

FIRE ISLAND UNION FREE SCHOOL DISTRICT
BOARD OF EDUCATION

Regular Meeting/Public Hearing Agenda
October 13, 2020
4:30 p.m.

Call to Order

Pledge of Allegiance

Voice of the Taxpayer

ITEM 1 **Approval of Minutes**

- a. Regular Meeting of September 8, 2020
- b. Work Session of September 22, 2020

ITEM 2 **Finance**

- a. Treasurer's Report
- b. Trial Balance Reports
- c. Appropriation and Revenue Status Reports
- d. Trust & Agency Cash Disbursement
- e. General Fund Cash Disbursement
- f. General Fund Cash Flow Report
- g. Voided Check Report
- h. Cash Transfer
- i. Warrant

ITEM 3 **Superintendent's Report**

ITEM 4 **Correspondence**

- a. Letter from V. Henriksen – Intention to Abstain from Voting on Agenda Item 5fii.

ITEM 5 **Action Items – Recommended for Approval**

- a. 2019-2020 Financial Statements & Independent Auditor's Report
- b. District Response to the 2019-2020 Letter to Management
- c. 2020-2021 District-Wide School Safety Plan
- d. 2020-2021 Building Level Emergency Response Plan - *Confidential*
- e. Fire Island UFSD 2019-2020 Undue Burden Independent Evaluator Hardship Waiver
- f. 2020-2021 Appointments
 - i. Teacher Assistant – *Renee Baldwin @ \$29,298.99, prorated to \$24,706.18 effective 10/14/20*
 - ii. On Call Clerk – *Nancy Henriksen @ \$20.93/hour pending fingerprint clearance*
- g. Adoption of Retention and Disposition Schedule for New York Local Government Records (LGS-1)
- h. Bus Bid Results & Award: 16C/8A Single Rear Wheel School Bus – *Sole Bidder: Nesco Bus & Truck Sales @ \$74,273.00*
- i. CSE Recommendations – *Confidential*

- ITEM 6 **Public Hearings – Board Policies**
- a. **First Reading of Proposed Policy Revision**
 - i. #5676 Privacy and Security for Student Data and Teacher and Principal Data
 - b. **Second Reading & Adoption of Policies**
 - i. #3520 Extraordinary Circumstances
 - ii. #6570 Remote Working
 - iii. #7150 Remote Learning
- ITEM 7 **Discussion – Proposed Capital Projects – M. Inserra, BBS Architects**
- ITEM 8 **Adjournment**

Regular Meeting
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 8, 2020

DRAFT

CALL TO ORDER	The meeting was called to order at 4:35 p.m. by President Lippert.
MEMBERS PRESENT	V. Henriksen, L. Kaufman, J. Lippert, L. Nowachek, J. Phelan, K. Skelly-Kurka, A. Wood.
OTHERS PRESENT	L. Ferraro, Superintendent J. Lizza, Administrative Assistant for Business & Operations D. Clock, District Clerk
VOICE OF THE TAXPAYER	There were no residents present.
APPROVAL OF MINUTES	Minutes of the following meetings were accepted as read: • Special Meeting of August 4, 2020 • Regular Meeting of August 11, 2020 • Special Meeting of August 28, 2020 (A. Wood, J. Phelan; 7-0)
TREASURER'S REPORT	Treasurer's Report for the month ended August 2020 was accepted as hereby attached. (J. Phelan, L. Nowachek; 7-0)
TRIAL BALANCE REPORTS	The Board accepts the Trial Balance Report for the month ending August 2020 as hereby attached. (J. Phelan, L. Nowachek; 7-0)
APPROPRIATION & REVENUE STATUS REPORTS	The Board accepts the Appropriation and Revenue Status Reports for August 2020 as hereby attached. (J. Phelan, L. Nowachek; 7-0)
TRUST & AGENCY CASH DISBURSEMENT	The Board accepts the Trust and Agency Cash Disbursement report for August 2020 as hereby attached. (J. Phelan, L. Nowachek; 7-0)
GENERAL FUND CASH DISBURSEMENT	The Board accepts the General Fund Cash Disbursement report for August 2020 as hereby attached. (J. Phelan, L. Nowachek; 7-0)
GENERAL FUND CASH FLOW REPORT	The Board accepts the General Fund Cash Flow report as hereby attached. (J. Phelan, L. Nowachek; 7-0)
CASH TRANSFER	As hereby attached, the Board approves a cash transfer from the General Fund Money Market in the amount of \$200,000.00 to the General Fund Checking for payment of the warrant, and \$250,000.00 to the Trust & Agency General Fund for payroll expenses. (A. Wood, L. Nowachek; 7-0)
WARRANT	The Board hereby approves the General Fund Warrant in the amount of \$172,847.56 as presented. (J. Phelan, K. Skelly-Kurka; 7-0)
SUPERINTENDENT'S REPORT	Mrs. Ferraro reported on the following: • As of the first day of school, there are currently 46 students. 13 of these students are recent enrollees due to the pandemic. • First day of school: students had their temperatures taken prior to entering the gym and lining up by class following social distancing. 2 buses had mechanical issues but no student transportation was interrupted. Recess seems to be most difficult given social distancing and the inability of students to share equipment.

Regular Meeting Minutes of September 8, 2020, continued...

- Department of Education is offering Districts the option of a pilot program in which remote learning can take place on “snow” days rather than cancelling school.

As per Governor Cuomo, schools will be required to report daily on COVID-19 statistics which will be posted on a public dashboard.

CORRESPONDENCE

There was no correspondence.

APPROVAL – 2020-2021 TAX
LEVY

RESOLVED, that the total tax levy for the Fire Island Union Free School District for the 2020-2021 fiscal year is \$5,082,291.00. The tax is apportioned as follows:

Town of Brookhaven \$1,682,169

Town of Islip \$3,399,122

Total \$5,082.291

(K. Skelly-Kurka, L. Kaufman; 7-0)

RESIGNATION OF TEACHER
ASSISTANT

The Board regrettfully accepted the resignation of Arielle Craig as Teacher Assistant effective September 18, 2020 at the end of the business day. (J. Phelan, L. Nowachek; 7-0)

PUBLIC HEARING/1ST READING
PROPOSED POLICIES

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

#3520 Extraordinary Circumstances

#6570 Remote Working

#7150 Remote Learning

PUBLIC HEARING/2ND
READING & ADOPTION OF
POLICIES

Following a Public Hearing and second reading, the Board adopted the following policies:

#5681 School Safety Plans

#6215 Probation and Tenure

#6550 Leaves of Absence

#7240 Student Records: Access and Challenge

#7511 Immunization of Students

#8241 Patriotism, Citizenship, and Human Rights Education

ADJOURNMENT

The meeting was adjourned at 5:23 p.m.

(J. Phelan, A. Wood; 7-0)

Donna Clock
District Clerk

Work Session
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
September 22, 2020

DRAFT

CALL TO ORDER	The meeting was called to order at 4:30 p.m. by President Lippert.
MEMBERS PRESENT	V. Henriksen, J. Lippert, L. Nowachek, J. Phelan, K. Skelly-Kurka.
MEMBERS ABSENT	L. Kaufman, A. Wood.
OTHERS PRESENT	L. Ferraro, Superintendent P. Tamberino, Director of Curriculum & Special Projects D. Clock, District Clerk
PRESENTATION – “CHALLENGES & SOLUTIONS IN REMOTE LEARNING”	Mr. Tamberino discussed challenges in remote learning in general and specifically in the spring of 2020 when the pandemic closed schools. He demonstrated the uses and advantages of Google Classroom to enhance remote learning and simplify instruction communication between teachers, students and parents.
ADJOURNMENT	The meeting was adjourned at 5:37 p.m. (J. Phelan, V. Henriksen; 5-0)

Donna Clock
District Clerk

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
TA 204	HSBC Checking							
			BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	256,340.85	
09/09/2020	21		9/11/2020 Payroll	JE-4	2,198.70	0.00	258,539.55	
09/21/2020	22		Payroll 9/25/2020	JE-4	2,700.36	0.00	261,239.91	
09/30/2020			See Cash Disbursement Schedule 5	CD-5	0.00	219,308.71	41,931.20	
09/30/2020	24		To Record September Interest	JE-4	35.03	0.00	41,966.23	
09/30/2020	25		To Record Monthly Transfers	JE-4	250,000.00	0.00	291,966.23	
09/30/2020	27		To Correct Payoll J/E # 21 & 22	JE-4	31.70	972.05	291,025.88	
Grand Totals:					254,965.79	220,280.76	291,025.88	

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Date	Account Name Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 204		HSBC Checking						
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	55,611.56
	09/10/2020	8354		A/R Receipt for Roberta Roesch - A/R Receipt for Roberta Roesch	CR-3	206.36	0.00	55,817.92
	09/10/2020	8355		A/R Receipt for Patricia Purnhagen - A/R Receipt for Patricia Purnhagen	CR-3	151.24	0.00	55,969.16
	09/10/2020	8356		A/R Receipt for Evelyn Rahne - A/R Receipt for Evelyn Rahne	CR-3	10.84	0.00	55,980.00
	09/10/2020	8357		A/R Receipt for Wendell Chu - A/R Receipt for Wendell Chu	CR-3	82.28	0.00	56,062.28
	09/10/2020	8358		A/R Receipt for Sean & Elin Garell - A/R Receipt for Sean & Elin Garell	CR-3	1,626.40	0.00	57,688.68
	09/10/2020	8359		A/R Receipt for Peggy Danziger - A/R Receipt for Peggy Danziger	CR-3	151.24	0.00	57,839.92
	09/10/2020	8360		A/R Receipt for Kevin Gillespie - A/R Receipt for Kevin Gillespie	CR-3	10.84	0.00	57,850.76
	09/10/2020	8361		A/R Receipt for John McCollum - A/R Receipt for John McCollum	CR-3	573.14	0.00	58,423.90
	09/10/2020	8362		A/R Receipt for Scalise, Joseph & Ksenia - A/R Receipt for Scalise, Joseph & Ksenia	CR-3	1,301.12	0.00	59,725.02
	09/10/2020	8363		A/R Receipt for Margery McKeivitt - A/R Receipt for Margery McKeivitt	CR-3	10.84	0.00	59,735.86
	09/10/2020	8364		A/R Receipt for Loretta Cannon - A/R Receipt for Loretta Cannon	CR-3	10.84	0.00	59,746.70
	09/10/2020	8365		A/R Receipt for Rickard, Shannon M - A/R Receipt for Rickard, Shannon M	CR-3	1,000.00	0.00	60,746.70
	09/10/2020	8366		Return Premium for policy activity for 7/1/20 - 7/1/2021	CR-3	1,194.00	0.00	61,940.70
	09/23/2020	8367		A/R Receipt for James Fitz - A/R Receipt for James Fitz	CR-3	10.84	0.00	61,951.54
	09/23/2020	8368		A/R Receipt for Dr. & Mrs. Nuebert Philippe - A/R Receipt for Dr. & Mrs. Nuebert Philippe	CR-3	1,626.40	0.00	63,577.94
	09/23/2020	8369		A/R Receipt for Dan & Sandra Phillips - A/R Receipt for Dan & Sandra Phillips	CR-3	2,602.24	0.00	66,180.18
	09/23/2020	8370		A/R Receipt for James & Catherine O'Brien - A/R Receipt for James & Catherine O'Brien	CR-3	1,301.12	0.00	67,481.30
	09/23/2020	8371		A/R Receipt for Gerard Rohan - A/R Receipt for Gerard Rohan	CR-3	955.03	0.00	68,436.33
	09/23/2020	8372		A/R Receipt for Linda Howe - A/R Receipt for Linda Howe	CR-3	10.84	0.00	68,447.17
	09/23/2020	8373		A/R Receipt for Lois Thornberg - A/R Receipt for Lois Thornberg	CR-3	10.84	0.00	68,458.01

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name							
Date	Ref Number Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 204	HSBC Checking							
09/23/2020	8374		Adult Ed Yoga ck#2205	CR-3	20.00	0.00	68,478.01	
09/23/2020	8375		Adult Ed Toga ck#5416	CR-3	20.00	0.00	68,498.01	
09/23/2020	8376		Michele Schlecter ck# 30Adult EdYoga	CR-3	20.00	0.00	68,518.01	
09/23/2020	8377		Adult Ed Yoga Ck# 1333	CR-3	20.00	0.00	68,538.01	
09/23/2020	8378		Adult Ed Florence Janovic ck#1838	CR-3	20.00	0.00	68,558.01	
09/23/2020	8379		Adult Ed Crista Carmody Yoga ck# 1246	CR-3	20.00	0.00	68,578.01	
09/23/2020	8380		Adult Ed Yoga ck# 3868	CR-3	20.00	0.00	68,598.01	
09/23/2020	8381		James Bernacchio Adult Ed ck# 1194	CR-3	40.00	0.00	68,638.01	
09/24/2020	8382		A/R Receipt for Zuleta, Alejandro - A/R Receipt for Zuleta, Alejandro	CR-3	600.00	0.00	69,238.01	
09/24/2020	8383		A/R Receipt for Dawn Lippert - A/R Receipt for Dawn Lippert	CR-3	412.73	0.00	69,650.74	
09/24/2020	8384		Eastern Suffolk BOCESck# 441033September BOCES Aid	CR-3	21,467.88	0.00	91,118.62	
09/30/2020			See Cash Disbursement Schedule 3	CD-3	0.00	172,914.40	-81,795.78	
09/30/2020	24		To Record September Interest	JE-4	9.36	0.00	-81,786.42	
09/30/2020	25		To Record Monthly Transfers	JE-4	200,000.00	0.00	118,213.58	
09/30/2020	26		To Record Receipt of Lottery Aid	JE-4	1,676.50	0.00	119,890.08	
Grand Totals:					237,192.92	172,914.40	119,890.08	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
A 205	HSBC Money Market			BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	5,664,851.69
09/30/2020	24			To Record September Interest	JE-4	178.84	0.00	5,665,030.53
09/30/2020	25			To Record Monthly Transfers	JE-4	0.00	450,000.00	5,215,030.53
Grand Totals:						178.84	450,000.00	5,215,030.53

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
H 204	HSBC Checking							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	28,046.85
09/30/2020	24			To Record September Interest	JE-4	3.46	0.00	28,050.31
Grand Totals:						3.46	0.00	28,050.31

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
TE 204	HSBC Checking TE204								
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	76,004.41	
09/30/2020	24			To Record September Interest	JE-4	9.37	0.00	76,013.78	
Grand Totals:						9.37	0.00	76,013.78	

FIRE ISLAND UFSD

Cash Account Transactions Report From 9/1/2020 To 9/30/2020



Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
SC 204	SC204 HSBC Checking 937316610							
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	415.30
09/30/2020	24			To Record September Interest	JE-4	0.05	0.00	415.35
Grand Totals:						0.05	0.00	415.35

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 206	HSBC Repair Reserve								
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	108,772.04	
09/30/2020	24			To Record September Interest	JE-4	3.58	0.00	108,775.62	
Grand Totals:						3.58	0.00	108,775.62	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 207	HSBC Capital Reserve #2								
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	334,822.34	
09/30/2020	24			To Record September Interest	JE-4	11.01	0.00	334,833.35	
Grand Totals:						11.01	0.00	334,833.35	

FIRE ISLAND UFSD



Cash Account Transactions Report From 9/1/2020 To 9/30/2020

Account	Account Name								
Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance	
A 208	HSBC Capital Reserve								
				BALANCE 07/01/2020 - 08/31/2020		0.00	0.00	319,114.39	
09/30/2020	24			To Record September Interest	JE-4	10.49	0.00	319,124.88	
Grand Totals:						10.49	0.00	319,124.88	

FIRE ISLAND UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
A 204	HSBC Checking	119,890.08	0.00
A 205	HSBC Money Market	5,215,030.53	0.00
A 206	HSBC Repair Reserve	108,775.62	0.00
A 207	HSBC Capital Reserve #2	334,833.35	0.00
A 208	HSBC Capital Reserve	319,124.88	0.00
A 210	Petty Cash	132.53	0.00
A 380	Accounts Receivable	15,275.41	0.00
A 391-2	Due From Capital Fund	10.90	0.00
A 391-3	Due From Trust And Agency Fund	757,329.45	0.00
A 410	State & Federal Aid Receivable	4,127.55	0.00
A 440	Due From Other Governments (Towns)	26,755.29	0.00
A 510	Estimated Revenue	12,652,658.00	0.00
A 521	Encumbrances	3,975,012.48	0.00
A 522	Expenditures	5,913,983.35	0.00
A 599	Appropriated Fund Balance	0.00	855,789.74
A 600	Accounts Payable	186,844.39	0.00
A 630	Due To Other Funds	0.00	455,237.02
A 630-2	Due To Capital Fund	0.00	263,938.84
A 632	Due To Teachers Retirement System	0.00	143,127.70
A 637	Due To Employees Retirement	0.00	42,477.00
A 693	Deferred Revenues - Suffolk County	0.00	630,000.00
A 814	Reserve For Workers Compensation	0.00	584,323.65
A 815	Unemployment Insurance Reserve	0.00	50,437.83
A 821	Reserve For Encumbrances	0.00	3,690,073.50
A 827	Retirement Contribution Reserve	0.00	996,372.86
A 828	TRS Contribution Reserve	0.00	30,874.00
A 867	Reserve For Employee Benefits	0.00	142,935.39
A 878	Reserve For Capital	0.00	3,369,182.91
A 882	Reserve For Repairs	0.00	129,318.75
A 909	Fund Balance, Unreserved	0.00	665,287.26
A 914	Assigned Appropriated Fund Balance	0.00	150,000.00
A 960	Appropriations	0.00	11,796,868.26
A 980	Revenues	0.00	5,633,539.10
A Fund Totals:		29,629,783.81	29,629,783.81
H 204	HSBC Checking	28,050.31	0.00
H 391	Due From Other Funds	263,938.84	0.00
H 630	Due To Other Funds	0.00	10.90
H 915	Assigned Fund Balance	0.00	291,978.25
H Fund Totals:		291,989.15	291,989.15
SC 204	SC204 HSBC Checking 937316610	415.35	0.00
SC 510	ESTIMATED REVENUE	2,846.20	0.00
SC 522	EXPENDITURES	2,846.20	0.00
SC 909	FUND BALANCE, UNRESERVED	0.00	3,260.22
SC 960	APPROPRIATIONS	0.00	2,846.20
SC 980	REVENUES	0.00	1.33
SC Fund Totals:		6,107.75	6,107.75

FIRE ISLAND UFSD

Trial Balance Report From 7/1/2020 - 9/30/2020



Account	Description	Debits	Credits
TA 18	State Retirement	0.00	531.62
TA 19	Teachers Retirement System	0.00	165.71
TA 20	Group Insurance -Aflac	808.82	0.00
TA 20.1	Group Health Insurance before	631.26	0.00
TA 204	HSBC Checking	291,025.88	0.00
TA 22	Federal Income Tax	9,224.58	0.00
TA 24	Union Dues/F.I. Teachers Association	0.00	844.88
TA 630	Due To Other Funds	0.00	300,148.33
TA Fund Totals:		301,690.54	301,690.54
TE 204	HSBC Checking TE204	76,013.78	0.00
TE 510	Estimated Revenue	4,000.00	0.00
TE 522	Expenditures	4,000.00	0.00
TE 909	Fund Balance, Unreserved	0.00	6,006.13
TE 929	Restricted for Other Purposes	0.00	67,837.86
TE 960	Appropriations	0.00	4,000.00
TE 980	Revenues	0.00	6,169.79
TE Fund Totals:		84,013.78	84,013.78
Grand Totals:		30,313,585.03	30,313,585.03

