\$ 762,323
Contributions as a percentage of covered payroll	12%	19%	14%	14%	15%	15%	12%	16%	17%	20%

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Last Six Fiscal Years

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	\$ 270,200	\$ 364,770	\$ 386,296	\$ 281,631	\$ 275,525	\$ 288,674
Interest on total OPEB liability	231,463	166,384	173,193	216,118	236,515	216,087
Changes in benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(448,092)	-	(1,065,740)	-	-
Changes of assumptions or other inputs	(98,642)	(1,512,753)	61,646	1,650,258	354,415	(262,528)
Benefit payments	(218,397)	(173,175)	(183,438)	(151,838)	(180,528)	(127,149)
Net change in total OPEB liability	184,624	(1,602,866)	437,697	930,429	685,927	115,084
Total OPEB liability, beginning	6,376,556	7,979,422	7,541,725	6,611,296	5,925,369	5,810,285
Total OPEB liability, ending	<u>\$ 6,561,180</u>	<u>\$ 6,376,556</u>	<u>\$ 7,979,422</u>	<u>\$ 7,541,725</u>	<u>\$ 6,611,296</u>	<u>\$ 5,925,369</u>
 Covered employee payroll	 \$ 1,648,317	 \$ 1,608,114	 \$ 2,209,397	 \$ 2,155,509	 \$ 2,360,501	 \$ 2,428,515
Total OPEB liability as a percentage of covered employee payroll	398.05%	396.52%	361.16%	349.88%	280.08%	243.99%
Discount rate	3.65%	3.54%	2.16%	2.21%	3.50%	3.87%
Healthcare trend rates	6.00% to 5.00% by 2025	6.50% to 5.00% by 2025	7.50% to 5.00% by 2025	7.50% to 5.00% by 2025	7.00% to 5.00% by 2021	7.00% to 5.00% by 2021

An additional year of historical information will be added each year, subsequent to the year of implementation, until 10 years of historical data is available.

Note to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedules of Change from Adopted Budget to Final Budget
and the Real Property Tax Limit - General Fund
For the Year Ended June 30, 2023

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 5,787,436
Additions:	
Prior year's encumbrances	<u>111,054</u>
Original Budget	5,898,490
Budget revision	<u>-</u>
Final Budget	<u><u>\$ 5,898,490</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2023-2024 voter-approved expenditure budget	<u><u>\$ 5,787,436</u></u>
Maximum allowed (4% of 2023-2024 budget)	<u><u>\$ 231,497</u></u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$ 270,983
Unassigned fund balance	<u>231,497</u>
	\$ 502,480
Less:	
Appropriated fund balance	150,000
Encumbrances	<u>120,983</u>
Total adjustments	<u>270,983</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	<u><u>\$ 231,497</u></u>
Actual Percentage	4.00%

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Project Expenditures and Funding Resources - Capital Projects Fund
For the Year Ended June 30, 2023

PROJECT TITLE	Budget	Budget	Expenditures			Unexpended Balance	Methods of Financing				Fund Balance
	June 30, 2022	June 30, 2023	Prior Years	Current Year	Total		Proceeds of Obligations	State Aid	Local Sources	Total	June 30, 2023
Capital Reserve HVAC Renovations	<u>\$ 1,900,000</u>	<u>\$ 1,900,000</u>	<u>\$ 108,767</u>	<u>\$ 930,503</u>	<u>\$ 1,039,270</u>	<u>\$ 860,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,900,000</u>	<u>\$ 1,900,000</u>	<u>\$ 860,730</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Net Investment in Capital Assets
June 30, 2023

Capital assets, net	<u>\$ 3,534,504</u>
Deduct:	
Capital related liabilities	
Accounts payable	<u>23,997</u>
Net investment in capital assets	<u><u>\$ 3,510,507</u></u>

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

To the Board of Education
Fire Island Union Free School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Fire Island Union Free School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 10, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 10, 2023

October 10, 2023

To the Board of Education
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, New York 11770-0428

We have audited the financial statements of the governmental activities and each major fund of Fire Island Union Free School District (the "District") for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2023. We noted no transactions entered into by the District during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Useful Life of Capital Assets – Management's estimate of the useful life of capital assets is based on the historical asset life information for the District's capital assets and industry standards, in order to determine the value and period of time over which individual capital assets are to be depreciated. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Compensated Absences Liability – Management’s estimate of the liability for compensated absences is based on historical information regarding employees who have separated from the District and their terminal payout amounts, in order to determine the probability and amount of future payouts to employees for vested accumulated sick, vacation and/or leave terminal payouts. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Workers Compensation Claims Payable – Management’s estimate of the liability for workers compensation payable is provided by a third party. The liability is based on incurred claims and claim adjustments from various actuarial reports and claim payments during the fiscal year ending June 30, 2023. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Other Post-Employment Benefits (OPEB) Obligation – Management’s estimate of the liability for OPEB is based on an actuarial valuation report prepared by a third party. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Net Pension Asset/(Liability) – Management’s estimate of the asset/(liability) for retirement systems is based on an actuarial valuation report prepared by a third party. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached misstatement was detected as a result of audit procedures and was corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 10, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Finding or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

As it relates to the presumed risk of management override of controls, we determined that there are no matters to report related to the internal controls over management override as of June 30, 2023.

