

FIRE ISLAND UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION

Regular Meeting/Public Hearing Agenda
October 11, 2022
4:30 p.m.

Call to Order

Pledge of Allegiance

Voice of the Taxpayer

- ITEM 1 **Approval of Minutes**
a. Regular Meeting of September 13, 2022
b. Work Session of September 20, 2022
- ITEM 2 **Finance**
a. Treasurer's Report
b. Trial Balance Reports
c. Appropriation and Revenue Status Reports
d. General Fund Cash Disbursement Reports
e. Voided Checks
f. General Fund Cash Flow Report
g. Budget Transfer
h. Cash Transfer
i. Warrant
- ITEM 3 **Superintendent's Report**
- ITEM 4 **Correspondence**
- ITEM 5 **Action Items – Recommended for Approval**
a. 2021-2022 Financial Statements & Independent Auditor's Report
b. 2022-23 MOA (Teachers) – *Field Trips after Contractual Workday*
c. 2022-23 MOA – Suffolk County Stop Arm Demonstration Program
d. 2022-23 YMCA Agreement – *Swim Club Rate of \$140 per student per 10 week session*
e. 2022-23 District Wide School Safety Team Members: *T. Davey, J. Lizza, T. Murphy, D. DeRuvo, B. Kurka, M. DiDio, J. Lippert, C. Ferry, P. Tamberino, B. Chenault*
f. 2022-23 Appointment - *Alexa Collins: Weekend/Holiday Watchman @ \$55.43 daily rate; Substitute Custodial Worker I @ \$24.45 hourly rate*
g. CSE/Section 504 Recommendations - **Confidential**
- ITEM 6 **Public Hearing**
a. 2022-23 District Wide School Safety Plan
- ITEM 7 **Public Hearing/2nd Reading and Adoption of Policy Revisions**
a. #1510 – Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)
- ITEM 7 **Adjournment**

Regular Meeting
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 13, 2022

DRAFT

CALL TO ORDER	The meeting was called to order at 4:33 p.m. by President J. Lippert.
MEMBERS PRESENT	L. Kaufman, J. Lippert, J. Phelan, K. Skelly-Kurka, A. Wood, M. Wyckoff.
MEMBERS ABSENT	L. Nowachek
OTHERS PRESENT	T. Davey, Superintendent J. Lizza, Assistant Superintendent of Business and Operations R. Roth, School Attorney P. Tamberino, Principal T. Murphy, District Clerk R. Swierkowski, Treasurer C. Ferry, Teacher B. Chenault, Parent
APPROVAL OF MINUTES	Minutes of the following meetings were accepted as read: • Regular Meeting of August 9, 2022 (K. Skelly-Kurka, A. Wood; 6-0)
TREASURER'S REPORT	Treasurer's Report for the month ended August 2022 was accepted as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
TRIAL BALANCE REPORTS	The Board accepts the Trial Balance Report for the month ending August 2022 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
APPROPRIATION & REVENUE STATUS REPORTS	The Board accepts the Appropriation and Revenue Status Reports for August 2022 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
CASH DISBURSEMENT REPORT	The Board accepts the Cash Disbursement report for August 2022 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
VOIDED CHECK REPORT	The Board accepts the Voided Check report for August 2022 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
GENERAL FUND CASH FLOW REPORT	The Board accepts the General Fund Cash Flow report as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
CASH TRANSFER	The Board approves a cash transfer in the amount of \$350,000.00 as hereby attached. (A. Wood, M. Wyckoff; 6-0)
WARRANT/CHECK WARRANT – All Funds	The Board hereby approves the Check Warrant in the amount of \$802,563.16 as presented. (K. Skelly-Kurka, J. Phelan; 6-0)

SUPERINTENDENT'S
REPORT

Mr. Davey reported on the following:

- Superintendent's Conference Days – August 31st and September 1st
- Smooth opening for the first day of school
- School wide Recognition of Patriot Day
- Open House will be in person on September 15th 6:30pm – 7:45pm
- Woodhull after school clubs started this week and will re-offer both Swim Club and Tennis Club
- Health Care Worker Bonus – awaiting anticipated directions in October
- Building Project Completion – spoke about the anticipated timeline and installation schedule
- Discovered a roof leak – issue has been resolved
- External Auditor Report – J. Lizza commented the Auditors were in the building on September 8th and will have their report to us for the Audit Committee meeting, October 11th, 2022
- District-Wide Safety Plan – to be posted in local papers and on the website for a 30-day public/community comment period
- School Picture Day – Wednesday, September 21st
- Professional Development for teachers is scheduled for Thursday, September 22nd
- Environmental Education with BOCES starts Friday, September 23rd, 2022

CORRESPONDENCE

There was no correspondence.

APPROVAL OF PALMS WEST
HOLDINGS AGREEMENT

On the recommendation of the Superintendent, the Board hereby approves the Palms West Holdings Agreement (Ocean Beach Community Garden).
(A. Wood, L. Kaufman; 6-0)

APPROVAL OF 2022-23
PHYSICIAN'S AGREEMENT

On the recommendation of the Superintendent, the Board hereby approves the 2022-23 Physician's Agreement with Dr. Ferguson in the amount of \$9,000.00.
(A. Wood, J. Phelan; 6-0)

APPROVAL – 2022-23
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 2022-23 school year at the stipend rate of \$1800.00
(L. Kaufman, J. Phelan; 6-0)

APPOINTMENTS

The Board hereby approves the following appointments for the 2022-23 school year:

- New Teacher Mentor – B. Daidone @ stipend rate \$1500.00 (A. Wood, J. Phelan; 6-0)
- Part Time Office Clerk – S. McCollum @ \$21.88/hr (K. Skelly-Kurka, A. Wood; 6-0)
- Club Chaperones – M. Stewart, C. Hein, R. Swierkowski, B. Romeyk, N. Henriksen @ \$60.00 per session/\$90.00 per session for Swim Club (K. Skelly-Kurka, A. Wood; 6-0)

APPROVAL – 2022-2023 TAX
LEVY

Resolved, that the total tax levy for the Fire Island Union
Free School District for the 2022-2023 fiscal year is
\$5,120,531.00. The tax is apportioned as follows:

<i>Town of Brookhaven</i>	<i>\$1,578,355.00</i>
<i>Town of Islip</i>	<i>\$3,542,176.00</i>
<i>Total</i>	<i>\$5,120,531.00</i>

(J. Phelan, L. Kaufman; 6-0)

APPROVAL – 2022-23 YMCA
AGREEMENT

*This Action Item has been tabled – signed agreement was not
received from the YMCA*

PUBLIC HEARING/1ST
READING OF PROPOSED
POLICY REVISIONS

A Public Hearing and first reading was held of the following
policy revisions:

#1510 – Regular Board Meeting Minutes and Rules (Quorum
and Parliamentary Procedure)

(J. Phelan, M. Wyckoff; 6-0)

PUBLIC HEARING, 2ND
READING & ADOPTION OF
POLICY REVISIONS

Following a Public Hearing and second reading, the Board
adopts the following policies as hereby attached:

#1530 – Minutes

#6560 – Determination of Employment Status: Employee or
Independent Contractor

(J. Phelan, M. Wyckoff; 6-0)

ADJOURNMENT

The meeting adjourned at 5:32 p.m.

(K. Skelly Kurka, J. Phelan; 6-0)

Traci Murphy
District Clerk

Work Session
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 20, 2022

DRAFT

CALL TO ORDER	The meeting was called to order at 4:32 p.m. by President Lippert.
MEMBERS PRESENT	L. Kaufman, J. Lippert, J. Phelan, K. Skelly-Kurka, A. Wood, M. Wyckoff
MEMBERS ABSENT	L. Nowachek
OTHERS PRESENT	T. Davey, Superintendent J. Lizza, Assistant Superintendent for Business and Operations T. Murphy, District Clerk
BOARD DISCUSSION	• Mr. Davey spoke about the District Wide Safety Plan. The draft plan is posted on the school website and the public hearing will be held at the October 11, 2022 Board meeting for public comment. • Mr. Davey spoke about updating the playground sign to remove the COVID -19 guidelines. The sign is posted at the gated entrance of the playground.
CHECK WARRANT	The Board hereby approves the Check Warrant in the amount of \$861.91 as presented. (K. Skelly-Kurka, M. Wyckoff: 6-0)
EXECUTIVE SESSION	The Board entered into Executive Session at 4:46 p.m. to discuss the employment and/or retention of a particular person. (A. Wood, K. Skelly-Kurka; 6-0)
ADJOURNMENT	The regular meeting resumed and was adjourned at 5:05 p.m. (A. Wood, J. Phelan; 6-0)

Traci Murphy
District Clerk

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204	FNBLI CHECKING							
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	240,034.10	
09/12/2022	8992		A/R Receipt for Janet LaViolette - A/R Receipt for Janet LaViolette	CR-3	157.01	0.00	240,191.11	
09/12/2022	8993		A/R Receipt for Loretta Cannon - A/R Receipt for Loretta Cannon	CR-3	157.01	0.00	240,348.12	
09/12/2022	8994		A/R Receipt for Evelyn Rahne - A/R Receipt for Evelyn Rahne	CR-3	157.01	0.00	240,505.13	
09/12/2022	8995		A/R Receipt for Wendell Chu - A/R Receipt for Wendell Chu	CR-3	665.96	0.00	241,171.09	
09/12/2022	8996		A/R Receipt for Renee Weil - A/R Receipt for Renee Weil	CR-3	157.01	0.00	241,328.10	
09/12/2022	8997		A/R Receipt for Ferazzoli, Giovanni - A/R Receipt for Ferazzoli, Giovanni	CR-3	1,642.50	0.00	242,970.60	
09/12/2022	8998		A/R Receipt for James Fitz - A/R Receipt for James Fitz	CR-3	157.01	0.00	243,127.61	
09/12/2022	8999		A/R Receipt for Peggy Danziger - A/R Receipt for Peggy Danziger	CR-3	443.98	0.00	243,571.59	
09/12/2022	9000		A/R Receipt for Dawn Lippert - A/R Receipt for Dawn Lippert	CR-3	443.98	0.00	244,015.57	
09/12/2022	9001		A/R Receipt for Patricia Purnhagen - A/R Receipt for Patricia Purnhagen	CR-3	443.98	0.00	244,459.55	
09/12/2022	9002		A/R Receipt for Janet LaViolette - A/R Receipt for Janet LaViolette	CR-3	157.01	0.00	244,616.56	
09/13/2022	9003		A/R Receipt for Gerard Rohan - A/R Receipt for Gerard Rohan	CR-3	478.45	0.00	245,095.01	
09/13/2022	9004		A/R Receipt for Linda Howe - A/R Receipt for Linda Howe	CR-3	157.01	0.00	245,252.02	
09/13/2022	9005		A/R Receipt for Kevin Gillespie - A/R Receipt for Kevin Gillespie	CR-3	157.01	0.00	245,409.03	
09/13/2022	9006		A/R Receipt for Roberta Roesch - A/R Receipt for Roberta Roesch	CR-3	239.22	0.00	245,648.25	
09/13/2022	9007		A/R Receipt for Margery McKeivitt - A/R Receipt for Margery McKeivitt	CR-3	157.01	0.00	245,805.26	
09/13/2022	9008		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	2,763.74	0.00	248,569.00	
09/13/2022	9009		Adult Ed Mah Jongg	CR-3	70.00	0.00	248,639.00	
09/13/2022	9010		A/R Receipt for Lois Thornberg - A/R Receipt for Lois Thornberg	CR-3	157.01	0.00	248,796.01	
09/14/2022	9011		A/R Receipt for Rickard, Shannon M - A/R Receipt for Rickard, Shannon M	CR-3	2,890.70	0.00	251,686.71	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204	FNBLI CHECKING							
09/19/2022	9012		Olmstead \$50.00 Adult Ed	CR-3	50.00	0.00	251,736.71	
09/28/2022	9013		A/R Receipt for Brendon & Tara Moran - A/R Receipt for Brendon & Tara Moran	CR-3	1,642.50	0.00	253,379.21	
09/28/2022	9014		A/R Receipt for Donna Clock - A/R Receipt for Donna Clock	CR-3	443.98	0.00	253,823.19	
09/28/2022	9015		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	254.23	0.00	254,077.42	
09/28/2022	9016		Adult Ed Olmstead	CR-3	50.00	0.00	254,127.42	
09/28/2022	9017		Karen Lundry Adult Ed Olmstead	CR-3	50.00	0.00	254,177.42	
09/28/2022	9018		Bette Berman Adult Ed Olmstead and Long Island History	CR-3	80.00	0.00	254,257.42	
09/28/2022	9019		Interest of 21-22 property tax VCH 296466	CR-3	26.92	0.00	254,284.34	
09/28/2022	9020		Interest of 21-22 property tax VCH 296463	CR-3	22.48	0.00	254,306.82	
09/29/2022	9021		Lise Thornberg Yoga Adult Ed check number 2264	CR-3	80.00	0.00	254,386.82	
09/29/2022	9022		Patricia Stretch Adult Ed	CR-3	10.00	0.00	254,396.82	
09/29/2022	9023		Blair Burke yoga Adult Ed	CR-3	80.00	0.00	254,476.82	
09/29/2022	9024		Carin Roth Adult Ed- Olmstead and long island history	CR-3	80.00	0.00	254,556.82	
09/29/2022	9025		Cash - Blair Burke- \$10.00 Mah Jong	CR-3	10.00	0.00	254,566.82	
09/29/2022	9025		Cash - Bonnie Nolten	CR-3	10.00	0.00	254,576.82	
09/29/2022	9025		Cash - Lise Thornberg Mah Jong	CR-3	10.00	0.00	254,586.82	
09/29/2022	9025		Cash - David Miller \$15.00- yoga	CR-3	15.00	0.00	254,601.82	
09/29/2022	9025		Cash - -Maureen Pillitten \$20.00	CR-3	20.00	0.00	254,621.82	
09/29/2022	9026		A/R Receipt for Appell, Marialaina - A/R Receipt for Appell, Marialaina	CR-3	126.96	0.00	254,748.78	
09/30/2022			See Cash Disbursement Schedule 5	CD-5	0.00	166,189.80	88,558.98	
09/30/2022			See Cash Disbursement Schedule 9	CD-9	0.00	861.91	87,697.07	
09/30/2022	30		September Money Transfers	JE-5	150,000.00	0.00	237,697.07	
09/30/2022	31		September 2022 Aid Receipts	JE-5	11,108.74	0.00	248,805.81	
09/30/2022	34		To clear up reconciling items for Bank Reconciliations	JE-5	0.00	0.04	248,805.77	
09/30/2022	35		To Clear up Ck#1235 Loyola Press cashed after stop payment	JE-5	0.00	35.93	248,769.84	
09/30/2022	9027		Nancy Meyer- Adult Ed Mah Jongg	CR-3	70.00	0.00	248,839.84	
09/30/2022	9028		CASH - Ginng Horton Mah Jonggs	CR-3	10.00	0.00	248,849.84	
09/30/2022	9028		CASH - Lisa Thornberg Mah Jongg	CR-3	10.00	0.00	248,859.84	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 204	FNBLI CHECKING							
09/30/2022	9028			CASH - Donna Clock and Ellen Baer Mah Jong	CR-3	20.00	0.00	248,879.84
09/30/2022	9028			CASH - Nareen Pillitteri Mah Jongg	CR-3	70.00	0.00	248,949.84
09/30/2022	9029			Bonnie NolterCash \$60.00 check \$10.00 - Check by Patrica Stretch	CR-3	10.00	0.00	248,959.84
09/30/2022	9029			Bonnie NolterCash \$60.00 check \$10.00 - CASH	CR-3	60.00	0.00	249,019.84
10/31/2022				See Cash Disbursement Schedule 8	CD-8	0.00	48,169.42	200,850.42
Grand Totals:						176,073.42	215,257.10	200,850.42

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2022 To 9/30/2023



Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204-1	FNBLI Payroll							
			BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	234,608.34	
09/07/2022	22		Payroll JE 9/9/22	JE-5	1,826.24	0.00	236,434.58	
09/20/2022	28		Payroll 9/23/2022	JE-5	1,826.24	0.00	238,260.82	
09/30/2022			See Cash Disbursement Schedule 5	CD-5	0.00	368.36	237,892.46	
09/30/2022			See Cash Disbursement Schedule 7	CD-7	0.00	208,535.12	29,357.34	
09/30/2022	30		September Money Transfers	JE-5	200,000.00	0.00	229,357.34	
09/30/2022	34		To clear up reconciling items for Bank Reconciliations	JE-5	628.23	144.43	229,841.14	
10/04/2022	33		9/23/2022 Payroll	JE-6	1,826.24	0.00	231,667.38	
10/31/2022			See Cash Disbursement Schedule 10	CD-10	0.00	101,881.92	129,785.46	
Grand Totals:					206,106.95	310,929.83	129,785.46	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name							
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 205	FNBLI Money Market							
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	4,068,924.24
09/30/2022	29			September Interest Received	JE-5	160.03	0.00	4,069,084.27
09/30/2022	30			September Money Transfers	JE-5	0.00	350,000.00	3,719,084.27
09/30/2022	34			To clear up reconciling items for Bank Reconciliations	JE-5	0.07	0.00	3,719,084.34
Grand Totals:						160.10	350,000.00	3,719,084.34

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name				Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation				
H 204	FNBLI Capital Fund Checking							
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	985,896.02
09/30/2022				See Cash Disbursement Schedule 3	CD-3	0.00	38,412.00	947,484.02
09/30/2022				See Cash Disbursement Schedule 5	CD-5	0.00	635,930.00	311,554.02
Grand Totals:						0.00	674,342.00	311,554.02

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name				Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #	Vendor ID	Explanation				
CM 204	FIA Scholarship							
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	415.55
Grand Totals:						0.00	0.00	415.55