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.20	Board Of Education		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 1010.40	Board Of Education		10,000.00	0.00	10,000.00	2,759.27	600.30	6,640.43
A 1010.45	Board Of Education		1,000.00	326.00	1,326.00	326.00	0.00	1,000.00
A 1010.49	Board Of Education		11,000.00	0.00	11,000.00	120.75	10,879.25	0.00
1010	BOARD OF EDUCATION	*	23,500.00	326.00	23,826.00	3,206.02	11,479.55	9,140.43
A 1040.16	District Clerk		102,761.89	0.00	102,761.89	25,852.05	72,016.38	4,893.46
A 1040.20	District Clerk		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 1040.40	District Clerk		500.00	0.00	500.00	0.00	0.00	500.00
A 1040.45	District Clerk		500.00	0.00	500.00	0.00	0.00	500.00
1040	DISTRICT CLERK	*	104,761.89	0.00	104,761.89	25,852.05	72,016.38	6,893.46
A 1060.40	District Meeting		3,000.00	450.00	3,450.00	0.00	450.00	3,000.00
1060	DISTRICT MEETING	*	3,000.00	450.00	3,450.00	0.00	450.00	3,000.00
10		**	131,261.89	776.00	132,037.89	29,058.07	83,945.93	19,033.89
A 1240.15	Central Administration		210,419.44	0.00	210,419.44	113,988.14	317,913.18	-221,481.88
A 1240.16	Central Administration		38,620.60	0.00	38,620.60	9,715.93	27,065.62	1,839.05
A 1240.20	Central Administration		2,000.00	0.00	2,000.00	279.92	1,395.28	324.80
A 1240.40	Central Administration		4,000.00	500.00	4,500.00	500.00	959.88	3,040.12
A 1240.45	Central Administration		700.00	0.00	700.00	94.78	94.78	510.44
1240	CHIEF SCHOOL ADMINISTRATOR	*	255,740.04	500.00	256,240.04	124,578.77	347,428.74	-215,767.47
12		**	255,740.04	500.00	256,240.04	124,578.77	347,428.74	-215,767.47
A 1310.15	Business Administration		130,313.49	0.00	130,313.49	33,419.89	93,098.06	3,795.54
A 1310.16	Business Administration		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
A 1310.40	Business Admin		31,468.00	954.24	32,422.24	9,493.05	5,109.24	17,819.95
A 1310.49	Business Administration		10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
1310	BUSINESS ADMINISTRATION	*	271,781.49	954.24	272,735.73	42,912.94	108,207.30	121,615.49
A 1320.40	Auditing		31,000.00	9,600.00	40,600.00	1,200.00	9,600.00	29,800.00
1320	AUDITING	*	31,000.00	9,600.00	40,600.00	1,200.00	9,600.00	29,800.00
A 1325.16	District Treasurer		40,485.75	0.00	40,485.75	11,139.94	31,032.71	-1,686.90
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	3,332.75	373.28	793.97
1325	TREASURER	*	55,485.75	0.00	55,485.75	14,472.69	31,405.99	9,607.07
A 1345.16	Purchasing		2,000.00	0.00	2,000.00	1,326.00	0.00	674.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1345	PURCHASING	*	2,000.00	0.00	2,000.00	1,326.00	0.00	674.00
13		**	360,267.24	10,554.24	370,821.48	59,911.63	149,213.29	161,696.56
A 1420.40	Legal		57,000.00	0.00	57,000.00	6,085.40	27,914.60	23,000.00
1420	LEGAL	*	57,000.00	0.00	57,000.00	6,085.40	27,914.60	23,000.00
A 1430.40	Personnel		1,500.00	0.00	1,500.00	0.00	99.50	1,400.50
A 1430.45	Personnel		500.00	0.00	500.00	0.00	0.00	500.00
A 1430.49	Personnel		2,745.00	0.00	2,745.00	0.00	2,745.00	0.00
1430	PERSONNEL	*	4,745.00	0.00	4,745.00	0.00	2,844.50	1,900.50
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	0.00	4,996.00	4.00
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	0.00	4,996.00	1,504.00
14		**	68,245.00	0.00	68,245.00	6,085.40	35,755.10	26,404.50
A 1620.16	Operations Of Plant		126,556.25	0.00	126,556.25	48,777.34	139,510.86	-61,731.95
A 1620.20	Operations Of Plant		3,000.00	216.96	3,216.96	1,085.95	1,408.61	722.40
A 1620.40	Operations Of Plant		115,000.00	8,764.10	123,764.10	31,338.37	93,085.45	-659.72
A 1620.45	Operations Of Plant		12,500.00	9,240.00	21,740.00	11,833.71	7,033.59	2,872.70
A 1620.49	Operations of Building BOCES		5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
1620	OPERATION OF PLANT	*	262,056.25	18,221.06	280,277.31	93,035.37	246,038.51	-58,796.57
A 1621.16	Maintenance Of Plant		90,978.75	0.00	90,978.75	0.00	0.00	90,978.75
A 1621.20	Maintenance Of Plant		2,000.00	0.00	2,000.00	1,979.82	0.00	20.18
A 1621.40	Maintenance Of Plant		56,000.00	54,444.11	110,444.11	20,621.47	15,472.64	74,350.00
A 1621.45	Maintenance Of Plant		20,000.00	2,823.13	22,823.13	5,727.29	3,893.22	13,202.62
1621	MAINTENANCE OF PLANT	*	168,978.75	57,267.24	226,245.99	28,328.58	19,365.86	178,551.55
A 1660.45	Central Storeroom		5,000.00	312.29	5,312.29	1,602.14	1,796.14	1,914.01
1660	CENTRAL STOREROOM	*	5,000.00	312.29	5,312.29	1,602.14	1,796.14	1,914.01
A 1670.40	Central printing & mailing		4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
1670	CENTRAL PRINTING & MAILING	*	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00
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		17,200.00	0.00	17,200.00	120.75	17,079.25	0.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1680	CENTRAL DATA PROCESSING	*	30,425.00	0.00	30,425.00	120.75	20,739.25	9,565.00
16		**	470,960.00	75,800.59	546,760.59	123,086.84	287,939.76	135,733.99
A 1910.40	Unallocated Insurance		58,200.00	0.00	58,200.00	52,465.00	0.00	5,735.00
1910	UNALLOCATED INSURANCE	*	58,200.00	0.00	58,200.00	52,465.00	0.00	5,735.00
A 1981.49	Boces Administrative Charge		9,000.00	0.00	9,000.00	1,335.68	7,664.32	0.00
1981	BOCES ADMINISTRATIVE COSTS	*	9,000.00	0.00	9,000.00	1,335.68	7,664.32	0.00
19		**	67,200.00	0.00	67,200.00	53,800.68	7,664.32	5,735.00
1		***	1,353,674.17	87,630.83	1,441,305.00	396,521.39	911,947.14	132,836.47
A 2010.49	Curriculum Development		6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
2010	CURRICULUM DEVEL & SUPERVISION	*	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
A 2070.40	In-Service Training		40,000.00	20,475.00	60,475.00	15,750.00	0.00	44,725.00
2070	INSERVICE TRAINING-INSTRUCTION	*	40,000.00	20,475.00	60,475.00	15,750.00	0.00	44,725.00
20		**	46,000.00	20,475.00	66,475.00	15,750.00	6,000.00	44,725.00
A 2110.10	Teaching Regular School		67,973.64	0.00	67,973.64	6,192.62	74,311.53	-12,530.51
A 2110.12	Teaching Regular School		978,762.57	0.00	978,762.57	67,401.69	723,377.49	187,983.39
A 2110.14	Teaching Regular School		15,000.00	0.00	15,000.00	1,815.33	0.00	13,184.67
A 2110.20	Teaching Regular School		5,000.00	0.00	5,000.00	0.00	4,980.36	19.64
A 2110.40	Teaching Regular School		15,000.00	684.90	15,684.90	8,666.97	7,392.14	-374.21
A 2110.45	Teaching Regular School		15,000.00	0.00	15,000.00	3,297.45	8,323.09	3,379.46
A 2110.47	Teaching Regular School		177,000.00	0.00	177,000.00	228,597.36	0.00	-51,597.36
A 2110.48	Teaching Regular School		10,000.00	3,274.58	13,274.58	3,847.04	1,313.04	8,114.50
A 2110.49	Teaching Regular School		45,000.00	0.00	45,000.00	0.00	45,000.00	0.00
2110	TEACHING-REGULAR SCHOOL	*	1,328,736.21	3,959.48	1,332,695.69	319,818.46	864,697.65	148,179.58
21		**	1,328,736.21	3,959.48	1,332,695.69	319,818.46	864,697.65	148,179.58
A 2250.15	Programs for Students w/ Disabilities		53,511.23	0.00	53,511.23	3,886.20	44,242.95	5,382.08
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		21,000.00	0.00	21,000.00	0.00	3,500.00	17,500.00
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		154,329.41	0.00	154,329.41	23,015.50	2,072.00	129,241.91
A 2250.49	Programs for Students w/ Disabilities		89,000.00	0.00	89,000.00	0.00	89,000.00	0.00
2250	PROGRAMS-STUDENTS W/ DISABIL	*	320,340.64	0.00	320,340.64	26,901.70	138,814.95	154,623.99
22		**	320,340.64	0.00	320,340.64	26,901.70	138,814.95	154,623.99
A 2610.15	School Library		64,948.91	0.00	64,948.91	3,734.44	44,813.22	16,401.25

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
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	780.00	4,780.00	1,625.50	0.00	3,154.50
A 2610.45	School Library		500.00	0.00	500.00	0.00	0.00	500.00
A 2610.49	School Library		4,000.00	0.00	4,000.00	-845.50	4,845.50	0.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	73,748.91	780.00	74,528.91	4,514.44	49,658.72	20,355.75
A 2630.15	Computer Assisted Instruction		126,323.39	0.00	126,323.39	31,779.51	88,528.52	6,015.36
A 2630.20	Computer Assisted Instruction		2,000.00	0.00	2,000.00	847.48	0.00	1,152.52
A 2630.22	Computer Hardware		60,000.00	4,678.00	64,678.00	35,493.66	15,294.20	13,890.14
A 2630.40	Computer Assisted Instruction		20,000.00	0.00	20,000.00	1,776.71	3,623.73	14,599.56
A 2630.45	Computer Assisted Instruction		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 2630.46	Computer Software		5,500.00	0.00	5,500.00	0.00	5,716.39	-216.39
A 2630.49	Computer Assisted Instruction		97,960.00	0.00	97,960.00	1,653.78	97,960.00	-1,653.78
2630	COMPUTER ASSISTED INSTRUCTION	*	313,283.39	4,678.00	317,961.39	71,551.14	211,122.84	35,287.41
26		**	387,032.30	5,458.00	392,490.30	76,065.58	260,781.56	55,643.16
A 2815.16	Health Services		103,566.32	0.00	103,566.32	11,159.41	85,607.13	6,799.78
A 2815.20	Health Services		500.00	0.00	500.00	0.00	277.50	222.50
A 2815.40	Health Services		8,000.00	0.00	8,000.00	4,506.35	1,637.12	1,856.53
A 2815.45	Health Services		800.00	100.10	900.10	0.00	100.10	800.00
2815	HEALTH SERVICES-REGULAR SCHOOL	*	112,866.32	100.10	112,966.42	15,665.76	87,621.85	9,678.81
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
A 2820.49	Psychological Services		64,000.00	0.00	64,000.00	0.00	64,000.00	0.00
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	*	65,600.00	0.00	65,600.00	0.00	64,000.00	1,600.00
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	0.00	20,000.00
A 2850.45	Co Curricular Activities		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2850	CO-CURRICULAR ACTIV-REG SCHL	*	38,000.00	0.00	38,000.00	0.00	0.00	38,000.00
28		**	216,466.32	100.10	216,566.42	15,665.76	151,621.85	49,278.81
2		***	2,298,575.47	29,992.58	2,328,568.05	454,201.50	1,421,916.01	452,450.54
A 5510.16	District Transportation		359,014.32	0.00	359,014.32	54,108.20	320,763.77	-15,857.65
A 5510.16B			25,000.00	0.00	25,000.00	2,380.31	0.00	22,619.69
A 5510.20	District Transportation		1,000.00	954.00	1,954.00	954.00	0.00	1,000.00
A 5510.21	District Transportation		70,000.00	70,000.00	140,000.00	70,000.00	0.00	70,000.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 5510.40	District Transportation		100,000.00	761.38	100,761.38	3,141.01	21,866.78	75,753.59
A 5510.45	District Transportation		55,000.00	0.00	55,000.00	95.40	34,973.13	19,931.47
A 5510.49	District Transportation		4,000.00	0.00	4,000.00	0.00	4,000.00	0.00
5510	DISTRICT TRANSPORT-MEDICAID	*	614,014.32	71,715.38	685,729.70	130,678.92	381,603.68	173,447.10
A 5530.16	Garage Building		9,529.04	0.00	9,529.04	2,337.30	6,511.10	680.64
A 5530.20	Garage Building		3,000.00	0.00	3,000.00	0.00	1,120.23	1,879.77
A 5530.40	Garage Building		10,000.00	0.00	10,000.00	279.07	7,720.93	2,000.00
A 5530.45	Garage Building		500.00	0.00	500.00	0.00	0.00	500.00
5530	GARAGE BUILDING	*	23,029.04	0.00	23,029.04	2,616.37	15,352.26	5,060.41
55		**	637,043.36	71,715.38	708,758.74	133,295.29	396,955.94	178,507.51
5		***	637,043.36	71,715.38	708,758.74	133,295.29	396,955.94	178,507.51
A 7140.16	Community Recreation		21,406.26	0.00	21,406.26	3,012.94	8,393.32	10,000.00
A 7140.40	Community Recreation		15,000.00	294.00	15,294.00	0.00	5,463.00	9,831.00
A 7140.45	Community Recreation		5,000.00	0.00	5,000.00	3,091.93	520.56	1,387.51
7140	RECREATION	*	41,406.26	294.00	41,700.26	6,104.87	14,376.88	21,218.51
71		**	41,406.26	294.00	41,700.26	6,104.87	14,376.88	21,218.51
7		***	41,406.26	294.00	41,700.26	6,104.87	14,376.88	21,218.51
A 9010.80	State Retirement		122,000.00	0.00	122,000.00	0.00	0.00	122,000.00
9010	STATE RETIREMENT	*	122,000.00	0.00	122,000.00	0.00	0.00	122,000.00
A 9020.80	Teacher Retirement		184,413.00	0.00	184,413.00	0.00	0.00	184,413.00
9020	TEACHERS' RETIREMENT	*	184,413.00	0.00	184,413.00	0.00	0.00	184,413.00
A 9030.80	Social Security		194,900.00	0.00	194,900.00	30,757.74	315,652.53	-151,510.27
9030	SOCIAL SECURITY	*	194,900.00	0.00	194,900.00	30,757.74	315,652.53	-151,510.27
A 9040.80	Worker Compensation		55,200.00	0.00	55,200.00	0.00	0.00	55,200.00
9040	WORKERS' COMPENSATION	*	55,200.00	0.00	55,200.00	0.00	0.00	55,200.00
A 9045.80	Life Insurance		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9045	LIFE INSURANCE	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
A 9050.80	Unemployment Insurance		10,000.00	0.00	10,000.00	5,208.21	0.00	4,791.79
9050	UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	5,208.21	0.00	4,791.79
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		816,143.52	61,321.79	877,465.31	173,561.52	691,742.00	12,161.79
9060	HOSPITAL, MEDICAL & DENTAL INS	*	816,143.52	61,321.79	877,465.31	173,561.52	691,742.00	12,161.79

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
90	**	1,384,656.52	61,321.79	1,445,978.31	209,527.47	1,007,394.53	229,056.31
9	***	1,384,656.52	61,321.79	1,445,978.31	209,527.47	1,007,394.53	229,056.31
Fund ATotals:		5,715,355.78	250,954.58	5,966,310.36	1,199,650.52	3,752,590.50	1,014,069.34
Grand Totals:		5,715,355.78	250,954.58	5,966,310.36	1,199,650.52	3,752,590.50	1,014,069.34

FIRE ISLAND UFSD

Revenue Status Report From 7/1/2020 To 9/30/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	Real Property Tax	5,082,291.00	0.00	5,082,291.00	0.00	5,082,291.00
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 "	12,546.00	0.00	12,546.00	0.00	12,546.00
A 1311	Day School Tuition From individuals	54,652.00	0.00	54,652.00	27,669.13	26,982.87
A 1315	Adult Education	3,500.00	0.00	3,500.00	360.00	3,140.00
A 1335	Student Fees & Charges	1,500.00	0.00	1,500.00	1,500.00	0.00
A 2401	Interest & Earnings	9,816.00	0.00	9,816.00	904.90	8,911.10
A 2665	Sale Of Equipment	3,000.00	0.00	3,000.00	0.00	3,000.00
A 2666	Sale Of Transportation Equipment	6,500.00	0.00	6,500.00	0.00	6,500.00
A 2680	Insurance Recoveries	0.00	0.00	0.00	1,194.00	-1,194.00
A 2701	Refund Of Prior Year Expense	6,500.00	0.00	6,500.00	0.00	6,500.00
A 3101	Basic State Aid	256,322.00	0.00	256,322.00	0.00	256,322.00
A 3101.EX	Excess Cost Aid	50,000.00	0.00	50,000.00	3,302.04	46,697.96
A 3102	Lottery Aid	0.00	0.00	0.00	1,676.50	-1,676.50
A 3103	Boces Aid	60,000.00	0.00	60,000.00	21,467.88	38,532.12
A 3263	Library Aid	2,501.00	0.00	2,501.00	0.00	2,501.00
A 3289	Other State Aid	0.00	0.00	0.00	19,090.00	-19,090.00
A 4290	Federal Aid - Rural	16,228.00	0.00	16,228.00	0.00	16,228.00
A Totals:		6,345,356.00	0.00	6,345,356.00	77,164.45	6,268,191.55
Grand Totals:		6,345,356.00	0.00	6,345,356.00	77,164.45	6,268,191.55

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
2132	☐	09/08/2020	1123	NYS INCOME TAX	TA 21	Trust & Agency Payment	5,123.49	0.00
Check Totals:							5,123.49	0.00
2133	☐	09/08/2020	1126	NYS EMPLOYEES' RETIREMENT SYSTEM	TA 18	Trust & Agency Payment	254.66	0.00
							68.87	0.00
							122.70	0.00
Check Totals:							446.23	0.00
2134	☐	09/08/2020	2076	FICA	TA 26	Trust & Agency Payment	5,859.56	0.00
							5,859.56	0.00
							1,483.47	0.00
							1,483.47	0.00
Check Totals:							14,686.06	0.00
2135	☐	09/08/2020	2910	Federal 941 Withholding	TA 22	Trust & Agency Payment	13,608.03	0.00
Check Totals:							13,608.03	0.00
2136	☐	09/08/2020	3228	Fire Island UFSD	TA 20.1	Trust & Agency Payment	1,754.62	0.00
Check Totals:							1,754.62	0.00
2137	☐	09/08/2020	3272	Fire Island UFSD - T & A	TA 29	Trust & Agency Payment	1,500.00	0.00
							4,357.00	0.00
Check Totals:							5,857.00	0.00
2138	☐	09/08/2020	3453	Net Pay - Fire Island UFSD	TA 10	Trust & Agency Payment	67,842.46	0.00

FIRE ISLAND UFSD

Cash Disbursement Schedule Report For TA - 5: Cash Disbursement



Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
Check Totals:							67,842.46	0.00
2139	☐	09/21/2020	1123	NYS INCOME TAX	TA 21	Trust & Agency Payment	5,140.97	0.00
Check Totals:							5,140.97	0.00
2140	☐	09/21/2020	1126	NYS EMPLOYEES' RETIREMENT SYSTEM	TA 18	Trust & Agency Payment	226.93	0.00
							152.76	0.00
							122.70	0.00
Check Totals:							502.39	0.00
2141	☐	09/21/2020	2076	FICA	TA 26	Trust & Agency Payment	5,684.68	0.00
							5,684.68	0.00
							1,495.44	0.00
							1,495.44	0.00
Check Totals:							14,360.24	0.00
2142	☐	09/21/2020	2910	Federal 941 Withholding	TA 22	Trust & Agency Payment	13,542.47	0.00
Check Totals:							13,542.47	0.00
2143	☐	09/21/2020	3228	Fire Island UFSD	TA 20.1	Trust & Agency Payment	2,172.39	0.00
Check Totals:							2,172.39	0.00
2144	☐	09/21/2020	3272	Fire Island UFSD - T & A	TA 29	Trust & Agency Payment	1,500.00	0.00
							4,357.00	0.00
Check Totals:							5,857.00	0.00
2145	☐	09/21/2020	3453	Net Pay - Fire Island UFSD		Trust & Agency Payment		

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
						TA 10		68,415.17	0.00
Check Totals:								68,415.17	0.00
4527	☐	09/23/2020	3710	United States Treasury		TA 22		0.19	0.00
Check Totals:								0.19	0.00
9112020	☐	09/11/2020	2941	PAYROLL EXPENDITURE			Payroll Summary 9/11/2020		
				202021		A 1040.16		3,693.15	3,693.15
				202021		A 1240.15		16,284.02	16,284.02
				202021		A 1240.16		1,387.99	1,387.99
				202021		A 1310.15		4,774.27	4,774.27
				202021		A 1325.16		1,591.42	1,591.42
				202021		A 1620.16		9,447.46	9,447.46
				202021		A 2110.10		3,096.31	3,096.31
				202021		A 2110.12		31,698.17	31,698.17
				202021		A 2110.14		330.06	0.00
				202021		A 2250.15		1,943.10	1,943.10
				202021		A 2610.15		1,867.22	1,867.22
				202021		A 2630.15		4,539.93	4,539.93
				202021		A 2815.16		4,607.93	4,607.93
				202021		A 5510.16		16,045.91	16,045.91
				202021		A 5530.16		333.90	333.90
				202021		A 7140.16		430.42	430.42
				202021		A 5510.16B		975.00	0.00
				202021		A 522		103,046.26	0.00
				202021		A 500		-103,046.26	0.00
				202021		A 521		-101,741.20	0.00
				202021		A 821		101,741.20	0.00
Check Totals:								103,046.26	101,741.20
9252020	☐	09/25/2020	2941	PAYROLL EXPENDITURE			Payroll Summary 9/25/2020		
				202021		A 1040.16		3,693.15	3,693.15