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of changes in District’s total OPEB liability and related ratios, schedule of District’s proportionate share of the net pension asset/(liability), and the schedule of District’s contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of change from adopted budget to final budget – general fund and section 1318 of real property tax law limit calculation, schedule of project expenditures - capital projects fund and net investment in capital assets which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the

financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education, Audit Committee and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP



To the Board of Education and
Ms. Jacqueline Lizza, Assistant Superintendent for Business & Operations
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, NY 11770-0428

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Fire Island Union Free School District (the "District") as of and for the fiscal year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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

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

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

Very truly yours,

R. S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 10, 2023

SUBJECT: USE OF TIMEOUT AND PHYSICAL RESTRAINT

The Board of Education recognizes that students with disabilities sometimes exhibit inappropriate behaviors that impede learning. Positive, proactive, evidence- and research-based strategies through a multi-tiered system of supports shall be used to reduce the occurrence of challenging behaviors, eliminate the need for timeout and physical restraint, and improve school climate and the safety of all students. However, it is recognized that students with disabilities may require unique approaches to discipline so that they can continue to benefit from their educational program. Use of timeout and physical restraint, as set forth herein, may only be used when other less restrictive and intrusive interventions and de-escalation techniques would not prevent imminent danger of serious physical harm to the student or others; there is no known medical contraindication to its use on the student; and school staff using such interventions have been trained in its safe and appropriate application. Timeout and physical restraint shall not be used as discipline or punishment, retaliation, or as a substitute for positive, proactive intervention strategies that are designed to change, replace, modify, or eliminate a targeted behavior. The Board further acknowledges that the use of aversive behavioral interventions and prone restraint, as defined in §19.5 of the Commissioner's regulations, is prohibited.

Staff will adhere to federal and state statutes and regulations in the administration of the use of timeout and physical restraint.

For purposes of this policy, the term "parent" refers to parents, guardians, and persons in parental relation, as defined in Education Law §2.

Use of Timeout

Timeout is a behavior management technique that involves the monitored separation of a student in a non-locked setting and is implemented for the purpose of de-escalating, regaining control, and preparing the student to meet expectations to return to their education program. The use of timeout shall be used in conjunction with a behavioral intervention plan that is designed to teach and reinforce alternative appropriate behaviors; except that timeout may be used only in those situations that pose an immediate concern for the physical safety of a student or others. Staff shall return the student to their educational program as soon as the student has safely de-escalated, regained control and is prepared to meet expectations. A room or physical space used for such purposes will provide a supervised area in order to facilitate self-control. No student will be placed in a locked timeout room or space where the student cannot be continuously observed and supervised. The location, size and access to the time out room or space will be in conformance with applicable laws and regulations. The Superintendent/Principal is responsible for the development and implementation of regulations covering the use of timeout, including but not limited to time limitations for use of the timeout, as well as monitoring compliance with those regulations.

(continued)

Students

SUBJECT: USE OF TIMEOUT AND PHYSICAL RESTRAINT (cont'd.)

The Principal will inform parents prior to the initiation of a behavioral intervention plan that will incorporate the use of timeout. Upon request, parent(s) will be shown the room or space that will be utilized. In addition, parent(s) will be provided a copy of this policy and notified when timeout is utilized with their child as outlined in the “Parent Notification” section below.

Physical/Mechanical Restraint: Emergency Interventions

Physical restraint means a personal restriction that immobilizes or reduces the ability of a student to move their arms, legs, body, or head freely. *Mechanical restraint* is physical restraint that uses any device or equipment not otherwise implemented by trained school personnel as described in §19.5 of the Regulations, to restrict a student’s freedom of movement. Physical restraint shall only be used in a situation in which immediate intervention involving the use of reasonable physical force is necessary to prevent imminent danger of serious physical harm to the student or others. Staff will not use physical or mechanical restraint as a substitute for systematic intervention to modify inappropriate behavior. Staff who may be called upon to physically/mechanically restrain a student will be trained in safe and effective ways to do so.

The type of physical restraint used will be the least restrictive technique necessary and be discontinued as soon as the imminent danger of serious physical harm is resolved. Physical restraints shall be administered in accordance with state law and regulations, and utilized only by staff who have received appropriate evidence-based training in safe and effective physical restraint procedures.

Documentation of Use of Timeout and Physical Restraint

The District will document each use of timeout and physical restraint with students, including timeout used in conjunction with a student’s behavioral intervention plan in accordance with §200.22(c) of the Regulations, in accordance with Federal and state law and regulations. Parents will be notified of each incident of emergency intervention as outlined in the “Parent Notification” section below.