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FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
CM 204-1	Conrad Muriel Wirostek Schholarship								
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	81,025.94	
09/30/2022	34			To clear up reconciling items for Bank Reconciliations	JE-5	0.00	20.00	81,005.94	
Grand Totals:						0.00	20.00	81,005.94	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 206	FNBLI Repair Reserve								
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	108,829.85	
09/30/2022	29			September Interest Received	JE-5	4.47	0.00	108,834.32	
Grand Totals:						4.47	0.00	108,834.32	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 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 07/01/2022 - 08/31/2022		0.00	0.00	654,382.85	
09/30/2022	29			September Interest Received	JE-5	26.89	0.00	654,409.74	
09/30/2022	34			To clear up reconciling items for Bank Reconciliations	JE-5	0.00	20.00	654,389.74	
Grand Totals:						26.89	20.00	654,389.74	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2022 To 9/30/2023

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 208	FNBLI Capital Reserve								
				BALANCE 07/01/2022 - 08/31/2022		0.00	0.00	816,299.41	
09/30/2022	29			September Interest Received	JE-5	33.55	0.00	816,332.96	
Grand Totals:						33.55	0.00	816,332.96	

FIRE ISLAND UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
A 204	FNBLI CHECKING	249,019.84	0.00
A 204-1	FNBLI Payroll	229,841.14	0.00
A 205	FNBLI Money Market	3,719,084.34	0.00
A 206	FNBLI Repair Reserve	108,834.32	0.00
A 207	FNBLI Capital Reserve #2	654,389.74	0.00
A 208	FNBLI Capital Reserve	816,332.96	0.00
A 210	Petty Cash	132.53	0.00
A 380	Accounts Receivable	0.00	703.17
A 391-1	Due From Special Aid Fund	28,493.00	0.00
A 440	Due From Other Governments (Towns)	20,294.55	0.00
A 500	Payroll Clearing	87,750.50	0.00
A 510	Estimated Revenue	12,762,792.00	0.00
A 521	Encumbrances	3,712,767.89	0.00
A 522	Expenditures	5,915,171.17	0.00
A 599	Appropriated Fund Balance	0.00	1,012,662.38
A 601	Accrued Liabilities	0.00	1,486.95
A 630-1	Due To Special Aid Fund (F)	0.00	28,493.00
A 630-2	Due To Capital Fund	0.00	797,945.33
A 632	Due To Teachers Retirement System	0.00	157,174.19
A 637	Due To Employees Retirement	0.00	27,754.00
A 693	Deferred Revenues - Suffolk County	0.00	630,000.00
A 718	State Retirement	0.00	492.89
A 720	Group Insurance AFLAC	2,921.38	0.00
A 721	NYS Income Tax	622.13	0.00
A 722	Federal Income Tax	0.48	0.00
A 724	Association and Union Dues	0.00	2,194.62
A 727	Teachers Retirement	0.00	1,668.07
A 728	NYC Income Tax	0.00	354.76
A 738	Student Deposits	0.00	1,050.00
A 814	Reserve For Workers Compensation	0.00	887,561.15
A 815	Unemployment Insurance Reserve	0.00	50,657.98
A 821	Reserve For Encumbrances	0.00	2,867,320.82
A 827	Retirement Contribution Reserve	0.00	1,000,721.86
A 828	TRS Contribution Reserve	0.00	62,498.71
A 867	Reserve For Employee Benefits	0.00	163,605.08
A 878	Reserve For Capital	0.00	2,262,535.41
A 882	Reserve For Repairs	0.00	129,883.20
A 909	Fund Balance, Unreserved	0.00	805,439.68
A 914	Assigned Appropriated Fund Balance	0.00	150,000.00
A 960	Appropriations	0.00	11,750,129.62
A 980	Revenues	0.00	5,516,115.10
A Fund Totals:		28,308,447.97	28,308,447.97
CM 204	FIA Scholarship	415.55	0.00
CM 204-1	Conrad Muriel Wirostek Schholarship	81,005.94	0.00
CM 522	Expenditures	2,750.00	0.00
CM 909	Fund Balance, Unreserved	0.00	78,171.49

FIRE ISLAND UFSD

Trial Balance Report From 7/1/2022 - 9/30/2022



Account	Description	Debits	Credits
CM 980	Revenues	0.00	6,000.00
CM Fund Totals:		84,171.49	84,171.49
H 204	FNBLI Capital Fund Checking	311,554.02	0.00
H 391	Due From Other Funds	797,945.21	0.00
H 521	Encumbrances	2,040.00	0.00
H 522	Expenditures	790,500.77	0.00
H 599	Appropriated Fund Balance	3,691,233.23	0.00
H 821	Reserve For Encumbrances	0.00	2,040.00
H 909	Fund Balance, Unreserved	0.00	1,900,000.00
H 960	Appropriations	0.00	3,691,233.23
H Fund Totals:		5,593,273.23	5,593,273.23
Grand Totals:		33,985,892.69	33,985,892.69

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.20	Board Of Education		1,500.00	0.00	1,500.00	424.45	0.00	1,075.55
A 1010.40	Board Of Education		8,500.00	0.00	8,500.00	616.00	875.00	7,009.00
A 1010.45	Board Of Education		1,000.00	0.00	1,000.00	85.98	110.00	804.02
1010	BOARD OF EDUCATION	*	11,000.00	0.00	11,000.00	1,126.43	985.00	8,888.57
A 1040.16	District Clerk		83,249.58	0.00	83,249.58	14,196.75	62,829.83	6,223.00
A 1040.20	District Clerk		1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
A 1040.40	District Clerk		500.00	0.00	500.00	500.00	0.00	0.00
A 1040.45	District Clerk		500.00	0.00	500.00	60.00	130.00	310.00
1040	DISTRICT CLERK	*	85,249.58	0.00	85,249.58	15,756.75	62,959.83	6,533.00
A 1060.40	District Meeting		3,000.00	0.00	3,000.00	2,675.00	0.00	325.00
1060	DISTRICT MEETING	*	3,000.00	0.00	3,000.00	2,675.00	0.00	325.00
10		**	99,249.58	0.00	99,249.58	19,558.18	63,944.83	15,746.57
A 1240.15	Central Administration		210,000.00	0.00	210,000.00	17,177.26	236,140.01	-43,317.27
A 1240.16	Central Administration		24,924.30	0.00	24,924.30	4,092.35	11,071.74	9,760.21
A 1240.20	Central Administration		2,000.00	0.00	2,000.00	1,615.11	384.89	0.00
A 1240.40	Central Administration		4,000.00	0.00	4,000.00	259.95	972.21	2,767.84
A 1240.45	Central Administration		700.00	0.00	700.00	-403.83	0.00	1,103.83
1240	CHIEF SCHOOL ADMINISTRATOR	*	241,624.30	0.00	241,624.30	22,740.84	248,568.85	-29,685.39
12		**	241,624.30	0.00	241,624.30	22,740.84	248,568.85	-29,685.39
A 1310.15	Business Administration		152,679.19	0.00	152,679.19	37,449.62	77,779.95	37,449.62
A 1310.40	Business Admin		31,468.00	0.00	31,468.00	9,656.00	995.00	20,817.00
A 1310.49	Business Administration		1,000.00	0.00	1,000.00	0.00	383.52	616.48
1310	BUSINESS ADMINISTRATION	*	185,147.19	0.00	185,147.19	47,105.62	79,158.47	58,883.10
A 1320.40	Auditing		30,400.00	14,800.00	45,200.00	0.00	24,800.00	20,400.00
1320	AUDITING	*	30,400.00	14,800.00	45,200.00	0.00	24,800.00	20,400.00
A 1325.16	District Treasurer		85,000.00	0.00	85,000.00	14,433.98	64,150.92	6,415.10
A 1325.20	District Treasurer		500.00	0.00	500.00	0.00	0.00	500.00
A 1325.40	District Treasurer		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 1325.45	District Treasurer		4,500.00	0.00	4,500.00	0.00	170.00	4,330.00
1325	TREASURER	*	100,000.00	0.00	100,000.00	14,433.98	64,320.92	21,245.10
13		**	315,547.19	14,800.00	330,347.19	61,539.60	168,279.39	100,528.20
A 1420.40	Legal		58,500.00	0.00	58,500.00	0.00	43,000.00	15,500.00
1420	LEGAL	*	58,500.00	0.00	58,500.00	0.00	43,000.00	15,500.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1430.40	Personnel		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 1430.45	Personnel		500.00	0.00	500.00	0.00	0.00	500.00
A 1430.49	Personnel		15,000.00	0.00	15,000.00	0.00	15,000.00	0.00
1430	PERSONNEL	*	17,000.00	0.00	17,000.00	0.00	15,000.00	2,000.00
A 1460.16	Records Management Officer		500.00	0.00	500.00	0.00	0.00	500.00
A 1460.20	Records Management - Equipment		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	418.91	4,561.09	20.00
A 1460.45	Records Management-Material/Supply		500.00	0.00	500.00	0.00	0.00	500.00
1460	RECORDS MANAGEMENT OFFICER	*	6,500.00	0.00	6,500.00	418.91	4,561.09	1,520.00
A 1480.49	Public Information Services - BOCES		17,707.00	0.00	17,707.00	0.00	15,380.25	2,326.75
1480	PUBLIC INFORMATION & SERVICES	*	17,707.00	0.00	17,707.00	0.00	15,380.25	2,326.75
14		**	99,707.00	0.00	99,707.00	418.91	77,941.34	21,346.75
A 1620.16	Operations Of Plant		118,174.32	0.00	118,174.32	22,524.63	80,400.63	15,249.06
A 1620.16B	Operations of Plant - Overtime		4,000.00	0.00	4,000.00	248.88	0.00	3,751.12
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		110,000.00	0.00	110,000.00	13,490.90	83,314.10	13,195.00
A 1620.45	Operations Of Plant		15,500.00	0.00	15,500.00	5,734.57	6,609.71	3,155.72
1620	OPERATION OF PLANT	*	250,674.32	0.00	250,674.32	41,998.98	170,324.44	38,350.90
A 1621.16	Maintenance Of Plant		86,283.98	0.00	86,283.98	14,652.00	65,119.99	6,511.99
A 1621.16B	Maintenance of Plant - Overtime		5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
A 1621.20	Maintenance Of Plant		5,500.00	0.00	5,500.00	525.00	3,304.99	1,670.01
A 1621.40	Maintenance Of Plant		20,500.00	0.00	20,500.00	8,595.00	4,560.00	7,345.00
A 1621.45	Maintenance Of Plant		20,000.00	0.00	20,000.00	2,816.97	5,708.74	11,474.29
1621	MAINTENANCE OF PLANT	*	137,283.98	0.00	137,283.98	26,588.97	78,693.72	32,001.29
A 1660.45	Central Storeroom		5,000.00	0.00	5,000.00	389.20	2,160.80	2,450.00
1660	CENTRAL STOREROOM	*	5,000.00	0.00	5,000.00	389.20	2,160.80	2,450.00
A 1670.40	Central printing & mailing		2,500.00	0.00	2,500.00	1,346.65	128.35	1,025.00
1670	CENTRAL PRINTING & MAILING	*	2,500.00	0.00	2,500.00	1,346.65	128.35	1,025.00
A 1680.20	Central Data Processing		500.00	0.00	500.00	0.00	0.00	500.00
A 1680.40	Central Data Processing		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1680.45	Central Data Processing		11,725.00	0.00	11,725.00	0.00	3,660.00	8,065.00
A 1680.49	Central Data Processing		97,683.00	0.00	97,683.00	161.46	97,521.54	0.00
1680	CENTRAL DATA PROCESSING	*	110,908.00	0.00	110,908.00	161.46	101,181.54	9,565.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
16		**	506,366.30	0.00	506,366.30	70,485.26	352,488.85	83,392.19
A 1910.40	Unallocated Insurance		77,200.00	0.00	77,200.00	70,675.87	0.00	6,524.13
1910	UNALLOCATED INSURANCE	*	77,200.00	0.00	77,200.00	70,675.87	0.00	6,524.13
A 1981.49	Boces Administrative Charge		8,014.00	0.00	8,014.00	1,397.50	6,616.50	0.00
1981	BOCES ADMINISTRATIVE COSTS	*	8,014.00	0.00	8,014.00	1,397.50	6,616.50	0.00
19		**	85,214.00	0.00	85,214.00	72,073.37	6,616.50	6,524.13
1		***	1,347,708.37	14,800.00	1,362,508.37	246,816.16	917,839.76	197,852.45
A 2010.15	Curriculum Development		0.00	0.00	0.00	0.00	97,198.98	-97,198.98
A 2010.49	Curriculum Development		11,285.00	0.00	11,285.00	0.00	11,285.00	0.00
2010	CURRICULUM DEVEL & SUPERVISION	*	11,285.00	0.00	11,285.00	0.00	108,483.98	-97,198.98
A 2020.15	Curriculum Development Administrative		128,788.67	0.00	128,788.67	31,589.68	0.00	97,198.99
2020	SUPERVISION-REGULAR SCHOOL	*	128,788.67	0.00	128,788.67	31,589.68	0.00	97,198.99
A 2070.40	In-Service Training		30,000.00	0.00	30,000.00	0.00	21,600.00	8,400.00
2070	INSERVICE TRAINING-INSTRUCTION	*	30,000.00	0.00	30,000.00	0.00	21,600.00	8,400.00
20		**	170,073.67	0.00	170,073.67	31,589.68	130,083.98	8,400.01
A 2110.10	Teaching Regular School		65,168.67	0.00	65,168.67	6,449.56	77,736.39	-19,017.28
A 2110.12	Teaching Regular School		803,890.07	0.00	803,890.07	60,825.84	665,875.64	77,188.59
A 2110.14	Teaching Regular School		42,891.57	0.00	42,891.57	0.00	0.00	42,891.57
A 2110.20	Teaching Regular School		5,000.00	0.00	5,000.00	2,408.90	882.20	1,708.90
A 2110.40	Teaching Regular School		15,000.00	0.00	15,000.00	1,354.53	303.75	13,341.72
A 2110.45	Teaching Regular School		15,000.00	5,000.00	20,000.00	6,306.80	8,139.68	5,553.52
A 2110.47	Teaching Regular School		285,825.16	0.00	285,825.16	0.00	0.00	285,825.16
A 2110.48	Teaching Regular School		10,000.00	0.00	10,000.00	255.53	1,179.12	8,565.35
A 2110.49	Teaching Regular School		7,462.00	0.00	7,462.00	0.00	5,963.12	1,498.88
2110	TEACHING-REGULAR SCHOOL	*	1,250,237.47	5,000.00	1,255,237.47	77,601.16	760,079.90	417,556.41
21		**	1,250,237.47	5,000.00	1,255,237.47	77,601.16	760,079.90	417,556.41
A 2250.15	Programs for Students w/ Disabilities		56,905.12	0.00	56,905.12	4,482.10	55,147.20	-2,724.18
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	0.00	3,500.00	7,500.00
A 2250.45	Programs for Students w/ Disabilities		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2250.47	Programs for Students w/ Disabilities		85,000.00	0.00	85,000.00	0.00	0.00	85,000.00
A 2250.49	Programs for Students w/ Disabilities		161,908.00	0.00	161,908.00	7,628.36	154,279.64	0.00
2250	PROGRAMS-STUDENTS W/ DISABIL	*	317,313.12	0.00	317,313.12	12,110.46	212,926.84	92,275.82

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
22		**	317,313.12	0.00	317,313.12	12,110.46	212,926.84	92,275.82
A 2330.49	Environmental Education - BOCES		23,348.00	0.00	23,348.00	0.00	23,348.00	0.00
2330	TEACHING-SPECIAL SCHOOLS	*	23,348.00	0.00	23,348.00	0.00	23,348.00	0.00
23		**	23,348.00	0.00	23,348.00	0.00	23,348.00	0.00
A 2610.15	School Library		65,077.66	0.00	65,077.66	4,004.78	48,057.34	13,015.54
A 2610.20	School Library		300.00	0.00	300.00	0.00	0.00	300.00
A 2610.40	School Library		4,000.00	837.86	4,837.86	328.35	0.00	4,509.51
A 2610.45	School Library		500.00	2,309.48	2,809.48	2,386.02	163.46	260.00
A 2610.49	School Library		5,607.00	0.00	5,607.00	0.00	5,607.00	0.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	75,484.66	3,147.34	78,632.00	6,719.15	53,827.80	18,085.05
A 2620.49	Educational TV - BOCES		1,305.00	0.00	1,305.00	1,074.00	231.00	0.00
2620	EDUCATIONAL TELEVISION	*	1,305.00	0.00	1,305.00	1,074.00	231.00	0.00
A 2630.15	Computer Assisted Instruction		123,906.56	0.00	123,906.56	21,040.74	93,514.38	9,351.44
A 2630.20	Computer Assisted Instruction		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 2630.22	Computer Hardware		50,000.00	782.86	50,782.86	33,356.82	795.00	16,631.04
A 2630.40	Computer Assisted Instruction		24,510.00	2,157.33	26,667.33	2,958.05	21,563.08	2,146.20
A 2630.45	Computer Assisted Instruction		2,000.00	812.45	2,812.45	2,498.20	72.25	242.00
A 2630.46	Computer Software		6,500.00	1,756.21	8,256.21	1,858.49	0.00	6,397.72
2630	COMPUTER ASSISTED INSTRUCTION	*	208,916.56	5,508.85	214,425.41	61,712.30	115,944.71	36,768.40
26		**	285,706.22	8,656.19	294,362.41	69,505.45	170,003.51	54,853.45
A 2815.16	Health Services		65,211.26	0.00	65,211.26	6,090.82	57,191.14	1,929.30
A 2815.20	Health Services		500.00	0.00	500.00	0.00	0.00	500.00
A 2815.40	Health Services		10,000.00	0.00	10,000.00	0.00	9,000.00	1,000.00
A 2815.41	Health Svc's- Other Dist		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 2815.45	Health Services		800.00	0.00	800.00	200.00	0.00	600.00
2815	HEALTH SERVICES-REGULAR SCHOOL	*	79,511.26	0.00	79,511.26	6,290.82	66,191.14	7,029.30
A 2820.40	Psychological Services		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
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		17,000.00	0.00	17,000.00	0.00	0.00	17,000.00
A 2850.40	Co Curricular Activities		20,000.00	0.00	20,000.00	0.00	171.63	19,828.37