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation		
				PO Number	Account	Paid	Liquidated
				202021	A 1240.15	16,284.02	16,284.02
				202021	A 1240.16	1,387.99	1,387.99
				202021	A 1310.15	4,774.27	4,774.27
				202021	A 1325.16	1,591.42	1,591.42
				202021	A 1620.16	7,436.17	7,436.17
				202021	A 2110.10	3,096.31	3,096.31
				202021	A 2110.12	31,103.52	31,103.52
				202021	A 2110.14	1,485.27	0.00
				202021	A 2250.15	1,943.10	1,943.10
				202021	A 2610.15	1,867.22	1,867.22
				202021	A 2630.15	4,539.93	4,539.93
				202021	A 2815.16	6,551.48	6,551.48
				202021	A 5510.16	16,096.79	16,096.79
				202021	A 5530.16	333.90	333.90
				202021	A 7140.16	430.42	430.42
				202021	A 5510.16B	1,255.31	0.00
				202021	A 522	103,870.27	0.00
				202021	A 500	-103,870.27	0.00
				202021	A 521	-101,129.69	0.00
				202021	A 821	101,129.69	0.00

Check Totals: 103,870.27 101,129.69

Grand Totals: 426,225.24 202,870.89

Number of Cash Disbursements: 17

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1040.16	District Clerk	7,386.30	7,386.30
A 1240.15	Central Administration	32,568.04	32,568.04
A 1240.16	Central Administration	2,775.98	2,775.98
A 1310.15	Business Administration	9,548.54	9,548.54
A 1325.16	District Treasurer	3,182.84	3,182.84
A 1620.16	Operations Of Plant	16,883.63	16,883.63
A 2110.10	Teaching Regular School	6,192.62	6,192.62

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 5: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation		
			PO Number		Account	Paid	Liquidated
Account	Description				Total Expensed	Total Liquidated	
A 2110.12	Teaching Regular School				62,801.69	62,801.69	
A 2110.14	Teaching Regular School				1,815.33	0.00	
A 2250.15	Programs for Students w/ Disabilities				3,886.20	3,886.20	
A 2610.15	School Library				3,734.44	3,734.44	
A 2630.15	Computer Assisted Instruction				9,079.86	9,079.86	
A 2815.16	Health Services				11,159.41	11,159.41	
A 500	Payroll Clearing				-206,916.53	0.00	
A 521	Encumbrances				-202,870.89	0.00	
A 522	Expenditures				206,916.53	0.00	
A 5510.16	District Transportation				32,142.70	32,142.70	
A 5510.16B					2,230.31	0.00	
A 5530.16	Garage Building				667.80	667.80	
A 7140.16	Community Recreation				860.84	860.84	
A 821	Reserve For Encumbrances				202,870.89	0.00	
Fund A Totals:					206,916.53	202,870.89	
TA 10	Consolidated Payroll				136,257.63	0.00	
TA 18	State Retirement				948.62	0.00	
TA 20.1	Group Health Insurance before				3,927.01	0.00	
TA 21	NYS Income Tax				10,264.46	0.00	
TA 22	Federal Income Tax				27,150.69	0.00	
TA 26	FICA Liability				29,046.30	0.00	
TA 29	Tax Sheltered Annuities				11,714.00	0.00	
Fund TA Totals:					219,308.71	0.00	
Grand Totals:					426,225.24	202,870.89	

General Ledger Summary Postings

Account	Description	Debits	Credits
TA 204	HSBC Checking	0.00	219,308.71

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
29136	☐	09/02/2020	3568	Allstate Sign & Plaque Corp.	4070	A 1621.45		1,180.76	1,180.76
Check Totals:								1,180.76	1,180.76
29137	☐	09/02/2020	1183	APPLE COMPUTER, INC.	4096	A 2110.45		90.00	90.00
					4096	A 2630.22		6,810.00	6,810.00
Check Totals:								6,900.00	6,900.00
29138	☐	09/02/2020	2947	Baldwin Automotive	4088	A 5510.40		455.38	455.38
Check Totals:								455.38	455.38
29139	☐	09/02/2020	1999	Bank of America Business Card			Voided During Printing	0.00	0.00
Check Totals:								0.00	0.00
29140	☐	09/02/2020	1999	Bank of America Business Card			AMAZON		
					4021	A 7140.45		35.96	35.96
					4023	A 1240.20		139.96	139.96
					4025	A 1620.40		55.00	55.00
					4028	A 2110.45		182.82	182.82
					4036	A 1620.40		4,049.65	4,049.65
					4053	A 2815.40		1,963.21	1,963.21
					4059	A 2110.40		22.76	22.76
					4061	A 2110.45		14.99	14.99
					4063	A 5510.40		108.00	108.00
					4064	A 2110.40		61.76	61.76
					4078	A 2110.40		650.00	650.00
					4090	A 2110.40		291.45	291.45
Check Totals:								7,575.56	7,575.56
29141	☐	09/02/2020	3832	Benetech, Inc.					

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					4030	A 1310.40		80.00	80.00
Check Totals:								80.00	80.00
29142	☐	09/02/2020	3830	Brennan Landscaping Co.					
					4002	A 1620.40		2,430.00	2,430.00
					4081	A 1620.45		975.00	975.00
Check Totals:								3,405.00	3,405.00
29143	☐	09/02/2020	1058	COASTAL ELECTRIC					
					3376	A 1621.45		300.00	300.00
Check Totals:								300.00	300.00
29144	☐	09/02/2020	1835	EASTERN SUFFOLK BOCES					
					4037	A 1010.49		120.75	120.75
					4037	A 1680.49		120.75	120.75
					4037	A 1981.49		667.84	667.84
Check Totals:								909.34	909.34
29145	☐	09/02/2020	3912	Everguard Surfacing, Inc.					
					3323	A 1620.45		9,240.00	9,240.00
Check Totals:								9,240.00	9,240.00
29146	☐	09/02/2020	1988	FAIRWAY GOLF CAR COMPANY					
					4080	A 1621.45		81.00	81.00
Check Totals:								81.00	81.00
29147	☐	09/02/2020	3026	Finance Manager					
					4014	A 1310.40		7,605.00	7,605.00
Check Totals:								7,605.00	7,605.00
29148	☐	09/02/2020	3849	Follett School Solutions, Inc					
						A 1310.40		257.22	0.00
Check Totals:								257.22	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
29149	☐	09/02/2020	3074	GovConnection					
				4069		A 1325.45		835.45	656.38
				4082		A 2630.40		1,253.71	1,154.16
				4069		A 2110.45		1,991.57	1,991.57
Check Totals:								4,080.73	3,802.11
29150	☐	09/02/2020	1718	GRAINGER					
				4084		A 1621.45		106.00	106.00
				4091		A 5510.45		95.40	95.40
				3414		A 1620.40		106.00	106.00
				4092		A 1620.45		37.32	37.32
				4103		A 1620.40		141.69	141.69
				4092		A 1620.45		106.00	106.00
				4084		A 1621.45		621.59	621.59
				4092		A 1620.45		604.60	604.60
				4084		A 1621.45		12.78	12.78
Check Totals:								1,831.38	1,831.38
29151	☐	09/02/2020	2507	GUERCIO AND GUERCIO					
				4067		A 1420.40		2,875.00	2,875.00
				4067		A 1420.40		335.40	335.40
Check Totals:								3,210.40	3,210.40
29152	☐	09/02/2020	3925	HNE Equipment					
				4057		A 1620.40		8,580.00	8,580.00
Check Totals:								8,580.00	8,580.00
29153	☐	09/02/2020	3916	Home Depot Pro					
				4056		A 1620.40		806.90	806.90
				4056		A 1620.40		2,280.80	2,280.80
				4056		A 1620.40		3,475.13	3,475.13
				4056		A 1620.40		325.77	325.77
				4056		A 1620.40		868.99	868.99

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
Check Totals:							7,757.59	7,757.59
29154	☐	09/02/2020	3641	James Fitz 4085	A 9060.80		289.20	289.20
Check Totals:							289.20	289.20
29155	☐	09/02/2020	3924	John Burke 4015	A 7140.45		625.00	625.00
Check Totals:							625.00	625.00
29156	☐	09/02/2020	1441	LAKESHORE LEARNING MATERIALS 4062	A 2110.45		81.62	81.62
Check Totals:							81.62	81.62
29157	☐	09/02/2020	2679	LEARNER - CENTERED INITIATIVES 4058	A 2110.40		6,300.00	6,300.00
Check Totals:							6,300.00	6,300.00
29158	☐	09/02/2020	3785	Learning A-Z 3361	A 2110.48		115.45	115.45
Check Totals:							115.45	115.45
29159	☐	09/02/2020	1064	LONG ISLAND ADVANCE 4077	A 1010.40		42.25	42.25
				4077	A 1010.40		42.02	42.02
Check Totals:							84.27	84.27
29160	☐	09/02/2020	3787	Nickerson Corporation 3349	A 2110.48		1,329.04	1,329.04
Check Totals:							1,329.04	1,329.04
29161	☐	09/02/2020	1119	NYS EMP. HEALTH INS PENDING A/				

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					4042	A 9060.80		67,341.07	67,341.07
Check Totals:								67,341.07	67,341.07
29162	☐	09/02/2020	3726	NYState Unemployment Insurance					
					4105	A 9050.80		5,141.37	5,141.37
Check Totals:								5,141.37	5,141.37
29163	☐	09/02/2020	3157	P & M Doors					
					3283	A 1621.40		18,745.50	18,745.50
					3283	A 1621.40		1,295.23	1,295.23
Check Totals:								20,040.73	20,040.73
29164	☐	09/02/2020	3918	Pamela A Betti					
					4006	A 7140.45		900.00	900.00
Check Totals:								900.00	900.00
29165	☐	09/02/2020	3580	PSEG Long Island, LLC					
					4046	A 1620.40		1,242.08	1,242.08
Check Totals:								1,242.08	1,242.08
29166	☐	09/02/2020	1107	SCHOOL HEALTH CORPORATION					
					3368	A 2110.48		315.90	315.90
Check Totals:								315.90	315.90
29167	☐	09/02/2020	2214	SCHOOL SPECIALTY					
					3032	A 1660.45		48.72	48.72
					4017	A 1660.45		79.20	79.20
					4017	A 1660.45		216.25	216.25
					4017	A 1660.45		347.11	347.11
					4017	A 1660.45		16.62	16.62
					4017	A 1660.45		19.32	19.32
Check Totals:								727.22	727.22

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
29168	☐	09/02/2020	1673	SPOONS CARTING, INC.	4086	A 1621.45		400.00	400.00
Check Totals:								400.00	400.00
29169	☐	09/02/2020	2456	STAPLES Contract & Commercial	4016	A 1660.45		40.02	40.02
					4016	A 1660.45		66.27	66.27
					4016	A 1660.45		364.05	364.05
Check Totals:								470.34	470.34
29170	☐	09/02/2020	2913	Stephane Rogers	4005	A 7140.45		780.00	780.00
Check Totals:								780.00	780.00
29171	☐	09/02/2020	2485	TOWN OF ISLIP		A 5510.40		184.71	0.00
Check Totals:								184.71	0.00
29172	☐	09/02/2020	2111	Verizon	4066	A 1620.40		334.99	334.99
					4066	A 1620.40		537.91	537.91
Check Totals:								872.90	872.90
29173	☐	09/02/2020	2431	VERIZON WIRELESS	4073	A 1620.45		432.23	432.23
Check Totals:								432.23	432.23
29174	☐	09/02/2020	3919	William Bleyer	4087	A 7140.45		750.00	750.00
Check Totals:								750.00	750.00
29175	☐	09/02/2020	3814	Windstream Communications, Inc	4052	A 1620.40		2.41	2.41

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
Check Totals:								2.41	2.41
29176	☐	09/03/2020	3103	Syntax Communications	4018	A 1310.40		945.00	945.00
Check Totals:								945.00	945.00
29177	☐	09/03/2020	2111	Verizon	4072	A 1621.40		27.66	27.66
Check Totals:								27.66	27.66
29178	☐	09/24/2020	3726	NYState Unemployment Insurance	4161	A 9050.80		66.84	66.84
Check Totals:								66.84	66.84
Grand Totals:								172,914.40	172,193.85
Number of Cash Disbursements: 43									

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1010.40	Board Of Education	84.27	84.27
A 1010.49	Board Of Education	120.75	120.75
A 1240.20	Central Administration	139.96	139.96
A 1310.40	Business Admin	8,887.22	8,630.00
A 1325.45	District Treasurer	835.45	656.38
A 1420.40	Legal	3,210.40	3,210.40
A 1620.40	Operations Of Plant	25,237.32	25,237.32
A 1620.45	Operations Of Plant	11,395.15	11,395.15
A 1621.40	Maintenance Of Plant	20,068.39	20,068.39
A 1621.45	Maintenance Of Plant	2,702.13	2,702.13
A 1660.45	Central Storeroom	1,197.56	1,197.56
A 1680.49	Central Data Processing	120.75	120.75
A 1981.49	Boces Administrative Charge	667.84	667.84
A 2110.40	Teaching Regular School	7,325.97	7,325.97
A 2110.45	Teaching Regular School	2,361.00	2,361.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 3: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation				
			PO Number		Account			Paid	Liquidated
Account	Description				Total Expensed	Total Liquidated			
A 2110.48	Teaching Regular School				1,760.39	1,760.39			
A 2630.22	Computer Hardware				6,810.00	6,810.00			
A 2630.40	Computer Assisted Instruction				1,253.71	1,154.16			
A 2815.40	Health Services				1,963.21	1,963.21			
A 5510.40	District Transportation				748.09	563.38			
A 5510.45	District Transportation				95.40	95.40			
A 7140.45	Community Recreation				3,090.96	3,090.96			
A 9050.80	Unemployment Insurance				5,208.21	5,208.21			
A 9060.80	Hospital & Dental Insurance				67,630.27	67,630.27			
Fund A Totals:					172,914.40	172,193.85			
Grand Totals:					172,914.40	172,193.85			

General Ledger Summary Postings

Account	Description	Debits	Credits
A 204	HSBC Checking	0.00	172,914.40
A 521	Encumbrances	0.00	172,193.85
A 522	Expenditures	172,914.40	0.00
A 821	Reserve For Encumbrances	172,193.85	0.00

FIRE ISLAND UFSD

Voided Checks Report For The Period 9/1/2020 - 9/30/2020



Check Number	Voided Date	Vendor ID	Vendor Name	Description	Voided Amount
29139	09/02/2020	1999	Bank of America Business Card	Voided During Printing	0.00
Total Voided Checks:			1	Grand Total:	0.00

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Fire Island UFSD[illegible]

Fire Island School CASH Transfer Form

FM BT		General Ledger		
Date	Account and Description	From:	To:	Reason
10/13/2020	General Fund Money Market (A205) 937623156	300,000.00		
10/13/2020	General Fund Checking (A204) 937290947		300,000.00	10/13/2020 Warrant
10/13/2020	General Fund Money Market (A205) 937623156	200,000.00		
10/13/2020	General Fund Checking (TA204) 937291374		200,000.00	11/6/20 & 11/20/20 Payroll
		500,000.00	500,000.00	-
	Difference		-	

October 13, 2020 Warrant

Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
Anderson Fire Equipment	15 Fire Extinguishers	1875	4115	\$190.00	\$190.00	29179
Apple Computer	MacBook Air Processor	AC42266034	4083	\$6,810.00	\$6,810.00	29180
Automotive Computers	Fuel Management System Bus #27	9818	4135	\$153.70	\$153.70	29181
Baldwin Automotive	Bus #8 DOT Inspection	20-35180	4127	\$278.00		
	Bus # 26 Summer Overhaul	20-35980	4130	\$709.00		
	Bus #17 Summer Overhaul	20-35978	4131	\$1,210.30		
	Bus #16 DOT Inspection	20-34980	4129	\$278.00		
	Bus #21 Summer Overhaul	20-35986	4132	\$1,613.13		
	Bus #21 DOT Inspection	20-35851	4128	\$240.00		
	Bus #8 Summer Overhaul	20-35186	4133	\$1,983.50		
	Bus #22 Summer Overhaul	20-35977	4143	\$3,211.00		
	Bus #16 Summer Overhaul	20-35979	4144	\$4,121.85	\$13,644.78	29182
Bank of America	Newsday		4021	\$35.96		
	Teachers Pay Teachers		4022	\$142.20		
	AT&T		4023	\$139.96		
	Amazon Batteries / Ziplocs		4028	\$127.26		
	Rabbitair Purifiers		4036	\$2,199.80		
	Henry Shein (medical Supplies)		4053	\$584.46		
	Spotify		4061	\$14.99		
	Island Mermaid (Sup day Conf Lunch)		4114	\$480.08		
	Key Fobs for new Drivers		4118	\$50.00		
	Amazon Teachers supplies		4123	\$19.50		
	Amazon Teachers supplies		4138	\$35.95	VOID	29183
	New York Times			\$21.69	\$3,851.85	29184

October 13, 2020 Warrant

Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
Barnwell House of Tires	5 Bus Tires	1396456	4031	\$871.25		
	Bus #16 Tire	1402572	4031	\$31.00	\$902.25	29185
Benetech	Think HR	30278	4030	\$80.00	\$80.00	29186
Canon Solutions	Copier Maintenance	4034005982	4163	\$604.34	\$604.34	29187
David levenson	10/1/20 Zoom Meeting	63	4055	\$402.13	\$402.13	29188
Dolphin Well & Pump Inc.	Abandon 2 wells behind basketball court	236	3261	\$12,500.00	\$12,500.00	29189
Eastern Suffolk BOCES	BOCES Services	C0172-21	4037	\$14,635.21	\$14,635.21	29190
Evan-Moor Educational Pub	Grade 6 Books	289458	4110	\$88.93	\$88.93	29191
Fire Island Ferries	Freight Boat Chagres	F20-23127	4039	\$902.45	\$902.45	29192
First Reliance Standard	Dental Insurance	9/1 - 9/30/20	4010	\$3,051.30	\$3,051.30	29193
Glove Nation	Gloves for Buses	200845675	4093	\$202.62	\$202.62	29194
Gov Connection	Subscription Licenses	70351926	4082	\$5,716.39		
	Computer Supplies	70435282	4119	\$3,336.00	\$9,052.39	29195
Grainger	Trigger Sprayers	9640362670	4092	\$39.36		
	Cleaning Supplies	9645780009	4103	\$39.86		
	Cleaning Supplies	9651459001	4126	\$149.96	\$229.18	29196
Great Minds LLC	Math Books Grades 1,2,3 & 6	INV058394	4106	\$411.95	\$411.95	29197

October 13, 2020 Warrant						
Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
Guercio & Guercio	Monthly Retainer	9/1/2020	4067	\$2,875.00		
	Westlaw Research Pre-k / K	9/16/2020	4067	\$23.68	\$2,898.68	29198
Islip Bulletin	School Bus Bidders	10/24/1916	4140	\$93.08	\$93.08	29200
Iron Mountain	Records Retention	CXNM504	4164	\$418.91	\$418.91	29199
Islip Town School Board Assoc	20-21 Annual Dues	2020-2021	4116	\$50.00	\$50.00	29201
Knight, Jason & April	Tuition Refund	Refund	4149	\$325.28	\$325.28	29202
Learning A_Z, LLC	Raz-Kids	2617839	4107	\$230.90	\$230.90	29203
Long Island Advance	School Bus Bidders	4286	4141	\$94.00	\$94.00	29204
Love the Plumber	Plumbing Services	20265	4041	\$737.29	\$737.29	29205
Metro therapy	Flow Thru Funds 611 & 619	247490	4136	\$2,072.00	\$2,072.00	29206
New York Labor Law Poster Ser	2021 State & Federal Posters	A13218707849	4162	\$99.50	\$99.50	29208
Newsday Media Group	Classified Ad Bus Driver	21598013-08022020	4125	\$1,474.92	\$1,474.92	29209
NYS Emp Health Ins.	Health Insurance	556	4042	\$64,227.26	\$64,227.26	29210
Overhead Door Co.	Fix Garage Door	099-20	4139	\$875.00	\$875.00	29211
NCS Pearson Education	Aims web plus subscription	10137116	4068	\$305.50	\$305.50	29207
PC University	20 Hard Cases for MacBook air	45655	4095	\$520.00	\$520.00	29212