Parent Notification

Pursuant to Education Law §4402(9), the Board is required to develop procedures for same-day parent notification of the use of timeout or physical/mechanical restraint, including timeout used in conjunction with a student’s behavioral intervention plan. Whenever a student is placed in a physical or mechanical restraint, or timeout is utilized, the Building Principal or designee will notify the parent on the same day that it occurs, via methods reasonably expected to reach parents (e.g., email, text, phone, apps, etc.).

Building Principals are responsible for establishing any building-level procedures necessary to implement this policy, and for working collaboratively with any school or program where resident students are receiving services pursuant to an individualized education plan (“IEP”) or individualized

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Students

SUBJECT: USE OF TIMEOUT AND PHYSICAL RESTRAINT (cont’d.)

education services program (“IESP”). If the parent cannot be contacted (including if the District does not receive a response) after reasonable attempts are made, the Principal or building administrator will record such attempts. For students with disabilities, the Principal or building administrator shall report such attempts to the Committee on Special Education or Committee on Preschool Special Education. Such notification shall offer the parent(s) the opportunity to meet regarding the incident. Parents will be provided with a copy of the documentation of the incident within three (3) school days of the use of timeout or physical restraint.

Equity

The district will periodically examine data about the use of timeout and physical/mechanical restraint. Such data will be disaggregated by school, grade level, and staff member, as well as by student race/ethnicity and sex/gender (and/or other relevant factors). The purpose of this examination is to determine whether students from any demographic group are disproportionately placed in timeout and physical restraint and how to reduce such disproportionality, and whether, where and for whom additional training, support and/or assistance is needed to reduce the use of such interventions.

Training

Training for staff on the policies and procedures related to the use of timeout and physical/mechanical restraint, and related behavior management practices, will be provided annually or as needed. Staff who may be called upon to implement timeout or physical restraint, shall receive annual, evidence-based training in safe and effective developmentally appropriate timeout and physical restraint procedures.

The Superintendent of Schools is responsible for implementation and oversight of this policy.

Ref: 8 NYCRR §§19.5; 200.15; 200.22
New York Education Law §4402(9)

Adoption date:

SUBJECT: SCHOOL SAFETY PLANS

The District considers the safety of its students and staff to be of the utmost importance and is keenly aware of the evolving nature of threats to schools. As such, it will address those threats accordingly through appropriate emergency response planning. The District-wide school safety plan and the building-level emergency response plan(s) will be designed to prevent or minimize the effects of violent incidents, declared state disaster emergency involving a communicable disease or local public health emergency declaration and other emergencies and to facilitate the coordination of schools and the District with local and county resources in the event of these incidents or emergencies. These plans will be reviewed and updated by the appropriate team on at least an annual basis and adopted by the Board by September 1 of each school year.

The Board will make the District-wide school safety plan available for public comment at least 30 days prior to its adoption. The District-wide school safety plan may only be adopted by the Board after at least one public hearing that provides for the participation of school personnel, parents, students, and any other interested parties. The District-wide school safety plan and any amendments must be submitted to the Commissioner, in a manner prescribed by the Commissioner, within 30 days of adoption, but no later than October 1 of each school year.

Building-level emergency response plan(s) and any amendments must be submitted to the appropriate local law enforcement agency and the state police within 30 days of adoption, but no later than October 1 of each school year. Building-level emergency response plan(s) will be kept confidential and are not subject to disclosure under the Freedom of Information Law (FOIL) or any other provision of law.

District-Wide School Safety Plan

District-wide school safety plan means a comprehensive, multi-hazard school safety plan that covers all school buildings of the District, addresses crisis intervention, emergency response and management, and the provision of remote instruction during an emergency school closure, at the District level, and has the contents as prescribed in Education Law and Commissioner's regulations.

The District-wide school safety plan will be developed by the District-wide school safety team appointed by the Board. The District-wide school safety team will include, but not be limited to, representatives of the Board, teacher, administrator, and parent organizations, school safety personnel, and other school personnel including bus drivers and monitors. The District-wide school safety team will consider, as part of their review of the comprehensive District-wide school safety plan, the installation of a panic alarm system. At the discretion of the Board, a student may be allowed to participate on the District-wide school safety team.

The District-wide school safety plan will include, but not be limited to:

(Continued)

SUBJECT: SCHOOL SAFETY PLANS (Cont'd.)

- a) Policies and procedures for responding to implied or direct threats of violence by students, teachers, other school personnel including bus drivers and monitors, and visitors to the school, including threats by students against themselves, which includes suicide;
- b) Policies and procedures for responding to acts of violence by students, teachers, other school personnel including bus drivers and monitors, and visitors to the school, including consideration of zero-tolerance policies for school violence;
- c) Appropriate prevention and intervention strategies, such as:
 - 1. Collaborative arrangements with state and local law enforcement officials, designed to ensure that school safety officers and other security personnel are adequately trained, including being trained to de-escalate potentially violent situations, and are effectively and fairly recruited;
 - 2. Nonviolent conflict resolution training programs;
 - 3. Peer mediation programs and youth courts; and
 - 4. Extended day and other school safety programs;
- d) Policies and procedures for contacting appropriate law enforcement officials in the event of a violent incident;
- e) A description of the arrangements for obtaining assistance during emergencies from emergency services organizations and local governmental agencies;
- f) Procedures for obtaining advice and assistance from local government officials, including the county or city officials responsible for implementation of Executive Law Article 2-B, State and Local Natural and Man-Made Disaster Preparedness;
- g) The identification of District resources which may be available for use during an emergency;
- h) A description of procedures to coordinate the use of District resources and manpower during emergencies, including identification of the officials authorized to make decisions and of the staff members assigned to provide assistance during emergencies;
- i) Policies and procedures for contacting parents, guardians, or persons in parental relation to District students in the event of a violent incident or an early dismissal or emergency school closure;

(Continued)

SUBJECT: SCHOOL SAFETY PLANS (Cont'd.)