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2850.45	Co Curricular Activities		1,000.00	0.00	1,000.00	0.00	13.28	986.72
2850	CO-CURRICULAR ACTIV-REG SCHL	*	38,000.00	0.00	38,000.00	0.00	184.91	37,815.09
28		**	120,611.26	0.00	120,611.26	6,290.82	67,876.05	46,444.39
2		***	2,167,289.74	13,656.19	2,180,945.93	197,097.57	1,364,318.28	619,530.08
A 5510.16	District Transportation		368,230.31	0.00	368,230.31	39,336.90	284,194.23	44,699.18
a 5510.16b	Overtime		19,500.00	0.00	19,500.00	1,926.11	0.00	17,573.89
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		82,000.00	81,647.95	163,647.95	0.00	163,295.90	352.05
A 5510.40	District Transportation		100,000.00	950.00	100,950.00	42,378.58	50,853.02	7,718.40
A 5510.45	District Transportation		55,000.00	0.00	55,000.00	6,193.13	32,640.24	16,166.63
A 5510.49	District Transportation		2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
5510	DISTRICT TRANSPORT-MEDICAID	*	628,230.31	82,597.95	710,828.26	89,834.72	533,483.39	87,510.15
A 5530.16	Garage Building		8,975.95	0.00	8,975.95	1,524.24	6,774.27	677.44
A 5530.20	Garage Building		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 5530.40	Garage Building		10,000.00	0.00	10,000.00	708.35	7,291.65	2,000.00
A 5530.45	Garage Building		500.00	0.00	500.00	0.00	0.00	500.00
5530	GARAGE BUILDING	*	22,475.95	0.00	22,475.95	2,232.59	14,065.92	6,177.44
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		**	651,726.26	82,597.95	734,324.21	92,067.31	548,569.31	93,687.59
5		***	651,726.26	82,597.95	734,324.21	92,067.31	548,569.31	93,687.59
A 7140.15	Community Recreation		0.00	0.00	0.00	1,381.96	0.00	-1,381.96
A 7140.16	Community Recreation		21,722.43	0.00	21,722.43	2,617.29	8,847.09	10,258.05
A 7140.40	Connumity Recreation		15,000.00	0.00	15,000.00	2,520.00	3,185.00	9,295.00
A 7140.45	Community Recreation		5,000.00	0.00	5,000.00	260.84	1,120.00	3,619.16
7140	RECREATION	*	41,722.43	0.00	41,722.43	6,780.09	13,152.09	21,790.25
71		**	41,722.43	0.00	41,722.43	6,780.09	13,152.09	21,790.25
7		***	41,722.43	0.00	41,722.43	6,780.09	13,152.09	21,790.25
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		182,543.94	0.00	182,543.94	613.93	0.00	181,930.01
9020	TEACHERS' RETIREMENT	*	182,543.94	0.00	182,543.94	613.93	0.00	181,930.01
A 9030.80	Social Security		204,000.00	0.00	204,000.00	30,004.28	173,995.72	0.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2022 To 9/30/2022



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9030	SOCIAL SECURITY	*	204,000.00	0.00	204,000.00	30,004.28	173,995.72	0.00
A 9040.80	Worker Compensation		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9040	WORKERS' COMPENSATION	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 9045.80	Life Insurance		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
9045	LIFE INSURANCE	*	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
A 9050.80	Unemployment Insurance		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9050	UNEMPLOYMENT INSURANCE	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 9055.80	Disability Insurance		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9055	DISABILITY INSURANCE	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 9060.80	Hospital & Dental Insurance		946,716.00	0.00	946,716.00	225,419.17	583,838.59	137,458.24
9060	HOSPITAL, MEDICAL & DENTAL INS	*	946,716.00	0.00	946,716.00	225,419.17	583,838.59	137,458.24
A 9070.80	Unused Sick Leave Payment		84,000.00	0.00	84,000.00	0.00	0.00	84,000.00
9070	UNION WELFARE BENEFITS	*	84,000.00	0.00	84,000.00	0.00	0.00	84,000.00
A 9089.80	Medicare Reimbursement		25,283.00	0.00	25,283.00	0.00	0.00	25,283.00
9089	OTHER	*	25,283.00	0.00	25,283.00	0.00	0.00	25,283.00
90		**	1,578,989.39	0.00	1,578,989.39	256,037.38	757,834.31	565,117.70
9		***	1,578,989.39	0.00	1,578,989.39	256,037.38	757,834.31	565,117.70
Fund ATotals:			5,787,436.19	111,054.14	5,898,490.33	798,798.51	3,601,713.75	1,497,978.07
Grand Totals:			5,787,436.19	111,054.14	5,898,490.33	798,798.51	3,601,713.75	1,497,978.07

FIRE ISLAND UFSD

Revenue Status Report By Function From 7/1/2022 To 9/30/2022



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 "	11,500.00	0.00	11,500.00	0.00	11,500.00
A 1090	Interest On Real Property Taxes	0.00	0.00	0.00	73.30	-73.30
A 1311	Day School Tuition From individuals	51,000.00	0.00	51,000.00	13,140.00	37,860.00
A 1315	Adult Education	3,500.00	0.00	3,500.00	1,005.00	2,495.00
A 1335	Student Fees & Charges	2,000.00	0.00	2,000.00	0.00	2,000.00
A 2401	Interest & Earnings	9,432.00	0.00	9,432.00	733.69	8,698.31
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	6,500.00	0.00	6,500.00	208.97	6,291.03
A 3101	Basic State Aid	286,328.00	0.00	286,328.00	0.00	286,328.00
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	2,022.74	14,241.26
A 3103	Boces Aid	64,096.00	0.00	64,096.00	0.00	64,096.00
A 3260	Textbook Aid	2,710.00	0.00	2,710.00	0.00	2,710.00
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	17,183.70	6,400,252.30
Grand Totals:		6,417,436.00	0.00	6,417,436.00	17,183.70	6,400,252.30

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
1018	☐	09/13/2022	4019	KG Mechanical			
					H 1622.240-20-21	126,589.34	0.00
					H 1622.245-20-21	509,340.66	0.00
Check Totals:						635,930.00	0.00
1334	☐	09/08/2022	2981	Advanced Industrial Maintenanc			
				6018	A 1620.40	2,953.00	2,953.00
Check Totals:						2,953.00	2,953.00
1335	☐	09/08/2022	4010	AED Superstore			
				6108	A 1620.45	416.00	416.00
Check Totals:						416.00	416.00
1336	☐	09/08/2022	1566	AMY WOOD			
				6130	A 1010.40	105.00	105.00
Check Totals:						105.00	105.00
1337	☐	09/08/2022	1077	ANDERSON FIRE EQUIPMENT CO., INC.			
				6109	A 1620.40	220.00	220.00
Check Totals:						220.00	220.00
1338	☐	09/08/2022	1183	APPLE COMPUTER, INC.			
				6075	A 2630.22	1,599.00	1,599.00
				6075	A 2630.22	119.00	119.00
				6075	A 2630.22	578.00	578.00
				6075	A 2630.22	6,398.00	6,398.00
				6075	A 2630.22	795.00	0.00
				6075	A 2630.22	5,495.00	5,495.00
				6075	A 2630.22	119.00	119.00
				6075	A 2630.22	1,599.00	1,599.00
Check Totals:						16,702.00	15,907.00
1339	☐	09/08/2022	3964	Arthur H. Kopelman			

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				6081	A 7140.40	840.00	840.00
Check Totals:						840.00	840.00
1340	☐	09/08/2022	2947	Baldwin Automotive	Voided During Printing	0.00	0.00
Check Totals:						0.00	0.00
1341	☐	09/08/2022	2947	Baldwin Automotive			
				6117	A 5510.40	2,429.95	2,429.95
				6117	A 5510.40	708.25	708.25
				6117	A 5510.40	5,735.25	5,735.25
				6117	A 5510.40	2,560.80	2,560.80
				6117	A 5510.40	5,937.60	5,937.60
				6117	A 5510.40	3,982.60	3,982.60
				6117	A 5510.40	1,104.95	1,104.95
				6117	A 5510.40	2,816.00	2,816.00
				6117	A 5510.40	3,961.13	3,961.13
				6117	A 5510.40	278.00	278.00
				6117	A 5510.40	5,067.50	5,067.50
				6117	A 5510.40	1,603.35	1,603.35
Check Totals:						36,185.38	36,185.38
1342	☐	09/08/2022	1999	Bank of America Business Card			
				6120	A 1010.45	85.98	85.98
				6116	A 1670.40	60.00	60.00
				6134	A 7140.45	107.97	107.97
				6123	A 2630.46	54.30	54.30
				6020	A 1240.40	15.99	15.99
				6089	A 7140.45	47.56	47.56
Check Totals:						371.80	371.80
1343	☐	09/08/2022	3890	Baradzi Glass Inc.			
				6124	A 1620.45	512.46	512.46

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
Check Totals:								512.46	512.46
1344	☐	09/08/2022	1029	BARNWELL HOUSE OF TIRES					
				6019		A 5510.45		155.76	155.76
				6019		A 5510.45		252.00	252.00
				6019		A 5510.45		252.00	252.00
Check Totals:								659.76	659.76
1345	☐	09/08/2022	3832	Benetech, Inc.					
				6029		A 1310.40		72.50	72.50
Check Totals:								72.50	72.50
1346	☐	09/08/2022	2533	BONNIE METCALF					
				6142		A 2610.45		135.00	135.00
Check Totals:								135.00	135.00
1347	☐	09/08/2022	3830	Brennan Landscaping Co.					
				6027		A 1620.40		4,513.00	4,513.00
Check Totals:								4,513.00	4,513.00
1348	☐	09/08/2022	3714	Brittany Metcalf					
				6143		A 2610.45		105.00	105.00
Check Totals:								105.00	105.00
1349	☐	09/08/2022	1144	EAST ISLIP LUMBER CO., INC.					
				6137		A 1620.45		118.40	118.40
Check Totals:								118.40	118.40
1350	☐	09/08/2022	1835	EASTERN SUFFOLK BOCES					
				6114		A 1680.49		161.46	161.46
				6114		A 1981.49		698.75	698.75
				6114		A 2620.49		1,074.00	1,074.00
Check Totals:								1,934.21	1,934.21

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1351	☐	09/08/2022	1054	FIRE ISLAND FERRIES, INC.					
				6017		A 1620.40		394.55	394.55
				6017		A 1620.40		756.14	756.14
Check Totals:								1,150.69	1,150.69
1352	☐	09/08/2022	2468	FIRST RELIANCE STANDARD LIFE INSUR.					
				6012		A 9060.80		3,329.76	3,329.76
				6012		A 9060.80		2,414.37	2,414.37
Check Totals:								5,744.13	5,744.13
1353	☐	09/08/2022	3849	Follett School Solutions, Inc					
				5302		A 2610.40		328.35	328.35
				5382		A 2610.45		2,146.02	2,146.02
Check Totals:								2,474.37	2,474.37
1354	☐	09/08/2022	3432	Gaggle					
				6139		A 2630.40		750.00	750.00
Check Totals:								750.00	750.00
1355	☐	09/08/2022	3074	GovConnection					
				6119		A 2630.40		1,827.00	1,827.00
				6118		A 1620.45		4,200.86	4,200.86
				5246		A 2630.22		782.86	782.86
				5246		A 2630.40		381.05	381.05
				5246		A 2630.45		740.20	740.20
				5246		A 2630.46		1,756.21	1,756.21
Check Totals:								9,688.18	9,688.18
1356	☐	09/08/2022	1718	GRAINGER					
				6098		A 1010.20		424.45	424.45
				6098		A 1040.20		1,000.00	1,000.00
				6098		A 1240.20		1,580.12	1,580.12
				6129		A 2110.20		1,377.63	1,377.63

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					6131	A 1620.45		166.25	166.25
Check Totals:								4,548.45	4,548.45
1357	☐	09/08/2022	1023	I. JANVEY AND SONS, INC.					
					6128	A 1621.45		1,161.50	1,161.50
Check Totals:								1,161.50	1,161.50
1358	☐	09/08/2022	3999	Jacqueline Lizza					
					6141	A 1240.45		60.00	60.00
Check Totals:								60.00	60.00
1359	☐	09/08/2022	4004	Land Sea & Air					
					6127	A 5510.40		85.00	85.00
					6127	A 5510.40		595.00	595.00
Check Totals:								680.00	680.00
1360	☐	09/08/2022	3013	Loyola Press					
					6069	A 2110.45		291.09	291.09
					6069	A 2110.45		-35.93	0.00
Check Totals:								255.16	291.09
1361	☐	09/08/2022	1119	NYS EMP. HEALTH INS PENDING A/					
					6011	A 9060.80		61,227.28	61,227.28
Check Totals:								61,227.28	61,227.28
1362	☐	09/08/2022	2813	PEST PRO EXTERMINATING COMPANY					
					6044	A 1620.40		95.00	95.00
Check Totals:								95.00	95.00
1363	☐	09/08/2022	3580	PSEG Long Island, LLC					
					6041	A 1620.40		1,382.55	1,382.55
Check Totals:								1,382.55	1,382.55

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1364	☐	09/08/2022	3580	PSEG Long Island, LLC	6042	A 5530.40		379.92	379.92
Check Totals:								379.92	379.92
1365	☐	09/08/2022	2214	SCHOOL SPECIALTY	6110	A 5510.45		5.93	5.93
Check Totals:								5.93	5.93
1366	☐	09/08/2022	2456	STAPLES Contract & Commercial	6115	A 1660.45		11.20	11.20
					6050	A 2110.20		6.87	6.87
					6115	A 1660.45		30.91	30.91
					6115	A 1660.45		47.02	47.02
					6115	A 1660.45		173.04	173.04
Check Totals:								269.04	269.04
1367	☐	09/08/2022	2913	Stephanie Rogers	6080	A 7140.40		840.00	840.00
Check Totals:								840.00	840.00
1368	☐	09/08/2022	2515	Studies Weekly	6125	A 2110.45		179.30	179.30
Check Totals:								179.30	179.30
1369	☐	09/08/2022	3264	Suffolk County Clerk	6099	A 1040.45		60.00	60.00
Check Totals:								60.00	60.00
1370	☐	09/08/2022	3351	Suffolk County Comm., Inc.	6010	A 5510.40		364.80	364.80
					6010	A 5510.40		364.80	364.80
Check Totals:								729.60	729.60

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1371	☐	09/08/2022	3103	Syntax Communications	6104	A 1670.40		1,275.00	1,275.00
Check Totals:								1,275.00	1,275.00
1372	☐	09/08/2022	3155	USI Consulting Group		A 600		4,900.00	0.00
Check Totals:								4,900.00	0.00
1373	☐	09/08/2022	2111	Verizon	6106	A 1620.40		911.83	911.83
Check Totals:								911.83	911.83
1374	☐	09/08/2022	2431	VERIZON WIRELESS	6107	A 1621.45		562.66	562.66
Check Totals:								562.66	562.66
1375	☐	09/08/2022	3966	Victor A. Magnani	6082	A 7140.40		840.00	840.00
Check Totals:								840.00	840.00
1376	☐	09/08/2022	3451	West Music	6136	A 2110.45		174.95	174.95
Check Totals:								174.95	174.95
1377	☐	09/08/2022	3814	Windstream Communications, Inc	6135	A 1620.40		0.75	0.75
Check Totals:								0.75	0.75
10050	☐	09/08/2022	3714	Brittany Metcalf		A 727		13.13	0.00
Check Totals:								13.13	0.00
10051	☐	09/08/2022	4014	Dahill-Kelly, Mary Ellen					

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
						A 718		55.23	0.00
							Check Totals:	55.23	0.00
10053	☐	09/12/2022	3896	Rhona LaRosa		A 738		75.00	0.00
							Check Totals:	75.00	0.00
10054	☐	09/13/2022	4018	Asaro, Jennifer		A 738		75.00	0.00
							Check Totals:	75.00	0.00
10055	☐	09/13/2022	4016	Balmer, Charles		A 738		75.00	0.00
							Check Totals:	75.00	0.00
10055	☐	09/16/2022	4016	Balmer, Charles		A 738	**VOID**	-75.00	0.00
							Check Totals:	-75.00	0.00
10056	☐	09/13/2022	3896	Rhona LaRosa		A 738		75.00	0.00
							Check Totals:	75.00	0.00
10057	☐	09/13/2022	4017	Zuleta, Alejandro		A 738		75.00	0.00
							Check Totals:	75.00	0.00
							Grand Totals:	802,488.16	160,530.73

Number of Cash Disbursements: 53

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1010.20	Board Of Education	424.45	424.45
A 1010.40	Board Of Education	105.00	105.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
			PO Number	Account			
Account	Description				Total Expensed	Total Liquidated	
A 1010.45	Board Of Education				85.98	85.98	
A 1040.20	District Clerk				1,000.00	1,000.00	
A 1040.45	District Clerk				60.00	60.00	
A 1240.20	Central Administration				1,580.12	1,580.12	
A 1240.40	Central Administration				15.99	15.99	
A 1240.45	Central Administration				60.00	60.00	
A 1310.40	Business Admin				72.50	72.50	
A 1620.40	Operations Of Plant				11,226.82	11,226.82	
A 1620.45	Operations Of Plant				5,413.97	5,413.97	
A 1621.45	Maintenance Of Plant				1,724.16	1,724.16	
A 1660.45	Central Storeroom				262.17	262.17	
A 1670.40	Central printing & mailing				1,335.00	1,335.00	
A 1680.49	Central Data Processing				161.46	161.46	
A 1981.49	Boces Administrative Charge				698.75	698.75	
A 2110.20	Teaching Regular School				1,384.50	1,384.50	
A 2110.45	Teaching Regular School				609.41	645.34	
A 2610.40	School Library				328.35	328.35	
A 2610.45	School Library				2,386.02	2,386.02	
A 2620.49	Educational TV - BOCES				1,074.00	1,074.00	
A 2630.22	Computer Hardware				17,484.86	16,689.86	
A 2630.40	Computer Assisted Instruction				2,958.05	2,958.05	
A 2630.45	Computer Assisted Instruction				740.20	740.20	
A 2630.46	Computer Software				1,810.51	1,810.51	
A 5510.40	District Transportation				37,594.98	37,594.98	
A 5510.45	District Transportation				665.69	665.69	
A 5530.40	Garage Building				379.92	379.92	
A 600	Accounts Payable				4,900.00	0.00	
A 7140.40	Connumity Recreation				2,520.00	2,520.00	
A 7140.45	Community Recreation				155.53	155.53	
A 718	State Retirement				55.23	0.00	
A 727	Teachers Retirement				13.13	0.00	
A 738	Student Deposits				300.00	0.00	