October 13, 2020 Warrant

Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
PSEG	Electric for Garage	8464561061	4043	\$652.59		
PSEG	Electric for Main Building	8464561051	4046	\$1,644.90	\$2,297.49	29214
Phoenix Learning	High Roads Social Studies Books	PLR201211	3333	\$236.71	\$236.71	29213
RS Abrams & Co.	External Audit	11198	3082	\$9,600.00	\$9,600.00	29215
School Health Corp	Hand Sanitizer	3744032-02	3316	\$162.07		
	Pulse Oximeter	3827226-00	4117	\$102.95	\$265.02	29216
Staples	50 Binders	3454796891	4016	\$129.00		
	3 Draw Bins	3456410829	4016	\$139.55		
	Command Hooks	3456556069	4016	\$153.20		
	Paper	3456898235	4016	\$158.70		
	Paper Legal	3456898237	4016	\$113.40		
	Stapler	3456898231	4016	\$17.68	\$711.53	29217
Success by Design	50 Planners	177310	4109	\$254.25	\$254.25	29218
Suffolk County Comm Inc.	Tower Rent	705462	4011	\$324.00		
	Bus #27 2 Way Radio	306976	4094	\$851.53		
	Bus #27 Cameras /DVR and radios installed	306971	4089	\$3,084.65	\$4,260.18	29219
Suffolk Printing	Playground/Basketball Signs	10313	3336	\$85.00		
	Adult Ed Flyer Summer 2020	10490	3387	\$287.00		
	Adult Ed Flyer Fall 2020	40740	4120	\$334.00		
	Absentee Ballot Mailing Envelopes	10332	3343	\$450.00	\$1,156.00	29220
Town of Islip	Fuel for Buses	110	4159	\$79.36	\$79.36	29221

October 13, 2020 Warrant						
Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
Verizon	Phones Building	952228210000118	4066	\$874.12	\$874.12	29222
Verizon Wireless	Cell Phones	9863375380	4073	\$432.27	\$432.27	29223
Windstream Communications	Long Distance Service	12592781	4052	\$4.26	\$4.26	29224
Zonar Systems	202-2021 Renewal Transportation	S1472764	4134	\$3,992.04	\$3,992.04	29225
Baldwin Automotive	DOT inspection	20-36234	4167	\$278.00	\$278.00	29226
Baldwin Automotive	Heater hose replacement to rear heater	20-36130	4168	\$628.70	\$628.70	29227
Baldwin Automotive	Summer overhaul	20-36097	4169	\$629.72	\$629.72	29228
Baldwin Automotive	Vehicle battery replacement/cables	20-36116	4170	\$412.75	\$412.75	29229
Baldwin Automotive	ABS switch by-pass for beach running	20-36070	4171	\$254.50	\$254.50	29230
Baldwin Automotive	DOT inspection	20-36023	4172	\$449.00	\$449.00	29231
Baldwin Automotive	Summver overhaul	20-36075	4173	\$810.90	\$810.90	29232
Baldwin Automotive	Summer overhaul	20-36094	4174	\$850.65	\$850.65	29233
Baldwin Automotive	DOT inspection	20-36333	4175	\$563.00	\$563.00	29234
Baldwin Automotive	Summer overhaul	20-36088	4176	\$1,078.90	\$1,078.90	29235
Baldwin Automotive	Summer overhaul	20-35181	4177	\$1,101.70	\$1,101.70	29236

October 13, 2020 Warrant

Vendor	Description	Invoice #	P.O. #	Invoice Amount	Vendor Total	Check Number
Baldwin Automotive	DOT inspection	20-35992	4178	\$1,232.54	\$1,232.54	29237
Baldwin Automotive	Summer overhaul	20-36073	4179	\$1,263.45	\$1,263.45	29238
Gov Connection	Headphones	70417964	4122	\$187.60	\$187.60	29239
Long Island Rescue Services	CPR-AED on-line course	20-317	4124	\$540.00	\$540.00	29240
Pitney Bowes	Red ink cartridges	1016510865	4146	\$151.02	\$151.02	29241
Staples	Supplies	3457145204	4016	\$15.82	\$15.82	29242
Verizon	Emergency phone main office	51-757-482-0001-40	4072	\$27.65	\$27.65	29243
WT Cox Subscriptions	Library subscription renewals	3083655	4009	\$768.64	\$768.64	29244
Bang's Towing	Towing of School Bus	126484-1	4033	\$700.00	\$700.00	29245
Barwill House of Tires	Tires for Buses	1404142-36	4031	\$381.88	\$381.88	29246
Guercio and Guercio, LLP	Legal Fees	10/1/2020 Retainer	4067	\$2,875.00	\$2,875.00	29247
NYS EMP. Health Insurance	District Health Insurance Monthly Premium	557	4042	\$68,294.54	\$68,294.54	29248
Richard Security	District Security Contract	46955	4054	\$137.34	\$137.34	29249
School Health Corporation	Miscellaneous Health Supplies	3834131-00	4152	\$142.14		
		3833650-00	4153	\$243.56	\$385.70	29250

[illegible]

FIRE ISLAND UFSD**Check Warrant Report For A - 5: Cash Disbursement For Dates 10/1/2020 - 10/31/2020**

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
29179	10/02/2020	1077	ANDERSON FIRE EQUIPMENT CO., INC.	4115	190.00
29180	10/02/2020	1183	APPLE COMPUTER, INC.	4083	6,810.00
29181	10/02/2020	2581	AUTOMOTIVE COMPUTERS & EQUIPMENT	4135	153.70
29182	10/02/2020	2947	Baldwin Automotive	4144	13,644.78
29183	10/02/2020	1999	**CONTINUED** Bank of America Business Card		0.00
29184	10/02/2020	1999	Bank of America Business Card	4029	3,851.85
29185	10/02/2020	1029	BARNWELL HOUSE OF TIRES	4031	902.25
29186	10/02/2020	3832	Benetech, Inc.	4030	80.00
29187	10/02/2020	3872	Canon Solutions America, Inc	4163	604.34
29188	10/02/2020	3282	David A. Levenson	4055	402.13
29189	10/02/2020	3906	Dolphin Well & Pump Inc.	3261	12,500.00
29190	10/02/2020	1835	EASTERN SUFFOLK BOCES	4037	14,635.21
29191	10/02/2020	3913	Evan-Moor Educational Publishers	4110	88.93
29192	10/02/2020	1054	FIRE ISLAND FERRIES, INC.	4039	902.45
29193	10/02/2020	2468	FIRST RELIANCE STANDARD LIFE INSUR.	4010	3,051.30
29194	10/02/2020	3208	Glove Nation	4093	202.62
29195	10/02/2020	3074	GovConnection	4119	9,052.39
29196	10/02/2020	1718	GRAINGER	4126	229.18
29197	10/02/2020	3900	Great Minds PCB	4106	411.95
29198	10/02/2020	2507	GUERCIO AND GUERCIO	4067	2,898.68
29199	10/02/2020	3156	Iron Mountain	4164	418.91
29200	10/02/2020	1063	ISLIP BULLETIN	4140	93.08
29201	10/02/2020	1136	ISLIP TOWN SCHOOL BOARD ASSOCIATION	4116	50.00
29202	10/02/2020	3928	Knight, Jason & April	4149	325.28
29203	10/02/2020	3785	Learning A-Z	4107	230.90
29204	10/02/2020	1064	LONG ISLAND ADVANCE	4141	94.00
29205	10/02/2020	3825	Love The Plumber	4041	737.29
29206	10/02/2020	3927	Metro Therapy Inc	4136	2,072.00
29207	10/02/2020	2314	NCS Pearson, Inc	4068	305.50
29208	10/02/2020	2958	New York Labor Law Poster Serv	4162	99.50
29209	10/02/2020	3416	Newsday Media Group	4125	1,474.92
29210	10/02/2020	1119	NYS EMP. HEALTH INS PENDING A/	4042	64,227.26
29211	10/02/2020	3160	Overhead Door Co.	4139	875.00
29212	10/02/2020	3591	PC University	4095	520.00
29213	10/02/2020	2938	Phoenix Learning Resources	3333	236.71
29214	10/02/2020	3580	PSEG Long Island, LLC	4046	2,297.49
29215	10/02/2020	3327	RS Abrams & CO. LLP	3082	9,600.00
29216	10/02/2020	1107	SCHOOL HEALTH CORPORATION	4117	265.02
29217	10/02/2020	2456	STAPLES Contract & Commercial	4016	711.53
29218	10/02/2020	1443	SUCCESS BY DESIGN, INC.	4109	254.25
29219	10/02/2020	3351	Suffolk County Comm., Inc.	4089	4,260.18
29220	10/02/2020	3309	Suffolk Printing	3343	1,156.00
29221	10/02/2020	2485	TOWN OF ISLIP	4159	79.36
29222	10/02/2020	2111	Verizon	4066	874.12
29223	10/02/2020	2431	VERIZON WIRELESS	4073	432.27
29224	10/02/2020	3814	Windstream Communications, Inc	4052	4.26

FIRE ISLAND UFSD



Check Warrant Report For A - 5: Cash Disbursement For Dates 10/1/2020 - 10/31/2020

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
29225	10/02/2020	3012	Zonar System, Inc	4134	3,992.04
29226	10/05/2020	2947	Baldwin Automotive	4167	278.00
29227	10/05/2020	2947	Baldwin Automotive	4168	628.70
29228	10/05/2020	2947	Baldwin Automotive	4169	629.72
29229	10/05/2020	2947	Baldwin Automotive	4170	412.75
29230	10/05/2020	2947	Baldwin Automotive	4171	254.50
29231	10/05/2020	2947	Baldwin Automotive	4172	449.00
29232	10/05/2020	2947	Baldwin Automotive	4173	810.90
29233	10/05/2020	2947	Baldwin Automotive	4174	850.65
29234	10/05/2020	2947	Baldwin Automotive	4175	563.00
29235	10/05/2020	2947	Baldwin Automotive	4176	1,078.90
29236	10/05/2020	2947	Baldwin Automotive	4177	1,101.70
29237	10/05/2020	2947	Baldwin Automotive	4178	1,232.54
29238	10/05/2020	2947	Baldwin Automotive	4179	1,263.45
29239	10/05/2020	3074	GovConnection	4122	187.60
29240	10/05/2020	2742	LONG ISLAND RESCUE SERVICES	4124	540.00
29241	10/05/2020	1612	Pitney Bowes	4146	151.02
29242	10/05/2020	2456	STAPLES Contract & Commercial	4016	15.82
29243	10/05/2020	2111	Verizon	4072	27.65
29244	10/05/2020	3286	WT Cox Supscriptions	4009	768.64
29245	10/06/2020	3897	Bang's Towing, Inc.	4033	700.00
29246	10/06/2020	1029	BARNWELL HOUSE OF TIRES	4031	381.88
29247	10/06/2020	2507	GUERCIO AND GUERCIO	4067	2,875.00
29248	10/06/2020	1119	NYS EMP. HEALTH INS PENDING A/	4042	68,294.54
29249	10/06/2020	3102	Richard Security	4054	137.34
29250	10/06/2020	1107	SCHOOL HEALTH CORPORATION	4153	385.70
29251	10/06/2020	3351	Suffolk County Comm., Inc.	4011	324.00
29252	10/06/2020	3305	Wilson Language Training Corp.	4112	471.42
29253	10/07/2020	2468	FIRST RELIANCE STANDARD LIFE INSUR.	4010	3,127.05

Number of Transactions: 75

Warrant Total: 254,240.10

Vendor Portion: 254,240.10

Certification of Warrant

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

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

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

www.fi.k12.ny.us

Loretta M. Ferraro, Superintendent

Board of Education

Jay Lippert, President

Vernon Henriksen, Vice President

Lisa Kaufman

Linda Nowachek

Judi Phelan

Kathleen Skelly-Kurka

Amy Wood

October 19, 2020

Board of Education
Fire Island UFSD
PO Box 428
Ocean Beach, NY 11770

Dear Members of the Board:

This is to notify you that at the Regular Board Meeting of October 13, 2020, it is my intention to abstain from voting on agenda item 5fii because it involves my spouse, Nancy Henriksen.

Sincerely,

Vernon Henriksen
Vice President, Board of Education

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

**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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the fiduciary funds of the Fire Island Union Free School District as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 funds of the Fire Island Union Free School District as of June 30, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

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 changes in District's total OPEB liability, schedule of District's proportionate share of the net pension liability, and the schedule of District's contributions on pages 3 through 13 and 47 through 51, respectively, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Fire Island Union Free School District's basic financial statements. The other supplementary financial information as listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary financial 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. Such 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 13, 2020, on our consideration of the Fire Island Union Free School 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 Fire Island Union Free School 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 Fire Island Union Free School District's internal control over financial reporting and compliance.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 13, 2020

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, 2020 in comparison with the year ended June 30, 2019, 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.

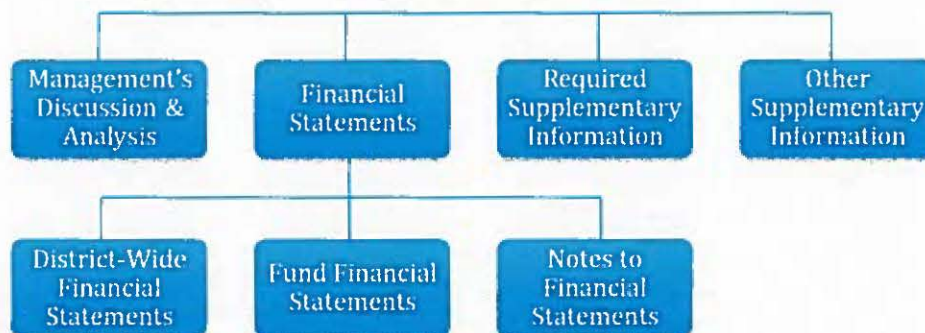
1. FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year 2020 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, decreased by \$365,862 to a balance of \$3,003,482. This was due to an excess of expenses over revenues using the economic resources measurement focus and the accrual basis of accounting.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$5,939,491. Of this amount, \$86,733 was offset by program charges for services and operating grants. General revenues of \$5,486,896 amount to 98.44% of total revenues, and were not adequate to cover the balance of program expenses.
- The general fund's total fund balance, as reflected in the fund financial statements, increased by \$687,610 as revenues and other financing sources exceeded expenditures using the current financial resources measurement focus and the modified accrual basis of accounting.
- The District's 2020 property tax levy of \$5,082,291 remained the same as the 2019 tax levy and was within the calculated tax cap limits.

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 supplementary 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:



A. District-Wide Financial Statements

The district-wide financial statements 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.

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

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.

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 and the fiduciary 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, 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.

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.

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

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

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in its capacity as agent or trustee and utilize the economic resources measurement focus and the accrual basis of accounting. All of the District's fiduciary activities are reported in separate statements. The fiduciary activities have been excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A. Net Position

The District's total net position decreased by \$365,862 between fiscal year 2020 and 2019. The decrease is due to expenses in excess of revenues using the economic resources measurement focus and the accrual basis of accounting. A summary of the District's Statements of Net Position follows:

	2020	2019	Increase (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 7,964,634	\$ 7,515,825	\$ 448,809	5.97 %
Capital Assets, Net	2,866,846	2,994,613	(127,767)	(4.27)%
Net Pension Asset - Proportionate Share	243,138	168,277	74,861	44.49 %
Total Assets	11,074,618	10,678,715	395,903	3.71 %
Deferred Outflows of Resources	2,649,256	1,356,521	1,292,735	95.30 %
Liabilities				
Current and Other Liabilities	625,820	644,185	(18,365)	(2.85)%
Long-Term Liabilities	247,150	231,103	16,047	6.94 %
Net Pension Liability - Proportionate Share	351,236	116,121	235,115	202.47 %
Total OPEB Obligation	7,541,725	6,611,296	930,429	14.07 %
Total Liabilities	8,765,931	7,602,705	1,163,226	15.30 %
Deferred Inflows of Resources	1,954,461	1,063,187	891,274	83.83 %
Net Position				
Net Investment in Capital Assets	2,866,846	2,994,613	(127,767)	(4.27)%
Restricted	5,928,669	5,415,386	513,283	9.48 %
Unrestricted (deficit)	(5,792,033)	(5,040,655)	(751,378)	14.91 %
Total Net Position	\$ 3,003,482	\$ 3,369,344	\$ (365,862)	(10.86)%

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, amounts due from fiduciary funds and cash held by the East End Workers' Compensation on behalf of the District.

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 asset – proportionate share represents the District's share in the New York State Teachers' Retirement System's net pension asset at the measurement date of the respective year. 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 primarily due to decreases in amounts due to other governments and amounts due to teachers' retirement system, offset by an increase in accounts payable.

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

Net pension liability – proportionate share represents the District's share of the New York State and Local Employees' Retirement System's net pension liability at the measurement date of the respective year. The accompanying Notes to Financial Statements, Note 12 "Pension Plans – New York State", provides additional information.

The total other postemployment benefits (OPEB) obligation increase is 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 Supplementary Information, Schedule of Net Investment in Capital Assets provides additional information.

The restricted amount relates to the District's restricted reserves. This number increased over the prior year due to the transfer into the reserves and allocation of interest earnings.

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 obligation. 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 obligation.

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, 2020 and 2019 is as follows:

	2020	2019	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 61,646	\$ 46,700	\$ 14,946	32.00 %
Operating Grants	25,087	64,333	(39,246)	(61.00)%
General Revenues				
Property Taxes & Other Tax Items	5,082,356	5,084,211	(1,855)	(0.04)%
State Sources	371,181	382,958	(11,777)	(3.08)%
Other	33,359	42,807	(9,448)	(22.07)%
Total Revenues	<u>5,573,629</u>	<u>5,621,009</u>	<u>(47,380)</u>	<u>(0.84)%</u>
Expenses				
General Support	1,833,763	1,573,833	259,930	16.52 %
Instruction	3,211,805	3,052,208	159,597	5.23 %
Pupil Transportation	833,631	806,338	27,293	3.38 %
Community Services	60,292	62,716	(2,424)	(3.87)%
Total Expenses	<u>5,939,491</u>	<u>5,495,095</u>	<u>444,396</u>	<u>8.09 %</u>
Increase in Net Position	<u>\$ (365,862)</u>	<u>\$ 125,914</u>	<u>\$ (491,776)</u>	<u>(390.56)%</u>

The District's net position decreased by \$365,862 and increased by \$125,914 for the years ended June 30, 2020 and 2019, respectively.

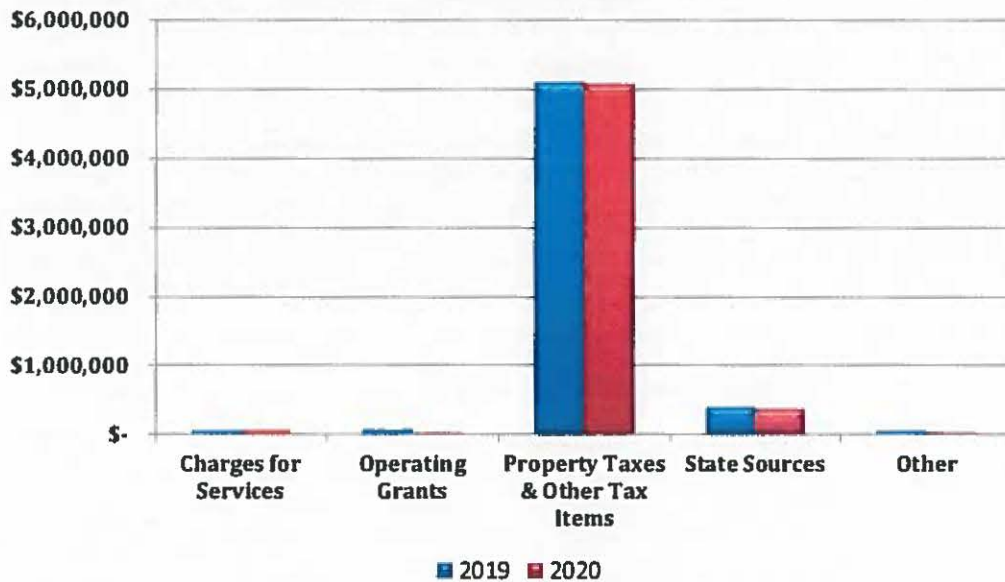
The District's revenues decreased by \$47,380 or 0.84%. The decrease was primarily due to decreases in operating grants and state sources.

The District's expenses for the year increased by \$444,396 or 8.09%. The increases were in the areas of general support and instruction. The primary reason for the increases in general support and instruction is the impact of the net change in pension and other postemployment benefits costs allocated.