- j) Policies and procedures for contacting parents, guardians, or persons in parental relation to an individual District student in the event of an implied or direct threat of violence by the student against themselves, which includes suicide;
- k) Policies and procedures relating to school building security, including, where appropriate: the use of school safety officers, school security officers, and/or school resource officers; and security devices or procedures;
- l) Policies and procedures for the dissemination of informative materials regarding the early detection of potentially violent behaviors, including, but not limited to, the identification of family, community, and environmental factors to teachers, administrators, school personnel including bus drivers and monitors, parents and other persons in parental relation to students of the District or Board, students, and other persons deemed appropriate to receive the information;
- m) Policies and procedures for annual multi-hazard school safety training for staff and students, provided that the District must certify to the Commissioner that all staff have undergone annual training by September 15 on the building-level emergency response plan which must include components on violence prevention and mental health, provided further that new employees hired after the start of the school year will receive training within 30 days of hire or as part of the District's existing new hire training program, whichever is sooner;
- n) Procedures for the review and conduct of drills and other exercises to test components of the emergency response plan, including the use of tabletop exercises, in coordination with local and county emergency responders and preparedness officials;
- o) The identification of appropriate responses to emergencies, including protocols for responding to bomb threats, hostage-takings, intrusions, and kidnappings;
- p) Strategies for improving communication among students and between students and staff and reporting of potentially violent incidents, such as the establishment of youth-run programs, peer mediation, conflict resolution, creating a forum or designating a mentor for students concerned with bullying or violence, and establishing anonymous reporting mechanisms for school violence;
- q) A description of the duties of hall monitors and any other school safety personnel, the training required of all personnel acting in a school security capacity, and the hiring and screening process for all personnel acting in a school security capacity;
- r) A system for informing all educational agencies within the District of a disaster or emergency school closure;

(Continued)

SUBJECT: SCHOOL SAFETY PLANS (Cont'd.)

- s) The designation of the Superintendent or designee, as the District Chief Emergency Officer whose duties will include, but not be limited to:
 - 1. Coordinating the communication between school staff, law enforcement, and other first responders;
 - 2. Leading the efforts of the District-wide school safety team in the completion and yearly update of the District-wide school safety plan and the coordination of the District-wide school safety plan with the building-level emergency response plan(s);
 - 3. Ensuring staff understanding of the District-wide school safety plan;
 - 4. Ensuring the completion and yearly update of building-level emergency response plans for each school building;
 - 5. Assisting in the selection of security related technology and development of procedures for the use of the technology;
 - 6. Coordinating appropriate safety, security, and emergency training for District and school staff, including required training in the emergency response plan;
 - 7. Ensuring the conduct of required evacuation and lock-down drills in all District buildings as required by law; and
 - 8. Ensuring the completion and yearly update of building-level emergency response plan(s) by the dates designated by the Commissioner;
- t) Protocols for responding to a declared state disaster emergency involving a communicable disease that are substantially consistent with the provisions in Labor Law Section 27-c; and
- u) An emergency remote instruction plan.

Building-Level Emergency Response Plan

Building-level emergency response plan means a building-specific school emergency response plan that addresses crisis intervention, emergency response and management at the building level and has the contents as prescribed in Education Law and Commissioner's regulations. As part of this plan, the District will define the chain of command in a manner consistent with the National Incident Management System (NIMS)/Incident Command System (ICS).

(Continued)

SUBJECT: SCHOOL SAFETY PLANS (Cont'd.)

Building-level emergency response plan(s) will be developed by the building-level emergency response team. The building-level emergency response team is a building-specific team appointed by the building principal, in accordance with regulations or guidelines prescribed by the Board. The building-level emergency response team will include, but not be limited to, representatives of teacher, administrator, and parent organizations, school safety personnel and other school personnel including bus drivers and monitors, community members, local law enforcement officials, local ambulance, fire officials, or other emergency response agencies, and any other representatives the Board deems appropriate.

Classroom door vision panels will not be covered except as outlined in the building-level emergency response plan.

Education Law § 2801-a
Labor Law § 27-c
8 NYCRR § 155.17

Adoption Date:

Personnel

SUBJECT: PROBATION AND TENURE

The Board will comply with all applicable laws and regulations regarding probation and tenure. Any updates to applicable laws and regulations, whether temporary or permanent, will supersede any conflicting language in this policy. As a result, different probationary and tenure rules may apply for teachers or building principals in certain circumstances.