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 5: Cash Disbursement A September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation		Paid	Liquidated
Account		Description		PO Number	Account	Total Expensed	Total Liquidated	
A 9060.80		Hospital & Dental Insurance				66,971.41	66,971.41	
				Fund A Totals:		166,558.16	160,530.73	
H 1622.240-20-21		HVAC Upgrade 2021 Contractual Other				126,589.34	0.00	
H 1622.245-20-21		Materials & Supplies				509,340.66	0.00	
				Fund H Totals:		635,930.00	0.00	
				Grand Totals:		802,488.16	160,530.73	

General Ledger Summary Postings

Account	Description	Debits	Credits
A 204	FNBLI CHECKING	0.00	166,189.80
A 204-1	FNBLI Payroll	0.00	368.36
A 521	Encumbrances	0.00	160,530.73
A 522	Expenditures	161,289.80	0.00
A 821	Reserve For Encumbrances	160,530.73	0.00
H 204	FNBLI Capital Fund Checking	0.00	635,930.00
H 522	Expenditures	635,930.00	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 9: Cash Disbursement 2

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
1381	☐	09/20/2022	1183	APPLE COMPUTER, INC.	6164	A 2630.46		47.98	47.98
Check Totals:								47.98	47.98
1382	☐	09/20/2022	4022	New York State Department of Health	6166	A 2815.45		200.00	200.00
Check Totals:								200.00	200.00
1383	☐	09/20/2022	1279	NYS TEACHERS RETIREMENT SYSTEM		A 9020.80		1,099.61	0.00
								-485.68	0.00
Check Totals:								613.93	0.00
Grand Totals:								861.91	247.98

Number of Cash Disbursements: 3

Account Distribution Totals

Account	Description	Total Expended	Total Liquidated
A 2630.46	Computer Software	47.98	47.98
A 2815.45	Health Services	200.00	200.00
A 9020.80	Teacher Retirement	613.93	0.00
Fund A Totals:		861.91	247.98
Grand Totals:		861.91	247.98

General Ledger Summary Postings

Account	Description	Debits	Credits
A 204	FNBLI CHECKING	0.00	861.91
A 521	Encumbrances	0.00	247.98
A 522	Expenditures	861.91	0.00
A 821	Reserve For Encumbrances	247.98	0.00

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		
1016	☐	09/08/2022	2741	BBS	H 1622.245-20-21	18.53	0.00
Check Totals:						18.53	0.00
1017	☐	09/08/2022	3988	Savin Engineers, P.C.	H 1622.240-20-21	38,393.47	0.00
Check Totals:						38,393.47	0.00
Grand Totals:						38,412.00	0.00

Number of Cash Disbursements: 2

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other	38,393.47	0.00
H 1622.245-20-21	Materials & Supplies	18.53	0.00
Fund H Totals:		38,412.00	0.00
Grand Totals:		38,412.00	0.00

General Ledger Summary Postings

Account	Description	Debits	Credits
H 204	FNBLI Capital Fund Checking	0.00	38,412.00
H 522	Expenditures	38,412.00	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
2515	☐	09/06/2022	1123	NYS INCOME TAX		A 721	Trust & Agency Payment	4,676.64	0.00
						A 721		177.38	0.00
Check Totals:								4,854.02	0.00
2516	☐	09/06/2022	1126	NYS EMPLOYEES' RETIREMENT SYSTEM		A 718	Trust & Agency Payment	521.92	0.00
Check Totals:								521.92	0.00
2517	☐	09/06/2022	2076	FICA		A 726	Trust & Agency Payment	5,974.26	0.00
						A 726		5,974.26	0.00
						A 726		1,397.23	0.00
						A 726		1,397.23	0.00
Check Totals:								14,742.98	0.00
2518	☐	09/06/2022	2910	Federal 941 Withholding		A 722	Trust & Agency Payment	11,118.87	0.00
Check Totals:								11,118.87	0.00
2519	☐	09/06/2022	3228	Fire Island UFSD		A 720.1	Trust & Agency Payment	1,826.24	0.00
Check Totals:								1,826.24	0.00
2520	☐	09/06/2022	3272	Fire Island UFSD - T & A		A 729	Trust & Agency Payment	687.50	0.00
						A 729		3,048.46	0.00
Check Totals:								3,735.96	0.00
2521	☐	09/06/2022	3453	Net Pay - Fire Island UFSD		A 710	Trust & Agency Payment	65,736.92	0.00
Check Totals:								65,736.92	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
2522	☐	09/06/2022	3990	Vanguard		A 729	Trust & Agency Payment	500.00	0.00
Check Totals:								500.00	0.00
2523	☐	09/19/2022	1123	NYS INCOME TAX		A 721	Trust & Agency Payment	4,734.35	0.00
						A 721		177.38	0.00
Check Totals:								4,911.73	0.00
2524	☐	09/19/2022	1126	NYS EMPLOYEES' RETIREMENT SYSTEM		A 718	Trust & Agency Payment	518.65	0.00
Check Totals:								518.65	0.00
2525	☐	09/19/2022	2076	FICA		A 726	Trust & Agency Payment	5,946.79	0.00
						A 726		5,946.79	0.00
						A 726		1,390.79	0.00
						A 726		1,390.79	0.00
Check Totals:								14,675.16	0.00
2526	☐	09/19/2022	2910	Federal 941 Withholding		A 722	Trust & Agency Payment	11,286.57	0.00
Check Totals:								11,286.57	0.00
2527	☐	09/19/2022	3228	Fire Island UFSD		A 720.1	Trust & Agency Payment	1,826.24	0.00
Check Totals:								1,826.24	0.00
2528	☐	09/19/2022	3272	Fire Island UFSD - T & A		A 729	Trust & Agency Payment	587.50	0.00
						A 729		3,048.46	0.00
Check Totals:								3,635.96	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
2529	☐	09/19/2022	3453	Net Pay - Fire Island UFSD		A 710	Trust & Agency Payment	65,226.74	0.00
Check Totals:								65,226.74	0.00
2530	☐	09/19/2022	3990	Vanguard		A 729	Trust & Agency Payment	500.00	0.00
Check Totals:								500.00	0.00
10052	☐	09/09/2022	2592	AFLAC		A 720		1,458.58	0.00
								1,458.58	0.00
Check Totals:								2,917.16	0.00
92322	☐	09/23/2022	2941	PAYROLL EXPENDITURE			Payroll Summary 9/23/2022		
								-69,039.30	-69,039.30
								37,449.62	37,449.62
								0.00	0.00
								31,589.68	0.00
								0.00	0.00
								31,589.68	0.00
								-31,589.68	0.00
Check Totals:								0.00	-31,589.68
9092022	☐	09/09/2022	2941	PAYROLL EXPENDITURE			Payroll Summary 9/9/2022		
								3,141.50	3,141.50
								18,976.46	18,976.46
								896.09	896.09
								3,207.55	3,207.55
								5,562.58	5,562.58
								3,256.00	3,256.00
								3,224.78	3,224.78
								30,063.19	30,063.19
								2,188.66	2,188.66

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				202223	A 2610.15	2,002.39	2,002.39
				202223	A 2630.15	4,675.72	4,675.72
				202223	A 2815.16	3,010.06	3,010.06
				202223	A 5510.16	14,737.81	14,737.81
				202223	A 5530.16	338.72	338.72
				202223	A 7140.15	525.12	0.00
				202223	A 7140.16	999.40	999.40
				202223	A 1620.16B	124.44	0.00
				202223	A 522	96,930.47	0.00
				202223	A 500	-96,930.47	0.00
				202223	A 521	-96,280.91	0.00
				202223	A 821	96,280.91	0.00
Check Totals:						96,930.47	96,280.91
9232022	☐	09/23/2022	2941	PAYROLL EXPENDITURE	Payroll Summary 9/23/2022		
				202223	A 1040.16	3,201.50	3,201.50
				202223	A 1240.15	18,976.46	18,976.46
				202223	A 1240.16	956.03	956.03
				202223	A 1325.16	3,207.55	3,207.55
				202223	A 1620.16	4,329.27	4,329.27
				202223	A 1621.16	3,256.00	3,256.00
				202223	A 2110.10	3,224.78	3,224.78
				202223	A 2110.12	29,894.11	29,894.11
				202223	A 2250.15	2,293.44	2,293.44
				202223	A 2610.15	2,002.39	2,002.39
				202223	A 2630.15	4,675.72	4,675.72
				202223	A 2815.16	3,080.76	3,080.76
				202223	A 5510.16	14,737.81	14,737.81
				202223	A 5530.16	338.72	338.72
				202223	A 7140.16	511.99	511.99
				202223	a 5510.16b	1,738.63	0.00
				202223	A 1620.16B	62.22	0.00
				202223	A 522	96,487.38	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
				PO Number	Account		
				202223	A 500	-96,487.38	0.00
				202223	A 521	-94,686.53	0.00
				202223	A 821	94,686.53	0.00
Check Totals:						96,487.38	94,686.53

Grand Totals: 401,952.97 159,377.76

Number of Cash Disbursements: 20

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1040.16	District Clerk	6,343.00	6,343.00
A 1240.15	Central Administration	-31,086.38	-31,086.38
A 1240.16	Central Administration	1,852.12	1,852.12
A 1310.15	Business Administration	37,449.62	37,449.62
A 1325.16	District Treasurer	6,415.10	6,415.10
A 1620.16	Operations Of Plant	9,891.85	9,891.85
A 1620.16B	Operations of Plant - Overtime	186.66	0.00
A 1621.16	Maintenance Of Plant	6,512.00	6,512.00
A 2010.15	Curriculum Development	0.00	0.00
A 2020.15	Curriculum Development Administrative	31,589.68	0.00
A 2110.10	Teaching Regular School	6,449.56	6,449.56
A 2110.12	Teaching Regular School	59,957.30	59,957.30
A 2250.15	Programs for Students w/ Disabilities	4,482.10	4,482.10
A 2610.15	School Library	4,004.78	4,004.78
A 2630.15	Computer Assisted Instruction	9,351.44	9,351.44
A 2815.16	Health Services	6,090.82	6,090.82
A 500	Payroll Clearing	-193,417.85	0.00
A 521	Encumbrances	-159,377.76	0.00
A 522	Expenditures	193,417.85	0.00
A 5510.16	District Transportation	29,475.62	29,475.62
a 5510.16b	Overtime	1,738.63	0.00
A 5530.16	Garage Building	677.44	677.44
A 710	Consolidated Payroll	130,963.66	0.00
A 7140.15	Community Recreation	525.12	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 7: Payroll September 2022

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation		Paid	Liquidated
			PO Number		Account			
Account	Description				Total Expensed	Total Liquidated		
A 7140.16	Community Recreation				1,511.39	1,511.39		
A 718	State Retirement				1,040.57	0.00		
A 720	Group Insurance AFLAC				2,917.16	0.00		
A 720.1	Groud Health Insurance				3,652.48	0.00		
A 721	NYS Income Tax				9,765.75	0.00		
A 722	Federal Income Tax				22,405.44	0.00		
A 726	Social Security Tax				29,418.14	0.00		
A 729	Employee Tax Shelter Annuities				8,371.92	0.00		
A 821	Reserve For Encumbrances				159,377.76	0.00		
Fund A Totals:					401,952.97	159,377.76		
Grand Totals:					401,952.97	159,377.76		

General Ledger Summary Postings

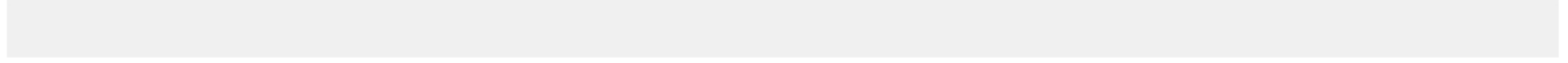
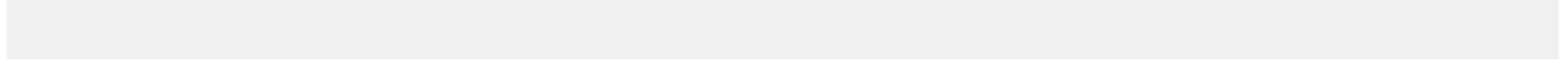
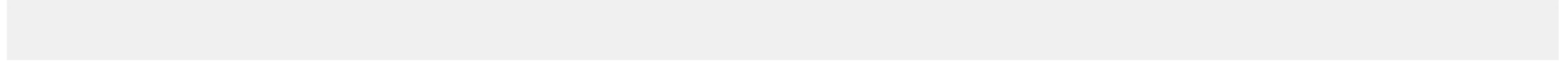
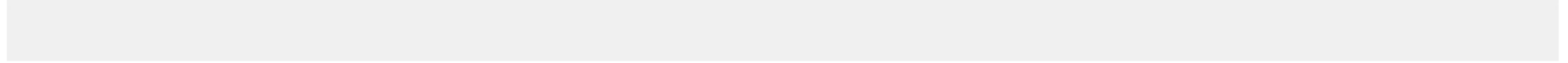
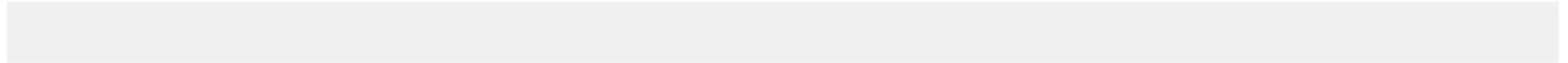
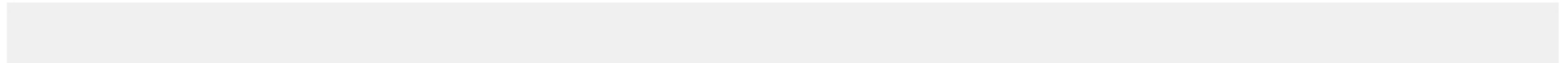
Account	Description	Debits	Credits
A 204-1	FNBLI Payroll	0.00	208,535.12

FIRE ISLAND UFSD

Voided Checks Report For The Period 9/1/2022 - 9/30/2022



Check Number	Voided Date	Vendor ID	Vendor Name	Description	Voided Amount
1340	09/08/2022	2947	Baldwin Automotive	Voided During Printing	0.00
10055	09/16/2022	4016	Balmer, Charles	**VOID**	75.00
Total Voided Checks:			2	Grand Total:	75.00



FIRE ISLAND UFSD



Budget Transfer Schedule Report For H - 1: Budget Transfer

Ref Number	Date	Budget Transfer Description	Approval Status		
Account	Account Description	Detail Description		Transfer Out	Transfer In
106	09/13/2022	To cover cost of Payment No1 toKG Mechanical	Not Required		
H 1620.293-20-21	HVAC Upgrade 2021 General Construction			635,930.00	
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other				126,589.34
H 1622.245-20-21	Materials & Supplies				509,340.66

Grand Totals: 635,930.00 635,930.00

Number of Budget Transfers: 1 Net Amount: 0.00

Account Distribution Totals

Account	Description	Debits	Credits
H 1620.293-20-21	HVAC Upgrade 2021 General Construction	635,930.00	0.00
H 1622.240-20-21	HVAC Upgrade 2021 Contractual Other	0.00	126,589.34
H 1622.245-20-21	Materials & Supplies	0.00	509,340.66
Fund H Totals:		635,930.00	635,930.00
Grand Totals:		635,930.00	635,930.00

FM BT		General Ledger		
Date	Account and Description	From:	To:	Reason
10/30/2022	General Fund Money Market (A205) 286700539	0.00		
10/30/2022	General Fund Checking (A204) 287003958		-	
10/30/2022	General Fund Money Market (A205) 286700539	200,000.00		
10/30/2022	General Fund Checking (A204-1) Payroll 287003966		200,000.00	October Payroll
		200,000.00	200,000.00	-
		Difference	-	

FIRE ISLAND UFSD**Check Warrant Report For A - 8: Cash Disbursement For Dates 10/1/2022 - 10/31/2022**

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
1384	10/06/2022	2981	Advanced Industrial Maintenanc	6018	325.00
1385	10/06/2022	3897	Bang's Towing, Inc.	6028	350.00
1386	10/06/2022	4013	Inc Amazon.com Services	*See Detail Report	178.29
1387	10/06/2022	3832	Benetech, Inc.	6029	72.50
1388	10/06/2022	2530	Blick Art Materials	6005	60.94
1389	10/06/2022	3830	Brennan Landscaping Co.	6027	1,206.00
1390	10/06/2022	3872	Canon Solutions America, Inc	6032	604.54
1391	10/06/2022	3282	David A. Levenson	6138	420.43
1392	10/06/2022	1835	EASTERN SUFFOLK BOCES	6114	16,365.47
1393	10/06/2022	1054	FIRE ISLAND FERRIES, INC.	6017	368.30
1394	10/06/2022	3074	GovConnection	*See Detail Report	4,204.20
1395	10/06/2022	1718	GRAINGER	*See Detail Report	1,548.82
1396	10/06/2022	3900	Great Minds PCB	6171	64.00
1397	10/06/2022	2507	GUERCIO AND GUERCIO	6035	5,916.66
1398	10/06/2022	3156	Iron Mountain	6036	1,256.73
1399	10/06/2022	1441	LAKESHORE LEARNING MATERIALS	6167	86.22
1400	10/06/2022	1064	LONG ISLAND ADVANCE	6161	80.40
1401	10/06/2022	4015	National Art Education Association	6150	70.00
1402	10/06/2022	2958	New York Labor Law Poster Serv	6184	99.50
1403	10/06/2022	3091	Office State Comptroller	6149	170.00
1404	10/06/2022	1512	ORIENTAL TRADING COMPANY	6169	49.95
1405	10/06/2022	3580	PSEG Long Island, LLC	6041	1,784.37
1406	10/06/2022	3580	PSEG Long Island, LLC	6042	326.64
1407	10/06/2022	3327	RS Abrams & CO. LLP	5060	9,800.00
1408	10/06/2022	1090	SCOPE	6093	375.00
1409	10/06/2022	1233	SCSSA	6073	500.00
1410	10/06/2022	2456	STAPLES Contract & Commercial	*See Detail Report	595.87
1411	10/06/2022	3386	Starfall Education	6145	70.00
1412	10/06/2022	2515	Studies Weekly	6148	150.54
1413	10/06/2022	3351	Suffolk County Comm., Inc.	6010	364.80
1414	10/06/2022	3883	Teacher Synergy, LLC	6173	30.49
1415	10/06/2022	2111	Verizon	6106	913.22
1416	10/06/2022	2431	VERIZON WIRELESS	6107	562.24
1417	10/06/2022	3814	Windstream Communications, Inc	6135	0.62
1418	10/06/2022	3913	Evan-Moor Educational Publishers	6147	22.97



Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
Number of Transactions: 35				Warrant Total:	48,994.71
				Vendor Portion:	48,994.71

*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, 35 in number, in the total amount of \$48,994.71. 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 UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
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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, 2022, 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, 2022, 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.