As indicated on the graphs that follow, property taxes and other tax items is the largest component of revenues recognized (i.e., 91.2% and 90.5% for the years 2020 and 2019, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 54.1% and 55.6% for the years 2020 and 2019, respectively). The charts demonstrate that the components of revenues and expenses are relatively consistent for both years.

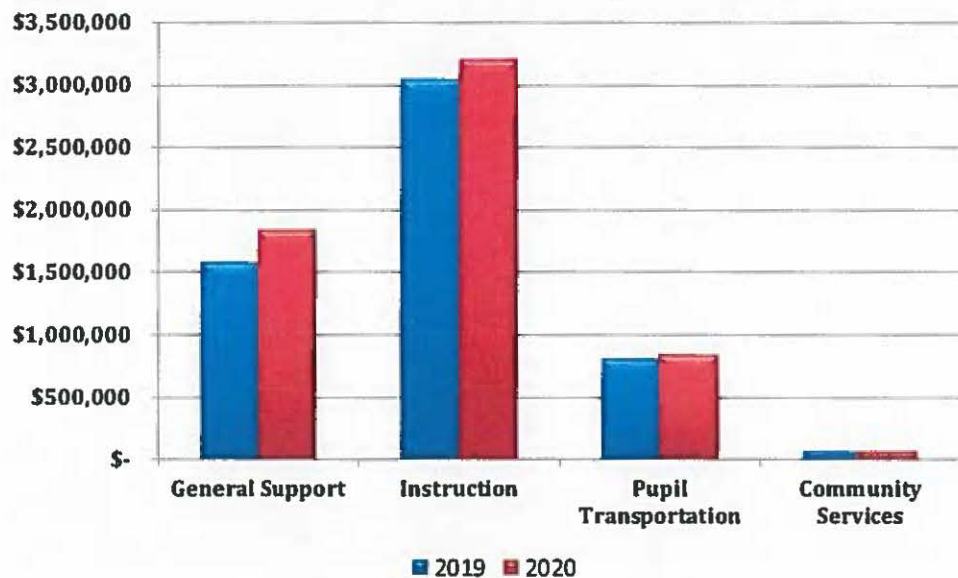
**FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

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



	Charges for Services	Operating Grants	Property Taxes & Other Tax Items	State Sources	Other
2019	0.8%	1.1%	90.5%	6.8%	0.8%
2020	1.1%	0.5%	91.2%	6.7%	0.5%

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



	General Support	Instruction	Pupil Transportation	Community Services
2019	28.6%	55.6%	14.7%	1.1%
2020	30.9%	54.1%	14.0%	1.0%

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

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

At June 30, 2020, the District's governmental funds reported a combined fund balance of \$6,521,401, which is an increase of \$395,632 over the prior year. This increase is due to an excess of revenues and other financing sources over expenditures and other financing uses 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:

	2020	2019	Increase (Decrease)
General Fund			
Restricted:			
Workers' Compensation	\$ 885,533	\$ 584,324	\$ 301,209
Unemployment Insurance	50,542	50,438	104
Retirement Contribution:			
Teachers' retirement system	62,356	30,874	31,482
Employees' retirement system	998,435	996,373	2,062
Employee Benefit Accrued Liability	163,231	142,935	20,296
Capital	3,638,986	3,369,183	269,803
Repairs	129,586	129,319	267
Assigned:			
Appropriated Fund Balance	150,000	150,000	-
Unappropriated Fund Balance	214,122	153,256	60,866
Unassigned: Fund balance	228,610	227,089	1,521
	<u>6,521,401</u>	<u>5,833,791</u>	<u>687,610</u>
 Capital Projects Fund			
Restricted: Capital		111,940	(111,940)
Assigned: Unappropriated Fund Balance		180,038	(180,038)
	<u>-</u>	<u>291,978</u>	<u>(291,978)</u>
 Total Fund Balance	<u>\$ 6,521,401</u>	<u>\$ 6,125,769</u>	<u>\$ 395,632</u>

A. General Fund

The net change in the general fund – fund balance is an increase of \$687,610 (compared to an increase of \$293,166 in 2019) as revenues and other financing sources of \$5,842,160 exceeded expenditures of \$5,154,550.

Revenues and other financing sources increased by \$267,666 or 4.80% as compared to the prior year. This increase is the result of the District returning unspent capital project monies to the general fund. In the prior year, the District did not have a similar operating transfer in.

Expenditures decreased by \$126,778 or 2.40% as compared to the prior year. The decrease was primarily in the area of pupil transportation. This decrease was largely due to school closures from mid-March to June related to the impact of COVID-19 and the implementation of virtual learning. This decrease was offset by an increase in general support.

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

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

	Balance @ June 30, 2019	Interest	Funding	Balance @ June 30, 2020
Workers' Compensation	\$ 584,324	\$ 1,209	\$ 300,000	\$ 885,533
Unemployment Insurance	50,438	104		50,542
Retirement Contribution:				
TRS	30,874	64	31,418	62,356
ERS	996,373	2,062		998,435
EBALR	142,935	296	20,000	163,231
Capital	3,369,183	6,974	262,829	3,638,986
Repairs	129,319	267		129,586
	<u>\$ 5,303,446</u>	<u>\$ 10,976</u>	<u>\$ 614,247</u>	<u>\$ 5,928,669</u>

Additional detail regarding capital reserves can be found in Note 17 "Restricted for Capital Reserve."

B. Capital Projects Fund

The net change in the capital projects fund – fund balance is a decrease of \$291,978. This decrease is due to the District transferring back unused funds to the General Fund in the current year. \$111,940 was the remaining balance on the Capital Reserve Project, which was returned to Capital Reserve #2. \$180,038 was returned to unassigned fund balance.

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

	Balance @ June 30, 2019	Use of Reserves	Transfer of Unused Funds	Funding	Balance @ June 30, 2020
Capital Reserve #2	\$ 111,940		\$ (111,940)	\$	\$

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2019 - 2020 Budget

The District's general fund adopted budget for the year ended June 30, 2020, was \$5,677,301. This amount was increased by encumbrances carried forward from the prior year in the amount of \$153,256 for a total final budget of \$5,830,557.

The final budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$5,072,214 in estimated property taxes and deferred special taxes, 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 accumulation of excess revenues over expenditures, net of transfers to reserves, appropriations to fund the subsequent

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

year's budget and encumbrances. The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the year compared to budget follows:

Opening, Unassigned Fund Balance	\$ 227,089
Revenues Over Budget	314,859
Expenditures and Encumbrances Under Budget	461,885
Allocation to Reserves	(625,223)
Appropriated to Fund the June 30, 2021 Budget	<u>(150,000)</u>
Closing, Unassigned Fund Balance	<u>\$ 228,610</u>

Opening, Unassigned Fund Balance

The \$227,089 shown in the table is the portion of the District's June 30, 2019 fund balance that was retained as unassigned fund balance.

Revenues Over Budget

The 2019-2020 final budget for revenues was \$5,527,301. The actual revenues recognized for the year were \$5,842,160. The excess of actual revenues over estimated or budgeted revenues was \$314,859, which contributes directly to the change to the unassigned portion of the general fund fund balance from June 30, 2019 to June 30, 2020. The accompanying Required Supplementary Information, Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund, provides additional information.

Expenditures and Encumbrances Under Budget

The 2019-2020 final budget for expenditures was \$5,830,557. Actual expenditures as of June 30, 2020, were \$5,154,550 and outstanding encumbrances were \$214,122. Combined, the expenditures plus encumbrances for 2019-2020 were \$5,368,672, resulting in a budget under expenditure of \$461,885, which increases the 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.

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, 2020 unassigned fund balance to partially fund the 2020-2021 approved operating budget. As such, the June 30, 2020 unassigned fund balance must be reduced by this amount.

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

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the unassigned fund balance at June 30, 2020 was \$228,610. This amount equals 4.00% of the 2020-2021 budget and is equal to the statutory limit.

6. CAPITAL ASSETS, DEBT ADMINISTRATION AND OTHER LONG-TERM LIABILITIES

A. Capital Assets

At June 30, 2020, 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 \$183,876 in excess of capital asset additions of \$56,109 for the year ended June 30, 2020. A summary of the District's capital assets, net of accumulated depreciation at June 30, 2020 and 2019 is as follows:

	2020	2019	Increase (Decrease)
Land	\$ 91,500	\$ 91,500	\$ -
Buildings and improvements	2,010,152	2,046,770	(36,618)
Site improvements	254,653	277,587	(22,934)
Furniture and equipment	510,541	578,756	(68,215)
Capital assets, net	<u>\$ 2,866,846</u>	<u>\$ 2,994,613</u>	<u>\$ (127,767)</u>

B. Debt Administration

The District has no outstanding bonded indebtedness at June 30, 2020.

C. Other Long-Term Liabilities

Included in the District's long-term liabilities are the estimated amounts due for compensated absences, workers' compensation liability, net pension liability - proportionate share and total other postemployment benefits obligation. The compensated absences liability is based on employment contracts. The workers' compensation liability, net pension liability - proportionate share and the total other postemployment benefits obligation are based on actuarial valuations.

	2020	2019	Increase (Decrease)
Compensated absences payable	\$ 168,001	\$ 147,199	\$ 20,802
Workers' compensation	79,149	83,904	(4,755)
Net pension liability - proportionate share	351,236	116,121	235,115
Total OPEB obligation	7,541,725	6,611,296	930,429
	<u>\$ 8,140,111</u>	<u>\$ 6,958,520</u>	<u>\$ 1,181,591</u>

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

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on June 9, 2020, for the year ending June 30, 2021, is \$5,715,356. This is an increase of \$38,055 or 0.67% compared to the previous year's budget.

The District budgeted revenues other than property taxes and STAR at \$483,065, which is an increase of \$38,055 over the prior year. The assigned, appropriated fund balance of \$150,000 being applied to the June 30, 2021 budget is the same as the previous year. As a result the District's tax levy remained the same as the 2019-2020 levy. In addition, the levy for 2020-2021 includes \$630,000 as part of the Suffolk County tax act, which remained the same as the 2019-2020 levy.

B. Future Budgets

The property tax cap and uncertainty in state aid and federal funds, as well as operating adjustments attributed to COVID-19, may impact the District's future budgets.

C. Tax Cap

New York State law limits the increase in the property tax levy of school districts to the lesser of 2% or the rate of inflation. There are additional statutory adjustments in the law. School districts may override the tax levy limit by presenting to the voters a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by 60% of the votes cast. Based on the law, the District's tax levy cap for 2020-2021 is 3.69%. The District's 2020-2021 property tax levy was the same as the 2019-2020 levy.

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:

Ms. Loretta Ferraro
Superintendent
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, NY 11770-0428

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Net Position
June 30, 2020

ASSETS

Cash	
Unrestricted	\$ 1,633,228
Restricted	5,928,669
Receivables	
Accounts receivable	508
Due from fiduciary funds	157,249
Due from state and federal	4,127
Due from other governments	59,633
Other assets	181,220
Capital assets:	
Not being depreciated	91,500
Being depreciated, net of accumulated depreciation	2,775,346
Net pension asset - proportionate share	243,138
Total Assets	<u>11,074,618</u>

DEFERRED OUTFLOWS OF RESOURCES

Pensions	1,131,878
Other postemployment benefits	1,517,378
Total Deferred Outflows of Resources	<u>2,649,256</u>

LIABILITIES

Payables	
Accounts payable	186,845
Accrued liabilities	1,932
Due to other governments	250,196
Due to teachers' retirement system	144,370
Due to employees' retirement system	42,477
Long-term liabilities	
Due and payable after one year	
Compensated absences payable	168,001
Workers' compensation liabilities	79,149
Net pension liability - proportionate share	351,236
Total other postemployment benefits obligation	7,541,725
Total Liabilities	<u>8,765,931</u>

DEFERRED INFLOWS OF RESOURCES

Deferred special taxes, Suffolk County	630,000
Pensions	365,270
Other postemployment benefits	959,191
Total Deferred Inflows of Resources	<u>1,954,461</u>

NET POSITION

Net investment in capital assets	<u>2,866,846</u>
Restricted	
Workers' compensation	885,533
Unemployment insurance	50,542
Retirement contribution	
Teachers' retirement system	62,356
Employees' retirement system	998,435
Employee benefit accrued liability	163,231
Capital	3,638,986
Repairs	129,586
	<u>5,928,669</u>
Unrestricted (deficit)	<u>(5,792,033)</u>
Total Net Position	<u>\$ 3,003,482</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Activities
For The Year Ended June 30, 2020

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 1,833,763	\$	\$ 7,833	\$ (1,825,930)
Instruction	3,211,805	61,646	17,254	(3,132,905)
Pupil transportation	833,631			(833,631)
Community service	60,292			(60,292)
Total Functions and Programs	\$ 5,939,491	\$ 61,646	\$ 25,087	(5,852,758)
GENERAL REVENUES				
Real property taxes				4,442,278
Other tax items				640,194
Use of money and property				12,076
Sale of property and compensation for loss				17,317
Miscellaneous				3,850
State sources				371,181
Total General Revenues				5,486,896
Change in Net Position				(365,862)
Total Net Position - Beginning of Year				3,369,344
Total Net Position - End of Year				\$ 3,003,482

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2020

	General	Special Aid	Capital Projects	Total Governmental Funds
ASSETS				
Cash				
Unrestricted	\$ 1,605,189	\$	\$ 28,039	\$ 1,633,228
Restricted	5,928,669			5,928,669
Receivables				
Accounts receivable	508			508
Due from other funds	185,288			185,288
Due from state and federal	4,127			4,127
Due from other governments	59,633			59,633
Total Assets	<u>\$ 7,783,414</u>	<u>\$ -</u>	<u>\$ 28,039</u>	<u>\$ 7,811,453</u>
LIABILITIES				
Payables				
Accounts payable	\$ 186,845	\$	\$	\$ 186,845
Accrued liabilities	1,932			1,932
Due to other funds			28,039	28,039
Due to other governments	250,196			250,196
Due to teachers' retirement system	144,370			144,370
Due to employees' retirement system	42,477			42,477
Total Liabilities	<u>625,820</u>	<u>-</u>	<u>28,039</u>	<u>653,859</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred special taxes, Suffolk County	630,000			630,000
Unavailable revenues	6,193			6,193
Total Deferred Inflows of Resources	<u>636,193</u>			<u>636,193</u>
FUND BALANCES				
Restricted:				
Workers' compensation	885,533			885,533
Unemployment insurance	50,542			50,542
Retirement contribution:				
Teachers' retirement system	62,356			62,356
Employees' retirement system	998,435			998,435
Employee benefit accrued liability	163,231			163,231
Capital	3,638,986			3,638,986
Repairs	129,586			129,586
Assigned:				
Appropriated fund balance	150,000			150,000
Unappropriated fund balance	214,122			214,122
Unassigned: Fund balance	228,610			228,610
Total Fund Balances	<u>6,521,401</u>	<u>-</u>	<u>-</u>	<u>6,521,401</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 7,783,414</u>	<u>\$ -</u>	<u>\$ 28,039</u>	<u>\$ 7,811,453</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2020

Total Governmental Fund Balances	\$ 6,521,401
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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.	181,220
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The costs of building and acquiring capital assets (land, buildings, equipment) 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	\$ 4,852,703	
Less: Accumulated depreciation	<u>(1,985,857)</u>	2,866,846

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

Net pension asset - teachers' retirement system	243,138	
Deferred outflows of resources	1,131,878	
Net pension liability - employees' retirement system	(351,236)	
Deferred inflows of resources	<u>(365,270)</u>	658,510

Total other postemployment benefits obligation and deferred outflows and inflows related to providing benefits in retirement are not current financial resources or obligations and are not reported in the funds.

Deferred outflows of resources	1,517,378	
Total other postemployment benefits obligation	(7,541,725)	
Deferred inflows of resources	<u>(959,191)</u>	(6,983,538)

Some of the District's revenues will be collected after the year end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds, but are not deferred on the Statement of Net Position.

6,193

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	(168,001)	
Workers' compensation liabilities	<u>(79,149)</u>	(247,150)

Total Net Position	<u>\$ 3,003,482</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, 2020

	General	Special Aid	Capital Projects	Total Governmental Funds
REVENUES				
Real property taxes	\$ 4,442,278	\$	\$	\$ 4,442,278
Other tax items	640,194			640,194
Charges for services	61,646			61,646
Use of money and property	12,076			12,076
Sale of property and compensation for loss	17,317			17,317
Miscellaneous	3,850			3,850
State sources	364,988			364,988
Federal sources	7,833	17,254		25,087
Total Revenues	5,550,182	17,254	-	5,567,436
EXPENDITURES				
General support	1,242,520			1,242,520
Instruction	2,106,400	17,254		2,123,654
Pupil transportation	506,166			506,166
Community service	39,782			39,782
Employee benefits	1,259,682			1,259,682
Total Expenditures	5,154,550	17,254	-	5,171,804
Excess of Revenues Over Expenditures	395,632	-	-	395,632
OTHER FINANCING SOURCES AND (USES)				
Operating transfers in	291,978			291,978
Operating transfers (out)			(291,978)	(291,978)
Total Other Financing Sources and (Uses)	291,978	-	(291,978)	-
Net Change in Fund Balances	687,610	-	(291,978)	395,632
Fund Balances - Beginning of year	5,833,791		291,978	6,125,769
Fund Balances - End of year	\$ 6,521,401	\$ -	\$ -	\$ 6,521,401

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, 2020

Net Change in Fund Balances	\$ 395,632
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Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating revenues are measured by the amounts earned during the year. In the governmental funds, however, revenue for these items are measured by the amount of financial resources provided (essentially, the amounts actually received.)

	\$ 6,193
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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.

	65,349
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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 compensated absences payable	(20,802)
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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 workers' compensation liabilities	4,755		55,495

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 exceeded capital outlays in the period.

Capital outlays and other additions	56,109		
Depreciation expense	(183,876)		
			(127,767)

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	(156,768)		
Employees' retirement system	(41,939)		
Other postemployment benefits	(490,515)		
			(689,222)

Change in Net Position		\$	<u>(365,862)</u>
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FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Fiduciary Net Position -
Fiduciary Funds
June 30, 2020

	<u>Agency</u>	<u>Private Purpose Trust</u>
ASSETS		
Cash		
Unrestricted	\$ 150,560	\$
Restricted		76,399
Other assets	<u>6,689</u>	
Total Assets	<u>\$ 157,249</u>	<u>76,399</u>
 LIABILITIES		
Due to governmental funds	<u>\$ 157,249</u>	
Total Liabilities	<u>\$ 157,249</u>	<u>-</u>
 NET POSITION		
Restricted for scholarships		<u>\$ 76,399</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
For The Year Ended June 30, 2020

	<u>Private Purpose Trust</u>
ADDITIONS	
Contributions	\$ 6,510
Investment earnings	
Interest	<u>141</u>
Total Additions	6,651
 DEDUCTIONS	
Scholarships and awards	<u>6,846</u>
Change in Net Position	(195)
Net Position - Beginning of year	<u>76,594</u>
Net Position - End of Year	<u><u>\$ 76,399</u></u>

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 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, except for fiduciary activities. 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 include operating-specific and discretionary (either operating or capital) grants, 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, including fiduciary funds. Separate statements for each fund type, governmental and fiduciary, are presented. The District's financial statements present the following fund types:

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.

Fiduciary Funds - are used to account for activities in which the District acts as trustee or agent for resources that belong to others. These activities are not included in the district-wide financial statements, because their resources do not belong to the District, and are not available to be used to finance District operations. The following are the District's fiduciary funds:

Agency Funds - These funds are strictly custodial in nature and do not involve the measurement of results of operations. Assets are held by the District as agent for various student groups and for payroll or employee withholding.

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

Private Purpose Trust Funds - These funds are used to account for trust arrangements in which principal and income benefits annual third party awards and scholarships for students. Established criteria govern the use of the funds and members of the District or representatives of the donors may serve on committees to determine who benefits.

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 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 and fiduciary fund 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 fund 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 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.

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

E. Real Property Taxes

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.

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, the amounts reported on the Statement of Net Position for interfund receivables and payables represent amounts due between different fund types (governmental activities and fiduciary funds). Eliminations have been made for all interfund receivables and payables between the funds, with the exception of those due from or to the fiduciary 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, payables, transfers in and transfers out 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 compensated absences, pension costs, other postemployment benefits, workers' compensation liabilities, potential contingent liabilities and useful lives of capital assets.

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

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.

K. Inventory

Purchases of inventoriable items are recorded as expenditures at the time of purchase, and are considered immaterial in amount.

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 obligation not included in OPEB expenses.

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

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.

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.

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

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 asset or liability not included in the collective pension expense. The third item is related to OPEB and represents the change in the total other postemployment benefits obligation not included in OPEB expenses.

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:

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.

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

Unemployment Insurance Reserve

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

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

held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years. The reserve is accounted for in the general fund.