Probation

Generally, teachers, all other members of the teaching staff, principals, administrators, supervisors, and all other members of the supervising staff will be appointed by the Board upon the recommendation of the Superintendent for a probationary period of four years.

The probationary period will not exceed three years for teachers previously appointed to tenure in any district or BOCES within the state, provided that the teacher was not dismissed from that district or BOCES as a result of charges brought pursuant to Education Law Section 3020-a or 3020-b and met the required annual professional performance review (APPR) rating in their final year of service there.

Additionally, up to two years of service as a regular substitute teacher may be applied toward probationary service. (This is sometimes referred to as Jarema Credit.)

The probationary period will not exceed three years for principals, administrators, supervisors, or other members of the supervising staff appointed on or after June 1, 2020 who were previously appointed to tenure as an administrator within an authorized administrative tenure area in any district or BOCES within the state provided that the individual was not dismissed from that district or BOCES as a result of charges brought pursuant to Education Law Section 3020-a or 3020-b.

During the probationary period, a staff member will be given assistance in adjusting to the new position, but the essential qualifications for acceptable performance will be assumed because the staff member attained the required certification or license.

A staff member's appointment may be discontinued at any time during their probationary period upon the recommendation of the Superintendent and by majority vote of the Board.

Any staff member not recommended for tenure appointment will be notified in writing by the Superintendent no later than 60 days before their probationary period expires.

Tenure

At the expiration of the probationary period or within six months prior, the Superintendent will make a written report to the Board recommending for appointment to tenure those who have been found competent, efficient, and satisfactory and, in the case of teachers and building principals, those who have received APPR ratings of effective or highly effective in at least three of the preceding four years, exclusive of any breaks in service.

If a teacher or building principal receives an APPR rating of ineffective in their final probationary year after receiving APPR ratings of effective or highly effective in the preceding probationary years, they will not be eligible for tenure. However, the Board may extend that teacher's or building principal's probationary time by an additional year. The teacher or building principal may be eligible for immediate tenure if they successfully appeal the ineffective rating.

Personnel

SUBJECT: PROBATION AND TENURE (Cont'd.)

The Board may then—by a majority vote—appoint to tenure any or all of the persons recommended by the Superintendent.

A teacher or building principal will remain on probationary status until the end of the school year in which they have received APPR ratings of effective or highly effective for at least three of the four preceding school years, exclusive of any breaks in service. During this time, the Board may grant tenure contingent upon a teacher's or building principal's receipt of a minimum APPR rating in the final year of their probationary period. If the contingency is not met after all appeals are exhausted, the grant of tenure will be void and unenforceable and the teacher's or building principal's probationary period may be extended for an additional year in accordance with law.

Resolutions Making Appointments

Each Board resolution making a probationary appointment or an appointment on tenure will specify:

- a) The name of the appointee;
- b) The tenure area or areas in which the professional will devote a substantial portion of their time;
- c) The date probationary service or service on tenure commences in each area;
- d) The expiration date of the appointment, if made on a probationary basis. For appointments of classroom teachers and building principals, the resolution must state that:
 1. To receive tenure, the individual must receive composite or overall APPR ratings of effective or highly effective in at least three of the four preceding years; and
 2. If the teacher or building principal receives an ineffective composite or overall APPR rating in their final year of probation, they will not be eligible for tenure at that time; and
- e) The certification status of the appointee in reference to the position to which the individual is appointed.

Education Law §§ 2509, 2573, 3012, 3012-d, 3014, and 3031
8 NYCRR § 30-1.3

NOTE: Refer also to Policy #6217 -- Professional Staff: Separation

Adoption Date:

Students

SUBJECT: CONCUSSION MANAGEMENT

A concussion is a type of mild traumatic brain injury (MTBI) caused by a bump, blow, or jolt to the head or body that causes the head and brain to move rapidly back and forth. Recovery from concussion and its symptoms will vary. Avoiding re-injury and over-exertion until fully recovered are the cornerstones of proper concussion management. Concussions can impact a student's academic performance as well as their athletic pursuits. As such, the District supports the proper evaluation and management of concussion injuries.

Concussion Management Team (CMT)

The District may establish a Concussion Management Team (CMT) which may be composed of the Athletic Director and/or Director of Physical Education, a school nurse, the school physician/District's Medical Director, a coach of an interscholastic team and/or physical education teacher, a certified athletic trainer, and other appropriate personnel as designated by the District. If established, the CMT will oversee and implement the District's concussion policy, including the requirement that all school coaches, physical education teachers, school nurses, and certified athletic trainers who work with and/or provide instruction to students engaged in school-sponsored athletic activities complete training relating to MTBIs. Furthermore, every CMT may establish and implement a program which provides information on MTBIs to parents and persons in parental relation (parents) throughout each school year.