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.

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WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606
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- 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 3 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 11, 2022, 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 11, 2022

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

The Fire Island Union Free School District's discussion and analysis of the financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022 in comparison with the year ended June 30, 2021, with emphasis on the current year. This should be read in conjunction with the financial statements and notes to financial statements, which immediately follow this section.

1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2022 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, increased by \$537,995 or 22.16%, to a balance of \$2,965,408. 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 \$4,976,346. Of this amount, \$46,727 was offset by program charges for services, and operating grants and contributions. General revenues of \$5,467,614 amount to 99.15% 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 \$5,050,014 at June 30, 2022. This balance represents a \$382,566 increase (8.20 %) 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:
 - Nonspendable fund balance decreased by \$67,910, which represents the change in prepaids.
 - Restricted fund balances increased by \$472,101, due to funding of reserves and interest allocated to reserves.
 - Assigned fund balance decreased \$25,229, due to fewer encumbrances.
 - Unassigned fund balance increased by \$2,884 to \$231,497.
- The District's 2022 property tax levy of \$5,082,291 remained the same as the 2021 tax levy and was within the calculated tax cap limit increase of 3.05%.

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 flow in future fiscal periods.

B. Fund Financial Statements

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

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 \$537,995 between fiscal year 2022 and 2021. 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:

	2022	2021	Increase (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 8,373,848	\$ 8,080,809	\$ 293,039	3.63 %
Capital Assets, Net	2,801,009	2,805,015	(4,006)	(0.14)%
Net Pension Assets -				
Proportionate Share	1,802,608	-	1,802,608	100.00 %
Total Assets	12,977,465	10,885,824	2,091,641	19.21 %
Deferred Outflows of Resources	2,036,414	2,456,079	(419,665)	(17.09)%
Liabilities				
Current and Other Liabilities	553,173	574,312	(21,139)	(3.68)%
Long-Term Liabilities	260,411	243,125	17,286	7.11 %
Net Pension Liabilities -				
Proportionate Share	-	264,559	(264,559)	(100.00)%
Total OPEB Liability	6,376,556	7,979,422	(1,602,866)	(20.09)%
Total Liabilities	7,190,140	9,061,418	(1,871,278)	(20.65)%
Deferred Inflows of Resources	4,858,331	1,853,072	3,005,259	162.18 %
Net Position				
Net Investment in Capital Assets	2,801,009	2,805,015	(4,006)	(0.14)%
Restricted	6,430,137	6,063,553	366,584	6.05 %
Unrestricted (deficit)	(6,265,738)	(6,441,155)	175,417	(2.72)%
Total Net Position	\$ 2,965,408	\$ 2,427,413	\$ 537,995	22.16 %

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

The increase in current and other assets is primarily due to increases in cash and other assets, offset by a decrease in prepaids.

The decrease in capital assets is due to depreciation expense in excess of capital asset additions. 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 and the New York State and Local Employee's Retirement System's collective net pension assets, at the measurement date of the respective year. In the current year, the District's proportionate shares shifted from liabilities to assets. 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 decrease in current and other liabilities is mainly due to decreases in amounts due to other governments and amounts due to the pension systems, offset by an increase in accounts payable.

The long-term liabilities increase is the result of an increase in the workers' compensation liability, offset by a decrease in the compensated absences liability.

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

Total OPEB liability decreased 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 increased over the prior year, mainly due to transfers into, and interest 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 revenues from STAR (school tax relief) and appropriation of special taxes are 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, 2022 and 2021 is as follows:

	2022	2021	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 31,324	\$ 54,160	\$ (22,836)	(42.16)%
Operating Grants & Contributions	15,403	28,385	(12,982)	(45.74)%
General Revenues				
Property Taxes & Other Tax Items	5,082,489	5,082,784	(295)	(0.01)%
State Sources	375,933	359,862	16,071	4.47 %
Other	9,192	41,583	(32,391)	(77.89)%
Total Revenues	<u>5,514,341</u>	<u>5,566,774</u>	<u>(52,433)</u>	(0.94)%
Expenses				
General Support	1,420,626	1,897,121	(476,495)	(25.12)%
Instruction	2,604,385	3,283,293	(678,908)	(20.68)%
Pupil Transportation	916,576	989,123	(72,547)	(7.33)%
Community Services	34,759	49,705	(14,946)	(30.07)%
Total Expenses	<u>4,976,346</u>	<u>6,219,242</u>	<u>(1,242,896)</u>	(19.98)%
Change in Net Position	<u>\$ 537,995</u>	<u>\$ (652,468)</u>	<u>\$ 1,190,463</u>	(182.46)%

The District's net position increased by \$537,995 and decreased by \$652,468 for the years ended June 30, 2022 and 2021, respectively.

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

- Other revenues decreased due to lower interest earnings and receiving less in miscellaneous revenue.
- Charges for services decreased mainly due to less tuition revenue, as a result of reduced enrollment.

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

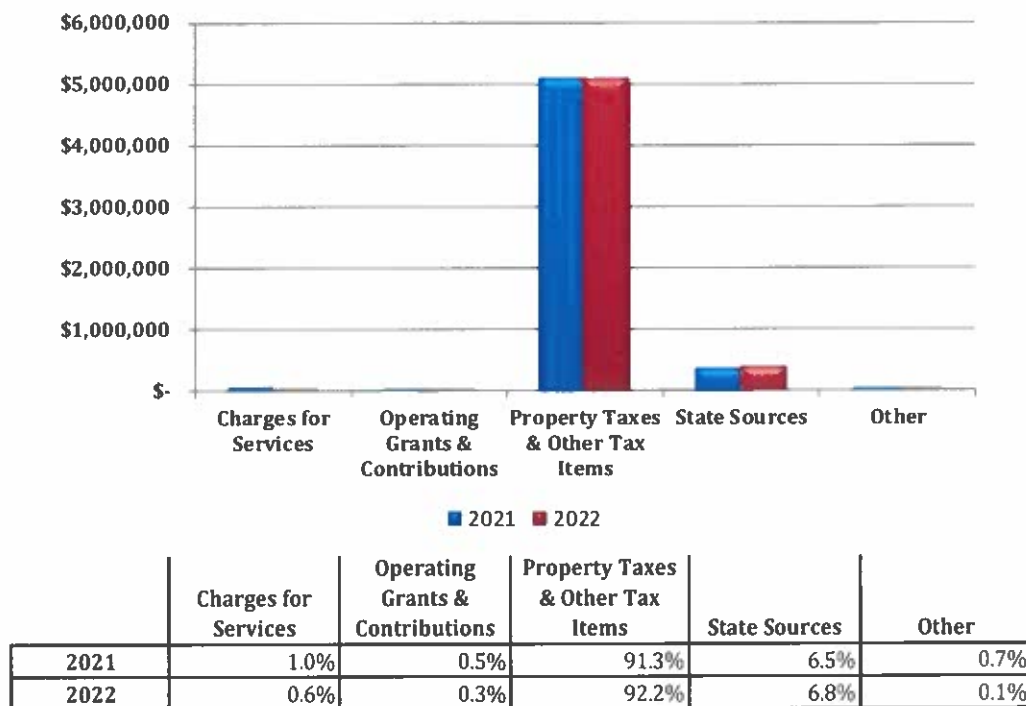
- All categories of expenses decreased based on the impact of allocations of the net change in actuarially determined pension expenses for TRS and ERS, and OPEB.

As indicated on the graphs that follow, property taxes and other tax items is the largest component of revenues recognized (i.e., 92.2% and 91.3% for the years 2022 and 2021, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 52.4% and 52.8% for the years 2022 and 2021, respectively).

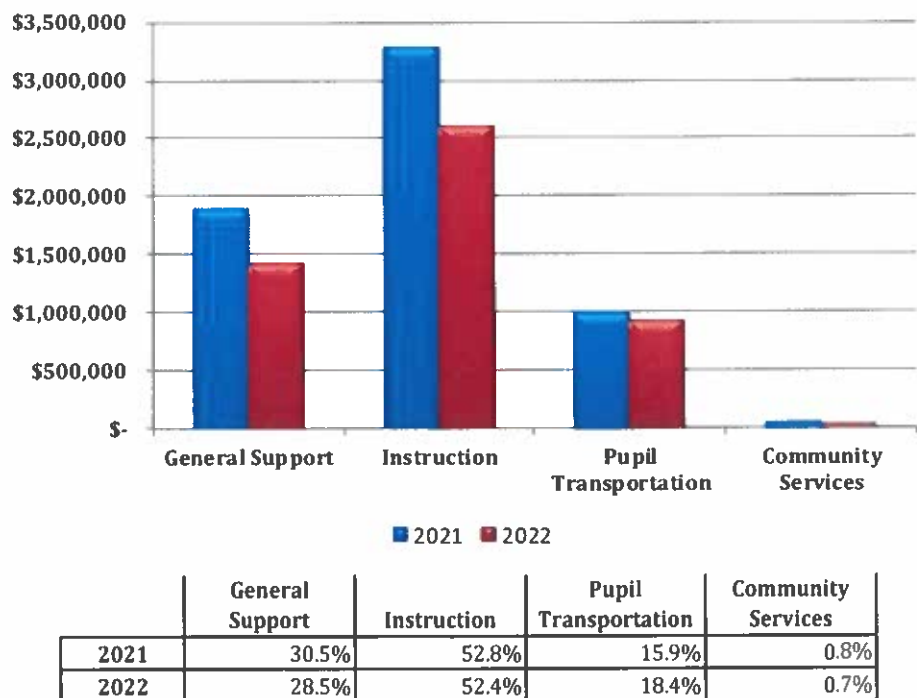
The charts demonstrate that the components of revenues are relatively consistent for both years.

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:



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



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

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2022, the District's governmental funds reported a combined fund balance of \$6,922,688, which is an increase of \$277,049 over the prior year. This increase is due to an excess of revenues over expenditures 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:

	2022	2021	Increase (Decrease)	Percentage Change
General Fund				
Nonspendable: Prepaids	\$ -	\$ 67,190	\$ (67,190)	(100.00)%
Restricted:				
Workers' Compensation	887,561	887,173	388	0.04 %
Unemployment Insurance	50,658	50,636	22	0.04 %
Retirement Contribution:				
Teachers' retirement system	62,499	62,471	28	0.04 %
Employees' retirement system	1,000,722	1,000,284	438	0.04 %
Employee Benefit Accrued Liability	163,605	163,534	71	0.04 %
Capital	2,262,535	1,791,438	471,097	26.30 %
Repairs	129,883	129,826	57	0.04 %
Assigned:				
Appropriated Fund Balance	150,000	150,000	-	0.00 %
Unappropriated Fund Balance	111,054	136,283	(25,229)	(18.51)%
Unassigned: Fund balance	231,497	228,613	2,884	1.26 %
	<u>5,050,014</u>	<u>4,667,448</u>	<u>382,566</u>	<u>8.20 %</u>
Capital Projects Fund				
Restricted: Capital	1,791,233	1,900,000	(108,767)	(5.72)%
Scholarships Fund				
Restricted: Scholarships	<u>81,441</u>	<u>78,191</u>	<u>3,250</u>	<u>4.16 %</u>
Total Fund Balance	<u>\$ 6,922,688</u>	<u>\$ 6,645,639</u>	<u>\$ 277,049</u>	<u>4.17 %</u>

A. General Fund

The general fund – fund balance is a net increase of \$382,566, compared to a net decrease of \$1,853,953 in 2021. This resulted from revenues in excess of expenditures.

Revenues decreased by \$45,644 or 0.82%, as compared to the prior year. The following is a summary of the major changes:

- Charges for services decreased because of a drop in non-resident tuition, as a result of lower student enrollment.
- Miscellaneous revenues decreased due to the District receiving less in BOCES refunds of prior year expenditures, and gifts and donations.

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

Expenditures and other financing uses decreased by \$2,282,163 or 30.85%, as compared to the prior year. The following is a summary of the major changes:

- Other financing uses decreased as, in the prior year, the District transferred \$1,900,000 to the capital projects fund to fund the HVAC renovations project, whereas, in the current year, the District did not transfer any amounts to the capital projects fund.

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

	Balance @ June 30, 2021	Use of Reserves	Interest	Funding	Balance @ June 30, 2022
Workers' Compensation	\$ 887,173	\$	\$ 388	\$	\$ 887,561
Unemployment Insurance	50,636		22		50,658
Retirement Contribution:					
TRS	62,471		28		62,499
ERS	1,000,284		438		1,000,722
EBALR	163,534		71		163,605
Capital	1,791,438		784	470,313	2,262,535
Repairs	129,826		57		129,883
	<u>\$ 4,085,362</u>	<u>\$</u>	<u>\$ 1,788</u>	<u>\$ 470,313</u>	<u>\$ 4,557,463</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, 2021	Use of Reserves	Funding	Balance @ June 30, 2022
May 2014	<u>\$ 1,900,000</u>	<u>\$ (108,767)</u>	<u>\$</u>	<u>\$ 1,791,233</u>

C. Scholarships Fund

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

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

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2021 - 2022 Budget

The District's general fund adopted budget for the year ended June 30, 2022, was \$5,715,356. This amount was increased by encumbrances carried forward from the prior year in the amount of \$136,283, for a total final budget of \$5,851,639.

The final budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$5,092,120 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 over expenditures, net of transfers to reserves, appropriations to fund the subsequent year's budget, encumbrances, and amounts classified as nonspendable. 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	\$ 228,613
Revenues Under Budget	(66,418)
Expenditures and Encumbrances Under Budget	624,213
Net Change in Nonspendable Fund Balance	67,190
Allocation to Reserves	(472,101)
Appropriated to Fund the June 30, 2023 Budget	<u>(150,000)</u>
Closing, Unassigned Fund Balance	<u>\$ 231,497</u>

Opening, Unassigned Fund Balance

The \$228,613 shown in the table is the portion of the District's June 30, 2021 fund balance that was retained as unassigned fund balance.

Revenues Under Budget

The 2021-2022 final budget for revenues was \$5,565,356. The actual revenues recognized for the year were \$5,498,938. The shortfall of actual revenues, being less than budgeted revenues, was \$66,418, which contributes directly to the change to the unassigned portion of the general fund fund balance from June 30, 2021 to June 30, 2022. 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)

Expenditures and Encumbrances Under Budget

The 2021-2022 final budget for expenditures was \$5,851,639. Actual expenditures as of June 30, 2022, were \$5,116,372 and outstanding encumbrances were \$111,054. Combined, the expenditures plus encumbrances for 2021-2022 were \$5,227,426, resulting in a budget variance of \$624,213, 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.

Net Change in Nonspendable Fund Balance

The District did not have prepaid insurance premiums at June 30, 2022; however, the District prepaid various insurance premiums at June 30, 2021. The resulting balance sheet asset (prepaids) cannot be spent because it is not in spendable form, meaning it will not be converted to cash. Accordingly, an equal amount of fund balance was classified as nonspendable. The decrease in nonspendable fund balance increases unassigned fund balance.

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 Management's Discussion and Analysis 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, 2022 unassigned fund balance to partially fund the 2022-2023 approved operating budget. As such, the June 30, 2022 unassigned fund balance must be reduced by this amount.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the unassigned fund balance at June 30, 2022 was \$231,497. This amount equals 4.00% of the 2022-2023 budget and is equal to the 4.00% statutory limit.

6. CAPITAL ASSETS AND OTHER LONG-TERM LIABILITIES

A. Capital Assets

At June 30, 2022, 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 depreciation expense of \$218,392 in excess of capital asset additions of \$214,386 for the year ended June 30, 2022. A summary of the District's capital assets, net of accumulated depreciation at June 30, 2022 and 2021 is as follows:

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

	2022	2021	Increase (Decrease)
Land	\$ 91,500	\$ 91,500	\$ -
Construction in progress	108,767	-	108,767
Buildings and improvements	1,901,392	1,955,772	(54,380)
Site improvements	213,575	234,114	(20,539)
Furniture and equipment	485,775	523,629	(37,854)
	<u>\$ 2,801,009</u>	<u>\$ 2,805,015</u>	<u>\$ (4,006)</u>
Capital assets, net			

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 other postemployment benefits liability, which are based on actuarial valuations. A summary of the outstanding other long-term liabilities at June 30, 2022 and 2021 is as follows:

	2022	2021	Increase (Decrease)
Compensated absences payable	\$ 142,454	\$ 167,378	\$ (24,924)
Workers' compensation	117,957	75,747	42,210
Net pension liabilities - proportionate share	-	264,559	(264,559)
Total OPEB liability	6,376,556	7,979,422	(1,602,866)
	<u>\$ 6,636,967</u>	<u>\$ 8,487,106</u>	<u>\$ (1,850,139)</u>

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 17, 2022, for the year ending June 30, 2023, is \$5,787,436. This is an increase of \$72,080 or 1.26% over the previous year's budget.