Restricted for Scholarships

Amounts restricted for scholarships are used to account for monies donated for scholarship purposes, including earnings and net of awards. These restricted funds are accounted for in the private purpose trust 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% 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 standards issued, but statements that the District feels may have a future impact on these financial statements. The District will evaluate the impact of these pronouncements and implement them, as applicable, if material.

Effective for the Year Ending	Statement
June 30, 2021	GASB No. 84 - <i>Fiduciary Activities</i>
June 30, 2022	GASB No. 87 - <i>Leases</i>

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

GASB Statement No. 84 will require the District to assess activities currently classified as fiduciary and reported in the fiduciary funds to determine if these activities should be considered fiduciary in nature or if these activities should be reported as governmental funds.

GASB Statement No. 87 will change the reporting of leases in the district-wide financial statements. A lessee will be required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of financial resources.

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 long-term assets and liabilities.

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.

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

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.

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 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 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 this 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.

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

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.

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, 2020, the District was billed \$333,800 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$54,266. 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, 2020, consists of:

General Fund

New York State - excess cost aid	<u>\$ 4,127</u>
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The General Fund state aid receivable includes \$826 of unavailable revenues, which are included in deferred inflows of resources on the balance sheet.

District management has deemed this amount to be fully collectible.

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

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2020 consisted of:

General Fund	
BOCES Aid	\$ 59,633

The General Fund BOCES aid receivable includes \$5,367 of unavailable revenues, which are included in deferred inflows of resources on the balance sheet.

District management has deemed this amount to be fully collectible.

9. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2020, were as follows:

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020
Governmental activities				
Capital assets not being depreciated:				
Land	\$ 91,500	\$	\$	\$ 91,500
Capital assets being depreciated:				
Buildings and improvements	3,031,392			3,031,392
Site improvements	458,688			458,688
Furniture and equipment	1,331,189	56,109	(116,175)	1,271,123
Total capital assets being depreciated	4,821,269	56,109	(116,175)	4,761,203
Less accumulated depreciation for:				
Buildings and improvements	984,622	36,618		1,021,240
Site improvements	181,101	22,934		204,035
Furniture and equipment	752,433	124,324	(116,175)	760,582
Total accumulated depreciation	1,918,156	183,876	(116,175)	1,985,857
Total capital assets being depreciated, net	2,903,113	(127,767)	-	2,775,346
Capital assets, net	\$ 2,994,613	\$ (127,767)	\$ -	\$ 2,866,846

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

Depreciation expense was charged to governmental functions as follows:

General support	\$ 21,096
Instruction	106,058
Pupil transportation	<u>56,722</u>
Total depreciation expense	<u>\$ 183,876</u>

10. INTERFUND TRANSACTIONS

Interfund balances at June 30, 2020, are as follows:

	Interfund			
	Receivable	Payable	Transfers In	Transfers Out
General Fund	\$ 185,288	\$	\$ 291,978	\$
Capital Projects Fund		28,039		291,978
Total Governmental Funds	<u>185,288</u>	<u>28,039</u>	<u>\$ 291,978</u>	<u>\$ 291,978</u>
Fiduciary Fund		<u>157,249</u>		
Total	<u>\$ 185,288</u>	<u>\$ 185,288</u>		

The transfer from the capital projects fund to the general fund represents the return of unexpended amounts on capital projects originally funded by general fund appropriations and the capital reserve.

11. LONG-TERM LIABILITIES

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

	Balance June 30, 2019	Additions	Reductions	Balance June 30, 2020	Amounts Due Within One Year
Compensated absences	\$ 147,199	\$ 20,802	\$	\$ 168,001	\$
Workers' compensation liabilities	<u>83,904</u>		<u>(4,755)</u>	<u>79,149</u>	
	<u>\$ 231,103</u>	<u>\$ 20,802</u>	<u>\$ (4,755)</u>	<u>\$ 247,150</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, public employee

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

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 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 10.62% of covered payroll for the TRS' fiscal year ended June 30, 2019. The District's average contribution rate was 15.34% of covered payroll for the ERS' fiscal year ended March 31, 2020.

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

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2020 was \$143,291 for TRS at the contribution rate of 8.86% and \$117,619 for ERS at an average contribution rate of 14.16%.

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

At June 30, 2020, 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, 2019, for TRS and March 31, 2020 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 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
Measurement date	June 30, 2019	March 31, 2020
District's proportionate share of the net pension asset/(liability)	\$ 243,138	\$ (351,236)
District's portion of the Plan's total net pension asset/(liability)	0.009359%	0.0013264%
Change in proportion since the prior measurement date	0.000053	(0.0003125)

For the year ended June 30, 2020, the District recognized pension expense of \$300,059 for the TRS and \$159,558 for the ERS. At June 30, 2020, 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	\$ 164,769	\$ 20,672	\$ 18,080	\$
Changes of assumptions	459,320	7,072	111,996	6,107
Net difference between projected and actual earnings on pension plan investments		180,061	194,984	
Changes in proportion and differences between the District's contributions and proportionate share of contributions	6,132	108,084	7,124	26,979
District contributions subsequent to the measurement date	143,291	42,477		
Total	\$ 773,512	\$ 358,366	\$ 332,184	\$ 33,086

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

District contributions, subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. 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
2021	\$ 109,562	\$ 65,208
2022	6,543	76,438
2023	109,163	80,405
2024	72,357	60,752
2025	8,917	
Thereafter	(8,505)	
	<u>\$ 298,037</u>	<u>\$ 282,803</u>

Actuarial Assumptions

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

	TRS	ERS
Measurement date	June 30, 2019	March 31, 2020
Actuarial valuation date	June 30, 2018	April 1, 2019
Inflation	2.20%	2.50%
Salary increases	1.90-4.72%	4.20%
Investment rate of return (net of investment expense, including inflation)	7.10%	6.80%
Cost of living adjustments	1.30%	1.30%

For the TRS, annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2018, applied on a generational basis. Active member mortality rates are based on plan member experience. For the ERS, annuitant mortality rates are based on April 1, 2010 – March 31, 2015 system experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2018.

For TRS, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2009 – June 30, 2014. For the ERS, the actuarial assumptions were based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

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

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

investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

	TRS		ERS	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Measurement date		June 30, 2019		March 31, 2020
Asset type				
Domestic equity	33.0%	6.30%	36.0%	4.05%
International equity	16.0%	7.80%	14.0%	6.15%
Global equity	4.0%	7.20%		
Real estate	11.0%	4.60%	10.0%	4.95%
Private equities	8.0%	9.90%	10.0%	6.75%
Alternatives investments			8.0%	3.25-5.95%
Domestic fixed income securities	16.0%	1.30%		
Global fixed income securities	2.0%	0.90%		
High-yield fixed income securities	1.0%	3.60%		
Bonds and mortgages			17.0%	0.75%
Private debt	1.0%	6.50%		
Real estate debt	7.0%	2.90%		
Cash and equivalents	1.0%	0.30%		
Cash			1.0%	0.00%
Inflation indexed bonds			4.0%	0.50%
	100.0%		100.0%	

Real rates of return are net of a long-term inflation assumption of 2.2% for TRS and 2.5% for ERS.

Discount Rate

The discount rate used to measure the total pension liability was 7.10% for TRS and 6.80% for ERS (the discount rate used by the TRS at the prior year's measurement date of June 30, 2018, was 7.25% and the discount rate used by the ERS at the prior year's measurement date of March 31, 2019, was 7.00%). 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 7.10% for TRS and 6.80% for ERS, as well as what the District's proportionate share of

FIRE ISLAND UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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the net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point lower (6.10% for TRS and 5.80% for ERS) or 1 percentage point higher (8.10% for TRS and 7.80% for ERS) than the current rate:

	1% Decrease 6.10%	Current Assumption 7.10%	1% Increase 8.10%
TRS			
District's proportionate share of the net pension asset (liability)	<u>\$ (1,097,501)</u>	<u>\$ 243,138</u>	<u>\$ 1,367,783</u>
	1% Decrease 5.80%	Current Assumption 6.80%	1% Increase 7.80%
ERS			
District's proportionate share of the net pension asset (liability)	<u>\$ (644,618)</u>	<u>\$ (351,236)</u>	<u>\$ (81,031)</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	ERS
	<i>(Dollars in Thousands)</i>	
Measurement date	June 30, 2019	March 31, 2020
Employers' total pension liability	\$ (119,879,474)	\$ (194,596,261)
Plan fiduciary net position	<u>122,477,481</u>	<u>168,115,682</u>
Employers' net pension asset/(liability)	<u>\$ 2,598,007</u>	<u>\$ (26,480,579)</u>
Ratio of plan fiduciary net position to the employers' total pension liability	102.17%	86.39%

Payables to the Pension Plan

For the TRS, employer and employee contributions for the fiscal year ended June 30, 2020, are paid to the system in September, October and November 2020 through a state aid intercept. Accrued retirement contributions as of June 30, 2020, represent employer and employee contributions for the fiscal year ended June 30, 2020, 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, 2020 amounted to \$143,295 of employer contributions and \$1,075 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, 2020, represent the projected employer contribution for the period of April 1, 2020 through June 30, 2020 based on paid ERS covered wages multiplied by the

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

employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2020 amounted to \$42,477 of employer contributions. Employee contributions are remitted monthly.

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, 2020, totaled \$42,300.

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, 2020 totaled \$90,138.

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 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, 2019, the following employees were covered by the benefit terms:

Inactive employees, spouses, or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>27</u>
	<u>41</u>

B. Total OPEB Liability

The District's total OPEB liability of \$7,541,725 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2019. Update procedures were used to roll forward the total OPEB liability to the measurement date.

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

Actuarial Assumptions and Other Inputs – The total OPEB liability, as of the measurement date, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% average, including inflation
Discount rate	2.21%
Healthcare cost trend rates	7.50% for 2020, 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-2019 on a generational basis.

The actuarial assumptions used in the June 30, 2020 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, 2019	<u>\$ 6,611,296</u>
Changes for the year	
Service cost	281,631
Interest	216,118
Changes of benefit terms	-
Differences between expected and actual experience	(1,065,740)
Changes in assumptions or other inputs	1,650,258
Benefit payments	<u>(151,838)</u>
	<u>930,429</u>
Balance at June 30, 2020	<u>\$ 7,541,725</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.50% in 2019 to 2.21% in 2020.

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 (1.21%) or 1 percentage point higher (3.21%) than the current discount rate:

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

	1% Decrease	Discount Rate	1% Increase
OPEB	1.21%	2.21%	3.21%
Total OPEB liability	<u>\$ (7,327,299)</u>	<u>\$ (7,541,725)</u>	<u>\$ (5,497,394)</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 (6.50-4.00%) or 1 percentage point higher (8.50-6.00%) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	6.50%	7.50%	8.50%
	decreasing	decreasing	decreasing
OPEB	4.00%	5.00%	6.00%
Total OPEB liability	<u>\$ (6,322,013)</u>	<u>\$ (7,541,725)</u>	<u>\$ (9,120,655)</u>

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$642,353. At June 30, 2020, 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	\$	\$ 842,781
Changes of assumptions or other inputs	<u>1,517,378</u>	<u>116,410</u>
	<u>\$ 1,517,378</u>	<u>\$ 959,191</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
2021	\$ 144,604
2022	144,604
2023	173,597
2024	<u>95,382</u>
	<u>\$ 558,187</u>

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

15. DEFERRED INFLOWS OF RESOURCES

In the governmental fund financial statements, deferred inflows of resources, at June 30, 2020, consists of that portion of the amount due from New York State for local aid payments, including BOCES aid, which is unavailable. Of the 2019-2020 school year aid payments outstanding at June 30, 2020, 20% was effectively withheld by the State, due to the loss of revenue coupled with increased costs on the State level as a result of the COVID-19 pandemic. Unavailable revenues, in the general fund at June 30, 2020, total \$6,193.

16. 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.

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

The District's liability for incurred but unpaid claims and incurred but not reported claims at June 30, 2020, as processed by the EEWCC, is \$79,149. Claims activity is summarized as follows:

	<u>2019</u>	<u>2020</u>
Claims at beginning of year	\$ 17,722	\$ 83,904
Incurred claims and claim adjustment expenses	70,332	(786)
Claim payments	<u>(4,150)</u>	<u>(3,969)</u>
Claims at year end	<u>\$ 83,904</u>	<u>\$ 79,149</u>

The EEWCC is holding \$181,220 of cash on account for the District to satisfy these liabilities at June 30, 2020. In addition, the District has reserved \$585,533 in the general fund for potential supplemental assessments due to catastrophic losses and future claims.

The EEWCC has issued financial statements for the year ended June 30, 2020. Copies of these statements can be obtained from the District's Business Office.

17. RESTRICTED FOR CAPITAL RESERVE

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

	<u>Capital Reserve</u>	
	<u>II</u>	<u>III</u>
Date Created	May 2009	May 2014
Number of Years to Fund	10	10
Maximum Funding	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
Funding Provided Since Inception	\$ 2,000,000	\$ 1,966,981
Interest Earnings Since Inception	29,540	14,460
Use of Reserve Since Inception	<u>(371,995)</u>	
Balance as of June 30, 2020	<u>\$ 1,657,545</u>	<u>\$ 1,981,441</u>

18. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$150,000 has been appropriated to reduce taxes for the year ending June 30, 2021.

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

19. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2020, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance

General Fund

General support	\$ 97,821
Instruction	44,292
Pupil transportation	71,715
Community services	<u>294</u>
	<u>\$ 214,122</u>

B. Grants

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

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.

20. 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, except for the following:

A. Impact of COVID-19

On March 11, 2020, coronavirus disease (COVID-19) was declared a pandemic. COVID 19 is an international, national and New York State public health emergency. As such, the COVID-19 outbreak is disrupting business activity across a range of industries. At this point, the extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the effect on the District's residents, employees and vendors, as well as the State, all of which are uncertain and cannot be predicted.

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, 2020

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 4,452,291	\$ 4,442,214	\$ 4,442,278	\$ 64
Other tax items	644,372	654,449	640,194	(14,255)
Charges for services	33,000	33,000	61,646	28,646
Use of money and property	9,816	9,816	12,076	2,260
Sale of property and compensation for loss	12,500	12,500	17,317	4,817
Miscellaneous	6,500	6,500	3,850	(2,650)
Total Local Sources	5,158,479	5,158,479	5,177,361	18,882
State Sources	368,822	368,822	364,988	(3,834)
Federal Sources			7,833	7,833
Total Revenues	5,527,301	5,527,301	5,550,182	22,881
OTHER FINANCING SOURCES				
Operating Transfers In			291,978	291,978
Total Revenues and Other Sources	5,527,301	5,527,301	5,842,160	\$ 314,859
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	150,000	150,000		
Prior Year's Encumbrances	153,256	153,256		
Total Appropriated Fund Balance	303,256	303,256		
Total Revenues, Other Sources and Appropriated Fund Balance	\$ 5,830,557	\$ 5,830,557		

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, 2020

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 132,697	\$ 134,135	\$ 119,481	\$ 776	\$ 13,878
Central administration	256,516	255,078	249,153	500	5,425
Finance	303,941	303,941	282,476	20,744	721
Staff	72,534	72,534	60,941		11,593
Central services	574,096	574,095	463,422	75,801	34,872
Special items	67,200	67,200	67,047		153
Total General Support	1,406,984	1,406,983	1,242,520	97,821	66,642
Instruction					
Administration & improvement	46,000	46,000	8,312		37,688
Teaching - regular school	1,402,145	1,402,145	1,339,635	9,932	52,578
Programs for students with disabilities	314,144	292,845	182,534		110,311
Instructional media	394,676	394,677	336,391	34,260	24,026
Pupil services	218,335	239,634	239,528	100	6
Total Instruction	2,375,300	2,375,301	2,106,400	44,292	224,609
Pupil Transportation	623,507	623,507	506,166	71,715	45,626
Community Services	42,026	42,026	39,782	294	1,950
Employee Benefits	1,382,740	1,382,740	1,259,682		123,058
Total Expenditures	\$ 5,830,557	\$ 5,830,557	5,154,550	\$ 214,122	\$ 461,885
Net Change in Fund Balances			687,610		
Fund Balance - Beginning of Year			5,833,791		
Fund Balance - End of Year			<u>\$ 6,521,401</u>		

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 Seven Fiscal Years

	<i>Teachers' Retirement System</i>						
	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension asset (liability)	0.009359%	0.009306%	0.009388%	0.009322%	0.009356%	0.009417%	0.008939%
District's proportionate share of the net pension asset (liability)	\$ 243,138	\$ 168,277	\$ 71,355	\$ (99,846)	\$ 971,763	\$ 1,048,940	\$ 58,842
District's covered payroll	\$ 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	15.56%	10.74%	4.80%	-6.51%	66.57%	73.26%	4.36%
Plan fiduciary net position as a percentage of the total pension liability	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%	100.70%
Discount rate	7.10%	7.25%	7.25%	7.50%	8.00%	8.00%	8.00%

	<i>Employees' Retirement System</i>						
	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.0013264%	0.0016389%	0.0019543%	0.0018868%	0.0020282%	0.0018778%	0.0018778%
District's proportionate share of the net pension liability	\$ (351,236)	\$ (116,121)	\$ (63,075)	\$ (177,285)	\$ (325,530)	\$ (63,437)	\$ (84,856)
District's covered payroll	\$ 810,379	\$ 783,222	\$ 814,877	\$ 875,687	\$ 785,278	\$ 800,259	\$ 766,223
District's proportionate share of the net pension liability as a percentage of its covered payroll	43.34 %	14.83 %	7.74 %	20.25 %	41.45 %	7.93 %	11.07 %
Plan fiduciary net position as a percentage of the total pension liability	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%	97.20%
Discount rate	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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 143,295	\$ 165,896	\$ 148,418	\$ 174,077	\$ 190,749	\$ 248,923	\$ 229,061	\$ 154,723	\$ 137,185	\$ 106,704
Contributions in relation to the contractually required contribution	143,295	165,896	148,418	174,077	190,749	248,923	229,061	154,723	137,185	106,704
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 1,687,118	\$ 1,562,110	\$ 1,566,367	\$ 1,485,302	\$ 1,534,871	\$ 1,459,839	\$ 1,431,795	\$ 1,348,060	\$ 1,246,928	\$ 1,277,328
Contributions as a percentage of covered payroll	8%	11%	9%	12%	12%	17%	16%	11%	11%	8%

Employees' Retirement System

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Contractually required contribution	\$ 117,619	\$ 119,354	\$ 122,318	\$ 100,648	\$ 132,569	\$ 138,814	\$ 154,554	\$ 159,533	\$ 117,719	\$ 81,740
Contributions in relation to the contractually required contribution	117,619	119,354	122,318	100,648	132,569	138,814	154,554	159,533	117,719	81,740
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 830,516	\$ 798,391	\$ 791,804	\$ 844,409	\$ 854,582	\$ 824,971	\$ 762,323	\$ 741,669	\$ 705,068	\$ 684,535
Contributions as a percentage of covered payroll	14%	15%	15%	12%	16%	17%	20%	22%	17%	12%

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

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 281,631	\$ 275,525	\$ 288,674
Interest	216,118	236,515	216,087
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(1,065,740)	-	-
Changes of assumptions or other inputs	1,650,258	354,415	(262,528)
Benefit payments	(151,838)	(180,528)	(127,149)
Net change in total OPEB liability	930,429	685,927	115,084
Total OPEB liability, beginning	6,611,296	5,925,369	5,810,285
Total OPEB liability, ending	<u>\$ 7,541,725</u>	<u>\$ 6,611,296</u>	<u>\$ 5,925,369</u>
Covered employee payroll	\$ 2,155,509	\$ 2,360,501	\$ 2,428,515
Total OPEB liability as a percentage of covered employee payroll	349.88%	280.08%	243.99%
Discount rate	2.21%	3.50%	3.87%
Health care trend rates	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, 2020

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 5,677,301
Additions:	
Prior year's encumbrances	<u>153,256</u>
Original Budget	5,830,557
Budget revision	<u>-</u>
Final Budget	<u><u>\$ 5,830,557</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2020-2021 voter-approved expenditure budget	<u><u>\$ 5,715,356</u></u>
Maximum allowed (4% of 2020-2021 budget)	<u><u>\$ 228,614</u></u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$ 364,122
Unassigned fund balance	<u>228,610</u>
	\$ 592,732
Less:	
Appropriated fund balance	150,000
Encumbrances	<u>214,122</u>
Total adjustments	<u>364,122</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	<u><u>\$ 228,610</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, 2020

PROJECT TITLE	Budget	Budget	Expenditures			Unexpended Balance	Methods of Financing				Fund Balance June 30, 2020
	June 30, 2019	June 30, 2020	Prior Years	Current Year	Total		Proceeds of Obligations	State Aid	Local Sources	Total	
Five year plan projects	\$ 180,038	\$ 180,038	\$	\$	\$ -	\$ 180,038	\$	\$	\$ 180,038	\$ 180,038	\$ 180,038
District wide renovations Various Projects	1,000,000	1,000,000	888,060		888,060	111,940			1,000,000	1,000,000	111,940
	<u>\$ 1,180,038</u>	<u>\$ 1,180,038</u>	<u>\$ 888,060</u>	<u>\$ -</u>	<u>\$ 888,060</u>	<u>\$ 291,978</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,180,038</u>	<u>\$ 1,180,038</u>	291,978
									Less: transfer to General Fund	<u>(291,978)</u>	
										<u>\$ -</u>	

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Schedule of Net Investment in Capital Assets
June 30, 2020

Capital assets, net	<u>\$ 2,866,846</u>
Net investment in capital assets	<u>\$ 2,866,846</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 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, each major fund, and the fiduciary funds of the Fire Island Union Free School District, as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Fire Island Union Free School District's basic financial statements, and have issued our report thereon dated October 13, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fire Island Union Free School 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 Fire Island Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fire Island Union Free School 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 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 may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, NY
October 13, 2020

October 13, 2020

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, each major fund, and the fiduciary funds of Fire Island Union Free School District for the fiscal year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2019. 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 Fire Island Union Free School 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 2020. We noted no transactions entered into by Fire Island Union Free School 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 Fire Island Union Free School 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 Fire Island Union Free School 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 Fire Island Union Free School 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 Obligation – Management’s estimate of the liability for other post-employment benefits 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, 2020. 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 or 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 13, 2020.