Staff Training/Course of Instruction

Each school coach, physical education teacher, school nurse, and certified athletic trainer who works with and/or provides instruction to students in school-sponsored athletic activities will complete a training every two years relating to recognizing the symptoms of concussions or MTBIs and monitoring and seeking proper medical treatment for students who suffer from a concussion or MTBI. Since concussion symptoms may manifest themselves in any setting, all staff will be encouraged to take the online training and be alert for students who may display or report concussion symptoms.

Components of the training will include, but not be limited to:

- a) The definition of MTBI;
- b) Signs and symptoms of MTBI;
- c) How MTBIs may occur;
- d) Practices regarding prevention; and
- e) Guidelines for the return to school and school activities for a student who has suffered an MTBI, even if the injury occurred outside of school.

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SUBJECT: CONCUSSION MANAGEMENT (Cont'd.)

The training must be completed by means of instruction approved by the New York State Education Department (NYSED) which include, but are not limited to, courses provided online and by teleconference.

Each time a staff member completes this training or a related professional development course, they must forward proof of completion to the CMT or, if a CMT has not been established, a designated District staff member who will enter the information into the District's existing system for tracking completed trainings and professional development courses. The system will also use an email to remind staff of the need to complete the training as needed.

Information to Parents and Students

The District will include the following information on MTBIs or concussions in any permission or consent form or similar document that may be required from a parent for a student's participation in interscholastic sports. Similar information will be provided to all students when they sign up for participation in sports and/or through information provided in physical education, health or mental health classes. Information will include:

- a) The definition of MTBI;
- b) Signs and symptoms of MTBI;
- c) How MTBIs may occur;
- d) Practices regarding prevention; and
- e) Guidelines for the return to school and school activities for a student who has suffered an MTBI, even if the injury occurred outside of school.

The District will provide a link on its website to this information on the NYSED's and New York Department of Health's websites.

Identification of Concussion and Removal from Athletic Activities

The District requires the immediate removal from all athletic activities of any student who has sustained, or is believed to have sustained, a MTBI or concussion. Any student demonstrating signs, symptoms, or behaviors consistent with a concussion while participating in a class, extracurricular activity, or interscholastic athletic activity will be removed from the class, game, or activity and must be evaluated as soon as possible by an appropriate health care professional. This removal must occur based on display of symptoms regardless of whether the injury occurred inside or outside of school. If there is any doubt as to whether the student has sustained a concussion, it will be presumed that the student has been injured until proven otherwise. The District will notify the student's parents and recommend appropriate evaluation and monitoring.

(Continued)

SUBJECT: CONCUSSION MANAGEMENT (Cont'd.)

The District may, in collaboration with their Medical Director, allow District staff who are appropriately licensed or certified healthcare professionals and credentialed to use validated neurocognitive computerized testing to review and obtain baseline and post-concussion performance data. These tools are not a replacement for a medical evaluation to diagnose a concussion or clear a student to return to activities. The District must seek authorization from the parent prior to the testing. Additionally, parents should be given a copy of the results.

Return to School Activities and Athletics

A student will not return to physical activity (including athletics, physical education class, and recess) until they have been symptom-free for at least 24 hours, and have been evaluated and received written and signed authorization from a licensed physician. This written authorization should be sent to the school for review by the District's Medical Director. Additionally, the District's Medical Director has the final authority to clear students to participate in or return to extra class athletic activities. All authorizations will be kept on file in the student's permanent health record. The standards for return to athletic activity will also apply to injuries that occur outside of school. Staff should be aware that students may exhibit concussion symptoms caused by injuries from outside activities and that these visible symptoms also indicate a removal from play.

The District will follow any directives issued by the student's treating physician with regard to limitations and restrictions on school and athletic activities for the student. The District will also develop a coordinated communication plan among appropriate staff to ensure that the private provider's orders for post-concussion management are implemented and followed, and for students to resume participation in athletic activities with the District's Medical Director approval. The school nurse will work to ensure that all the necessary staff get the information they need to care for and work with the injured student.

The District's Medical Director and other licensed healthcare professionals employed by the District will also establish a procedure and treatment plan to be utilized by District staff who may respond to students or staff with possible concussions during the school day or at a school-sponsored athletic event.

In accordance with NYSED guidelines, this policy will be both reviewed and updated at least every three years or with updates to guidance. The Superintendent, in consultation with the District's Medical Director and other appropriate staff, may develop regulations and protocols for strategies to prevent concussions, the identification of concussions, and procedures for removal from and return to activities or academics.

Education Law § 305(42)

8 NYCRR §§ 135.4 and 136.5

Guidelines for Concussion Management in Schools, NYSED Guidance Document, 2022

Adoption Date:

SUBJECT: CHILD ABUSE AND MALTREATMENT**Child Abuse in a Domestic Setting**

The District takes seriously the obligations of its officers and employees to report cases of child abuse or maltreatment. To this end, regulations will be developed, maintained, and disseminated by administration regarding the:

- a) Mandatory reporting of suspected child abuse or maltreatment;
- b) Reporting procedures and obligations of persons required to report;
- c) Provisions for taking a child into protective custody;
- d) Mandatory reporting of deaths;
- e) Immunity from liability and penalties for failure to report;
- f) Obligations for provision of services and procedures necessary to safeguard the life or health of a child; and
- g) Provision of information in recognizing signs of unlawful methamphetamine laboratories for all current and new school officials (i.e., "mandated reporters") who, as part of their usual responsibilities, visit children's homes.