The District budgeted revenues other than property taxes and STAR at a \$33,840 increase over the prior year's estimate. The assigned, appropriated fund balance of \$150,000 being applied to the June 30, 2023 budget remained the same as the previous year. As a result, the District's tax levy increased by \$38,240, or 0.75%, over the 2021-2022 levy. In addition, the levy for 2022-2023 includes \$630,000 as part of the Suffolk County tax act, which remained the same as the 2021-2022 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.

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

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 2022-2023 is 4.00%. The District's 2022-2023 property tax levy increase of 0.75% 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, 2022

ASSETS

Cash	
Unrestricted	\$ 1,617,287
Restricted	6,430,137
Receivables	
Due from state and federal	13,338
Due from other governments	45,099
Other assets	267,987
Capital assets:	
Not being depreciated	200,267
Being depreciated, net of accumulated depreciation	2,600,742
Net pension assets - proportionate share	<u>1,802,608</u>
Total Assets	<u>12,977,465</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	1,318,014
Other postemployment benefits	<u>718,400</u>
Total Deferred Outflows of Resources	<u>2,036,414</u>

LIABILITIES

Payables	
Accounts payable	111,543
Accrued liabilities	1,487
Due to other governments	246,073
Due to teachers' retirement system	157,174
Due to employees' retirement system	27,754
Other liabilities	9,142
Long-term liabilities	
Due and payable after one year	
Compensated absences payable	142,454
Workers' compensation liabilities	117,957
Total other postemployment benefits liability	<u>6,376,556</u>
Total Liabilities	<u>7,190,140</u>

DEFERRED INFLOWS OF RESOURCES

Deferred special taxes, Suffolk County	630,000
Pensions	2,293,258
Other postemployment benefits	<u>1,935,073</u>
Total Deferred Inflows of Resources	<u>4,858,331</u>

NET POSITION

Net investment in capital assets	<u>2,801,009</u>
Restricted	
Workers' compensation	887,561
Unemployment insurance	50,658
Retirement contribution	
Teachers' retirement system	62,499
Employees' retirement system	1,000,722
Employee benefit accrued liability	163,605
Capital	4,053,768
Repairs	129,883
Scholarships	<u>81,441</u>
	<u>6,430,137</u>
Unrestricted (Deficit)	<u>(6,265,738)</u>
Total Net Position	<u>\$ 2,965,408</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Activities
For the Year Ended June 30, 2022

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants & Contributions	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 1,420,626	\$	\$	\$ (1,420,626)
Instruction	2,604,385	31,324	15,403	(2,557,658)
Pupil transportation	916,576			(916,576)
Community services	34,759			(34,759)
Total Functions and Programs	<u>\$ 4,976,346</u>	<u>\$ 31,324</u>	<u>\$ 15,403</u>	<u>(4,929,619)</u>
GENERAL REVENUES				
Real property taxes				4,444,323
Other tax items				638,190
Use of money and property				2,042
Sale of property and compensation for loss				3,614
Miscellaneous				3,512
State sources				<u>375,933</u>
Total General Revenues				<u>5,467,614</u>
Change in Net Position				537,995
Total Net Position - Beginning of Year				<u>2,427,413</u>
Total Net Position - End of Year				<u>\$ 2,965,408</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2022

	General	Special Aid	Capital Projects	Scholarships	Total Governmental Funds
ASSETS					
Cash					
Unrestricted	\$ 1,617,287	\$	\$	\$	\$ 1,617,287
Restricted	5,349,968		998,728	81,441	6,430,137
Receivables					
Due from other funds	28,493		797,945		826,438
Due from state and federal	13,338				13,338
Due from other governments	45,099				45,099
Total Assets	<u>\$ 7,054,185</u>	<u>\$ -</u>	<u>\$ 1,796,673</u>	<u>\$ 81,441</u>	<u>\$ 8,932,299</u>
LIABILITIES					
Payables					
Accounts payable	\$ 106,103	\$	\$ 5,440	\$	\$ 111,543
Accrued liabilities	1,487				1,487
Due to other funds	826,438				826,438
Due to other governments	246,073				246,073
Due to teachers' retirement system	157,174				157,174
Due to employees' retirement system	27,754				27,754
Other liabilities	9,142				9,142
Total Liabilities	<u>1,374,171</u>	<u>-</u>	<u>5,440</u>	<u>-</u>	<u>1,379,611</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred special taxes, Suffolk County	<u>630,000</u>				<u>630,000</u>
FUND BALANCES					
Restricted:					
Workers' compensation	887,561				887,561
Unemployment insurance	50,658				50,658
Retirement contribution:					
Teachers' retirement system	62,499				62,499
Employees' retirement system	1,000,722				1,000,722
Employee benefit accrued liability	163,605				163,605
Capital	2,262,535		1,791,233		4,053,768
Repairs	129,883				129,883
Scholarships				81,441	81,441
Assigned:					
Appropriated fund balance	150,000				150,000
Unappropriated fund balance	111,054				111,054
Unassigned: Fund balance	<u>231,497</u>				<u>231,497</u>
Total Fund Balances	<u>5,050,014</u>	<u>-</u>	<u>1,791,233</u>	<u>81,441</u>	<u>6,922,688</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 7,054,185</u>	<u>\$ -</u>	<u>\$ 1,796,673</u>	<u>\$ 81,441</u>	<u>\$ 8,932,299</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022

Total Governmental Fund Balances	\$ 6,922,688
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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.	267,987
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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	\$ 5,122,431	
Less: Accumulated depreciation	<u>(2,321,422)</u>	
		2,801,009

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

Net pension asset - teachers' retirement system	1,689,694	
Net pension asset - employees' retirement system	112,914	
Deferred outflows of resources	1,318,014	
Deferred inflows of resources	<u>(2,293,258)</u>	
		827,364

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	718,400	
Total other postemployment benefits liability	(6,376,556)	
Deferred inflows of resources	<u>(1,935,073)</u>	
		(7,593,229)

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:

Compensated absences payable	(142,454)	
Workers' compensation liabilities	<u>(117,957)</u>	
		<u>(260,411)</u>

Total Net Position	<u>\$ 2,965,408</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, 2022

	General	Special Aid	Capital Projects	Scholarships	Total Governmental Funds
REVENUES					
Real property taxes	\$ 4,444,323	\$	\$	\$	\$ 4,444,323
Other tax items	638,190				638,190
Charges for services	31,324				31,324
Use of money and property	2,042				2,042
Sale of property and compensation for loss	3,614				3,614
Miscellaneous	3,512			6,000	9,512
State sources	375,933				375,933
Federal sources		9,403			9,403
Total Revenues	5,498,938	9,403	-	6,000	5,514,341
EXPENDITURES					
General support	1,114,847				1,114,847
Instruction	1,927,622	9,403		2,750	1,939,775
Pupil transportation	681,027				681,027
Community service	29,123				29,123
Employee benefits	1,363,753				1,363,753
Capital outlays			108,767		108,767
Total Expenditures	5,116,372	9,403	108,767	2,750	5,237,292
Net Change in Fund Balances	382,566	-	(108,767)	3,250	277,049
Fund Balances - Beginning of year	4,667,448	-	1,900,000	78,191	6,645,639
Fund Balances - End of year	\$ 5,050,014	\$ -	\$ 1,791,233	\$ 81,441	\$ 6,922,688

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, 2022

Net Change in Fund Balances \$ 277,049

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.

\$ 37,129

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.

Decrease in compensated absences payable 24,924

Certain operating expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, but are expensed in the Statement of Activities.

Increase in workers' compensation liabilities (42,210)

19,843

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 depreciation expense exceeded capital outlays and other additions in the period.

Capital outlays and other additions 214,386

Depreciation expense (218,392)

(4,006)

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 246,944

Employees' retirement system 73,158

Other postemployment benefits (74,993)

245,109

Change in Net Position \$ 537,995

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. 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. Separate statements for each governmental fund are presented. 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 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 claims and judgments, compensated absences, pension costs, and other postemployment benefits, 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 between 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, other postemployment benefits, 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. Prepaid Items

Prepaid items represent payments made by the District for which benefits extend beyond year-end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as assets on the Statement of new Position and Balance Sheet using the consumption method. Under the consumption method, a current asset for the prepaid item is recorded at the time of purchase and an expense/expenditures is reported in the year the goods or services are consumed. A portion of fund balance has been classified as nonspendable to indicate that prepaids do not constitute available spendable resources.

L. 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

M. Other Assets

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

N. Deferred Outflows of Resources

Deferred outflows of resources, in the Statement of Net Position, represents a consumption of net position 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 other postemployment benefits liability not included in OPEB expense.

O. Employee Benefits – Compensated Absences

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

Sick leave eligibility and accumulation is specified in collective bargaining agreements and in individual employment contracts. Upon retirement, resignation or death, employees may 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 New York State Teachers' Retirement System or the New York State and Local Employees' Retirement System.

District employees may choose to participate in the District's elective deferred compensation plans established under Internal Revenue Code Sections 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 position 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 other postemployment benefits 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 improvement of those assets. However, the District has no debt.

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, 2022.

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

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

after the end of any fiscal year, excess amounts may either be transferred to another reserve or the excess applied to the appropriations of the next succeeding fiscal year's budget. If the District elects to convert to tax (contribution) basis, excess resources in the fund over the sum sufficient to pay pending claims may be transferred to any other reserve fund. 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 New York State and Local Employees' Retirement System. 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. The Board may also adopt a resolution establishing a sub-fund for contributions to the New York State Teachers' Retirement System. During a fiscal year, the Board may authorize payment into the sub-fund of up 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 sub-fund is separately administered, but must comply with all the existing provisions of General Municipal Law §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 benefit primarily based on unused and unpaid sick leave, personal leave, holiday leave or vacation time 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 of Education, 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.

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

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.

Assigned – Consists of amounts that are subject to a purpose constraint that represents an intended use established by the District's Board of Education. 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 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 4.0% 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 of Education 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 of Education.

The Board of Education 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 Governmental Accounting Standards Board (GASB) Statements are issued to set generally accepted accounting principles (GAAP) for state and local governments. The following is not an all-inclusive list of GASB statements issued, but the statement that the District feels may have a future impact on these financial statements. The District will evaluate the impact of this pronouncement and implement it, as applicable, if material.

Effective for the Year Ending
June 30, 2023

Statement
GASB No. 96 - *Subscription Based*
Information Technology Agreements

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

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 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 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.

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

Other postemployment benefit 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 other postemployment benefit 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 of Education for the general fund, the only fund with a legally adopted budget.

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

Appropriations are 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 of Education 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 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.

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

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, 2022, the District was billed \$299,547 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$45,099. 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, 2022, consists of:

General Fund	
New York State - general aid	\$ 9,085
New York State - excess cost aid	<u>4,253</u>
	<u>\$ 13,338</u>

District management expects these amounts to be fully collectible.

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2022 consisted of:

General Fund	
BOCES Aid	<u>\$ 45,099</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, 2022 were as follows:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 91,500	\$	\$	\$ 91,500
Construction work in progress	-	108,767		108,767
Total capital assets being depreciated	91,500	108,767	-	200,267
Capital assets being depreciated:				
Buildings and improvements	3,031,392			3,031,392
Site improvements	458,688			458,688
Furniture and equipment	1,387,843	105,619	(61,378)	1,432,084
Total capital assets being depreciated	4,877,923	105,619	(61,378)	4,922,164
Less accumulated depreciation for:				
Buildings and improvements	1,075,620	54,380		1,130,000
Site improvements	224,574	20,539		245,113
Furniture and equipment	864,214	143,473	(61,378)	946,309
Total accumulated depreciation	2,164,408	218,392	(61,378)	2,321,422
Total capital assets being depreciated, net	2,713,515	(112,773)	-	2,600,742
Capital assets, net	\$ 2,805,015	\$ (4,006)	\$ -	\$ 2,801,009

Depreciation expense was charged to governmental functions as follows:

General support	\$ 19,886
Instruction	116,997
Pupil transportation	81,509
Total depreciation expense	\$ 218,392

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, 2022, the District has not recorded any such impairment losses.

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

10. INTERFUND TRANSACTIONS

Interfund balances at June 30, 2022 are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$ 28,493	\$ 826,438
Capital Projects Fund	797,945	
	<u>\$ 826,438</u>	<u>\$ 826,438</u>

11. LONG-TERM LIABILITIES

A. Changes

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

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022	Amounts Due Within One Year
<u>Other Long-Term Liabilities:</u>					
Compensated absences	\$ 167,378	\$	\$ (24,924)	\$ 142,454	\$
Workers' compensation liabilities	75,747	49,359	(7,149)	117,957	
	<u>\$ 243,125</u>	<u>\$ 49,359</u>	<u>\$ (32,073)</u>	<u>\$ 260,411</u>	<u>\$</u>

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

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 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

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

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 contributions are deducted from state aid in the subsequent months of September, October, and November. 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 9.53% of covered payroll for the TRS' fiscal year ended June 30, 2021. The District's average contribution rate was 17.30% of covered payroll for the ERS' fiscal year ended March 31, 2022.

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2022 was \$147,317 for TRS at the contribution rate of 9.80% and \$135,230 for ERS at an average contribution rate of 18.54%.

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

At June 30, 2022, 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, 2021, for TRS and March 31, 2022 for ERS. The total pension asset/(liability) used to calculate the net pension asset/(liability) was determined by an actuarial valuation. The District's proportion of the net

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

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, 2021	March 31, 2022
Measurement date		
District's proportionate share of the net pension asset	\$ 1,689,694	\$ 112,914
District's portion of the Plan's total net pension asset	0.009751%	0.0013813%
Change in proportion since the prior measurement date	0.000221	0.0001212

For the year ended June 30, 2022, the District recognized pension expense (credit) of \$(92,407) for the TRS and \$62,072 for the ERS. At June 30, 2022, 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	\$ 232,906	\$ 8,551	\$ 8,779	\$ 11,091
Changes of assumptions	555,776	188,441	98,420	3,180
Net difference between projected and actual earnings on pension plan investments			1,768,439	369,746
Changes in proportion and differences between the District's contributions and proportionate share of contributions	3,429	153,840	17,927	15,676
District contributions subsequent to the measurement date	147,317	27,754		
Total	<u>\$ 939,428</u>	<u>\$ 378,586</u>	<u>\$ 1,893,565</u>	<u>\$ 399,693</u>

District contributions, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. 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
2023	\$ (220,789)	\$ 18,356
2024	(259,132)	(1,819)
2025	(325,254)	(64,738)
2026	(428,995)	(660)
2027	77,501	-
Thereafter	55,215	-
	<u>\$ (1,101,454)</u>	<u>\$ (48,861)</u>

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

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, 2021	March 31, 2022
Actuarial valuation date	June 30, 2020	April 1, 2021
Inflation	2.40%	2.70%
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%	1.40%

For TRS, annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Society of Actuaries Scale MP-2020, applied on a generational basis. Active member mortality rates are based on plan member experience. 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-2020. 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, 2021 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. The June 30, 2020 demographic actuarial assumptions and the salary scale were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014. 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.

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.

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

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, 2021		March 31, 2022
Asset type				
Domestic equity	33.0%	6.80%	32.0%	3.30%
International equity	16.0%	7.60%	15.0%	5.85%
Global equity	4.0%	7.10%		
Real estate equity	11.0%	6.50%	9.0%	5.00%
Private equity	8.0%	10.00%	10.0%	6.50%
Alternative investments			10.0%	3.78-5.58%
Domestic fixed income	16.0%	1.30%		
Global bonds	2.0%	0.80%		
High-yield bonds	1.0%	3.80%		
Fixed income			23.0%	0.00%
Private debt	1.0%	5.90%		
Real estate debt	7.0%	3.30%		
Cash equivalents	1.0%	(0.20)%		
Cash			1.0%	(1.00)%
	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 discount rate used by the TRS at the prior year's measurement date of June 30, 2020, was 7.10%). 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 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:

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

	1% Decrease 5.95%	Current Assumption 6.95%	1% Increase 7.95%
TRS			
District's proportionate share of the net pension asset	<u>\$ 177,309</u>	<u>\$ 1,689,694</u>	<u>\$ 2,960,743</u>
	1% Decrease 4.90%	Current Assumption 5.90%	1% Increase 6.90%
ERS			
District's proportionate share of the net pension asset (liability)	<u>\$ (290,639)</u>	<u>\$ 112,914</u>	<u>\$ 450,466</u>

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 <i>(Dollars in Thousands)</i> June 30, 2021	ERS March 31, 2022
Measurement date		
Employers' total pension liability	\$ (130,819,415)	\$ (223,874,888)
Plan fiduciary net position	<u>148,148,457</u>	<u>232,049,473</u>
Employers' net pension asset	<u>\$ 17,329,042</u>	<u>\$ 8,174,585</u>
Ratio of plan fiduciary net position to the employers' total pension liability	113.25%	103.65%

Payables to the Pension Plan

For the TRS, employer and employee contributions for the fiscal year ended June 30, 2022, are paid to the system in September, October, and November 2022 through a state aid intercept. Accrued retirement contributions as of June 30, 2022, represent employer and employee contributions for the fiscal year ended June 30, 2022, 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, 2022 amounted to \$147,317 of employer contributions and \$9,857 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, 2022, represent the projected employer contribution for the period of April 1, 2022 through June 30, 2022 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2022 amounted to \$27,754 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, 2022, totaled \$34,710.

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, 2022 totaled \$120,026.

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 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 benefit payments	17
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>23</u>
	<u><u>40</u></u>

B. Total OPEB Liability

The District's total OPEB liability of \$6,376,556 was measured as of June 30, 2022, 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.

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:

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

Inflation	2.50%
Salary increases	3.50% average, including inflation
Discount rate	3.54%
Healthcare cost trend rates	6.50% for 2022, 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, 2022 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, 2021	<u>\$ 7,979,422</u>
Changes for the year	
Service cost	364,770
Interest on total OPEB liability	166,384
Changes of benefit terms	-
Differences between expected and actual experience	(448,092)
Changes in assumptions or other inputs	(1,512,753)
Benefit payments	<u>(173,175)</u>
	<u>(1,602,866)</u>
Balance at June 30, 2022	<u><u>\$ 6,376,556</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% in 2021 to 3.54% in 2022.

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 (2.54%) or 1 percentage point higher (4.54%) than the current discount rate:

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

OPEB	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability	<u>\$ (7,352,945)</u>	<u>\$ (6,376,556)</u>	<u>\$ (5,582,413)</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 (5.50-4.00%) or 1 percentage point higher (7.50-6.00%) than the current healthcare cost trend rate:

OPEB	1% Decrease 5.50% decreasing 4.00%	Healthcare Cost Trend Rates 6.50% decreasing 5.00%	1% Increase 7.50% decreasing 6.00%
Total OPEB liability	<u>\$ (5,506,082)</u>	<u>\$ (6,376,556)</u>	<u>\$ (7,471,332)</u>

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$248,168. At June 30, 2022, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred	
	Outflows of Resources	Inflows of Resources
Differences between expected and actual experience	\$	\$ 744,033
Changes of assumptions or other inputs	<u>718,400</u>	<u>1,191,040</u>
	<u>\$ 718,400</u>	<u>\$ 1,935,073</u>

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

Year Ending June 30,	Amount
2023	\$ (253,993)
2024	(332,208)
2025	(436,159)
2026	<u>(194,313)</u>
	<u>\$ (1,216,673)</u>

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

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, 2022, as processed by the EEWCC, is \$117,957. Claims activity is summarized as follows:

	<u>2021</u>	<u>2022</u>
Claims at beginning of year	\$ 79,149	\$ 75,747
Incurred claims and claim adjustment expenses	2,298	49,359
Claim payments	<u>(5,700)</u>	<u>(7,149)</u>
Claims at year end	<u>\$ 75,747</u>	<u>\$ 117,957</u>

The EEWCC is holding \$267,987 of cash on account for the District to satisfy these liabilities at June 30, 2022. In addition, the District has reserved \$887,561 in the general fund for potential supplemental assessments due to catastrophic losses and future claims.

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

The EEWCC has issued financial statements for the year ended June 30, 2022. 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 since inception:

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>	Total
General Fund				
Funding Provided	\$ 2,000,000	\$ 2,000,000	\$ 483,008	\$ 4,483,008
Interest Earnings	32,610	18,875	37	51,522
Use of Reserve	(371,995)	(1,900,000)		(2,271,995)
Total General Fund	<u>1,660,615</u>	<u>118,875</u>	<u>483,045</u>	<u>2,262,535</u>
Capital Projects Fund				
Funding Provided	371,995	1,900,000		2,271,995
Use of Reserve	(371,995)	(108,767)		(480,762)
Total Capital Projects Fund	<u>-</u>	<u>1,791,233</u>	<u>-</u>	<u>1,791,233</u>
Balance as of June 30, 2022	<u>\$ 1,660,615</u>	<u>\$ 1,910,108</u>	<u>\$ 483,045</u>	<u>\$ 4,053,768</u>

17. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$150,000 has been appropriated to reduce taxes for the year ending June 30, 2023.

18. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2022, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance

General Fund	
General support	\$ 14,800
Instruction	13,656
Pupil transportation	<u>82,598</u>
	<u>\$ 111,054</u>

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

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.

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, 2022

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 4,452,291	\$ 4,452,291	\$ 4,444,323	\$ (7,968)
Other tax items	639,829	639,829	638,190	(1,639)
Charges for services	56,000	56,000	31,324	(24,676)
Use of money and property	9,816	9,816	2,042	(7,774)
Sale of property and compensation for loss	9,500	9,500	3,614	(5,886)
Miscellaneous	6,500	6,500	3,512	(2,988)
Total Local Sources	5,173,936	5,173,936	5,123,005	(50,931)
State Sources	391,420	391,420	375,933	(15,487)
Total Revenues	5,565,356	5,565,356	5,498,938	\$ (66,418)
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	150,000	150,000		
Prior Year's Encumbrances	136,283	136,283		
Total Appropriated Fund Balance	286,283	286,283		
Total Revenues and Appropriated Fund Balance	\$ 5,851,639	\$ 5,851,639		

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, 2022

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 116,379	\$ 119,278	\$ 113,587	\$	\$ 5,691
Central administration	176,402	124,672	123,488		1,184
Finance	346,257	334,852	281,633	14,800	38,419
Staff	97,449	97,615	68,143		29,472
Central services	552,700	539,095	443,096		95,999
Special items	66,214	84,966	84,900		66
Total General Support	1,355,401	1,300,478	1,114,847	14,800	170,831
Instruction					
Administration & improvement	181,487	183,012	162,065		20,947
Teaching - regular school	1,178,902	1,220,712	1,159,120	5,000	56,592
Programs for students with disabilities	318,335	319,427	215,254		104,173
Teaching - special school	25,641	28,675	28,675		-
Instructional media	291,986	297,763	253,326	8,656	35,781
Pupil services	148,259	145,399	109,182		36,217
Total Instruction	2,144,610	2,194,988	1,927,622	13,656	253,710
Pupil Transportation	736,482	789,539	681,027	82,598	25,914
Community Services	41,534	41,534	29,123		12,411
Employee Benefits	1,573,612	1,525,100	1,363,753		161,347
Total Expenditures	\$ 5,851,639	\$ 5,851,639	5,116,372	\$ 111,054	\$ 624,213
Net Change in Fund Balances			382,566		
Fund Balance - Beginning of Year			4,667,448		
Fund Balance - End of Year			\$ 5,050,014		

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 Nine Fiscal Years

Teachers' Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset (liability)	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)	\$ 1,689,694	\$ (263,304)	\$ 243,138	\$ 168,277	\$ 71,355	\$ (99,846)	\$ 971,763	\$ 1,048,940	\$ 58,842
District's covered payroll	\$ 1,654,997	\$ 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	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 asset/(liability)	113.25%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
Discount rate	6.95%	7.10%	7.10%	7.25%	7.25%	7.50%	8.00%	8.00%	8.00%

Employees' Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset (liability)	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)	\$ 112,914	\$ (1,255)	\$ (351,236)	\$ (116,121)	\$ (63,075)	\$ (177,285)	\$ (325,530)	\$ (63,437)	\$ (84,856)
District's covered payroll	\$ 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	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 asset/(liability)	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%	97.20%
Discount rate	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%	7.50%

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.

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

Teachers' Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 147,317	\$ 157,721	\$ 143,295	\$ 165,896	\$ 148,418	\$ 174,077	\$ 190,749	\$ 248,923	\$ 229,061	\$ 154,723
Contributions in relation to the contractually required contribution	147,317	157,721	143,295	165,896	148,418	174,077	190,749	248,923	229,061	154,723
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
Contributions as a percentage of covered payroll	10%	10%	8%	11%	9%	12%	12%	17%	16%	11%

Employees' Retirement System

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contribution	\$ 135,230	\$ 119,527	\$ 117,619	\$ 119,354	\$ 122,318	\$ 100,648	\$ 132,569	\$ 138,814	\$ 154,554	\$ 159,533
Contributions in relation to the contractually required contribution	135,230	119,527	117,619	119,354	122,318	100,648	132,569	138,814	154,554	159,533
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 729,349	\$ 837,916	\$ 830,516	\$ 798,391	\$ 791,804	\$ 844,409	\$ 854,582	\$ 824,971	\$ 762,323	\$ 741,669
Contributions as a percentage of covered payroll	19%	14%	14%	15%	15%	12%	16%	17%	20%	22%

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

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	\$ 364,770	\$ 386,296	\$ 281,631	\$ 275,525	\$ 288,674
Interest on total OPEB liability	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	(1,512,753)	61,646	1,650,258	354,415	(262,528)
Benefit payments	(173,175)	(183,438)	(151,838)	(180,528)	(127,149)
Net change in total OPEB liability	(1,602,866)	437,697	930,429	685,927	115,084
Total OPEB liability, beginning	7,979,422	7,541,725	6,611,296	5,925,369	5,810,285
Total OPEB liability, ending	<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	\$ 1,608,114	\$ 2,209,397	\$ 2,155,509	\$ 2,360,501	\$ 2,428,515
Total OPEB liability as a percentage of covered employee payroll	396.52%	361.16%	349.88%	280.08%	243.99%
Discount rate	3.54%	2.16%	2.21%	3.50%	3.87%
Healthcare trend rates	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, 2022

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 5,715,356
Additions:	
Prior year's encumbrances	<u>136,283</u>
Original Budget	5,851,639
Budget revision	<u>-</u>
Final Budget	<u><u>\$ 5,851,639</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2022-2023 voter-approved expenditure budget	<u><u>\$ 5,787,436</u></u>
Maximum allowed (4% of 2022-2023 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	\$ 261,054
Unassigned fund balance	<u>231,497</u>
	\$ 492,551
Less:	
Appropriated fund balance	150,000
Encumbrances	<u>111,054</u>
Total adjustments	<u>261,054</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, 2022

PROJECT TITLE	Budget June 30, 2021	Budget June 30, 2022	Expenditures		Unexpended Balance	Methods of Financing			Fund Balance June 30, 2022
			Prior Years	Current Year		Proceeds of Obligations	State Aid	Local Sources	
Capital Reserve HVAC Renovations	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 108,767	\$ 108,767	\$ -	\$ -	\$ 1,900,000	\$ 1,791,233

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Net Investment in Capital Assets
June 30, 2022

Capital assets, net	<u>\$ 2,801,009</u>
Net investment in capital assets	<u><u>\$ 2,801,009</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, 2022, 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 11, 2022.

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.

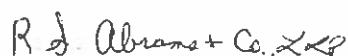
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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
Islandia, New York
October 11, 2022

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WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606
PHONE: (631) 234-4444 • FAX: (631) 234-4234

October 11, 2022

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, 2022. 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 April 27, 2021. 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 2022. 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.
- 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.
- 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, 2022. 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. We noted no such misstatements.

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 11, 2022.

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, 2022.

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of changes in District’s total OPEB liability, 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.

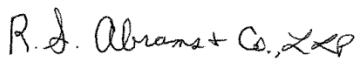
We were engaged to report on the schedule of change from adopted budget to final budget – general fund and section 1318 of real property tax law limit calculation, schedule of project expenditures - capital projects fund and net investment in capital assets which accompany the financial statements but 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,

A handwritten signature in cursive script that reads "R.S. Abrams & Co., LLP".

R.S. Abrams & Co., LLP



R.S. ABRAMS & CO., LLP

Accountants & Consultants for Over 75 years

Robert S. Abrams (1926–2014)

Marianne E. Van Duyne, CPA

Alexandria M. Battaglia, CPA

Brendan Nelson, CPA

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, 2022, 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.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749

WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606

PHONE: (631) 234-4444 • FAX: (631) 234-4234

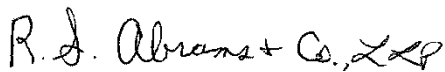
www.rsabrams.com

* * * * *

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,

A handwritten signature in black ink that reads "R.S. Abrams & Co., LLP". The signature is written in a cursive, flowing style.

R.S. Abrams & Co., LLP
Islandia, New York
October 11, 2022

MEMORANDUM OF AGREEMENT

This Agreement made and entered into this ____ day of ____ 2022 by and between the Fire Island Union Free School District (“District”) and the Fire Island Teachers’ Association (“Association”).

WHEREAS, the District and the Association are parties to a collective bargaining agreement covering the period July 1, 2021 through June 30, 2024 (“CBA”); and

WHEREAS, Article 8 of the CBA specifies the teacher’s work day as six (6) hours and thirty-five (35) minutes; and

WHEREAS, Article 5, subpart C specifies conditions and rates for chaperoning overnight and weekend daytime school events; and

WHEREAS, the Parties have a mutual desire to amend subpart C to include weekday chaperoning events that extend beyond the contractual workday and have agreed to modify the language to reflect the understanding reached;

NOW THEREFORE, in consideration of the mutual promises of the parties hereinafter contained and for other good and valuable consideration, the parties agree as follows:

1. **Extra Duties – Article 5 – Paragraph C – Add New Third Sentence** as follows:

“Weekday daytime chaperone assignments that extend beyond the contractual workday shall be compensated at a rate of \$75 per hour, for up to a maximum of three (3) hours beyond the contractual workday.

2. **Extra Duties – Article 5 – Paragraph C – Amend New Fourth Sentence** as follows:

“Employees shall not be eligible to combine the overnight chaperoning assignment compensation, the weekend daytime chaperone assignment compensation and the Weekday daytime chaperone assignment compensation referenced herein.”

3. Except as modified herein, all terms and conditions of the CBA between the District and the Association shall remain in full force and effect.

4. It is agreed that the mechanism to enforce the terms of this Agreement is the grievance procedure set forth in the applicable collective bargaining agreement between the parties.

5. This Agreement is the complete and exclusive statement of the agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants, and practices between the parties relating to the subject matter of this agreement.

6. This Agreement may not be amended or modified orally; this Agreement can only be amended or modified by written agreement, signed by authorized representatives of both parties.
7. This Agreement is and remains subject to and contingent upon formal approval and execution by the Board of Education.

For the District:

Jay Lippert
President, Board of Education
Fire Island UFSD

For the Association:

Jeanene Crawson
President
Fire Island Teachers' Association

COUNTY OF SUFFOLK



OFFICE OF THE COUNTY EXECUTIVE

Steven Bellone
SUFFOLK COUNTY EXECUTIVE

Sept. 15, 2022

Superintendent,

Enclosed is a revised Memorandum of Agreement (MOA) with respect to distribution of funds from the Suffolk County School Bus Stop Arm Demonstration Program. This MOA replaces the original that was sent to your district on Aug. 22.

Please know that these revisions have been made in consultation with counsel for your district. Please sign and return this MOA, along with a filled out and signed voucher. Please ensure that the voucher includes the amount of funds you are due to receive as noted in the MOA, as well as a signature from your district on the appropriate signature line.

This will assist us in providing these funds to your district without further delay.

Should you have any questions or concerns, please do not hesitate to contact Ed Moltzen of the County Executive's Office at 631-853-4743.

Regards,

Ed Moltzen
Director of Shared Services
Suffolk County

MEMORANDUM OF AGREEMENT

THIS MEMORANDUM OF AGREEMENT (“Agreement”) is by and between the **COUNTY OF SUFFOLK** (the “County”), a municipal corporation of the State of New York, acting through its duly constituted **TRAFFIC AND PARKING VIOLATIONS AGENCY** (the “Department” or “TPVA”) located at 100 Veterans Memorial Highway, Hauppauge, New York 11788; and the **Fire Island Union Free School District (the “School District”)**, having its principal office at P.O. Box 428, Ocean Beach, New York 11770, each referred to herein, individually, as a “Party” and collectively, as the “Parties.”

WHEREAS, Section 1174-a of the New York State Vehicle and Traffic Law authorized the County to establish a demonstration program imposing monetary liability on the owner of a vehicle for failure of the vehicle’s operator to stop for school buses with stop signs extended; and

WHEREAS said legislation further authorized the installation of stop-arm cameras on school buses in order to allow better enforcement of stop-arm violations. These cameras capture images of vehicles that unlawfully pass a stopped school bus and subsequently issue a violation to the owners of such vehicles; and

WHEREAS, the Suffolk County Legislature enacted Chapter 719 of the Suffolk County Code (Suffolk County Local Law No. 35-2019), which in part, enacted the School Bus Stop Arm Demonstration Program (“Stop Arm Program”) as authorized by Section 1174-a of the New York State Vehicle and Traffic Law (collectively, applicable State and local laws concerning school bus stop arm laws, shall hereafter be referred to as “Stop Arm Laws”); and

WHEREAS, the County is authorized to enter into agreements with school districts located within the County to participate in the Stop Arm Program; and

WHEREAS, the School District has previously entered into an opt-in agreement with the County to participate in the Stop Arm Program; and

WHEREAS, the School District is permitted to receive grants in accordance with Section 719-8 (F) of the Suffolk County Code, in furtherance of school safety and education. The parties hereto desire to make funds available to the School District for said purpose; and

WHEREAS, the purpose of this Agreement is to set forth the responsibilities of the School District upon acceptance of grant monies from the County.

NOW, THEREFORE, in consideration of the mutual benefits conferred by this Agreement, the Parties hereby agree as follows:

1. **Term.** This Agreement begins as of July 1, 2022, and shall continue until June 30, 2023, with two (2) one (1) year options to extend at the County’s discretion for the period of July 1, 2023 through June 30, 2024 (option 1), and July 1, 2024 through June 30, 2025.

2. **Automatic Termination.** Notwithstanding anything herein to the contrary, this Agreement shall automatically terminate, without the payment of any penalty, if (1) for any reason the School District opts-out of the Stop Arm Program; or (2) the Stop Arm Laws are repealed; and/or (3) if for any reason the Stop Arm Program or the demonstration program is terminated or ceases to be enforced.
3. **Program Services and School District Obligations.**
 - a. The School District shall receive funds to develop and implement a program to educate drivers on the state laws associated with stopping for school buses and to provide funds for traffic safety enforcement ("Safety and Enforcement Program"). This shall include outreach to Suffolk County residents. Methods and outlets for outreach to Suffolk County residents shall be within the School District's discretion and may include but are not limited to television, radio, newspaper, and social media outlets.
 - b. The School District shall maintain a list documenting all of its expenses towards the Safety Enforcement Program and all other items for which expenditures have been made or will be made in accordance with this Agreement. The School District shall furnish to the County the list of expenses, along with any receipts, and other supporting documentation, including, but not limited to invoices, event flyers, copies of social media posts and other publications, not more than thirty (30) days after the expenditure of the funds or in no event after the 31st day of January following the end of each year of the Agreement. This provision shall survive the expiration of this Agreement for a period of not less than seven (7) years.
4. **Total Cost of Agreement:** The amount of compensation to be paid to the School District is \$260.00 in accordance with paragraphs 5(a) and 5(b) below. If the County elects to extend the Agreement for the option periods, the amount of compensation shall likewise be subject to the provisions of paragraphs 5(a) and 5(b) below.
5. **Payment Terms:**
 - a. During the Term of this Agreement, the County shall make a one lump sum payment to the School District, which shall be disbursed by the County no later than August 31 or within 45 days of receipt of a properly completed and executed voucher.
 - b. The County shall pay the School District a percentage, to be determined by the County, of the revenues generated by the Stop Arm Program. The payment to the School District will be based on the number of students enrolled in the School District for the given year, according to the most recently published numbers by the New York State Department of Education.

6. **Accounting/ Audit.** The County shall have access to records for accounting and audit in connection with the funds received by the School District pursuant to this Agreement.
7. **No Third-Party Beneficiaries.** The Agreement is entered into solely for the benefit of the Parties. No additional party shall be deemed a beneficiary of the Agreement and no third party shall have the right to make any claim or assert any right under this Agreement.
8. **Independent Contractor.** The Parties are not, and shall never be, considered employees/employers of the other Parties for any purpose. Notwithstanding anything herein, the Agreement shall not be construed as creating a principal-agent relationship between the Parties, as the case may be.
9. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of New York, without regard to conflict of laws. Venue shall be designated in the Supreme Court, Suffolk County, the United States District Court for the Eastern District of New York, or, if appropriate, a court of inferior jurisdiction in Suffolk County.
10. **Severability.** It is expressly agreed that if any term or provision of the Agreement, or the application thereof to any person or circumstance, shall be held invalid or unenforceable to any extent, the remainder of the Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and every other term and provision of the Agreement shall be valid and shall be enforced to the fullest extent permitted by law.
11. **Assignment.** No Party shall have the right and authority to assign any of the obligations associated with this Agreement to another Party.
12. **Merger; No Oral Changes.** It is expressly agreed that the Agreement represents the entire agreement of the Parties and that all previous understandings are herein merged in the Agreement. No modification of the Agreement shall be valid unless in written form and executed by both parties.
13. **Counterparts.** This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument. Electronic or facsimile delivery of a fully executed copy of the signature pages shall constitute an effective and binding execution of this Agreement.
14. **Authorization.** The Parties hereto stipulate and represent that all procedures necessary to authorize the execution of this Agreement have been performed and that the persons signing for each Party have been authorized to do so.

IN WITNESS WHEREOF, the parties ~~have~~ executed this Memorandum of Agreement as of the latest date written below.

**Fire Island Union Free School District
SUPERINTENDENT**

COUNTY OF SUFFOLK

Signature: _____

Name: _____

Title: _____

Date: _____

By: _____

Lisa M. Black
Chief Deputy County Executive

Date: _____

APPROVED AS TO FORM:

By: _____

Christiana McSloy
Chief Deputy County Attorney

Date: _____

APPROVED:

By: _____

Paul Margiotta
Executive Director, TPVA

Date: _____

Dept:	Contact:	Payment Voucher #	Responsible Agency	Entered By, Date
Dept Address:			TVB	

Single Check (Y/N)	Vendor Code (Tax ID)	Accounting Period (mm/yy)	Budget FY (yyyy)	Document Total (Include Cents)
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Vendor Name & Mailing Address	Vendor Remit Address (if different)
Fire Island Union Free School District	
P. O. Box 428	
Ocean Beach, NY 11770	

Ln (02)	Reference Document Cd (2) Number (11) Ln (2)	Com Ln# (2)	Invoice Number (12) Ln (3)	Fund (3)	Dept (3)	Unit (4)	Sub Org (2)	Actv (4)	Obj (4)	Sub Obj (2)	Capital Project # (8)
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Rev (4)	BS Acct (4)	Description (17)	Amount (Include Cents)	I/D	P/F
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01				136	TVB	1140			4773		County
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Additional Comments

DEPARTMENT CERTIFICATION: I hereby certify that the materials above specified have been received by me in good condition without substitution. The service properly performed and that the quantities thereof have been verified with the exceptions of discrepancies noted, and payment is approved.

PAYEE CERTIFICATION: I certify that the above bill is just, true and correct, that no part thereof has been paid except as stated; that the balance is actually due and owing; that taxes from which the county is exempt are excluded and that I have read and am familiar with the provisions of Local Law 32-1989 as detailed in the payee instruction section of this voucher.



Signed

Date

Title

Payee's Signature

Title

Name of Company



Fire Island Union Free School District

P.O. Box 428, Ocean Beach, NY 11770-0428

Ph: (631) 583-5626 Fax: (631) 583-5167

www.fi.k12.ny.us

Travis Davey, Superintendent

Board of Education

Jay Lippert, President

Amy Wood, Vice President

Lisa Kaufman

Linda Nowachek

Judi Phelan

Kathleen Skelly-Kurka

Marisa Wyckoff

Fire Island Union Free School District Consultant Services Contract

This AGREEMENT is entered into this ____ day of September, 2022 by the Board of Education of the Fire Island Union Free School District (hereinafter "District") and The YMCA of Long Island/Great South Bay YMCA (hereinafter "Consultant").

Term:

This AGREEMENT shall commence on September 1, 2022, and continue thereafter in full force and effect through the period ending June 30, 2023 inclusive, unless terminated as hereinafter specified in this AGREEMENT. It is understood that the District is under no obligation to renew this AGREEMENT upon its expiration on June 30, 2023.

Conditions:

In performing services specified in the AGREEMENT, it is understood that:

1. Consultant will be engaged as an independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this AGREEMENT.
2. Consultant will not be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, social security, New York State Worker's Compensation, unemployment insurance, New York State Employees' Retirement System, health or dental insurance, or malpractice insurance, or the like. It is recognized by the District and Consultant that Consultant has authority to perform services only as expressly set forth in this Agreement, and neither party has authority to act for, or on behalf of, the other party, or to bind the other party to any agreement or in any other manner except as provided in this Agreement, unless such authority is expressly given in writing.
3. District, in accordance with Federal or State requirements, will submit a Form 1099 and IT 2102.1 respectively at year-end to the Federal Government for all individuals having a gross income exceeding \$600, which thereupon will be reported for income tax purposes.
4. This Agreement, and any amendments to this Agreement, will not be in effect unless and until agreed to in writing and signed by an authorized representative of both Parties.
5. Consultant agrees to defend, indemnify, and hold harmless the District, its agents, officers, trustees, employees and attorneys from and against all claims, damages, losses and expenses, including but not limited to reasonable attorneys' fees arising out of or resulting from any act or omission of the Consultant and/or any of Consultant's employees in connection with the terms of this Agreement. The obligations pursuant to this section shall survive the termination or expiration of this Agreement.

6. District reserves the right to reject any of the Consultant's staff, which the District, at its sole discretion, may deem unqualified.
7. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not sue, publish, discuss, disclose, or communicate the contents of such information directly or indirectly with third parties, except as provided for in this Agreement and/or by law. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including, but not limited to, the Family Educational Rights and Privacy Act (FERPA).
8. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
9. Consultant shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department ("NYSED").
10. Consultant shall observe and comply with the District's Code of Conduct, District Anti-Discrimination policies and/or District Anti-Harassment policies.
11. Consultant shall attempt to provide substitute coverage in the event of the absence of a regularly scheduled service provider. The services of the substitute provider shall be in accordance with all terms and conditions of this Agreement.

Services and Responsibilities:

1. During the term of this AGREEMENT, Consultant will provide the District with the services set forth in the attached Schedule A.
2. Consultant shall provide conscientious, competent, and diligent services throughout the entire term of this AGREEMENT.
3. Consultant shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to, performing background checks and fingerprinting of all staff directly providing services to students, and comply with all provisions of Project SAVE legislation. Consultant shall provide the District with the appropriate proof of clearance for each person providing services pursuant to this Agreement.

Representations:

1. Consultant represents that all services under this AGREEMENT will be provided by individuals who are of good character, who are in good professional standing, and who possess current and valid licenses, if any, necessary to perform services under this AGREEMENT. Consultant represents that no individuals providing services under this AGREEMENT are currently charged, nor in the past have been charged, with any criminal or professional misconduct or incompetence. Consultant shall provide copies of licenses of all professionals servicing the District upon the execution of this AGREEMENT.
2. In the event that the license of Consultant or any agent or employee thereof is revoked, terminated, suspended, or otherwise impaired, or if any litigation becomes pending against Consultant, or in the event that Consultant receives notice of such pending action, Consultant shall immediately notify District through the Superintendent of Schools.

Compensation:

1. District agrees to pay Consultant pursuant to the fee structure in the attached Schedule A.
2. The District shall pay Consultant within thirty (30) days of the District's receipt of a detailed written invoice from the Consultant. Said invoice shall include the total number of students serviced, dates that the invoice covers, and the total amount due for the period specified.
3. The District shall give Consultant notice of any invoice disputes within twenty (20) days of its receipt of the invoice and reserves the right to withhold payment pending the resolution of the dispute.
4. Consultant agrees to make a good faith effort to reschedule any lessons that were cancelled by Consultant, for any reason, so as to provide a total of 20 lessons per session.
5. Consultant shall bear the cost of all expenses incurred as the result of doing business, including but not limited to, all fees, fines, licenses, bonds, or taxes, as well as the cost of all tools, vehicles or other equipment necessary for the implementation of services pursuant to this Agreement.
6. Neither Consultant nor any of its personnel shall share or accept any fee or gratuity for services provided pursuant to this Agreement except as expressly set forth in this Agreement.

Insurance:

1. Consultant, at his/her sole expense, shall procure and maintain such policies of comprehensive general liability, malpractice and other insurance as shall be necessary to insure the District, Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by Consultant in connection with the performance of Consultant's responsibilities under this AGREEMENT; each such policy shall provide a minimum coverage of One Million (\$1,000,000) Dollars in the event of injury or death to one person and Three Million (\$3,000,000) Dollars in the event of injury or death to more than one person as a result of the same incident. Upon execution of this AGREEMENT, Consultant will supply the District with a Certificate of Insurance including the District, Board of Education, Employees and Volunteers as additional insured, a copy of the Declaration pages of the policies, and a copy of the additional insured endorsement.

2. Consultant acknowledges that failure to obtain such insurance on behalf of the District constitutes a material breach of contract and subjects Consultant to liability for damages, indemnification and all other legal remedies available to the District.
3. The Insurance is to be underwritten by a licensed New York State Insurer with a minimum Bests rating of A-minus. The DISTRICT shall be notified in writing within thirty (30) days in the event of cancellation or non- renewal.

Default and Termination:

1. This Agreement may be terminated by either Consultant or District upon thirty (30) days prior written notification to the other party. Such notice shall be given in accordance with the requirements for all notices as set forth in this Agreement.
2. In the event the Consultant or District terminates this AGREEMENT upon thirty (30) days written notice, with or without cause, Consultant shall not be liable to the District for further services, and the District shall only be liable to Consultant for those amounts invoiced for services performed by Consultant.
3. The parties agree that Consultant's failure to comply with any terms or conditions of this AGREEMENT will be deemed a material breach of contract and will provide a basis for the District to immediately terminate this Agreement without any further liability of the District to the Consultant.

Notices:

All notices which are required or permitted under this Agreement shall be in writing, shall be deemed to have been given, if delivered personally or sent by registered or certified mail, addressed as follows:

To District: Travis Davey
Superintendent
Fire Island School District
P.O. Box 428
Ocean Beach, New York 11770

To Consultant: The YMCA of Long Island/Great South Bay YMCA
200 West Main St.
Bay Shore, NY 11706

Successors and Assigns:

It is expressly understood that this AGREEMENT shall not be assigned or transferred without prior written consent of the other party.

Waiver of Rights:

The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.

Severability:

Should any provision of this Agreement for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.

Governing Law:

This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal Laws and regulations.

Venue:

Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.

Entire Agreement:

This AGREEMENT, including the attached Schedule A, is the complete and exclusive statement of the AGREEMENT between the parties, and supersedes all prior contemporaneous oral or written: proposals, understandings, representations, conditions, or covenants between the parties relating to the subject matter of this AGREEMENT.

This AGREEMENT may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.

Execution:

This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by the Board of Education.

IN WITNESS THEREOF, the parties hereto have executed this Agreement the day and year first above written.

Jay Lippert
President, Board of Education
Fire Island UFSD

 10/4/22

The YMCA of Long Island/Great South Bay YMCA
200 West Main Street
Bay Shore, NY 11706

Schedule A

Consultant shall provide Students a 30-minute instructional swimming lesson. During this time, Consultant will have sole use of the pool to provide services pursuant to this Agreement. A 30-minute recreational swim time will be contained in ½ of the pool (a 21 ft. x 75 ft. section).

This program for students in grades K-6, runs for two (2) ten-week sessions. Each Session, one in the Fall and one in the Winter, is composed of twenty lessons, scheduled for Fridays from 3:30p.m. - 4:30 p.m. The dates are as follows:

Session I

October: 7, 14, 21, 28

November: 4, 18

December: 2, 9

January: 6, 13 (Make-up date January 20th)

Session II

January: 27

February: 3, 10, 17

March: 3, 10, 17, 24, 31

April: 21 (Make-up date April 28th)

District will pay Consultant \$140.00 per student, per ten-week session. The District will receive an invoice at the conclusion of each ten-week session including the Session, the total amount owed and the number of students serviced. The YMCA agrees to waive the yearly student membership fee.

DISTRICT WIDE SCHOOL SAFETY PLAN

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



2022-2023 SCHOOL YEAR

Revised: September, 2022

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
- 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 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 “buzzed in” after identifying themselves at the main entrance security window
- After identification, visitors are required to sign in in 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.

- 11 four wheel drive buses – 14-22 students/7-16 adults capacity, mobile radio equipped
- Two seven passenger 4-wheel drive GMC Suburbans with mobile radios
- One 2 passenger 4-wheel drive pickup truck
- 1 electric golf cart with trailer
- 2 cellular phones
- 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 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.

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.

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent will attend all Board meetings. Members of the Superintendent's staff may attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the District Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least 72 hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the news media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. When the Board has the ability to do so, it will conspicuously post meeting notices on the District's website. If a meeting is streamed live over the Internet, the notice will inform the public of the website's Internet address.

The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed resolution, rule, regulation, policy, or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable, at least 24 hours before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the District's website, to the extent practicable, at least 24 hours before the meeting.

(Continued)

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

Using Videoconferencing to Conduct Board Meetings

If videoconferencing is used to conduct a Board meeting:

- a) The Board will provide an opportunity for the public to attend, listen, and observe the meeting at any location where a Board member is participating; and
- b) The public notice for the meeting will inform the public that videoconferencing will be used, identify the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations.

Voting may be done through videoconferencing provided that Board members can be both seen and heard voting and participating from remote locations.

Extraordinary Circumstances

In extraordinary circumstances, the Board may, in its discretion, permit Board members to participate in a Board meeting remotely by videoconference from locations that are not open to the public. For purposes of this policy, this is referred to as extraordinary circumstances videoconferencing.

However, in order for the Board to utilize extraordinary circumstances videoconferencing, the following conditions must be met:

- a) The District must maintain an official website.
- b) The Board must have adopted a resolution, following a public hearing, authorizing the use of extraordinary circumstances videoconferencing:
 - 1. For itself and its committees or subcommittees; or
 - 2. Specifying that each committee or subcommittee may make its own determination.
- c) The Board must have established written procedures governing Board member and public attendance at meetings where extraordinary circumstances videoconferencing is being used that are consistent with law and those procedures must be conspicuously posted on the District's website.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- d) Board members must only participate in meetings remotely from locations that are not open to the public in an extraordinary circumstance. How the Board defines extraordinary circumstances must be set forth in the Board's resolution and written procedures related to extraordinary circumstances videoconferencing. Extraordinary circumstances may include disability, illness, caregiving responsibilities, or other significant or unexpected factor or event which precludes the Board member's physical attendance at a meeting. Except for an extraordinary circumstance, Board members must be physically present at meetings unless a state disaster emergency has been declared or a local state of emergency has been proclaimed and the Board has determined that the circumstances necessitating the emergency declaration would affect or impair the ability of the Board to hold an in-person meeting.
- e) At the meeting where extraordinary circumstances videoconferencing is being used:
 - 1. The public must be able to attend, listen, and observe the meeting in at least one physical location at which a Board member is participating.
 - 2. A minimum number of Board members must be present to fulfill the quorum requirement in the same physical location or locations where the public can attend.
 - 3. Except in the case of executive sessions, Board members must be able to be heard, seen, and identified while the meeting is being conducted, including, but not limited to, any motions, proposals, resolutions, and any other matter formally discussed or voted upon.
 - 4. The minutes of the meeting must include which, if any, Board members participated remotely and must be made available in accordance with law.
 - 5. The public notice must inform the public that: videoconferencing will be used; where the public can view and/or participate in the meeting; where required documents and records will be posted or available; and identify the physical location(s) for the meeting where the public can attend.
 - 6. The meeting must be recorded. The recordings must be posted or linked on the District's website within five business days following the meeting, and must remain available for a minimum of five years thereafter. Upon request, these recordings must be transcribed.
 - 7. The Board must provide the opportunity for the public to view the meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and must ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

8. The Board must utilize technology to permit access by individuals with disabilities consistent with the 1990 Americans with Disabilities Act, as amended, and corresponding guidelines.

Recording Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded and/or transmitted by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Quorum

The quorum for any Board meeting is four members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of Order to conduct its business.

Public Comment

The Board encourages courteous and respectful public comment at Board meetings. All speakers must conduct themselves in a civil manner. Obscene language, harassing language, defamatory statements, and threats of violence are prohibited. All participants are required to comply with the *District Code of Conduct*.

The Board will designate a specific portion of its meeting agenda for public comment for a period of up to 30 minutes on agenda items only. The public is not permitted to discuss topics unrelated to the District, matters unrelated to the agenda, and/or matters involving specific individuals. Each speaker will be allowed up to three minutes. The Board may request, but will not require, speakers identify themselves. The Board is not required to allow speakers to cede their remaining time to other speakers. Written comments may be directed to the Board.

If there are a large number of individuals who want to address the Board, the Board President may limit the number of repetitive comments being made so that the time limit on public comment is not exceeded.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District *Code of Conduct*. The Board President may call for the removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruptive or unruly behavior may be subject to criminal sanctions.

These rules apply to residents and nonresidents equally.

Education Law §§ 1708, 2504, and 2801
General Construction Law § 41
Penal Law § 240.20
Public Officers Law Article 7
8 NYCRR § 100.2

NOTE: Refer also to Policies #1520 -- Special Meetings of the Board
#1540 -- Executive Sessions
#6211 -- Employment of Relatives of Board Members

Adoption Date