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 Fire Island Union Free School 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 Fire Island Union Free School 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

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 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 Fire Island Union Free School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP



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

To the Board of Education and
Mr. Kevin Wurtz,
School Business Official of
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, each major fund and the fiduciary funds of the Fire Island Union Free School District as of and for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Fire Island Union Free School 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 Fire Island Union Free School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fire Island Union Free School 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.

However, during our audit we became aware of other matters that we believe represent opportunities for strengthening internal controls and operating efficiency. The recommendation that accompany this letter summarize our comment and suggestion concerning this matter. In addition, we have also included the Status of Prior Year Recommendations.

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CURRENT YEAR RECOMMENDATIONS

INFORMATION TECHNOLOGY

Policies

During our audit we noted the District did not adopt the following information technology policies as recommended by the New York State Comptroller:

- *Password Security* – should address password complexity, length, age requirements, reuse of old passwords and the number of failed log-on attempts the system will allow.
- *Wireless Security* – should specify the conditions that wireless devices must satisfy to connect to the District's network. Also, should indicate who is covered by the policy (i.e. all employees, contractors, consultants, temporary and other workers) and describe the consequences of violating the policy.
- *Mobile Computing and Storage Device* – policy is to control mobile computing and storage devices that contain or access your information resources. It should define the devices covered (i.e. District owned or personally owned), procedures for reporting loss or stolen mobile computing and storage devices, the process used for gaining approval before connecting new devices to the system and other user responsibilities.
- *Online Banking* - should have a comprehensive policy that addresses online banking activities. Policy should include the following:
 - What online banking activities will be used
 - What specific transaction types will be allowed
 - Who will authorize transactions
 - Who will record transactions/transfers
 - Who has access to online banking
 - Who will review and reconcile transfers, and how often
 - The procedures that will be followed when responding to potential fraudulent activity.

We recommend the District adopt the information technology policies as recommended by the New York State Comptroller.

STATUS OF PRIOR YEAR RECOMMENDATIONS

INFORMATION TECHNOLOGY

Policies

FINDING: During our prior year audit we noted the District did not adopt the following information technology policies as recommended by the New York State Comptroller:

- *Password Security* – should address password complexity, length, age requirements, reuse of old passwords and the number of failed log-on attempts the system will allow.
- *Wireless Security* – should specify the conditions that wireless devices must satisfy to connect to the District's network. Also, should indicate who is covered by the policy

(i.e. all employees, contractors, consultants, temporary and other workers) and describe the consequences of violating the policy.

- *Mobile Computing and Storage Device* – policy is to control mobile computing and storage devices that contain or access your information resources. It should define the devices covered (i.e. District owned or personally owned), procedures for reporting loss or stolen mobile computing and storage devices, the process used for gaining approval before connecting new devices to the system and other user responsibilities.
- *Online Banking* - should have a comprehensive policy that addresses online banking activities. Policy should include the following:
 - What online banking activities will be used
 - What specific transaction types will be allowed
 - Who will authorize transactions
 - Who will record transactions/transfers
 - Who has access to online banking
 - Who will review and reconcile transfers, and how often
 - The procedures that will be followed when responding to potential fraudulent activity.

We recommended the District adopt the information technology policies as recommended by the New York State Comptroller.

STATUS: Not Implemented.

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

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

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 13, 2020



Fire Island Union Free School District

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

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Loretta M. Ferraro, Superintendent

Board of Education

Jay Lippert, President

Vernon Henriksen, Vice President

Lisa Kaufman

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Judi Phelan

Kathleen Skelly-Kurka

Amy Wood

Board of Education
Fire Island Union Free School District
P.O. Box 428
Ocean Beach, NY 11740-0428

October 13, 2020

RE: Response to External Auditor 2020 Management Letter (letter attached)

Dear Fire Island Board of Education:

In response to the subject letter I have prepared the following action items:

POLICIES:

During our audit we noted the district did not adopt the following information technology policies as recommended by the New York State Comptroller:

- Password Security - should address password complexity, length, age requirements, reuse of old passwords and the number of failed log-on attempts the system will allow.
- Wireless Security – should specify the conditions that wireless devices must satisfy to connect to the District’s network. Also, should indicate who is covered by the policy (i.e. all employees, contactors, consultants, temporary and other workers) and describe the consequences of violating the policy.
- Mobile Computing and Storage Device – policy is to control mobile computing and storage devices that contain or access your information resources. It should define the devices covered (i.e. District owned or personally owned), procedures for reporting loss or stolen mobile computing and storage devices, the process used for gaining approval before connecting new devices to the system and other user responsibilities.
- Online Banking – should have a comprehensive policy that addresses online banking activities.

Policy should include the following:

- What online banking activities will be used
- What specific transaction types will be allowed
- Who will authorize transactions
- Who will record transactions/transfers
- Who has access to online banking
- Who will review and reconcile transfers, and how often
- The procedures that will be followed when responding to potential fraudulent activity.

We recommend the District adopt the information technology policies as recommended by the New York State Comptroller.

Action: The District Administration will craft each of the four aforementioned policies for review and subsequent adoption by the Fire Island Board of Education during the 2020-2021 school year, as recommended by the New York State Comptroller.

Respectfully Submitted,

Kevin Wurtz
School Business Official
Fire Island School District

***DISTRICT WIDE
SCHOOL SAFETY PLAN***

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



2020-2021 SCHOOL YEAR

Board Approved: _____

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
- School Business Official
- District Clerk
- Director of Curriculum & Special Projects
- Director of Health Services
- Head Custodian
- 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 areas to 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
- 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 provide 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

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 pick up 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 Superintendent will remain available until all students are returned home.
- Evacuation: The Superintendent 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 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.

Undue Burden Independent Evaluator Hardship Waiver
for All Districts/BOCES: Certification

(Education Law §3012-d)

Please complete the assurances and signatures below and upload this page at the last question of the Undue Burden Independent Evaluator Hardship Waiver for All Districts/BOCES application, via the SED Monitoring and Vendor Performance System through the [NYSED Application Business Portal](#).

Assurances

Please check the boxes below

Assure that all information provided in this waiver is true and accurate as of the date that the waiver is submitted.	☐
Assure that once this waiver is approved by the Department, it shall be considered part of the LEA's approved APPR plan for such school year.	☐
Assure that, if this waiver is not renewed by the LEA in any subsequent school year, the LEA will utilize impartial independent trained evaluators selected and trained by the district according to the processes specified in the currently approved §3012-d APPR plan.	☐
Assure that, where applicable, collective negotiations have been completed on all provisions of this application that are subject to collective bargaining.	☐

Signatures, dates

_____ Superintendent Signature	_____ Date	_____ Name (print)
_____ Board of Education President Signature	_____ Date	_____ Name (print)
_____ Teachers Union President Signature	_____ Date	_____ Name (print)
_____ Administrative Union President Signature	_____ Date	_____ Name (print)

RESOLUTION TO ADOPT LGS-1

RESOLVED, By the Board of Education of the Fire Island Union Free School District that *Retention and Disposition Schedule for New York Local Government Records (LGS-1)*, issued pursuant to Article 57-A of the Arts and Cultural Affairs Law, and containing legal minimum retention periods for local government records, is hereby adopted for use by all officers in legally disposing of valueless records listed therein.

FURTHER RESOLVED, that in accordance with Article 57-A:

- a) only those records will be disposed of that are described in *Retention and Disposition Schedule for New York Local Government Records (LGS-1)*, after they have met the minimum retention periods described therein:
- b) only those records will be disposed of that do not have sufficient administrative, fiscal, legal, or historical value to merit retention beyond legal minimum periods.

Bid Opening

October 8, 2020

2:00 p.m.

16C/8A Single Rear Wheel School Bus

<u>Company Name</u>	<u>Bid Price</u>	<u>Body Warranty</u>	<u>ISO Certification</u>	<u>Colorado Racking Test</u>
Nesco Bus & Truck Sales	\$74,273.00	√	√	√

Witnessed by:

Donna Clock, District Clerk

John Clare, Nesco Bus & Truck Sales

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA**

The District is committed to maintaining the privacy and security of student data and teacher and principal data and will follow all applicable laws and regulations for the handling and storage of this data in the District and when disclosing or releasing it to others, including, but not limited to, third-party contractors. The District adopts this policy to implement the requirements of Education Law Section 2-d and its implementing regulations, as well as to align the District's data privacy and security practices with the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1).

Definitions

As provided in Education Law Section 2-d and/or its implementing regulations, the following terms, as used in this policy, will mean:

- a) "Breach" means the unauthorized acquisition, access, use, or disclosure of student data and/or teacher or principal data by or to a person not authorized to acquire, access, use, or receive the student data and/or teacher or principal data.
- b) "Building principal" means a building principal subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- c) "Classroom teacher" means a teacher subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- d) "Commercial or marketing purpose" means the sale of student data; or its use or disclosure for purposes of receiving remuneration, whether directly or indirectly; the use of student data for advertising purposes, or to develop, improve, or market products or services to students.
- e) "Contract or other written agreement" means a binding agreement between an educational agency and a third-party, which includes, but is not limited to, an agreement created in electronic form and signed with an electronic or digital signature or a click-wrap agreement that is used with software licenses, downloaded, and/or online applications and transactions for educational technologies and other technologies in which a user must agree to terms and conditions prior to using the product or service.
- f) "Disclose" or "disclosure" means to permit access to, or the release, transfer, or other communication of personally identifiable information by any means, including oral, written, or electronic, whether intended or unintended.
- g) "Education records" means an education record as defined in the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- h) "Educational agency" means a school district, board of cooperative educational services (BOCES), school, or the New York State Education Department (NYSED).
- i) "Eligible student" means a student who is eighteen years or older.
- j) "Encryption" means methods of rendering personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified or permitted by the Secretary of the United States Department of Health and Human Services in guidance issued under 42 USC Section 17932(h)(2).
- k) "FERPA" means the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.
- l) "NIST Cybersecurity Framework" means the U.S. Department of Commerce National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1). A copy of the NIST Cybersecurity Framework is available at the Office of Counsel, State Education Department, State Education Building, Room 148, 89 Washington Avenue, Albany, New York 12234.
- m) "Parent" means a parent, legal guardian, or person in parental relation to a student.
- n) "Personally identifiable information (PII)," as applied to student data, means personally identifiable information as defined in 34 CFR Section 99.3 implementing the Family Educational Rights and Privacy Act, 20 USC Section 1232g, and, as applied to teacher or principal data, means personally identifying information as this term is defined in Education Law Section 3012-c(10).
- o) "Release" has the same meaning as disclosure or disclose.
- p) "Student" means any person attending or seeking to enroll in an educational agency.
- q) "Student data" means personally identifiable information from the student records of an educational agency.
- r) "Teacher or principal data" means personally identifiable information from the records of an educational agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law Sections 3012-c and 3012-d.
- s) "Third-party contractor" means any person or entity, other than an educational agency, that receives student data or teacher or principal data from an educational agency pursuant to a contract or other written agreement for purposes of providing services to the educational

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

agency, including but not limited to data management or storage services, conducting studies for or on behalf of the educational agency, or audit or evaluation of publicly funded programs. This term will include an educational partnership organization that receives student and/or teacher or principal data from a school district to carry out its responsibilities pursuant to Education Law Section 211-e and is not an educational agency, and a not-for-profit corporation or other nonprofit organization, other than an educational agency.

- t) "Unauthorized disclosure" or "unauthorized release" means any disclosure or release not permitted by federal or state statute or regulation, any lawful contract or written agreement, or that does not respond to a lawful order of a court or tribunal or other lawful order.

Data Collection Transparency and Restrictions

As part of its commitment to maintaining the privacy and security of student data and teacher and principal data, the District will take steps to minimize its collection, processing, and transmission of PII. Additionally, the District will:

- a) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.
- b) Ensure that it has provisions in its contracts with third-party contractors or in separate data sharing and confidentiality agreements that require the confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and District policy.

Except as required by law or in the case of educational enrollment data, the District will not report to NYSED the following student data elements:

- a) Juvenile delinquency records;
- b) Criminal records;
- c) Medical and health records; and
- d) Student biometric information.

Nothing in Education Law Section 2-d or this policy should be construed as limiting the administrative use of student data or teacher or principal data by a person acting exclusively in the person's capacity as an employee of the District.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Chief Privacy Officer**

The Commissioner of Education has appointed a Chief Privacy Officer who will report to the Commissioner on matters affecting privacy and the security of student data and teacher and principal data. Among other functions, the Chief Privacy Officer is authorized to provide assistance to educational agencies within the state on minimum standards and best practices associated with privacy and the security of student data and teacher and principal data.

The District will comply with its obligation to report breaches or unauthorized releases of student data or teacher or principal data to the Chief Privacy Officer in accordance with Education Law Section 2-d, its implementing regulations, and this policy.

The Chief Privacy Officer has the power, among others, to:

- a) Access all records, reports, audits, reviews, documents, papers, recommendations, and other materials maintained by the District that relate to student data or teacher or principal data, which includes, but is not limited to, records related to any technology product or service that will be utilized to store and/or process PII; and
- b) Based upon a review of these records, require the District to act to ensure that PII is protected in accordance with laws and regulations, including but not limited to requiring the District to perform a privacy impact and security risk assessment.

Data Protection Officer

The District has designated a District employee to serve as the District's Data Protection Officer.
*The Data Protection Officer for the District is: **Christopher Forget**

The Data Protection Officer is responsible for the implementation and oversight of this policy and any related procedures including those required by Education Law Section 2-d and its implementing regulations, as well as serving as the main point of contact for data privacy and security for the District.

The District will ensure that the Data Protection Officer has the appropriate knowledge, training, and experience to administer these functions. The Data Protection Officer may perform these functions in addition to other job responsibilities. Additionally, some aspects of this role may be outsourced to a provider such as a BOCES, to the extent available.

***Customize to District**

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****District Data Privacy and Security Standards**

The District will use the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1) (Framework) as the standard for its data privacy and security program. The Framework is a risk-based approach to managing cybersecurity risk and is composed of three parts: the Framework Core, the Framework Implementation Tiers, and the Framework Profiles. The Framework provides a common taxonomy and mechanism for organizations to:

- a) Describe their current cybersecurity posture;
- b) Describe their target state for cybersecurity;
- c) Identify and prioritize opportunities for improvement within the context of a continuous and repeatable process;
- d) Assess progress toward the target state; and
- e) Communicate among internal and external stakeholders about cybersecurity risk.

The District will protect the privacy of PII by:

- a) Ensuring that every use and disclosure of PII by the District benefits students and the District by considering, among other criteria, whether the use and/or disclosure will:
 - 1. Improve academic achievement;
 - 2. Empower parents and students with information; and/or
 - 3. Advance efficient and effective school operations.
- b) Not including PII in public reports or other public documents.

The District affords all protections under FERPA and the Individuals with Disabilities Education Act and their implementing regulations to parents or eligible students, where applicable.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Third-Party Contractors**District Responsibilities

The District will ensure that whenever it enters into a contract or other written agreement with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District, the contract or written agreement will include provisions requiring that confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and District policy.

In addition, the District will ensure that the contract or written agreement includes the third-party contractor's data privacy and security plan that has been accepted by the District.

The third-party contractor's data privacy and security plan must, at a minimum:

- a) Outline how the third-party contractor will implement all state, federal, and local data privacy and security contract requirements over the life of the contract, consistent with District policy;
- b) Specify the administrative, operational, and technical safeguards and practices the third-party contractor has in place to protect PII that it will receive under the contract;
- c) Demonstrate that the third-party contractor complies with the requirements of 8 NYCRR Section 121.3(c);
- d) Specify how officers or employees of the third-party contractor and its assignees who have access to student data or teacher or principal data receive or will receive training on the laws governing confidentiality of this data prior to receiving access;
- e) Specify if the third-party contractor will utilize subcontractors and how it will manage those relationships and contracts to ensure PII is protected;
- f) Specify how the third-party contractor will manage data privacy and security incidents that implicate PII including specifying any plans to identify breaches and unauthorized disclosures, and to promptly notify the District;
- g) Describe whether, how, and when data will be returned to the District, transitioned to a successor contractor, at the District's option and direction, deleted or destroyed by the third-party contractor when the contract is terminated or expires; and
- h) Include a signed copy of the Parents' Bill of Rights for Data Privacy and Security.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**Third-Party Contractor Responsibilities

Each third-party contractor, that enters into a contract or other written agreement with the District under which the third-party contractor will receive student data or teacher or principal data from the District, is required to:

- a) Adopt technologies, safeguards, and practices that align with the NIST Cybersecurity Framework;
- b) Comply with District policy and Education Law Section 2-d and its implementing regulations;
- c) Limit internal access to PII to only those employees or subcontractors that have legitimate educational interests (i.e., they need access to provide the contracted services);
- d) Not use the PII for any purpose not explicitly authorized in its contract;
- e) Not disclose any PII to any other party without the prior written consent of the parent or eligible student:
 - 1. Except for authorized representatives of the third-party contractor such as a subcontractor or assignee to the extent they are carrying out the contract and in compliance with law, regulation, and its contract with the District; or
 - 2. Unless required by law or court order and the third-party contractor provides a notice of the disclosure to NYSED, the Board, or the institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by law or court order;
- f) Maintain reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of PII in its custody;
- g) Use encryption to protect PII in its custody while in motion or at rest; and
- h) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.

Where a third-party contractor engages a subcontractor to perform its contractual obligations, the data protection obligations imposed on the third-party contractor by law and contract apply to the subcontractor.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**Cooperative Educational Services through a BOCES

The District may not be required to enter into a separate contract or data sharing and confidentiality agreement with a third-party contractor that will receive student data or teacher or principal data from the District under all circumstances.

For example, the District may not need its own contract or agreement where:

- a) It has entered into a cooperative educational service agreement (CoSer) with a BOCES that includes use of a third-party contractor's product or service; and
- b) That BOCES has entered into a contract or data sharing and confidentiality agreement with the third-party contractor, pursuant to Education Law Section 2-d and its implementing regulations, that is applicable to the District's use of the product or service under that CoSer.

To meet its obligations whenever student data or teacher or principal data from the District is received by a third-party contractor pursuant to a CoSer, the District will consult with the BOCES to, among other things:

- a) Ensure there is a contract or data sharing and confidentiality agreement pursuant to Education Law Section 2-d and its implementing regulations in place that would specifically govern the District's use of a third-party contractor's product or service under a particular CoSer;
- b) Determine procedures for including supplemental information about any applicable contracts or data sharing and confidentiality agreements that a BOCES has entered into with a third-party contractor in its Parents' Bill of Rights for Data Privacy and Security;
- c) Ensure appropriate notification is provided to affected parents, eligible students, teachers, and/or principals about any breach or unauthorized release of PII that a third-party contractor has received from the District pursuant to a BOCES contract; and
- d) Coordinate reporting to the Chief Privacy Officer to avoid duplication in the event the District receives information directly from a third-party contractor about a breach or unauthorized release of PII that the third-party contractor received from the District pursuant to a BOCES contract.

Click-Wrap Agreements

Periodically, District staff may wish to use software, applications, or other technologies in which the user must "click" a button or box to agree to certain online terms of service prior to using the software, application, or other technology. These are known as "click-wrap agreements" and are considered legally binding "contracts or other written agreements" under Education Law Section 2-d and its implementing regulations.

(Continued)

SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND PRINCIPAL DATA (Cont'd.)

District staff are prohibited from using software, applications, or other technologies pursuant to a click-wrap agreement in which the third-party contractor receives student data or teacher or principal data from the District unless they have received prior approval from the District's Data Privacy Officer or designee.

The District will develop and implement procedures requiring prior review and approval for staff use of any software, applications, or other technologies pursuant to click-wrap agreements.

Parents' Bill of Rights for Data Privacy and Security

The District will publish its Parents' Bill of Rights for Data Privacy and Security (Bill of Rights) on its website. Additionally, the District will include the Bill of Rights with every contract or other written agreement it enters into with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the District.

~~The District's Bill of Rights will state in clear and plain English terms that:~~

- ~~a) — A student's PII cannot be sold or released for any commercial purposes;~~
- ~~b) — Parents have the right to inspect and review the complete contents of their child's education record;~~
- ~~c) — State and federal laws protect the confidentiality of PII, and safeguards associated with industry standards and best practices, including but not limited to encryption, firewalls, and password protection, must be in place when data is stored or transferred;~~
- ~~d) — A complete list of all student data elements collected by the state is available for public review at the following website <http://www.nysed.gov/student-data-privacy/student-data-inventory> or by writing to the Office of Information and Reporting Services, New York State Education Department, Room 865 EBA, 89 Washington Avenue, Albany, New York 12234; and~~
- ~~e) — Parents have the right to have complaints about possible breaches of student data addressed. Complaints should be directed in writing to Privacy Complaint, Chief Privacy Officer, New York State Education Department, 89 Washington Avenue, Albany, New York 12234. Complaints may also be submitted using the form available at the following website <http://www.nysed.gov/student-data-privacy/form/report-improper-disclosure>.~~

The Bill of Rights will ~~also include~~ **contain all required elements including** supplemental information for each contract the District enters into with a third-party contractor where the third-party contractor receives student data or teacher or principal data from the District. The supplemental information must be developed by the District and include the following information:

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

- a) The exclusive purposes for which the student data or teacher or principal data will be used by the third-party contractor, as defined in the contract;
- b) How the third-party contractor will ensure that the subcontractors, or other authorized persons or entities to whom the third-party contractor will disclose the student data or teacher or principal data, if any, will abide by all applicable data protection and security requirements, including but not limited to those outlined in applicable laws and regulations (e.g., FERPA; Education Law Section 2-d);
- c) The duration of the contract, including the contract's expiration date, and a description of what will happen to the student data or teacher or principal data upon expiration of the contract or other written agreement (e.g., whether, when, and in what format it will be returned to the District, and/or whether, when, and how the data will be destroyed);
- d) If and how a parent, student, eligible student, teacher, or principal may challenge the accuracy of the student data or teacher or principal data that is collected;
- e) Where the student data or teacher or principal data will be stored, described in a manner as to protect data security, and the security protections taken to ensure the data will be protected and data privacy and security risks mitigated; and
- f) Address how the data will be protected using encryption while in motion and at rest.

The District will publish on its website the supplement to the Bill of Rights (i.e., the supplemental information described above) for any contract or other written agreement it has entered into with a third-party contractor that will receive PII from the District. The Bill of Rights and supplemental information may be redacted to the extent necessary to safeguard the privacy and/or security of the District's data and/or technology infrastructure.

Right of Parents and Eligible Students to Inspect and Review Students' Education Records

Consistent with the obligations of the District under FERPA, parents and eligible students have the right to inspect and review a student's education record by making a request directly to the District in a manner prescribed by the District.

The District will ensure that only authorized individuals are able to inspect and review student data. To that end, the District will take steps to verify the identity of parents or eligible students who submit requests to inspect and review an education record and verify the individual's authority to do so.

Requests by a parent or eligible student for access to a student's education records must be directed to the District and not to a third-party contractor. The District may require that requests to inspect and review education records be made in writing.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

The District will notify parents annually of their right to request to inspect and review their child's education record including any student data stored or maintained by the District through its annual FERPA notice. A notice separate from the District's annual FERPA notice is not required.

The District will comply with a request for access to records within a reasonable period, but not more than 45 calendar days after receipt of a request.

The District may provide the records to a parent or eligible student electronically, if the parent consents. The District must transmit the PII in a way that complies with laws and regulations. Safeguards associated with industry standards and best practices, including but not limited to encryption and password protection, must be in place when education records requested by a parent or eligible student are electronically transmitted.

Complaints of Breach or Unauthorized Release of Student Data and/or Teacher or Principal Data

The District will inform parents, through its Parents' Bill of Rights for Data Privacy and Security, that they have the right to submit complaints about possible breaches of student data to the Chief Privacy Officer at NYSED. In addition, the District has established the following procedures for parents, eligible students, teachers, principals, and other District staff to file complaints with the District about breaches or unauthorized releases of student data and/or teacher or principal data:

- a) All complaints must be submitted to the District's Data Protection Officer in writing.
- b) Upon receipt of a complaint, the District will promptly acknowledge receipt of the complaint, commence an investigation, and take the necessary precautions to protect PII.
- c) Following the investigation of a submitted complaint, the District will provide the individual who filed the complaint with its findings. This will be completed within a reasonable period of time, but no more than 60 calendar days from the receipt of the complaint by the District.
- d) If the District requires additional time, or where the response may compromise security or impede a law enforcement investigation, the District will provide the individual who filed the complaint with a written explanation that includes the approximate date when the District anticipates that it will respond to the complaint.

These procedures will be disseminated to parents, eligible students, teachers, principals, and other District staff.

The District will maintain a record of all complaints of breaches or unauthorized releases of student data and their disposition in accordance with applicable data retention policies, ~~including the Records Retention and Disposition Schedule ED-1 (1988; rev. 2004).~~

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)****Reporting a Breach or Unauthorized Release**

The District will report every discovery or report of a breach or unauthorized release of student data or teacher or principal data within the District to the Chief Privacy Officer without unreasonable delay, but no more than ten calendar days after the discovery.

Each third-party contractor that receives student data or teacher or principal data pursuant to a contract or other written agreement entered into with the District will be required to promptly notify the District of any breach of security resulting in an unauthorized release of the data by the third-party contractor or its assignees in violation of applicable laws and regulations, the Parents' Bill of Rights for Student Data Privacy and Security, District policy, and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay, but no more than seven calendar days after the discovery of the breach.

In the event of notification from a third-party contractor, the District will in turn notify the Chief Privacy Officer of the breach or unauthorized release of student data or teacher or principal data no more than ten calendar days after it receives the third-party contractor's notification using a form or format prescribed by NYSED.

Investigation of Reports of Breach or Unauthorized Release by the Chief Privacy Officer

The Chief Privacy Officer is required to investigate reports of breaches or unauthorized releases of student data or teacher or principal data by third-party contractors. As part of an investigation, the Chief Privacy Officer may require that the parties submit documentation, provide testimony, and may visit, examine, and/or inspect the third-party contractor's facilities and records.

Upon the belief that a breach or unauthorized release constitutes criminal conduct, the Chief Privacy Officer is required to report the breach and unauthorized release to law enforcement in the most expedient way possible and without unreasonable delay.

Third-party contractors are required to cooperate with the District and law enforcement to protect the integrity of investigations into the breach or unauthorized release of PII.

Upon conclusion of an investigation, if the Chief Privacy Officer determines that a third-party contractor has through its actions or omissions caused student data or teacher or principal data to be breached or released to any person or entity not authorized by law to receive this data in violation of applicable laws and regulations, District policy, and/or any binding contractual obligations, the Chief Privacy Officer is required to notify the third-party contractor of the finding and give the third-party contractor no more than 30 days to submit a written response.

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

If after reviewing the third-party contractor's written response, the Chief Privacy Officer determines the incident to be a violation of Education Law Section 2-d, the Chief Privacy Officer will be authorized to:

- a) Order the third-party contractor be precluded from accessing PII from the affected educational agency for a fixed period of up to five years;
- b) Order that a third-party contractor or assignee who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data be precluded from accessing student data or teacher or principal data from any educational agency in the state for a fixed period of up to five years;
- c) Order that a third-party contractor who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data will not be deemed a responsible bidder or offeror on any contract with an educational agency that involves the sharing of student data or teacher or principal data, as applicable for purposes of General Municipal Law Section 103 or State Finance Law Section 163(10)(c), as applicable, for a fixed period of up to five years; and/or
- d) Require the third-party contractor to provide additional training governing confidentiality of student data and/or teacher or principal data to all its officers and employees with reasonable access to this data and certify that the training has been performed at the contractor's expense. This additional training is required to be performed immediately and include a review of laws, rules, and regulations, including Education Law Section 2-d and its implementing regulations.

If the Chief Privacy Officer determines that the breach or unauthorized release of student data or teacher or principal data on the part of the third-party contractor or assignee was inadvertent and done without intent, knowledge, recklessness, or gross negligence, the Chief Privacy Officer may make a recommendation to the Commissioner that no penalty be issued to the third-party contractor.

The Commissioner would then make a final determination as to whether the breach or unauthorized release was inadvertent and done without intent, knowledge, recklessness or gross negligence and whether or not a penalty should be issued.

Notification of a Breach or Unauthorized Release

The District will notify affected parents, eligible students, teachers, and/or principals in the most expedient way possible and without unreasonable delay, but no more than 60 calendar days after the discovery of a breach or unauthorized release of PII by the District or the receipt of a notification of a breach or unauthorized release of PII from a third-party contractor unless that notification would

(Continued)

**SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND
PRINCIPAL DATA (Cont'd.)**

interfere with an ongoing investigation by law enforcement or cause further disclosure of PII by disclosing an unfixed security vulnerability. Where notification is delayed under these circumstances, the District will notify parents, eligible students, teachers, and/or principals within seven calendar days after the security vulnerability has been remedied or the risk of interference with the law enforcement investigation ends.

Notifications will be clear, concise, use language that is plain and easy to understand, and to the extent available, include:

- a) A brief description of the breach or unauthorized release, the dates of the incident and the date of discovery, if known;
- b) A description of the types of PII affected;
- c) An estimate of the number of records affected;
- d) A brief description of the District's investigation or plan to investigate; and
- e) Contact information for representatives who can assist parents or eligible students that have additional questions.

Notification will be directly provided to the affected parent, eligible student, teacher, or principal by first-class mail to their last known address, by email, or by telephone.

Where a breach or unauthorized release is attributed to a third-party contractor, the third-party contractor is required to pay for or promptly reimburse the District for the full cost of this notification.

Annual Data Privacy and Security Training

The District will annually provide data privacy and security awareness training to its officers and staff with access to PII. This training will include, but not be limited to, training on the applicable laws and regulations that protect PII and how staff can comply with these laws and regulations. The District may deliver this training using online training tools. Additionally, this training may be included as part of the training that the District already offers to its workforce.

Notification of Policy

The District will publish this policy on its website and provide notice of the policy to all its officers and staff.

Education Law § 2-d
8 NYCRR Part 121

Adoption Date

Community Relations

SUBJECT: EXTRAORDINARY CIRCUMSTANCES

The District considers the safety of its students and staff to be of the utmost importance and is acutely aware that extraordinary circumstances such as widespread illness, natural disaster, or other emergency situation may make District premises unsafe or otherwise interrupt the District's ability to effectively operate.

In these circumstances, the District will follow its previously developed policies, procedures, and plans including, but not limited to, the District-wide school safety plan and building-level emergency response plan(s). To the extent that any District policy, procedure, or plan is in any way inconsistent with or conflicts with federal, state, or county law, regulation, or executive order released for the purpose of addressing the extraordinary circumstance, the federal, state, or county law, regulation, or executive order will govern. Additionally, the Board may adopt resolutions or take other actions as needed to respond to changes in federal, state, or county law, regulation, or executive order to provide further direction during an extraordinary circumstance.

Adoption Date

Personnel

SUBJECT: REMOTE WORKING

Generally, the District believes that its goals and objectives are best served when employees work in-person on District premises. However, the District recognizes that, in certain circumstances, remote working or telecommuting may be advantageous to both the employee and the District. It may also be necessary in the event of an extraordinary circumstance such as widespread illness, natural disaster, or other emergency situation.

When making decisions about remote working, the District will take into consideration any applicable laws, regulations, collective bargaining agreements, or existing policies and procedures. This policy will be superseded by any conflicting law, regulation, or collective bargaining agreement.

Remote Working Arrangements

Remote working is not an entitlement or a District-wide benefit. The ability to work remotely is completely at the discretion of the District. Except where specifically provided by an applicable collective bargaining agreement, employees will not be permitted to file a grievance as a result of a denial of their request to work remotely.

Upon request, an employee's supervisor, in conjunction with the Superintendent or designee, may grant an employee a full-time, part-time, or short-term remote work arrangement provided that the employee's work is able to be performed remotely and the employee has consistently demonstrated the ability to effectively work independently.

Extraordinary Circumstances

In the event of an extraordinary circumstance such as widespread illness, natural disaster, or other emergency situation, it may be necessary to establish remote working arrangements for some or all employees. In these circumstances, the District will notify employees of whether they are expected to work at home full-time, part-time, or not at all. The District retains the right to change the remote working arrangement for any employee at any time.

Continuity of Work

Unless specifically agreed upon, working remotely will not alter an employee's work schedule, job duties, compensation, benefits, or any other term and condition of employment. Further, while working remotely, employees will be required to remain available during their normal workhours via email, phone, or other means. Failure to respond in a reasonable time frame may result in discipline and/or termination of the remote work arrangement.

Compliance with District Policies and Procedures

District employees who are working remotely are required to comply with any and all applicable District policies, procedures, and other related documents as they normally would if they were working

(Continued)

Personnel

SUBJECT: REMOTE WORKING (Cont'd.)

on District premises. Examples include, but are not limited to, the District's policies and procedures on non-discrimination and anti-harassment, protecting the personal information of District employees and students, acceptable use, and copyright. Engaging in prohibited conduct may result in disciplinary action as warranted.

Adoption Date

Students

SUBJECT: REMOTE LEARNING**Use of Remote Learning in the District**

The District may offer remote or distance learning to students at certain times including, but not limited to, independent study, enrichment courses, and in the event of an extraordinary circumstance such as widespread illness, natural disaster, or other emergency situation.

When making decisions about remote learning, the District will consult with students, parents, teachers, administrators, community members, and other stakeholders as appropriate. The District will also ensure that it is complying with applicable teaching and learning requirements.

Extraordinary Circumstances

In the event of an extraordinary circumstance that requires long-term and widespread use of remote learning, a plan will be developed that outlines how the District will accomplish remote learning. This plan will outline the number of students involved, modes of remote learning, asynchronous and synchronous learning opportunities, internet and device access among students, and alternatives available for students who have neither a device nor consistent access. It will also address the needs of different populations of students including, but not limited to, vulnerable students, younger students, students with disabilities, and English language learners.

If warranted, the District may use a hybrid model of in-person instruction and remote learning.

Formats and Methods of Remote Learning

Remote learning may be delivered by teachers through a variety of formats and methods. Instruction may be provided through video, audio, and/or written materials. Communication between teachers and students may occur through video conferencing, prerecorded videos, online discussion boards, and/or other instruction that relies on technology. Remote learning can occur synchronously, which involves real-time interaction and collaboration between teachers and students, or asynchronously, which involves delayed interactions between teachers and students and self-directed learning.

Determinations about how to best deliver remote learning will take into account a variety of factors including, but not limited to, the number of students involved, the subject matter, the students' grade levels, and technological resources of both the District and students. Consideration will also be given to whether accommodations need to be made for students with disabilities or English language learners.

Remote Learning Support

As necessary, the District will provide instruction on using remote learning technology and IT support for students, teachers, and families. The District will also work to ensure that teachers and administrators are provided with professional development opportunities related to designing an effective remote learning experience.

(Continued)

SUBJECT: REMOTE LEARNING (Cont'd.)**Compliance with District Policies, Procedures, and the Code of Conduct**

Teachers and students are required to comply with any and all applicable District policies, procedures, and other related documents as they normally would for in-person instruction. Examples include, but are not limited to, the District's policies and procedures on non-discrimination and anti-harassment, acceptable use, and copyright. Students will also be required to abide by the rules contained within the Code of Conduct at all times while engaged in remote learning. Violations of the Code of Conduct and/or engaging in prohibited conduct may result in disciplinary action as warranted.

Privacy and Security of Student and Teacher Data

In compliance with law, regulation, and District policy, the District will take measures to protect the personal information of students and teachers from unauthorized access when using remote learning technologies. Examples of these measures include, but are not limited to, minimizing the amount of data shared to only that which is necessary, deidentifying data, and the use of encryption or an equivalent technical control that renders personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons when transmitted electronically.

Adoption Date

Fire Island UFSD - Proposed Projects				1/27/2020
Woodhull School		Project costs		Notes:
1	Gymnasium HVAC unit reconstruction		\$25,000.00	Replace bearings, shafts, rebalance fan, new pulleys and belts. Replace supply and return grills, replace rooftop fresh air intake gooseneck.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$7,125.00	
	Project Cost		\$32,125.00	
2	Gymnasium Air Conditioning		\$112,000.00	Installation of (5) split units, to be interlocked with existing gymnasium AHU, New electrical panel
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$31,920.00	
	Project Cost		\$143,920.00	
3	Fire Alarm Replacement		\$160,000.00	Full replacement of the existing fire alarm system, This includes removal of all old equipment and devices.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$45,600.00	
	Project Cost		\$205,600.00	
4	Electrical Panel Replacement (2) panels		\$64,000.00	Panel #7 located in the boiler room & panel #9 located in the Library.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$18,240.00	
	Project Cost		\$82,240.00	
5	Phone System - cleanup		\$24,000.00	This is an allowance to clean up old unused phone systems and cleanup of old POTS lines (2) men for (1) week plus an allowance for materials.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$6,840.00	
	Project Cost		\$30,840.00	
6	Abandoning of (2) existing geo-thermal wells (east end of basketball court)		\$40,000.00	Geothermal wells that provided HVAC to the Cafeteria, and admin offices. The wells are no longer in use, well casing is deteriorating and should be abandoned. There is a safety concern with the proximity to the basketball court. Cost is for abandonment of both wells.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$11,400.00	
	Project Cost		\$51,400.00	
7	Replace (3) pairs of doors and frames Gym, Gym office, multi-purpose room		\$25,000.00	Replace 3 pairs of doors and frames. reverse swing of gym to corridor doors.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$7,125.00	
	Project Cost		\$32,125.00	
8	Cafeteria Tables		\$30,000.00	Replace (5) built in Tables.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$8,550.00	
	Project Cost		\$38,550.00	
9	Administration and cafeteria wing HVAC		\$200,000.00	The HVAC unit that served this area was removed, ductwork was abandoned, geothermal wells were abandoned. These spaces currently do not meet fresh air requirements. Cost it to provide a new fresh air system, existing heating and cooling will remain.
	Soft Costs, A&E Fees, Contingencies, Escalation	28.5%	\$57,000.00	
	Project Cost		\$257,000.00	
TOTAL ESTIMATE			\$873,800.00	



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Fire Island UFSD

Ventilation

1. Building codes at the time the building was built required 5 cfm per occupant. Current building code requires +/- 15 cfm of fresh air per occupant
 - The classrooms, multipurpose room and gym office relied on “leaky” and or open windows to meet those ventilation rates.
2. Your building and the various additions to it have a few systems, refer to the attached diagram
 - The classrooms are designed with a fan that draws air into the ceiling plenum for exhaust while fresh air is brought in through “leaky” or open windows.
 - The gymnasium has an air handling unit that provides heat and ventilation, with roof mounted fans for exhaust.
 - The multipurpose room, and gym office, are designed with a fan for exhaust while fresh air is brought in through “leaky” or open windows
 - The cafeteria and administration offices ventilation system is unknown and not functioning.
 - The Library has “PTAC” heating cooling and ventilation units.
3. Can we adapt the current systems to meet current building codes, NYSED and CDC guidelines?
 - Assuming you do not want to rely on “open windows”. For most of the building the answer is - No!
 - The only system could be modified to meet the guidelines is the gymnasium. Investigation will be required

4. What are the guidelines?

- Design for 15 cfm per person based on the maximum occupancy load
- Design for 100% outdoor air at peak design conditions
- Design for a minimum MERV-13 filtration
- Design systems to maintain 40%-60% humidity
- Eliminate night setbacks, allowing ventilation systems to run when the building is unoccupied in order to “flush it out”
- Bypass energy recovery systems that could potentially leak contaminated air back into the building.

5. Next steps

- Investigation of the current building systems to determine design and condition
- Schematic design for a new systems
- Estimate the proposed systems
- Plan the project schedule

NYSED corona virus guidance

<http://www.nysed.gov/coronavirus/guidance-p-12-schools>