Additionally, an ongoing training program for all current and new school officials will be established and implemented to enable the staff to carry out their reporting responsibilities.

Reporting Information

The District will post the child abuse hotline telephone number and directions for accessing the Office of Children and Family Services (OCFS) website in English and Spanish on its website and in clearly and highly visible areas of school buildings. The District will also make this information available from its administrative offices; provide it to parents and persons in parental relation at least once per school year by electronic communication, sending the information home with students, or otherwise; and provide it to each teacher and administrator. The District may post and provide this information in other, common languages used by the school community.

Persons Required to Report

Persons required to report cases of child abuse or maltreatment to the State Central Register (SCR) in accordance with Social Services Law Section 413(1) include, but are not limited to, school teachers, school counselors, school psychologists, school social workers, school nurses, school administrators or

(Continued)

SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)

other school personnel required to hold a teaching or administrative license or certificate, and full- or part-time compensated school employees required to hold a temporary coaching license or professional coaching certificate.

All mandated reporters must make the report themselves and then immediately notify the building principal or designee. The building principal or designee will be responsible for all subsequent administration necessitated by the report. Any report must include the name, title, and contact information for every staff member who is believed to have direct knowledge of the allegations in the report.

Prohibition of Retaliatory Personnel Action

The District will not take any retaliatory action against an employee because the employee believes that they have reasonable cause to suspect that a child is an abused or maltreated child and that employee makes a report to SCR. Further, no school official will impose any conditions, including prior approval or prior notification, upon any staff member specifically designated a mandated reporter.

Report Form

The "Report of Suspected Child Abuse or Maltreatment" Form LDSS-2221A may be accessed at the OCFS website.

Child Abuse in an Educational Setting

The District is committed to the protection of students in educational settings from abuse and maltreatment by employees or volunteers.

Definitions

"Administrator" or "school administrator" means a principal, or the equivalent title, in a school, or other chief school officer.

"Child abuse" means any of the following acts committed in an educational setting by an employee or volunteer against a child (defined as a person under the age of 21 years enrolled in a school):

- a) Intentionally or recklessly inflicting physical injury, serious physical injury, or death;
- b) Intentionally or recklessly engaging in conduct which creates a substantial risk of physical injury, serious physical injury, or death;
- c) Any child sexual abuse, defined as conduct prohibited by Penal Law Articles 130 or 263; or

(Continued)

Students

SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)

- d) The commission or attempted commission against a child of the crime of disseminating indecent materials to minors in accordance with Penal Law Article 235.

"Educational setting" means the building(s) and grounds of a school; the vehicles provided directly or by contract by the school for the transportation of students to and from school buildings, field trips, co-curricular and extracurricular activities both on and off school grounds; all co-curricular and extracurricular activity sites; and any other location where direct contact between an employee or volunteer and a child has allegedly occurred.

"School" means a school district, public school, charter school, nonpublic school, board of cooperative educational services (BOCES), special act school district as defined in Education Law Section 4001, approved preschool special education program pursuant to Education Law Section 4410, approved private residential or non-residential school for the education of students with disabilities including certain private schools, or state-operated or state-supported school in accordance with Education Law Articles 85, 87, or 88.

Duties Upon Receipt of an Allegation of Child Abuse in an Educational Setting

In any case where an oral or written allegation is made to a teacher, school nurse, school counselor, school psychologist, school social worker, school administrator, Board member, or other school personnel required to hold a teaching or administrative license or certificate, as well as a licensed and registered physical therapist, licensed and registered occupational therapist, licensed and registered speech-language pathologist, teacher aide, or school resource officer that a child has been subjected to child abuse by an employee or volunteer in an educational setting, that person will upon receipt of the allegation:

- a) Promptly complete a written report of the allegation including the full name of the child alleged to be abused; the name of the child's parent; the identity of the person making the allegation and their relationship to the alleged child victim; the name of the employee or volunteer against whom the allegation was made; and a listing of the specific allegations of child abuse in an educational setting. This written report must be completed on a form prescribed by the Commissioner of Education.
- b) Except where the school administrator is the person receiving the oral or written allegation, the employee completing the written report must promptly personally deliver a copy of that written report to the school administrator of the school in which the child abuse allegedly occurred.

In any case where an oral or written allegation is made to a school bus driver employed by a school or a person or entity that contracts with a school to provide transportation services to children that a child has been subjected to child abuse by an employee or volunteer in an educational setting, that school bus driver will upon receipt of the allegation, promptly report or cause a report to be made to their supervisor employed by the school or the contracting person or entity.

(Continued)

Students

SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)

In any case where an oral or written report or allegation is made to a supervisor who is employed by a school or a person or entity that contracts with a school to provide transportation services to children from a person employed by the school or the contracted person or entity that a child has been subjected to child abuse by an employee or volunteer in an educational setting, the supervisor must, upon receipt of an allegation:

- a) Promptly complete a written report of the allegation including the full name of the child alleged to be abused; the name of the child's parent or guardian; the identity of the person making the allegation and their relationship to the alleged child victim; the name of the employee or volunteer against whom the allegation was made; and a listing of the specific allegations of child abuse in an educational setting. This written report must be completed on a form prescribed by the Commissioner.
- b) Ensure that the written report is personally delivered to the superintendent employed by the school district where the child abuse occurred or, for a school other than a school district or public school, the school administrator employed by the school where the child abuse occurred.

In any case where it is alleged a child was abused by an employee or volunteer of a school other than a school within the school district of the child's attendance, the report of these allegations will be promptly forwarded to the superintendent of the school district of the child's attendance and the superintendent of the school district where the abuse of the child allegedly occurred. If a case involves a school that is not a school district or public school, the appropriate school administrator or administrators, in addition to any appropriate superintendent, must be notified of the allegations of abuse.

If it is alleged the child was abused by the superintendent or administrator, the report of the allegations will be made to another designated administrator.

Upon receipt of a written report alleging child abuse in an educational setting, a school administrator or superintendent must then determine whether there is reasonable suspicion to believe that an act of child abuse has occurred. If it is determined that reasonable suspicion exists, the school administrator or superintendent must follow the procedures mandated in law and further described in administrative regulations including parental notification. When the school administrator receives a written report, they must promptly provide a copy of the report to the superintendent. The report must be promptly forwarded to appropriate law enforcement. In no event will reporting to law enforcement be delayed by an inability to contact the superintendent.

Where the superintendent or, in a school other than a school district or public school, the school administrator has forwarded a written report of child abuse in an educational setting to law enforcement authorities, they will also refer the report to the Commissioner if the employee or volunteer alleged to have committed an act of child abuse holds a certification or license issued by NYSED.

(Continued)

SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)Civil Immunity

Any employee, volunteer, or supervisor who is employed by a person or entity that contracts with a school to provide transportation services to children who reasonably and in good faith makes a report of allegations of child abuse in an educational setting in accordance with the reporting requirements of the law will have immunity from civil liability which might otherwise result by reason of those actions.

Any school administrator or superintendent who reasonably and in good faith makes a report of allegations of child abuse in an educational setting, or reasonably and in good faith transmits a report to a person or agency as required by law, will have immunity from civil liability which might otherwise result by reason of those actions.

Confidentiality

Reports and other written material submitted in accordance with law with regard to allegations of child abuse in an educational setting, and photographs taken concerning those reports that are in the possession of any person legally authorized to receive that information, will be confidential and will not be redisclosed except to law enforcement authorities involved in an investigation of child abuse in an educational setting or as expressly authorized by law or in accordance with a court-ordered subpoena. School administrators and the Superintendent will exercise reasonable care in preventing unauthorized disclosure.

Training

The District will implement a training program regarding child abuse in an educational setting for all current and new teachers, school nurses, school counselors, school psychologists, school social workers, school administrators, Board members, other school personnel required to hold a teaching or administrative license or certificate, and any school bus driver or supervisor employed by the District or any person or entity that contracts with the District to provide transportation services to children, as well as licensed and registered physical therapists, licensed and registered occupational therapists, licensed and registered speech-language pathologists, teacher aides, and school resource officers.

Prohibition of "Silent" (Unreported) Resignations

The Superintendent and other school administrators are prohibited from withholding from law enforcement authorities, the Superintendent, or the Commissioner, as appropriate, information concerning allegations of child abuse in an educational setting against an employee or volunteer in exchange for that individual's resignation or voluntary suspension from their position.

(Continued)

SUBJECT: CHILD ABUSE AND MALTREATMENT (Cont'd.)

The Superintendent or other school administrator who reasonably and in good faith reports to law enforcement officials information regarding allegations of child abuse or a resignation as required by law will have immunity from any liability, civil or criminal, which might otherwise result by reason of those actions.

Notification

Teachers and all other school officials will be provided an annual written explanation concerning the reporting of child abuse and child abuse in an educational setting including the immunity provisions as set forth in law. The Commissioner will furnish the District with required information, including rules and regulations for training necessary to implement District and staff responsibilities under the law.

Prohibition on Aiding and Abetting Sexual Abuse

Unless exempted by law, no District employee, contractor, or agent of the District will assist another District employee, contractor, or agent in obtaining a new job, apart from the routine transmission of administrative and personnel files, if the individual or agency knows or has probable cause to believe, that the individual engaged in sexual misconduct regarding a minor or student in violation of the law.

Education Law Article 23-B and §§ 409-1, 3028-b, and 3209-a
Family Court Act § 1012
Labor Law § 740(1)(e)
Penal Law Articles 130, 235, and 263
Social Services Law §§ 411-428
8 NYCRR Part 83 and § 100.2(hh) and (nn)
20 USC § 7926

Adoption Date: