

Regular Meeting
BOARD OF EDUCATION
FIRE ISLAND UNION FREE SCHOOL DISTRICT
October 9, 2018

DRAFT

CALL TO ORDER	The meeting was called to order at 4:37 p.m. by President Lippert.
MEMBERS PRESENT	V. Henriksen, L. Kaufman, J. Lippert, J. Phelan, K. Skelly-Kurka, A. Wood.
MEMBERS ABSENT	L. Nowachek.
OTHERS PRESENT	L. Ferraro, Superintendent K. Wurtz, School Business Official D. Clock, District Clerk B. Daidone, Teacher
VOICE OF THE TAXPAYER	There were no residents present.
APPROVAL OF MINUTES	Minutes of the September 18, 2018 Regular Meeting were accepted as read. (A. Wood, J. Phelan; 6-0)
TREASURER'S REPORT	Treasurer's Report for the month ended September 2018 was accepted as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
TRIAL BALANCE REPORTS	The Board accepts the Trial Balance Report for the month ending September 2018 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
APPROPRIATION & REVENUE STATUS REPORTS	The Board accepts the Appropriation and Revenue Status Reports for September 2018 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
TRUST & AGENCY CASH DISBURSEMENT	The Board accepts the Trust and Agency Cash Disbursement report for September 2018 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
GENERAL FUND CASH DISBURSEMENT	The Board accepts the General Fund Cash Disbursement report for September 2018 as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
GENERAL FUND CASH FLOW REPORT	The Board accepts the General Fund Cash Flow report as hereby attached. (J. Phelan, K. Skelly-Kurka; 6-0)
WARRANT	The Board hereby approves General Fund Warrant in the amount of \$89,423.32 as presented. (A. Wood, K. Skelly-Kurka; 6-0)
CASH TRANSFER	The Board approves a cash transfer in the amount of \$200,000.00 from the General Fund Money Market account to the General Fund Checking account as hereby attached. (J. Phelan, A. Wood; 6-0)

Regular Meeting Minutes of October 9, 2018, continued...

SUPERINTENDENT'S
REPORT

Mrs. Ferraro reported on the following:

- 2017-2018 NYS Assessment scores
- Parent Meeting held for the purpose of discussing social-emotional learning and mindfulness
- 6th grade students participated in "A Day in the Life of Fire Island" science program
- CPR/AED training provided to non-instructional staff
- Rear license plates from 6 buses were stolen while parked at Captree State Park.

CORRESPONDENCE

A letter from K. McBride requesting transportation for a foreign exchange student was accepted as read.

A letter from C. Vega requesting an additional bus stop in Seaview was accepted as read.

APPROVAL OF
TRANSPORTATION
REQUEST

On the recommendation of the Superintendent, the Board hereby approves transportation to and from Bay Shore High School from October 9 – 12, 2018 for a foreign exchange student living in Kismet. (V. Henriksen, L. Kaufman; 6-0)

ESTABLISHMENT OF
ADDITIONAL BUS STOP

On the recommendation of the Superintendent, the Board hereby approves the establishment of a school bus stop at Ivy Walk and Bayview Walk in Seaview. (L. Kaufman, K. Skelly-Kurka; 6-0)

APPROVAL OF REVISED
USE OF FACILITY
APPLICATION

On the recommendation of New York Schools Insurance Reciprocal, the Board hereby approves revisions to the Use of Facility Application as presented. (K. Skelly-Kurka, A. Wood; 6-0)

APPROVAL OF COMPLAINT
FORM FOR REPORTING
SEXUAL HARASSMENT

As recommended by the NYS Department of Labor, the Board hereby approves a complaint form for reporting sexual harassment as presented. (K. Skelly-Kurka, L. Kaufman; 6-0)

CSE RECOMMENDATIONS

On the recommendation of the Superintendent, the Board hereby accepts the recommendations of the Committee on Special Education as presented. (A. Wood, J. Phelan; 6-0)

PUBLIC HEARING/1ST
READING AND ADOPTION
OF SEXUAL HARASSMENT
IN THE WORKPLACE
POLICY

In accordance with Board policy #1410, the Board of Education waives the second reading and adopts revisions to policy #6121 Sexual Harassment in the Workplace as mandated by the NYS Department of Labor and is hereby attached. (K. Skelly-Kurka, J. Phelan; 6-0)

PUBLIC HEARING/2ND
READING AND ADOPTION
OF POLICIES

Following a public hearing and second reading, the Board adopts the following policies as hereby attached:
#5551 Allocation of Title I, Part A Funds in the District
#7133 Education of Students in Foster Care
#8260 Title I Parent and Family Engagement
(A. Wood, J. Phelan; 6-0)

Regular Meeting Minutes of October 9, 2018, continued...

ADJOURNMENT

The meeting was adjourned at 5:18 p.m.
(J. Phelan, K. Skelly-Kurka; 6-0)

Donna Clock, District Clerk

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Date	Ref Number	Account Name Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
TA 204			HSBC Checking						
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	257,425.55
	10/09/2018	23			10/12/2018 Payroll	JE-4	832.97	0.00	258,258.52
	10/23/2018	24			10/26/18/ Payroll	JE-4	832.97	0.00	259,091.49
	10/31/2018				See Cash Disbursement Schedule 4	CD-4	0.00	204,278.80	54,812.69
	10/31/2018				See Cash Receipts Schedule 4	CR-4	200,048.20	0.00	254,860.89
Grand Totals:							201,714.14	204,278.80	254,860.89

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
A 204	HSBC Checking							
				BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	241,545.85
10/31/2018				See Cash Disbursement Schedule 4	CD-4	0.00	89,373.32	152,172.53
10/31/2018				See Cash Receipts Schedule 4	CR-4	44,187.01	0.00	196,359.54
11/30/2018				See Cash Receipts Schedule 5	CR-5	30.00	0.00	196,389.54
Grand Totals:						44,217.01	89,373.32	196,389.54

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name				Explanation	Schedule	Debits	Credits	Balance
	Date	Ref Number	Invoice #	Vendor ID					
A 205	HSBC Money Market								
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	4,577,771.34
	10/31/2018				See Cash Receipts Schedule 4	CR-4	804.75	200,000.00	4,378,576.09
Grand Totals:							804.75	200,000.00	4,378,576.09

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name		Vendor ID	Explanation	Schedule	Debits	Credits	Balance
Date	Ref Number	Invoice #						
H 204	HSBC Checking							
				BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	27,951.07
10/31/2018				See Cash Receipts Schedule 4	CR-4	4.42	0.00	27,955.49
Grand Totals:						4.42	0.00	27,955.49

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name								
	Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
TE 204			HSBC Checking TE204						
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	70,492.59
	10/31/2018				See Cash Receipts Schedule 4	CR-4	11.39	0.00	70,503.98
Grand Totals:							11.39	0.00	70,503.98

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name				Explanation	Schedule	Debits	Credits	Balance
	Date	Ref Number	Invoice #	Vendor ID					
SC 204	SC204 HSBC Checking 937316610								
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	3,255.85
Grand Totals:							0.00	0.00	3,255.85

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name								
	Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 206					HSBC Repair Reserve				
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	108,550.41
	10/31/2018				See Cash Receipts Schedule 4	CR-4	9.81	0.00	108,560.22
Grand Totals:							9.81	0.00	108,560.22

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name								
	Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 207					HSBC Capital Reserve #2				
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	334,140.11
	10/31/2018				See Cash Receipts Schedule 4	CR-4	30.21	0.00	334,170.32
Grand Totals:							30.21	0.00	334,170.32

FIRE ISLAND UFSD



Cash Account Transactions Report From 10/1/2018 To 6/30/2019

Account	Account Name								
	Date	Ref Number	Invoice #	Vendor ID	Explanation	Schedule	Debits	Credits	Balance
A 208					HSBC Capital Reserve				
					BALANCE 07/01/2018 - 09/30/2018		0.00	0.00	318,464.19
	10/31/2018				See Cash Receipts Schedule 4	CR-4	28.79	0.00	318,492.98
Grand Totals:							28.79	0.00	318,492.98

FIRE ISLAND UFSD

Trial Balance Report From 10/1/2018 - 6/30/2019



Account	Description	Debits	Credits
TA 19	Teachers Retirement System	0.00	14.25
TA 20	Group Insurance -Aflac	1,789.62	0.00
TA 204	HSBC Checking	0.00	2,564.66
TA 24	Union Dues/F.I. Teachers Association	23.04	0.00
TA 630	Due To Other Funds	766.25	0.00
TA Fund Totals:		2,578.91	2,578.91
Grand Totals:		2,578.91	2,578.91

FIRE ISLAND UFSD

Trial Balance Report From 10/1/2018 - 6/30/2019



Account	Description	Debits	Credits
A 204	HSBC Checking	0.00	45,156.31
A 205	HSBC Money Market	0.00	199,195.25
A 206	HSBC Repair Reserve	9.81	0.00
A 207	HSBC Capital Reserve #2	30.21	0.00
A 208	HSBC Capital Reserve	28.79	0.00
A 380	Accounts Receivable	3,900.24	0.00
A 391-1	Due From Special Aid Fund	0.00	1,746.00
A 391-2	Due From Capital Fund	0.00	14.60
A 391-3	Due From Trust And Agency Fund	0.00	2,009,933.81
A 410	State & Federal Aid Receivable	0.00	3,944.70
A 440	Due From Other Governments (Towns)	0.00	49,630.00
A 500	Payroll Clearing	93,812.71	0.00
A 521	Encumbrances	0.00	24,532.49
A 522	Expenditures	69,494.66	0.00
A 601	Accrued Liabilities	2,598.74	0.00
A 630	Due To Other Funds	1,909,181.52	0.00
A 630-1	Due To Special Aid Fund (F)	99,986.04	0.00
A 630-2	Due To Capital Fund	19.02	0.00
A 631	Due To Other Governments	118,974.68	0.00
A 632	Due To Teachers Retirement System	100,855.86	0.00
A 821	Reserve For Encumbrances	24,532.49	0.00
A 980	Revenues	0.00	89,271.61
A Fund Totals:		2,423,424.77	2,423,424.77
Grand Totals:		2,423,424.77	2,423,424.77

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 1010.20	Board Of Education		1,500.00	1,490.05	2,990.05	0.00	1,490.05	1,500.00
A 1010.40	Board Of Education		14,000.00	1,200.00	15,200.00	2,997.00	1,200.00	11,003.00
A 1010.45	Board Of Education		1,000.00	0.00	1,000.00	79.50	0.00	920.50
A 1010.49	Board Of Education		9,056.00	0.00	9,056.00	9,056.00	0.00	0.00
1010	BOARD OF EDUCATION	*	25,556.00	2,690.05	28,246.05	12,132.50	2,690.05	13,423.50
A 1040.16	District Clerk		101,054.33	0.00	101,054.33	29,054.24	0.00	72,000.09
A 1040.20	District Clerk		1,000.00	1,000.00	2,000.00	0.00	1,000.00	1,000.00
A 1040.40	District Clerk		500.00	0.00	500.00	0.00	250.00	250.00
A 1040.45	District Clerk		500.00	0.00	500.00	0.00	100.00	400.00
1040	DISTRICT CLERK	*	103,054.33	1,000.00	104,054.33	29,054.24	1,350.00	73,650.09
A 1060.40	District Meeting		4,100.00	0.00	4,100.00	0.00	0.00	4,100.00
1060	DISTRICT MEETING	*	4,100.00	0.00	4,100.00	0.00	0.00	4,100.00
10		**	132,710.33	3,690.05	136,400.38	41,186.74	4,040.05	91,173.59
A 1240.15	Central Administration		204,584.99	0.00	204,584.99	60,968.88	0.00	143,616.11
A 1240.16	Central Administration		37,450.78	0.00	37,450.78	11,120.40	0.00	26,330.38
A 1240.20	Central Administration		5,000.00	4,538.25	9,538.25	2,958.91	5,618.34	961.00
A 1240.40	Central Administration		7,000.00	0.00	7,000.00	1,464.00	993.75	4,542.25
A 1240.45	Central Administration		700.00	0.00	700.00	0.00	275.00	425.00
1240	CHIEF SCHOOL ADMINISTRATOR	*	254,735.77	4,538.25	259,274.02	76,512.19	6,887.09	175,874.74
12		**	254,735.77	4,538.25	259,274.02	76,512.19	6,887.09	175,874.74
A 1310.15	Business Administration		122,859.03	0.00	122,859.03	35,987.92	0.00	86,871.11
A 1310.16	Business Administration		7,000.00	0.00	7,000.00	1,630.00	0.00	5,370.00
A 1310.40	Business Admin		48,000.00	9,587.07	57,587.07	17,666.72	33,266.20	6,654.15
A 1310.49	Business Administration		10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
1310	BUSINESS ADMINISTRATION	*	187,859.03	9,587.07	197,446.10	65,284.64	33,266.20	98,895.26
A 1320.40	Auditing		31,000.00	9,250.00	40,250.00	0.00	9,250.00	31,000.00
1320	AUDITING	*	31,000.00	9,250.00	40,250.00	0.00	9,250.00	31,000.00
A 1325.16	District Treasurer		38,169.80	0.00	38,169.80	11,996.00	0.00	26,173.80
A 1325.20	District Treasurer		3,000.00	2,702.00	5,702.00	2,599.00	2,702.00	401.00
A 1325.40	District Treasurer		10,000.00	0.00	10,000.00	8,657.00	8.00	1,335.00
A 1325.45	District Treasurer		4,500.00	0.00	4,500.00	604.44	1,918.61	1,976.95
1325	TREASURER	*	55,669.80	2,702.00	58,371.80	23,856.44	4,628.61	29,886.75
A 1345.16	Purchasing		3,000.00	0.00	3,000.00	1,810.00	0.00	1,190.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1345	PURCHASING	*	3,000.00	0.00	3,000.00	1,810.00	0.00	1,190.00
13		**	277,528.83	21,539.07	299,067.90	90,951.08	47,144.81	160,972.01
A 1420.40	Legal		57,000.00	2,800.00	59,800.00	9,201.01	24,474.99	26,124.00
1420	LEGAL	*	57,000.00	2,800.00	59,800.00	9,201.01	24,474.99	26,124.00
A 1430.40	Personnel		1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
A 1430.45	Personnel		500.00	0.00	500.00	0.00	0.00	500.00
A 1430.49	Personnel		2,745.00	0.00	2,745.00	2,745.00	0.00	0.00
1430	PERSONNEL	*	4,745.00	0.00	4,745.00	2,745.00	0.00	2,000.00
A 1460.16	Records Management Officer		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 1460.20	Records Management - Equipment		1,500.00	1,500.00	3,000.00	0.00	1,500.00	1,500.00
A 1460.40	Records Management-Con Expenditure		5,000.00	0.00	5,000.00	914.79	2,745.21	1,340.00
A 1460.45	Records Management-Material/Supply		500.00	0.00	500.00	0.00	148.94	351.06
1460	RECORDS MANAGEMENT OFFICER	*	9,000.00	1,500.00	10,500.00	914.79	4,394.15	5,191.06
14		**	70,745.00	4,300.00	75,045.00	12,860.80	28,869.14	33,315.06
A 1620.16	Operations Of Plant		162,952.42	0.00	162,952.42	46,549.05	0.00	116,403.37
A 1620.20	Operations Of Plant		3,000.00	3,000.00	6,000.00	0.00	3,000.00	3,000.00
A 1620.40	Operations Of Plant		115,000.00	4,725.95	119,725.95	16,547.27	72,655.89	30,522.79
A 1620.45	Operations Of Plant		12,500.00	3,746.12	16,246.12	4,399.37	0.00	11,846.75
A 1620.49	Operations of Building BOCES		5,000.00	0.00	5,000.00	1,751.00	3,249.00	0.00
1620	OPERATION OF PLANT	*	298,452.42	11,472.07	309,924.49	69,246.69	78,904.89	161,772.91
A 1621.16	Maintenance Of Plant		94,370.41	0.00	94,370.41	26,270.00	0.00	68,100.41
A 1621.20	Maintenance Of Plant		4,000.00	0.00	4,000.00	3,075.03	906.38	18.59
A 1621.40	Maintenance Of Plant		56,000.00	1,125.00	57,125.00	9,718.34	16,793.99	30,612.67
A 1621.45	Maintenance Of Plant		20,000.00	0.00	20,000.00	8,736.67	11,201.44	61.89
1621	MAINTENANCE OF PLANT	*	174,370.41	1,125.00	175,495.41	47,800.04	28,901.81	98,793.56
A 1660.45	Central Storeroom		10,000.00	3,608.24	13,608.24	1,100.43	8,093.96	4,413.85
1660	CENTRAL STOREROOM	*	10,000.00	3,608.24	13,608.24	1,100.43	8,093.96	4,413.85
A 1670.40	Central printing & mailing		4,500.00	298.00	4,798.00	203.85	698.00	3,896.15
1670	CENTRAL PRINTING & MAILING	*	4,500.00	298.00	4,798.00	203.85	698.00	3,896.15
A 1680.20	Central Data Processing		4,500.00	4,500.00	9,000.00	0.00	4,500.00	4,500.00
A 1680.40	Central Data Processing		5,560.00	0.00	5,560.00	0.00	0.00	5,560.00
A 1680.45	Central Data Processing		11,725.00	1,853.94	13,578.94	472.23	1,033.74	12,072.97
A 1680.49	Central Data Processing		17,200.00	0.00	17,200.00	5,441.54	11,758.46	0.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1680	CENTRAL DATA PROCESSING	*	38,985.00	6,353.94	45,338.94	5,913.77	17,292.20	22,132.97
16		**	526,307.83	22,857.25	549,165.08	124,264.78	133,890.86	291,009.44
A 1910.40	Unallocated Insurance		53,200.00	0.00	53,200.00	46,256.00	2,116.00	4,828.00
1910	UNALLOCATED INSURANCE	*	53,200.00	0.00	53,200.00	46,256.00	2,116.00	4,828.00
A 1981.49	Boces Administrative Charge		8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
1981	BOCES ADMINISTRATIVE COSTS	*	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
19		**	61,200.00	0.00	61,200.00	46,256.00	10,116.00	4,828.00
1		***	1,323,227.76	56,924.62	1,380,152.38	392,031.59	230,947.95	757,172.84
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	0.00	40,000.00	0.00	25,000.00	15,000.00
2070	INSERVICE TRAINING-INSTRUCTION	*	40,000.00	0.00	40,000.00	0.00	25,000.00	15,000.00
20		**	46,000.00	0.00	46,000.00	0.00	31,000.00	15,000.00
A 2110.10	Teaching Regular School		67,131.98	0.00	67,131.98	7,237.41	0.00	59,894.57
A 2110.12	Teaching Regular School		860,495.16	0.00	860,495.16	101,852.87	0.00	758,642.29
A 2110.14	Teaching Regular School		15,000.00	0.00	15,000.00	1,740.64	0.00	13,259.36
A 2110.16	Teaching Regular School		82,668.65	0.00	82,668.65	8,912.40	0.00	73,756.25
A 2110.20	Teaching Regular School		5,000.00	452.48	5,452.48	58.35	786.56	4,607.57
A 2110.40	Teaching Regular School		15,000.00	250.00	15,250.00	3,578.49	1,903.68	9,767.83
A 2110.45	Teaching Regular School		15,000.00	0.00	15,000.00	8,461.49	3,366.52	3,171.99
A 2110.47	Teaching Regular School		191,500.00	176,216.45	367,716.45	305.50	0.00	367,410.95
A 2110.48	Teaching Regular School		10,000.00	2,738.05	12,738.05	1,688.00	750.00	10,300.05
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	*	1,306,795.79	179,656.98	1,486,452.77	133,835.15	51,806.76	1,300,810.86
21		**	1,306,795.79	179,656.98	1,486,452.77	133,835.15	51,806.76	1,300,810.86
A 2250.15	Programs for Students w/ Disabilities		49,713.51	0.00	49,713.51	5,143.95	0.00	44,569.56
A 2250.20	Programs for Students w/ Disabilities		3,000.00	3,000.00	6,000.00	0.00	3,000.00	3,000.00
A 2250.40	Programs for Students w/ Disabilities		21,000.00	201.99	21,201.99	470.26	2,239.43	18,492.30
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		170,000.00	89,875.00	259,875.00	0.00	0.00	259,875.00
A 2250.49	Programs for Students w/ Disabilities		78,000.00	0.00	78,000.00	0.00	78,000.00	0.00
2250	PROGRAMS-STUDENTS W/ DISABIL	*	323,213.51	93,076.99	416,290.50	5,614.21	83,239.43	327,436.86
22		**	323,213.51	93,076.99	416,290.50	5,614.21	83,239.43	327,436.86

FIRE ISLAND UFSD



Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 2610.15	School Library		60,668.90	0.00	60,668.90	5,232.51	0.00	55,436.39
A 2610.16	School Library		0.00	0.00	0.00	401.20	0.00	-401.20
A 2610.20	School Library		2,300.00	2,300.00	4,600.00	0.00	2,300.00	2,300.00
A 2610.40	School Library		4,700.00	0.00	4,700.00	0.00	0.00	4,700.00
A 2610.45	School Library		3,000.00	0.00	3,000.00	96.00	54.00	2,850.00
A 2610.49	School Library		4,000.00	0.00	4,000.00	0.00	4,000.00	0.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	74,668.90	2,300.00	76,968.90	5,729.71	6,354.00	64,885.19
A 2630.15	Computer Assisted Instruction		121,739.21	0.00	121,739.21	35,001.36	0.00	86,737.85
A 2630.20	Computer Assisted Instruction		2,000.00	752.00	2,752.00	0.00	0.00	2,752.00
A 2630.22	Computer Hardware		60,000.00	30,630.00	90,630.00	40,460.00	0.00	50,170.00
A 2630.40	Computer Assisted Instruction		20,000.00	5,226.45	25,226.45	1,945.92	11,834.53	11,446.00
A 2630.45	Computer Assisted Instruction		1,500.00	254.07	1,754.07	6.49	0.00	1,747.58
A 2630.46	Computer Software		5,500.00	1,614.90	7,114.90	588.00	4,953.30	1,573.60
A 2630.49	Computer Assisted Instruction		95,000.00	0.00	95,000.00	0.00	95,000.00	0.00
2630	COMPUTER ASSISTED INSTRUCTION	*	305,739.21	38,477.42	344,216.63	78,001.77	111,787.83	154,427.03
26		**	380,408.11	40,777.42	421,185.53	83,731.48	118,141.83	219,312.22
A 2815.16	Health Services		101,717.07	0.00	101,717.07	13,991.10	0.00	87,725.97
A 2815.20	Health Services		2,500.00	2,500.00	5,000.00	0.00	2,500.00	2,500.00
A 2815.40	Health Services		11,000.00	0.00	11,000.00	2,000.00	2,430.65	6,569.35
A 2815.45	Health Services		1,500.00	130.00	1,630.00	750.00	130.00	750.00
2815	HEALTH SERVICES-REGULAR SCHOOL	*	116,717.07	2,630.00	119,347.07	16,741.10	5,060.65	97,545.32
A 2820.40	Psychological Services		3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
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	*	67,600.00	0.00	67,600.00	0.00	64,000.00	3,600.00
A 2850.15	Co Curricular Activities		18,000.00	0.00	18,000.00	1,860.00	0.00	16,140.00
A 2850.40	Co Curricular Activities		28,000.00	75.00	28,075.00	0.00	7,275.00	20,800.00
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	*	47,000.00	75.00	47,075.00	1,860.00	7,275.00	37,940.00
28		**	231,317.07	2,705.00	234,022.07	18,601.10	76,335.65	139,085.32
2		***	2,287,734.48	316,216.39	2,603,950.87	241,781.94	360,523.67	2,001,645.26
A 5510.16	District Transportation		344,250.12	0.00	344,250.12	61,008.36	0.00	283,241.76
A 5510.16B			20,000.00	0.00	20,000.00	2,039.97	0.00	17,960.03

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 5510.20	District Transportation		1,000.00	661.00	1,661.00	0.00	661.00	1,000.00
A 5510.21	District Transportation		70,000.00	70,000.00	140,000.00	0.00	115,603.53	24,396.47
A 5510.40	District Transportation		100,000.00	3,568.08	103,568.08	6,490.11	39,845.21	57,232.76
A 5510.45	District Transportation		65,000.00	11,996.87	76,996.87	6,268.20	30,455.62	40,273.05
A 5510.49	District Transportation		4,000.00	0.00	4,000.00	0.00	4,000.00	0.00
5510	DISTRICT TRANSPORT-MEDICAID	*	604,250.12	86,225.95	690,476.07	75,806.64	190,565.36	424,104.07
A 5530.16	Garage Building		8,881.37	0.00	8,881.37	2,553.52	0.00	6,327.85
A 5530.20	Garage Building		3,000.00	3,000.00	6,000.00	2,529.00	3,070.00	401.00
A 5530.40	Garage Building		10,000.00	0.00	10,000.00	726.34	8,624.47	649.19
A 5530.45	Garage Building		500.00	0.00	500.00	0.00	0.00	500.00
5530	GARAGE BUILDING	*	22,381.37	3,000.00	25,381.37	5,808.86	11,694.47	7,878.04
55		**	626,631.49	89,225.95	715,857.44	81,615.50	202,259.83	431,982.11
5		***	626,631.49	89,225.95	715,857.44	81,615.50	202,259.83	431,982.11
A 7140.16	Community Recreation		19,935.33	0.00	19,935.33	6,462.30	0.00	13,473.03
A 7140.40	Community Recreation		15,000.00	439.24	15,439.24	3,988.88	6,611.36	4,839.00
A 7140.45	Community Recreation		5,000.00	0.00	5,000.00	451.44	948.56	3,600.00
7140	RECREATION	*	39,935.33	439.24	40,374.57	10,902.62	7,559.92	21,912.03
71		**	39,935.33	439.24	40,374.57	10,902.62	7,559.92	21,912.03
7		***	39,935.33	439.24	40,374.57	10,902.62	7,559.92	21,912.03
A 9010.80	State Retirement		132,000.00	0.00	132,000.00	91.15	0.00	131,908.85
9010	STATE RETIREMENT	*	132,000.00	0.00	132,000.00	91.15	0.00	131,908.85
A 9020.80	Teacher Retirement		182,390.00	0.00	182,390.00	0.00	9.50	182,380.50
9020	TEACHERS' RETIREMENT	*	182,390.00	0.00	182,390.00	0.00	9.50	182,380.50
A 9030.80	Social Security		192,500.00	0.00	192,500.00	41,197.00	151,118.32	184.68
9030	SOCIAL SECURITY	*	192,500.00	0.00	192,500.00	41,197.00	151,118.32	184.68
A 9040.80	Worker Compensation		69,000.00	6,000.00	75,000.00	6,000.00	6,000.00	63,000.00
9040	WORKERS' COMPENSATION	*	69,000.00	6,000.00	75,000.00	6,000.00	6,000.00	63,000.00
A 9045.80	Life Insurance		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
9045	LIFE INSURANCE	*	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
A 9050.80	Unemployment Insurance		10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
9050	UNEMPLOYMENT INSURANCE	*	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
A 9055.80	Disability Insurance		1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
9055	DISABILITY INSURANCE	*	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00

FIRE ISLAND UFSD

Appropriation Status Detail Report By Function From 7/1/2018 To 6/30/2019



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
A 9060.80	Hospital & Dental Insurance		841,800.00	0.00	841,800.00	233,958.95	531,493.00	76,348.05
9060	HOSPITAL, MEDICAL & DENTAL INS	*	841,800.00	0.00	841,800.00	233,958.95	531,493.00	76,348.05
90		**	1,430,690.00	6,000.00	1,436,690.00	281,247.10	688,620.82	466,822.08
9		***	1,430,690.00	6,000.00	1,436,690.00	281,247.10	688,620.82	466,822.08
	Fund ATotals:		5,708,219.06	468,806.20	6,177,025.26	1,007,578.75	1,489,912.19	3,679,534.32
	Grand Totals:		5,708,219.06	468,806.20	6,177,025.26	1,007,578.75	1,489,912.19	3,679,534.32

FIRE ISLAND UFSD

Revenue Status Report From 7/1/2018 To 6/30/2019



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	89.98	5,082,201.02
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 "	14,372.00	0.00	14,372.00	0.00	14,372.00
A 1311	Day School Tuition From individuals	36,000.00	0.00	36,000.00	21,542.47	14,457.53
A 1315	Adult Education	3,500.00	0.00	3,500.00	2,444.93	1,055.07
A 1335	Student Fees & Charges	1,500.00	0.00	1,500.00	1,375.00	125.00
A 2401	Interest & Earnings	9,816.00	0.00	9,816.00	4,025.35	5,790.65
A 2650	Sale Of Surplus Material	0.00	0.00	0.00	450.00	-450.00
A 2665	Sale Of Equipment	6,000.00	0.00	6,000.00	10,107.36	-4,107.36
A 2666	Sale Of Transportation Equipment	6,500.00	0.00	6,500.00	0.00	6,500.00
A 2701	Refund Of Prior Year Expense	6,500.00	0.00	6,500.00	296.96	6,203.04
A 2770	Other Unclassified Revenues	0.00	0.00	0.00	91.15	-91.15
A 3101	Basic State Aid	274,488.00	0.00	274,488.00	117,052.58	157,435.42
A 3101.EX	Excess Cost Aid	50,000.00	0.00	50,000.00	0.00	50,000.00
A 3102	Lottery Aid	0.00	0.00	0.00	3,253.43	-3,253.43
A 3103	Boces Aid	65,000.00	0.00	65,000.00	0.00	65,000.00
A 3260	Textbook Aid	0.00	0.00	0.00	270.00	-270.00
A 3263	Library Aid	2,252.00	0.00	2,252.00	0.00	2,252.00
A 4290	Federal Aid - Rural	0.00	0.00	0.00	17,818.00	-17,818.00
A Totals:		6,338,219.00	0.00	6,338,219.00	178,817.21	6,159,401.79
Grand Totals:		6,338,219.00	0.00	6,338,219.00	178,817.21	6,159,401.79

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
1768	☐	10/09/2018	1123	NYS INCOME TAX	TA 21	Trust & Agency Payment	4,954.08	0.00
Check Totals:							4,954.08	0.00
1769	☐	10/09/2018	1126	NYS EMPLOYEES' RETIREMENT SYSTEM	TA 18	Trust & Agency Payment	98.16	0.00
					TA 18		526.00	0.00
					TA 18		164.92	0.00
Check Totals:							789.08	0.00
1770	☐	10/09/2018	2076	FICA	TA 26	Trust & Agency Payment	5,398.69	0.00
					TA 26		5,398.69	0.00
					TA 26		1,372.38	0.00
					TA 26		1,372.38	0.00
Check Totals:							13,542.14	0.00
1771	☐	10/09/2018	2910	Federal 941 Withholding	TA 22	Trust & Agency Payment	12,875.33	0.00
Check Totals:							12,875.33	0.00
1772	☐	10/09/2018	3228	Fire Island UFSD	TA 20.1	Trust & Agency Payment	832.97	0.00
Check Totals:							832.97	0.00
1773	☐	10/09/2018	3272	Fire Island UFSD - T & A	TA 29	Trust & Agency Payment	1,600.00	0.00
					TA 29		2,137.00	0.00
Check Totals:							3,737.00	0.00
1774	☐	10/09/2018	3453	Net Pay - Fire Island UFSD	TA 10	Trust & Agency Payment	64,159.56	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name PO Number	Account	Explanation	Paid	Liquidated
Check Totals:							64,159.56	0.00
1775	☐	10/23/2018	1123	NYS INCOME TAX	TA 21	Trust & Agency Payment	4,870.93	0.00
Check Totals:							4,870.93	0.00
1776	☐	10/23/2018	1126	NYS EMPLOYEES' RETIREMENT SYSTEM	TA 18	Trust & Agency Payment	166.19	0.00
					TA 18		98.16	0.00
					TA 18		526.00	0.00
Check Totals:							790.35	0.00
1777	☐	10/23/2018	2076	FICA	TA 26	Trust & Agency Payment	5,135.06	0.00
					TA 26		1,349.19	0.00
					TA 26		1,349.19	0.00
					TA 26		5,135.06	0.00
Check Totals:							12,968.50	0.00
1778	☐	10/23/2018	2910	Federal 941 Withholding	TA 22	Trust & Agency Payment	12,599.82	0.00
Check Totals:							12,599.82	0.00
1779	☐	10/23/2018	3228	Fire Island UFSD	TA 20.1	Trust & Agency Payment	832.97	0.00
Check Totals:							832.97	0.00
1780	☐	10/23/2018	3272	Fire Island UFSD - T & A	TA 29	Trust & Agency Payment	2,137.00	0.00
					TA 29		1,600.00	0.00
Check Totals:							3,737.00	0.00
1781	☐	10/23/2018	3453	Net Pay - Fire Island UFSD		Trust & Agency Payment		

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
						TA 10		63,208.87	0.00
Check Totals:								63,208.87	0.00
2315	☐	10/12/2018	2941	PAYROLL EXPENDITURE			Payroll Summary 10/12/2018		
						A 522		95,412.36	0.00
						A 1040.16		3,631.78	0.00
						A 1240.15		7,621.11	0.00
						A 1240.16		1,698.75	0.00
						A 1310.15		4,498.49	0.00
						A 1325.16		1,499.50	0.00
						A 5510.16B		610.21	0.00
						A 5530.16		319.19	0.00
						A 7140.16		534.84	0.00
						A 500		-95,412.36	0.00
						A 2250.15		1,714.65	0.00
						A 2610.15		1,744.17	0.00
						A 2630.15		4,375.17	0.00
						A 2815.16		4,525.66	0.00
						A 2850.15		1,440.00	0.00
						A 5510.16		13,264.01	0.00
						A 1620.16		4,874.66	0.00
						A 1621.16		3,283.75	0.00
						A 2110.10		2,412.47	0.00
						A 2110.12		33,285.47	0.00
						A 2110.14		1,107.68	0.00
						A 2110.16		2,970.80	0.00
Check Totals:								95,412.36	0.00
4472	☐	10/03/2018	2592	AFLAC			SEPTEMBER 2018		
						TA 20		1,685.87	0.00
Check Totals:								1,685.87	0.00
4473	☐	10/23/2018	1279	NYS TEACHERS RETIREMENT SYSTEM			Trust & Agency Payment - TRSLN		

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Account	Explanation	Paid	Liquidated
					TA 19		460.00	0.00
Check Totals:							460.00	0.00
4474	☐	10/24/2018	1940	NYS UNITED TEACHERS	TA 24	SEPTEMBER DUES 2018-22-070/55	548.46	0.00
Check Totals:							548.46	0.00
4475	☐	10/30/2018	2592	AFLAC	TA 20	Trust & Agency Payment - AFLAC LS	1,685.87	0.00
Check Totals:							1,685.87	0.00
Grand Totals:							299,691.16	0.00

Number of Cash Disbursements: 19

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1040.16	District Clerk	3,631.78	0.00
A 1240.15	Central Administration	7,621.11	0.00
A 1240.16	Central Administration	1,698.75	0.00
A 1310.15	Business Administration	4,498.49	0.00
A 1325.16	District Treasurer	1,499.50	0.00
A 1620.16	Operations Of Plant	4,874.66	0.00
A 1621.16	Maintenance Of Plant	3,283.75	0.00
A 2110.10	Teaching Regular School	2,412.47	0.00
A 2110.12	Teaching Regular School	33,285.47	0.00
A 2110.14	Teaching Regular School	1,107.68	0.00
A 2110.16	Teaching Regular School	2,970.80	0.00
A 2250.15	Programs for Students w/ Disabilities	1,714.65	0.00
A 2610.15	School Library	1,744.17	0.00
A 2630.15	Computer Assisted Instruction	4,375.17	0.00
A 2815.16	Health Services	4,525.66	0.00
A 2850.15	Co Curricular Activities	1,440.00	0.00
A 500	Payroll Clearing	-95,412.36	0.00
A 522	Expenditures	95,412.36	0.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For TA - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation	Paid	Liquidated
			PO Number	Account			
Account	Description				Total Expensed	Total Liquidated	
A 5510.16	District Transportation				13,264.01	0.00	
A 5510.16B					610.21	0.00	
A 5530.16	Garage Building				319.19	0.00	
A 7140.16	Community Recreation				534.84	0.00	
Fund A Totals:					95,412.36	0.00	
TA 10	Consolidated Payroll				127,368.43	0.00	
TA 18	State Retirement				1,579.43	0.00	
TA 19	Teachers Retirement System				460.00	0.00	
TA 20	Group Insurance -Aflac				3,371.74	0.00	
TA 20.1	Group Health Insurance before				1,665.94	0.00	
TA 21	NYS Income Tax				9,825.01	0.00	
TA 22	Federal Income Tax				25,475.15	0.00	
TA 24	Union Dues/F.I. Teachers Association				548.46	0.00	
TA 26	FICA Liability				26,510.64	0.00	
TA 29	Tax Sheltered Annuities				7,474.00	0.00	
Fund TA Totals:					204,278.80	0.00	
Grand Totals:					299,691.16	0.00	

General Ledger Summary Postings

Account	Description	Debits	Credits
TA 204	HSBC Checking	0.00	204,278.80

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
27293	☐	10/11/2018	1136	ISLIP TOWN SCHOOL BOARD ASSOCI			**VOID**		
						A 1010.40		-50.00	0.00
Check Totals:								-50.00	0.00
27922	☐	10/11/2018	1069	SOUTH SHORE OUTDOOR STORES			**VOID**		
						A 1310.40		-32.00	0.00
Check Totals:								-32.00	0.00
28024	☐	10/04/2018	1663	BABYLON PLUMBING & HEATING SUPPLY					
				2082		A 1621.20		479.22	479.22
				2082		A 1621.40		159.76	159.76
Check Totals:								638.98	638.98
28025	☐	10/04/2018	2947	Baldwin Automotive					
				2081		A 5510.40		804.00	804.00
				2081		A 5510.40		599.19	599.19
Check Totals:								1,403.19	1,403.19
28026	☐	10/04/2018	1999	Bank of America Business Card			Voided During Printing		
								0.00	0.00
Check Totals:								0.00	0.00
28027	☐	10/04/2018	1999	Bank of America Business Card					
				2039		A 1620.40		245.21	245.21
				2043		A 1660.45		29.57	29.57
				2043		A 1660.45		52.00	52.00
				2044		A 2630.40		14.99	14.99
				2045		A 7140.45		30.36	30.36
				2046		A 7140.45		20.00	20.00
				2047		A 2110.40		24.99	24.99
				2048		A 1240.20		89.97	89.97
				2049		A 2110.45		117.10	117.10

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					2052	A 1240.20		30.00	30.00
					2099	A 1660.45		199.90	199.90
					2103	A 2110.45		91.20	91.20
					2104	A 2110.45		8.99	8.99
					2104	A 2110.45		15.19	15.19
					2122	A 2110.45		68.72	68.72
					2122	A 2630.45		6.49	6.49
					2124	A 2110.40		45.50	45.50
Check Totals:								1,090.18	1,090.18
28028	☐	10/04/2018	1999	Bank of America Business Card	2091	A 2110.40		400.00	400.00
Check Totals:								400.00	400.00
28029	☐	10/04/2018	3832	Benetech, Inc.	2033	A 1310.40		70.00	70.00
Check Totals:								70.00	70.00
28030	☐	10/04/2018	3830	Brennan Landscaping Co.	2037	A 1621.45		6,165.00	6,165.00
Check Totals:								6,165.00	6,165.00
28031	☐	10/04/2018	3282	David A. Levenson	2053	A 2250.40		358.57	358.57
Check Totals:								358.57	358.57
28032	☐	10/04/2018	3789	Davler Media Group	1329	A 2110.48		125.00	125.00
Check Totals:								125.00	125.00
28033	☐	10/04/2018	1245	GALAXIE COFFEE SERVICE	2068	A 1620.40		242.70	242.70
Check Totals:								242.70	242.70

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
28034	☐	10/04/2018	3074	GovConnection					
				2118		A 2110.45		675.87	675.87
				2123		A 1621.45		91.40	91.40
				2123		A 2110.45		773.10	773.10
Check Totals:								1,540.37	1,540.37
28035	☐	10/04/2018	1718	GRAINGER					
				2128		A 1621.45		456.73	456.73
Check Totals:								456.73	456.73
28036	☐	10/04/2018	2507	GUERCIO AND GUERCIO					
				2072		A 1420.40		51.00	0.00
				2072		A 1420.40		8,375.01	8,375.01
Check Totals:								8,426.01	8,375.01
28037	☐	10/04/2018	1023	I. JANVEY AND SONS, INC.					
				2110		A 1621.45		579.22	579.22
Check Totals:								579.22	579.22
28038	☐	10/04/2018	3799	Johnson Controls Security Solutions					
				2145		A 1621.40		390.00	390.00
Check Totals:								390.00	390.00
28039	☐	10/04/2018	1020	KING KULLEN GROCERY CO., INC.					
				2074		A 1620.40		7.57	7.57
				2074		A 1620.40		8.97	8.97
				2074		A 1620.40		5.03	5.03
Check Totals:								21.57	21.57
28040	☐	10/04/2018	2742	LONG ISLAND RESCUE SERVICES					
				2121		A 2815.45		750.00	750.00
Check Totals:								750.00	750.00

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
28041	☐	10/04/2018	3825	Love The Plumber	2112	A 1621.40		1,304.58	1,304.58
Check Totals:								1,304.58	1,304.58
28042	☐	10/04/2018	3858	Mayerson Academy for Human Resource Develpment	2119	A 2110.45		225.00	225.00
Check Totals:								225.00	225.00
28043	☐	10/04/2018	1119	NYS EMP. HEALTH INS PENDING A/	2010	A 9060.80		61,083.63	61,083.63
Check Totals:								61,083.63	61,083.63
28044	☐	10/04/2018	2938	Phoenix Learning Resources	2120	A 2110.20		58.35	58.35
Check Totals:								58.35	58.35
28045	☐	10/04/2018	3580	PSEG Long Island, LLC	2060	A 1620.40		1,609.74	1,609.74
Check Totals:								1,609.74	1,609.74
28046	☐	10/04/2018	3580	PSEG Long Island, LLC	2059	A 5530.40		245.11	245.11
Check Totals:								245.11	245.11
28047	☐	10/04/2018	2908	Really Good Stuff	2106	A 2110.45		21.26	21.26
Check Totals:								21.26	21.26
28048	☐	10/04/2018	3102	Richard Security	2071	A 1620.40		126.00	126.00
Check Totals:								126.00	126.00
28049	☐	10/04/2018	2891	Ricoh USA, Inc					

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					1069	A 1680.45		6.87	6.87
					1069	A 1680.45		127.30	127.30
Check Totals:								134.17	134.17
28050	☐	10/04/2018	3185	SCMEA Commercial Membership	2136	A 2110.40		25.00	25.00
Check Totals:								25.00	25.00
28051	☐	10/04/2018	3185	SCMEA Commercial Membership	2149	A 2110.40		200.00	200.00
Check Totals:								200.00	200.00
28052	☐	10/04/2018	2456	STAPLES Contract & Commercial	2042	A 1660.45		68.68	68.68
Check Totals:								68.68	68.68
28053	☐	10/04/2018	3351	Suffolk County Comm., Inc.	2034	A 5510.40		306.00	306.00
Check Totals:								306.00	306.00
28054	☐	10/04/2018	3309	Suffolk Printing	2111	A 7140.45		270.00	270.00
Check Totals:								270.00	270.00
28055	☐	10/04/2018	2847	TRACI MURPHY	2143	A 9010.80		91.15	91.15
Check Totals:								91.15	91.15
28056	☐	10/04/2018	3854	Varidesk, LLC	2086	A 1240.40		375.00	375.00
Check Totals:								375.00	375.00
28057	☐	10/04/2018	2431	VERIZON WIRELESS					

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	PO Number	Account	Explanation	Paid	Liquidated
					2056	A 1620.40		592.02	592.02
Check Totals:								592.02	592.02
28058	☐	10/04/2018	3814	Windstream Communications, Inc	2057	A 1620.40		3.11	3.11
Check Totals:								3.11	3.11
28060	☐	10/04/2018	3282	David A. Levenson	2053	A 2250.40		27.00	27.00
Check Totals:								27.00	27.00
28061	☐	10/11/2018	1069	SOUTH SHORE OUTDOOR STORES	1459	A 1310.40		32.00	0.00
Check Totals:								32.00	0.00
Grand Totals:								89,373.32	89,372.32

Number of Cash Disbursements: 39

Account Distribution Totals

Account	Description	Total Expensed	Total Liquidated
A 1010.40	Board Of Education	-50.00	0.00
A 1240.20	Central Administration	119.97	119.97
A 1240.40	Central Administration	375.00	375.00
A 1310.40	Business Admin	70.00	70.00
A 1420.40	Legal	8,426.01	8,375.01
A 1620.40	Operations Of Plant	2,840.35	2,840.35
A 1621.20	Maintenance Of Plant	479.22	479.22
A 1621.40	Maintenance Of Plant	1,854.34	1,854.34
A 1621.45	Maintenance Of Plant	7,292.35	7,292.35
A 1660.45	Central Storeroom	350.15	350.15
A 1680.45	Central Data Processing	134.17	134.17
A 2110.20	Teaching Regular School	58.35	58.35
A 2110.40	Teaching Regular School	695.49	695.49
A 2110.45	Teaching Regular School	1,996.43	1,996.43

FIRE ISLAND UFSD



Cash Disbursement Schedule Report For A - 4: Cash Disbursement

Check / Ref #	Manual Check	Date	Vendor ID	Vendor Name	Explanation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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General Ledger Summary Postings

Account	Description	Debits	Credits
A 204	HSBC Checking	0.00	89,373.32
A 521	Encumbrances	0.00	89,372.32
A 522	Expenditures	89,373.32	0.00
A 821	Reserve For Encumbrances	89,372.32	0.00

FIRE ISLAND UFSD

Voided Checks Report For The Period 10/1/2018 - 6/30/2019



Check Number	Voided Date	Vendor ID	Vendor Name	Description	Voided Amount
27293	10/11/2018	1136	ISLIP TOWN SCHOOL BOARD ASSOCI	**VOID**	50.00
27922	10/11/2018	1069	SOUTH SHORE OUTDOOR STORES	**VOID**	32.00
28026	10/04/2018	1999	Bank of America Business Card	Voided During Printing	0.00
Total Voided Checks:			3	Grand Total:	82.00

Fire Island UFSD

	Pre- startup	7/1/16	8/1/16	9/1/16	10/1/16	11/1/16	12/1/16	1/1/17	2/1/17	3/1/17	4/1/17	5/1/17	6/1/17	TOTAL
1. Cash On Hand														
[Beginning of month]	6,259,653	6,945,140	6,631,015	6,248,504	5,962,840									
3. Total Cash Receipts														
	1,307,422	37,926	42,662	19,883	89,271									
4. Total Cash Available														
	7,567,075	6,983,066	6,673,677	6,268,387	6,052,111	-	-	-	-			-	-	-
5. Cash Paid Out														
	621,935	352,051	425,173	305,547	359,376									
7. Cash Position														
[End of month]	6,945,140	6,631,015	6,248,504	5,962,840	5,692,735	-	-	-	-	-		-	-	-

[illegible]

Fire Island School CASH Transfer Form

FM BT		General Ledger		
Date	Account and Description	From:	To:	Reason
11/13/18	General Fund Money Market (A205) 937623156	200,000.00		
11/13/18	General Fund Checking (A204) 937290947		200,000.00	11/14/18 Warrant
11/13/18	General Fund Money Market (A205) 937623156	200,000.00		
11/13/18	General Fund Checking (TA204) 937291374		200,000.00	12/7 & 12/21/18 Payroll
		400,000.00	400,000.00	-
		Difference	-	

	A	B	C	D	E	F
1	November 13, 2018 Warrant					Check
2	<u>Vendor</u>	<u>Description</u>	<u>P.O. #</u>	<u>Invoice Amount</u>	<u>Vendor Total</u>	<u>Number</u>
3	AIM Industrial Maintenance	FloorWaxing 20855	2063	\$325.00	\$325.00	
4	Ann Niland	Adult Ed Fall 2018	2132	\$625.00	\$625.00	
5	Archival Methods, LLC	Archival Boxes 32866	2147	\$158.00	\$158.00	
6	Baldwin Automotive	Repairs Bus # 18 18-23039	2155	\$2,518.70		
7		Repairs Bus # 19 18-24577	2148	\$1,234.65		
8		Service Bus #16 18-23170	2081	\$706.96		
9		Pre DOT Bus #18 18-24576	2081	\$266.00		
10		Pre Dot Bus #15 18-24644	2081	\$506.27		
11		Service Bus # 24 18-24393	2081	\$665.17		
12		Service Bus# 21 18-24422	2081	\$778.54		
13		Repair Bus #18 18-24904	2081	\$604.19		
14		Pre DOT Bus # 17 18-24380	2081	\$437.00		
15		Service Bus# 1 18-24511	2081	\$331.20		
16		Pre DOT Bus# 19 18-24435	2081	\$469.00		
17		Repair Bus #15 18-25282	2081	\$502.03		
18		Pre DOT Bus# 22 18-25068	2081	\$520.00		
19		Repair Bus#24 18-25440	2081	\$241.81		
20		Repair Bus # 23 18-24411	2179	\$1,163.38		
21		Repair Bus #17 18-24216	2178	\$2,314.56		
22		Service Bus # 8 18-23171	2177	\$2,830.19		
23		Service Bus # 20 18-24410	2176	\$2,350.81		
24		Service Bus# 23 18-24377	2180	\$1,147.73		
25		Repair Bus #24 18-25312	2187	\$1,119.90		
26		Pre DOT Bus #24 18-25572	2081	\$248.40		
27		Repair Bus# 23 18-25518	2081	\$91.20	\$21,047.69	
28	Bank of America Credit Card	iTunes	2047	\$19.99		

	A	B	C	D	E	F
1	November 13, 2018 Warrant					Check
2	<u>Vendor</u>	<u>Description</u>	<u>P.O. #</u>	<u>Invoice Amount</u>	<u>Vendor Total</u>	<u>Number</u>
29		Hobby Lobby	2151	\$50.21		
30		Home Depot A/Cs	2107	\$1,404.96		
31		Amazon.com Books	2104	\$60.99		
32		AT & T access	2948	\$89.97		
33		Newsday Digital	2045	\$30.36		
34		AT & T data plan	2052	\$30.00		
35		Spodify	2044	\$14.99		
36		NY Times Digital	2046	\$20.00		
37		interest charged	2043	\$25.98	\$1,747.45	
38	Benetech, Inc	Think HR 22396	2033	\$72.50	\$72.50	
39	Bureau of Education & Research	Conference 4836563	2165	\$259.00	\$259.00	
40	Cullen and Danowski, LLP	Accounting Services 31689	2035	\$1,500.00		
41		Accounting Services 31887	2035	\$1,500.00	\$3,000.00	
42	David Levenson	Spec. Ed Chairperson 54	2053	\$385.57	\$385.57	
43	Davler Media Group (NY Metro Parents)	Ads 2018-212439	1329	\$125.00	\$125.00	
44	Donna Clock	Petty Cash	2152	\$100.00	\$100.00	
45	East Islip Lumber Co	Supplies 682624	2163	\$94.74	\$94.74	
46	Eastern Suffolk BOCES	Contracted Services C0245-19	2061	\$10,064.07	\$10,064.07	
47	Fire Island Ferries, Inc.	Freight Charges F18-17204	2083	\$369.70		
48		Freight Charges F18-17340	2083	\$273.30	\$643.00	
49	First Reliance Standard Life , Ins.	Dental Insurance Oct 2018	2006	\$2,687.80		
50		Dental Insurance Nov 2018	2006	\$2,859.12	\$5,546.92	
51	Galaxie Coffee Service	Supplies 866285	2068	\$186.56		
52		Supplies 867054	2068	\$88.00		
53		Supplies 867538	2068	\$153.23		
54		Supplies 868172	2068	\$52.64		

	A	B	C	D	E	F
1	November 13, 2018 Warrant					Check
2	<u>Vendor</u>	<u>Description</u>	<u>P.O. #</u>	<u>Invoice Amount</u>	<u>Vendor Total</u>	<u>Number</u>
55		Supplies 868857	2068	\$115.40	\$595.83	
56	Global Industrial Equipment	Supplies 113314609	2109	\$505.13		
57		Supplies 113387927	2162	\$268.61		
58		Supplies 113392773	2162	\$13.93	\$787.67	
59	Gov Connection	Licenses 56210897	2146	\$4,953.30		
60		Licenses 56233968	2153	\$1,692.00	\$6,645.30	
61	Grainger	Supplies 9933168149	2160	\$11.04		
62		Supplies 9932636021	2160	\$54.00		
63		Supplies 9950104951	2181	\$142.95	\$207.99	
64	Great South Bay Magazine	Ad FISD1118	2161	\$400.00	\$400.00	
65	Guercio and Guercio, LLP	Retainer	2072	\$2,791.67	\$2,791.67	
66	I. Janvey and Son, Inc	Supplies 219655	2158	\$376.61	\$376.61	
67	Iron Mountain	Records Retention AGCG426	2038	\$304.93		
68		Records Retention AHFC349	2038	\$304.93	\$609.86	
69	Jennifer deLyra	TRS refund	2185	\$9.50	\$9.50	
70	John Muratori, MD	Heb B shots 3B	1286	\$130.00	\$130.00	
71	Tyco (Johnsons Controls Security Solutions)	Service 31292503	2145	\$483.75		
72		Service 31367479	2145	\$42.62	\$526.37	
73	King Kullen	Groceries 182831399851	2074	\$7.47		
74		Groceries 182921495521	2074	\$7.47		
75		Groceries 182981425111	2074	\$7.52		
76		Groceries 183051447381	2074	\$7.52	\$29.98	
77	Learner Centered Initiatives-LCI	Professional Development 5965	2157	\$4,725.00		
78		Professional Development 6016	2157	\$6,300.00	\$11,025.00	
79	LIASCD	Conference Fall 2018 Conference	2150	\$140.00	\$140.00	
80	Music and Arts Center	Book INV013927038	2092	\$21.98		

	A	B	C	D	E	F
1	November 13, 2018 Warrant					Check
2	<u>Vendor</u>	<u>Description</u>	<u>P.O. #</u>	<u>Invoice Amount</u>	<u>Vendor Total</u>	<u>Number</u>
81		Instrument rental INV014043672	2092	\$165.00	\$186.98	
82	Northern Insurance Agency	Crime Bond Renewal 202233	2154	\$2,116.00	\$2,116.00	
83	NYS Emp. Health Ins. Pending A/C	Health Insurance 530	2010	\$61,083.63	\$61,083.63	
84	NYSSMA	Manual NM321569	2169	\$55.00	\$55.00	
85	Pitney Bowes	Meter Rental 3305818213	2175	\$748.44	\$748.44	
86	PSEG	Electric for Main Building 10/23/18	2060	\$1,524.42		
87		Electric for Garage 10/23/18	2059	\$579.17	\$2,103.59	
88	RICOH	Maintenance Contract 5054840994	1069	\$219.22	\$219.22	
89	RRKIDZ	Skybrary Renewal INV-0998	2156	\$179.00	\$179.00	
90	RS Abrams & Co, LLP	External Auditor 2298	1071	\$9,250.00	\$9,250.00	
91	School Specialty	Supplies	2058	\$116.48	\$116.48	
92	SCMEA	Student Admission 1008	2170	\$30.00	\$30.00	
93	Staples Business Advantage	Supplies 3391041186	2042	\$148.44		
94		Supplies 3392936339	2042	\$33.48		
95		Supplies 3394027737	2042	\$108.26	\$290.18	
96	Suffolk County Communication, Inc	Radio Air Time 54528	2034	\$306.00	\$306.00	
97	Town of Islip	Fuel for Buses 80132	2080	\$3,015.64	\$3,015.64	
98	Verizon	Phone and Communication 9/28/18	2054	\$822.50		
99		Phone and Communication 10/28/18	2054	\$838.26		
100	Verizon	Emergency Phone Service 9/28/18	2055	\$27.43		
101		Emergency Phone Service 10/28/18	2055	\$35.58	\$1,723.77	
102	Verizon Wireless	Cell Phone Service 9816996763	2056	\$592.46	\$592.46	
103	MacGill & Company	Supplies IN0655760	2126	\$416.89	\$416.89	
104	Windstream	Long Distance Oct. 2018	2057	\$1.56	\$1.56	
105		General Fund Total		\$150,904.56	\$150,904.56	

FIRE ISLAND UFSD**Check Warrant Report For A - 5: Purchase Orders/Cash Disbursement For Dates 11/1/2018 - 11/30/2018**

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
28062	11/08/2018	2981	Advanced Industrial Maintenanc	2063	325.00
28063	11/08/2018	2734	ANN NILAND	2132	625.00
28064	11/08/2018	3867	Archival Methods, LLC	2147	158.00
28065	11/08/2018	2947	**CONTINUED** Baldwin Automotive		0.00
28066	11/08/2018	2947	Baldwin Automotive	2081	21,047.69
28067	11/08/2018	1999	Bank of America Business Card	2043	1,747.45
28068	11/08/2018	3832	Benetech, Inc.	2033	72.50
28069	11/08/2018	1159	BUREAU OF EDUCATION & RESEARCH	2165	259.00
28070	11/08/2018	2296	CULLEN DANOWSKI	2035	3,000.00
28071	11/08/2018	3282	David A. Levenson	2053	385.57
28072	11/08/2018	3789	Davler Media Group	1329	125.00
28073	11/08/2018	1569	DONNA CLOCK	2152	100.00
28074	11/08/2018	1144	EAST ISLIP LUMBER CO., INC.	2163	94.74
28075	11/08/2018	1835	EASTERN SUFFOLK BOCES	2061	10,064.07
28076	11/08/2018	1054	FIRE ISLAND FERRIES, INC.	2083	643.00
28077	11/08/2018	2468	FIRST RELIANCE STANDARD LIFE INSUR.	2006	5,546.92
28078	11/08/2018	1245	GALAXIE COFFEE SERVICE	2068	595.83
28079	11/08/2018	2839	GLOBAL INDUSTRIAL EQUIPMENT	2162	787.67
28080	11/08/2018	3074	GovConnection	2153	6,645.30
28081	11/08/2018	1718	GRAINGER	2181	207.99
28082	11/08/2018	3401	Great South Bay Magazine	2161	400.00
28083	11/08/2018	2507	GUERCIO AND GUERCIO	2072	2,791.67
28084	11/08/2018	1023	I. JANVEY AND SONS, INC.	2158	376.61
28085	11/08/2018	3156	Iron Mountain	2038	609.86
28086	11/08/2018	3868	Jennifer deLyra	2185	9.50
28087	11/08/2018	3147	John Muratori, M.D.	1286	130.00
28088	11/08/2018	3799	Johnson Controls Security Solutions	2145	526.37
28089	11/08/2018	1020	KING KULLEN GROCERY CO., INC.	2074	29.98
28090	11/08/2018	2679	LEARNER - CENTERED INITIATIVES	2157	11,025.00
28091	11/08/2018	3866	LIASCD	2150	140.00
28092	11/08/2018	2840	MUSIC And ARTS CENTER	2092	186.98
28093	11/08/2018	2454	NORTHERN INSURING AGENCY	2154	2,116.00
28094	11/08/2018	1119	NYS EMP. HEALTH INS PENDING A/	2010	61,083.63
28095	11/08/2018	1449	NYSSMA	2169	55.00
28096	11/08/2018	1612	Pitney Bowes	2175	748.44
28097	11/08/2018	3580	PSEG Long Island, LLC	2059	2,103.59
28098	11/08/2018	2891	Ricoh USA, Inc	1069	219.22
28099	11/08/2018	3802	RRKIDZ	2156	179.00
28100	11/08/2018	3327	RS Abrams & CO. LLP	1071	9,250.00
28101	11/08/2018	2214	SCHOOL SPECIALTY	2058	116.48
28102	11/08/2018	3185	SCMEA Commercial Membership	2170	30.00
28103	11/08/2018	2456	STAPLES Contract & Commercial	2042	290.18
28104	11/08/2018	3351	Suffolk County Comm., Inc.	2034	306.00
28105	11/08/2018	2485	TOWN OF ISLIP	2080	3,015.64
28106	11/08/2018	2111	Verizon	2055	1,723.77

FIRE ISLAND UFSD



Check Warrant Report For A - 5: Purchase Orders/Cash Dispersement For Dates 11/1/2018 - 11/30/2018

Check #	Check Date	Vendor ID	Vendor Name	PO Number	Check Amount
28107	11/08/2018	2431	VERIZON WIRELESS	2056	592.46
28108	11/08/2018	2906	William V. Macgill & Co.	2126	416.89
28109	11/08/2018	3814	Windstream Communications, Inc	2057	1.56

Number of Transactions: 48

Warrant Total: 150,904.56

Vendor Portion: 150,904.56

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

November 1, 2018

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, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 19, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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. As described in Note 1 to the financial statements, Fire Island Union Free School District changed accounting policies related to other post-employment benefits by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Net Position. 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, 2018. 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 November 1, 2018.

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

**FIRE ISLAND UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

**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, 2018, 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, 2018, 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.

Emphasis of Matter - Change in Accounting Principle

As described in Note 1 to the financial statements, in 2018, Fire Island Union Free School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 45 through 49, 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 Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2018, 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 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 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
November 1, 2018

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, 2018 in comparison with the year ended June 30, 2017, with emphasis on the current year. This should be read in conjunction with the financial statements, which immediately follow this section.

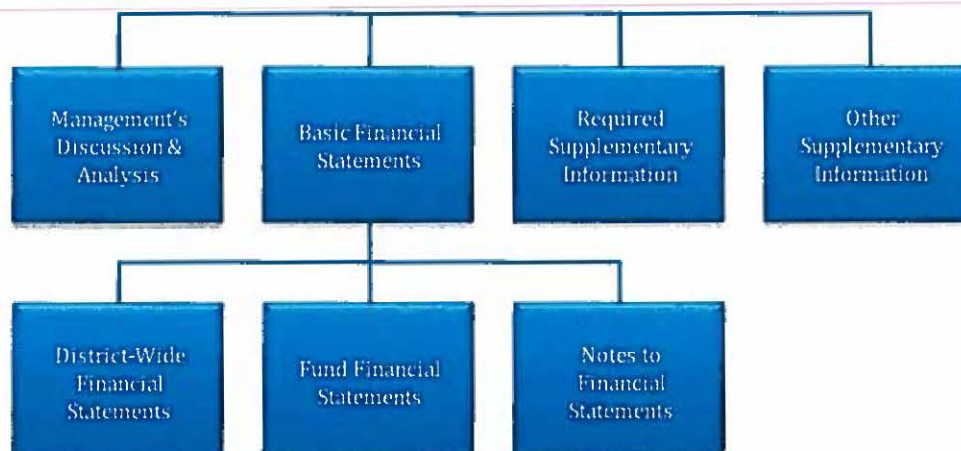
1. **FINANCIAL HIGHLIGHTS**

Key financial highlights for fiscal year 2018 are as follows:

- The District's total net position, as reflected in the district-wide financial statements, increased by \$188,755 to a balance of \$3,243,430. This was due to an excess of revenues over expenses based on the economic resources measurement focus and the accrual basis of accounting.
- The District's total net position at June 30, 2017 was restated and decreased by \$3,275,241, as a result of the required implementation of a new GASB accounting standard during the 2018 fiscal year. This new GASB accounting standard has no impact on the governmental funds financial statements.
- The District's expenses for the year, as reflected in the district-wide financial statements, totaled \$5,358,386. Of this amount, \$45,144 was offset by program charges for services and operating grants. General revenues of \$5,501,997 amount to 99.2% of total revenues, and were adequate to cover the balance of program expenses.
- The general fund's total fund balance, as reflected in the fund financial statements, increased by \$684,558 as revenues exceeded expenditures based on the current financial resources measurement focus and the modified accrual basis of accounting.
- The District's 2018 property tax levy of \$5,082,291 remained the same as the 2017 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 basic financial statements, required supplementary information, and other supplementary information. The basic financial statements consist of district-wide financial statements, fund financial statements, and notes to financial statements. A graphic display of the relationship of these statements follows:



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

A. District-Wide Financial Statements

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

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

The Statement of Net Position

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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 that they become measurable and available. It recognizes expenditures in the period in which the District incurs the liability, except for certain expenditures such as compensated absences, 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, you may better understand the long-term impact of the District's near-term financing decisions. Both the governmental

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

fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains 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 increased by \$188,755 between fiscal year 2018 and 2017. The June 30, 2017 net position has been decreased by \$3,275,241, resulting from the implementation of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the June 30, 2017 balances reflect total OPEB liabilities in accordance with the new GASB Statement. A summary of the District's Statements of Net Position follows:

	2018	As Restated 2017	Increase (Decrease)	Percentage Change
Assets				
Current and Other Assets	\$ 6,942,855	\$ 6,242,535	\$ 700,320	11.22 %
Capital Assets, Net	2,878,528	3,022,813	(144,285)	(4.77)%
Net Pension Asset - Proportionate Share	71,355		71,355	100.00 %
Total Assets	9,892,738	9,265,348	627,390	6.77 %
Deferred Outflows of Resources	1,215,195	1,179,257	35,938	3.05 %
Liabilities				
Current and Other Liabilities	480,252	464,490	15,762	3.39 %
Long-Term Liabilities	147,414	141,902	5,512	3.88 %
Net Pension Liability - Proportionate Share	63,075	277,131	(214,056)	(77.24)%
Total OPEB Obligation	5,925,369	5,810,285	115,084	1.98 %
Total Liabilities	6,616,110	6,693,808	(77,698)	(1.16)%
Deferred Inflows of Resources	1,248,393	696,122	552,271	79.34 %
Net Position				
Net Investment in Capital Assets	2,878,528	3,022,813	(144,285)	(4.77)%
Restricted	5,071,191	4,513,177	558,014	12.36 %
Unrestricted (deficit)	(4,706,289)	(4,481,315)	(224,974)	5.02 %
Total Net Position	\$ 3,243,430	\$ 3,054,675	\$ 188,755	6.18 %

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

Current and other assets increased by \$700,320, as compared to the prior year. The increase is primarily due to increases in cash, offset by a decrease in amounts due from the agency fund.

Capital assets, net decreased by \$144,285, as compared to the prior year. This decrease 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 has a balance of \$71,355, as the New York State Teachers' Retirement System experienced a gain resulting in an ending balance that was an asset. The prior year balance was a liability.

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

Current and other liabilities increased by \$15,762, as compared to the prior year. This increase is primarily due to an increase in accounts payable, offset by a decrease in amounts due to other governments.

Long-term liabilities increased by \$5,512, as compared to the prior year. This increase is the result of the increase in compensated absences payable.

Net pension liability – proportionate share decreased by \$214,056 in the current year. This liability represents the District's share of the New York State Teachers' Retirement System and the New York State and Local Employees' Retirement System's collective net pension liability at the measurement date of the respective year.

Total other postemployment benefits (OPEB) obligation increased by \$115,084, as compared to the prior year. 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 plan levels that will be amortized in future years. Deferred inflows of resources increased by \$552,271.

The net investment in capital assets is the investment in capital assets at cost such as – land; construction work in progress; buildings and improvements; site improvements, and, furniture and equipment, net of depreciation and related outstanding debt. This number decreased from the prior year by \$144,285 due to depreciation expense of \$223,254 in excess of capital asset additions of \$78,969. The District has no debt related to capital assets.

The restricted amount of \$5,071,191 relates to the District's restricted reserves. This number increased over the prior year by \$558,014, principally due to the transfer into the reserves in the amount of \$548,596.

The unrestricted deficit amount of \$(4,706,289) 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, 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 net OPEB obligation. This deficit increased over the prior year by \$224,974, primarily as a result of the inclusion of the proportionate share of the state retirement plans' collective assets, deferred outflows, liabilities and deferred inflows and an unfunded addition to the OPEB liability.

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

B. Changes in Net Position

The results of operations as a whole are reported in the Statement of Activities in a programmatic format. In the accompanying financial statements revenues from STAR (school tax relief) and appropriation of special taxes are included in the other tax items line. However, in this MD&A, they have been combined with property taxes. A summary of this statement for the years ended June 30, 2018 and 2017 is as follows:

	2018	2017	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for Services	\$ 42,962	\$ 33,975	\$ 8,987	26.45 %
Operating Grants	2,182	10,685	(8,503)	(79.58)%
General Revenues				
Property Taxes & Other Tax Items	5,082,291	5,084,220	(1,929)	(0.04)%
State Sources	361,634	358,425	3,209	0.90 %
Other	58,072	33,564	24,508	73.02 %
Total Revenues	<u>5,547,141</u>	<u>5,520,869</u>	<u>26,272</u>	0.48 %
Expenses				
General Support	1,648,563	1,596,331	52,232	3.27 %
Instruction	2,878,541	2,923,290	(44,749)	(1.53)%
Pupil Transportation	780,377	854,803	(74,426)	(8.71)%
Community Service	50,905	43,756	7,149	16.34 %
Total Expenses	<u>5,358,386</u>	<u>5,418,180</u>	<u>(59,794)</u>	(1.10)%
Increase in Net Position	<u>\$ 188,755</u>	<u>\$ 102,689</u>	<u>\$ 86,066</u>	83.81 %

The District's net position increased by \$188,755 and \$102,689 for the years ended June 30, 2018 and 2017, respectively.

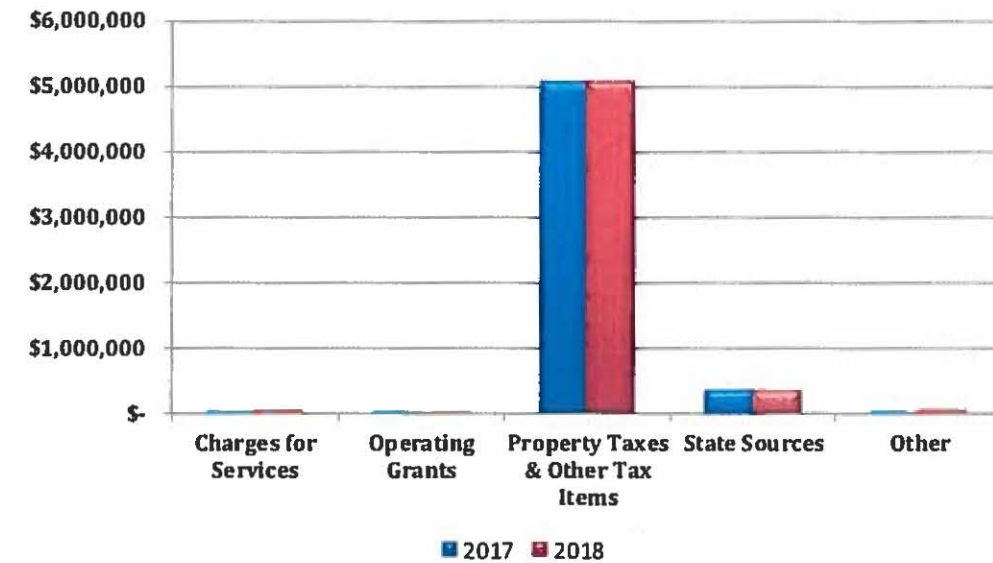
The District's revenues increased by \$26,272 or 0.48%. The increase was primarily due to increases in other revenues.

The District's expenses for the year decreased by \$59,794 or 1.10%. The decreases were in the areas of instruction and transportation. These decreases were offset by an increase in general support.

As indicated on the graphs that follow, property taxes and other tax items is the largest component of revenues recognized (i.e., 91.6% and 92.1% for the years 2018 and 2017, respectively). Instruction expenses is the largest category of expenses incurred (i.e., 53.6% and 53.9% for the years 2018 and 2017, respectively). The charts demonstrate that the components of revenues and expenses are relatively consistent for both years.

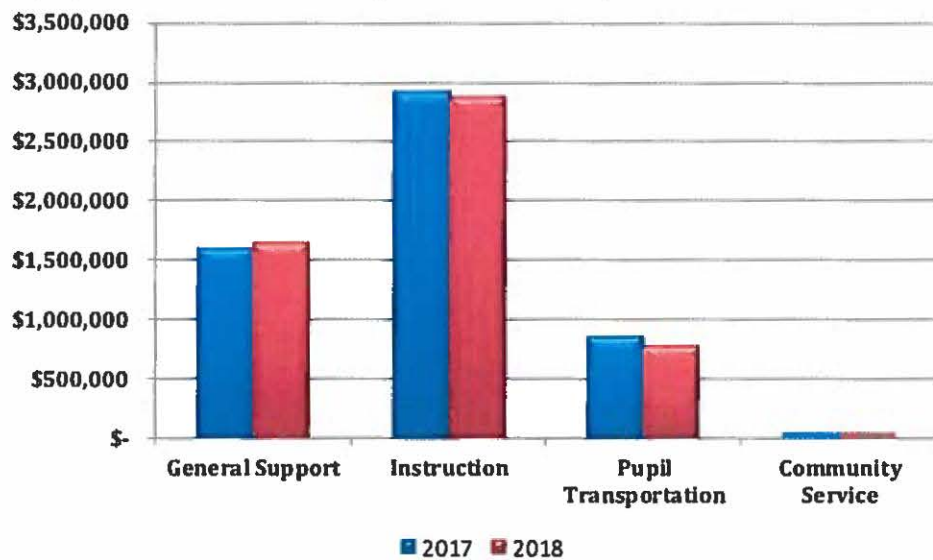
**FIRE ISLAND UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)**

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
2017	0.6%	0.2%	92.1%	6.5%	0.6%
2018	0.8%	0.0%	91.6%	6.5%	1.1%

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



	General Support	Instruction	Pupil Transportation	Community Service
2017	29.5%	53.9%	15.8%	0.8%
2018	30.8%	53.6%	14.6%	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, 2018, the District's governmental funds reported a combined fund balance of \$5,832,603, which is an increase of \$684,558 over the prior year. This increase is due to an excess of revenues over expenditures based upon the current financial resources measurement focus and the modified accrual basis of accounting. A summary of the change in fund balance by fund is as follows:

	2018	2017	Increase (Decrease)
General Fund			
Restricted:			
Workers' Compensation	\$ 300,321	\$ 150,000	\$ 150,321
Unemployment Insurance	50,337	50,230	107
Retirement Contribution	994,384	992,261	2,123
Employee Benefit Accrued Liability	122,690	122,428	262
Capital	3,362,458	2,957,533	404,925
Repairs	129,061	128,785	276
Assigned:			
Appropriated Fund Balance	150,000	150,000	-
Unappropriated Fund Balance	203,048	77,349	125,699
Unassigned: Fund balance	228,326	227,481	845
	<u>5,540,625</u>	<u>4,856,067</u>	<u>684,558</u>
 Capital Projects Fund			
Restricted: Capital	111,940	111,940	-
Assigned: Unappropriated Fund Balance	180,038	180,038	-
	<u>291,978</u>	<u>291,978</u>	<u>-</u>
 Total Fund Balance	<u><u>\$ 5,832,603</u></u>	<u><u>\$ 5,148,045</u></u>	<u><u>\$ 684,558</u></u>

A. General Fund

The net change in the general fund – fund balance is an increase of \$684,558 (compared to an increase of \$554,441 in 2017) as revenues of \$5,544,959 exceeded expenditures of \$4,860,401.

Revenues increased by \$34,775 or 0.63% compared to the prior year.

Expenditures decreased \$95,342 or 1.92% compared to the prior year. The decrease was primarily in the area of pupil transportation. This decrease was offset by an increase in general support.

At the end of the fiscal year, the District funded the following reserves: \$150,000 to workers' compensation and \$398,596 to the capital reserves. The reserves also earned interest of \$9,418. The District does not anticipate appropriating any reserves in 2018-2019.

The District has three capital reserves established to allow the District to set aside funds for future capital building maintenance and improvement projects. The first capital reserve (capital reserve I) was created in May 2000 for \$2,000,000 and was fully funded by June 30, 2008. In May 2014 the remaining balance of \$516,065 was authorized to fund a portion of the masonry repair project. The capital reserve II was approved by the voters May 19, 2009 with a funding limit of \$2,000,000. The reserve was fully funded June 30, 2012. In addition, the reserve has earned interest of \$23,269. As of June 30, 2018 the District has utilized \$483,935 of this reserve to fund capital projects, and the reserve has a balance of \$1,539,334. On May 20,

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

2014, the voters of the District also approved the creation of a new capital reserve (capital reserve III). The reserve was approved with a \$2,000,000 funding limit over 10 years. During 2018 the District transferred \$398,596 into this reserve. As of June 30, 2018 the District has funded the reserve in the amount of \$1,816,092 and the reserve has earned interest of \$7,032. The balance in the reserve at June 30, 2018 is \$1,823,124. The combined capital reserve balances at June 30, 2018 is \$3,362,458.

B. Capital Projects Fund

The capital projects fund – fund balance is the same as it was in the prior year.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A. 2017 - 2018 Budget

The District's general fund adopted budget for the year ended June 30, 2018, was \$5,687,137. This amount was increased by encumbrances carried forward from the prior year in the amount of \$77,349 for a total final budget of \$5,764,486.

The budget was funded through a combination of estimated revenues and appropriated fund balance. The majority of this funding source was \$5,082,291 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 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	\$ 227,481
Revenues Over Budget	7,822
Expenditures and Encumbrances Under Budget	701,037
Allocation to Reserves	(558,014)
Appropriated for the 2018-2019 Budget	<u>(150,000)</u>
Closing, Unassigned Fund Balance	<u><u>\$ 228,326</u></u>

Opening, Unassigned Fund Balance

The \$227,481 shown in the table is the portion of the District's June 30, 2018 fund balance that was retained as unassigned fund balance. This was 4% of the District's 2017-2018 approved operating budget of \$5,687,137.

Revenues Over Budget

The 2017 - 2018 final budget for revenues was \$5,537,137. The actual revenues received for the year were \$5,544,959. The excess of actual revenues over estimated or budgeted revenues was \$7,822, which

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

contributes directly to the change to the unassigned portion of the general fund fund balance from June 30, 2017 to June 30, 2018.

Expenditures and Encumbrances Under Budget

The 2017 - 2018 final budget for expenditures was \$5,764,486. Actual expenditures as of June 30, 2018, were \$4,860,401 and outstanding encumbrances were \$203,048. Combined, the expenditures plus encumbrances for 2017 - 2018 were \$5,063,449 resulting in a budget under expenditure of \$701,037, which increases the unassigned fund balance.

Allocation to Reserves

Monies transferred into authorized reserves do not affect the total fund balance unless, and until these monies are actually expended. The transfers do, however, reduce the District's discretion regarding the use of these transferred monies, and thus, reduce the unassigned fund balance by the amount of the transfers.

The net change in reserves of \$558,014 consists of \$9,418 interest allocation to the reserves, a transfer of \$398,596 to the capital reserve and a transfer of \$150,000 to the workers' compensation reserve.

Appropriated Fund Balance

The District has chosen to use \$150,000 of the available June 30, 2018 unassigned fund balance to partially fund the 2018-2019 approved operating budget. As such, the June 30, 2018 unassigned fund balance must be reduced by this amount.

Closing, Unassigned Fund Balance

Based upon the summary changes shown in the above table, the unassigned fund balance at June 30, 2018 was \$228,326. This amount equals 4% of the 2018-2019 budget and is at the statutory limit.

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

A. Capital Assets

At June 30, 2018, 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 \$223,254 in excess of capital asset additions of \$78,969 for the year ended June 30, 2018. A summary of the District's capital assets, net of depreciation at June 30, 2018 and 2017 is as follows:

	2018	2017	Increase (Decrease)
Land	\$ 91,500	\$ 91,500	\$ -
Construction work in progress		888,060	(888,060)
Buildings and improvements	2,099,050	1,264,979	834,071
Site improvements	261,733	288,019	(26,286)
Furniture and equipment	426,245	490,255	(64,010)
Capital assets, net	<u>\$ 2,878,528</u>	<u>\$ 3,022,813</u>	<u>\$ (144,285)</u>

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

B. Debt Administration

The District has no outstanding bonded indebtedness at June 30, 2018.

C. Other Long-Term Liabilities

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

	2018	As Restated 2017	Increase (Decrease)
Compensated absences payable	\$ 147,414	\$ 141,902	\$ 5,512
Net pension liability - proportionate share	63,075	277,131	(214,056)
Total OPEB obligation	5,925,369	5,810,285	115,084
	<u>\$ 6,135,858</u>	<u>\$ 6,229,318</u>	<u>\$ (93,460)</u>

7. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

A. Subsequent Year's Budget

The general fund budget, the only fund with a legally adopted budget, as approved by the voters on May 15, 2018, for the year ending June 30, 2019, is \$5,708,219. This is an increase of \$21,082 or 0.37% compared to the previous year's budget. The increase was primarily in the general support area of the budget.

The District budgeted revenues other than property taxes and STAR at \$1,105,928, which is an increase of \$21,082 over the prior year. The assigned, appropriated fund balance of \$150,000 being applied to the June 30, 2019 budget is the same as the previous year. As a result the District's tax levy remained the same as the 2017-2018 levy. In addition, the levy for 2018-2019 includes \$630,000 as part of the Suffolk County tax act, which remained the same as the 2017-2018 levy.

B. Future Budgets

Significant increases in costs of health insurance, the property tax cap, and uncertainty in state aid and federal funds will greatly 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 to June 15, 2020. 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 2018-2019 is 2.12%. The District's 2018-2019 property tax levy was the same as the 2017-2018 levy.

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

D. Property Tax Relief Credit

New York State law provides a "Property Tax Relief Credit" to eligible taxpayers through the 2019-2020 school year. To be eligible, a taxpayer, based on income tax return filings for the taxable two years prior, must be a New York State resident, who owned and primarily resided in real property receiving the STAR exemption, and had adjusted gross income no greater than \$275,000. A taxpayer is ineligible for the tax credit if the real property is located in a school district that adopted a budget in excess of the tax levy limit. Eligible District taxpayers will receive a tax credit in the form of a check. The amount of the credit (check) is a function of the basic STAR savings and the taxpayer's income. This program provides an incentive for the District to be tax cap compliant.

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, 2018

ASSETS

Cash

Unrestricted	\$ 1,546,093
Restricted	5,071,191

Receivables

Due from fiduciary funds	270,251
Due from state and federal	5,690
Due from other governments	49,630

Capital assets:

Not being depreciated	91,500
Being depreciated, net of accumulated depreciation	2,787,028
Net pension asset - proportionate share	<u>71,355</u>

Total Assets	<u>9,892,738</u>
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DEFERRED OUTFLOWS OF RESOURCES

Pensions

1,215,195

LIABILITIES

Payables

Accounts payable	172,402
Accrued liabilities	2,599
Due to other governments	118,975
Due to teachers' retirement system	151,075
Due to employees' retirement system	35,201

Long-term liabilities

Due and payable after one year	
Compensated absences payable	147,414
Net pension liability - proportionate share	63,075
Total other postemployment benefits obligation	<u>5,925,369</u>

Total Liabilities	<u>6,616,110</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred special taxes, Suffolk County

630,000

Pensions

404,571

Other postemployment benefits obligation

213,822

Total Deferred Inflows of Resources	<u>1,248,393</u>
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NET POSITION

Net investment in capital assets

2,878,528

Restricted

Workers' compensation	300,321
Unemployment insurance	50,337
Retirement contribution	994,384
Employee benefit accrued liability	122,690
Capital	3,474,398
Repairs	<u>129,061</u>
	<u>5,071,191</u>

Unrestricted (deficit)	<u>(4,706,289)</u>
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Total Net Position	<u>\$ 3,243,430</u>
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FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Activities
For The Year Ended June 30, 2018

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants	Revenue and Changes in Net Position
FUNCTIONS/PROGRAMS				
General support	\$ 1,648,563	\$	\$	\$ (1,648,563)
Instruction	2,878,541	42,962	2,182	(2,833,397)
Pupil transportation	780,377			(780,377)
Community service	50,905			(50,905)
Total Functions and Programs	<u>\$ 5,358,386</u>	<u>\$ 42,962</u>	<u>\$ 2,182</u>	<u>(5,313,242)</u>
GENERAL REVENUES				
Real property taxes				4,437,976
Other tax items				645,858
Use of money and property				10,392
Sale of property and compensation for loss				19,534
Miscellaneous				26,603
State sources				<u>361,634</u>
Total General Revenues				<u>5,501,997</u>
Change in Net Position				188,755
Total Net Position - Beginning of Year, as Restated				<u>3,054,675</u>
Total Net Position - End of Year				<u>\$ 3,243,430</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Balance Sheet - Governmental Funds
June 30, 2018

	General	Special Aid	Capital Projects	Total Governmental Funds
ASSETS				
Cash				
Unrestricted	\$ 1,546,093	\$	\$	\$ 1,546,093
Restricted	5,043,255		27,936	5,071,191
Receivables				
Due from other funds	271,997		264,042	536,039
Due from state and federal	3,944	1,746		5,690
Due from other governments	49,630			49,630
Total Assets	<u>\$ 6,914,919</u>	<u>\$ 1,746</u>	<u>\$ 291,978</u>	<u>\$ 7,208,643</u>
LIABILITIES				
Payables				
Accounts payable	\$ 172,402	\$	\$	\$ 172,402
Accrued liabilities	2,599			2,599
Due to other funds	264,042	1,746		265,788
Due to other governments	118,975			118,975
Due to teachers' retirement system	151,075			151,075
Due to employees' retirement system	35,201			35,201
Total Liabilities	<u>744,294</u>	<u>1,746</u>	<u>-</u>	<u>746,040</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred special taxes, Suffolk County	<u>630,000</u>			<u>630,000</u>
FUND BALANCES				
Restricted:				
Workers' compensation	300,321			300,321
Unemployment Insurance	50,337			50,337
Retirement contribution	994,384			994,384
Employee benefit accrued liability	122,690			122,690
Capital	3,362,458		111,940	3,474,398
Repairs	129,061			129,061
Assigned:				
Appropriated fund balance	150,000			150,000
Unappropriated fund balance	203,048		180,038	383,086
Unassigned: Fund balance	<u>228,326</u>			<u>228,326</u>
Total Fund Balances	<u>5,540,625</u>	<u>-</u>	<u>291,978</u>	<u>5,832,603</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 6,914,919</u>	<u>\$ 1,746</u>	<u>\$ 291,978</u>	<u>\$ 7,208,643</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2018

Total Governmental Fund Balances	\$ 5,832,603
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Amounts reported for governmental activities in the Statement of Net Position are different because:

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	\$ 4,989,107	
Accumulated depreciation	<u>(2,110,579)</u>	
		2,878,528

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	71,355	
Deferred outflows of resources	1,215,195	
Net pension liability - employees' retirement system	(63,075)	
Deferred inflows of resources	<u>(404,571)</u>	
		818,904

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

Total other postemployment benefits obligation	(5,925,369)	
Deferred inflows of resources	<u>(213,822)</u>	
		(6,139,191)

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		<u>(147,414)</u>
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Total Net Position	<u>\$ 3,243,430</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, 2018

	General	Special Aid	Capital Projects	Total Governmental Funds
REVENUES				
Real property taxes	\$ 4,437,976	\$	\$	\$ 4,437,976
Other tax items	645,858			645,858
Charges for services	42,962			42,962
Use of money and property	10,392			10,392
Sale of property and compensation for loss	19,534			19,534
Miscellaneous	26,603			26,603
State sources	361,634			361,634
Federal sources		2,182		2,182
Total Revenues	5,544,959	2,182	-	5,547,141
EXPENDITURES				
General support	1,195,947			1,195,947
Instruction	1,941,345	2,182		1,943,527
Pupil transportation	481,473			481,473
Community service	38,148			38,148
Employee benefits	1,203,488			1,203,488
Total Expenditures	4,860,401	2,182	-	4,862,583
Net Change in Fund Balances	684,558	-	-	684,558
Fund Balances - Beginning of year	4,856,067		291,978	5,148,045
Fund Balances - End of year	\$ 5,540,625	\$ -	\$ 291,978	\$ 5,832,603

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, 2018

Net Change in Fund Balances	\$	684,558
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Amounts reported for governmental activities in the Statement of Activities are different because:

Long-Term Revenue and Expense Differences

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	(5,512)
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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	78,969	
Depreciation expense	<u>(223,254)</u>	(144,285)

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	(30,629)	
Employees' retirement system	13,529	
Other postemployment benefits	<u>(328,906)</u>	<u>(346,006)</u>

Change in Net Position of Governmental Activities	\$	<u>188,755</u>
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FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Fiduciary Net Position -
Fiduciary Funds
June 30, 2018

	<u>Agency</u>	<u>Private Purpose Trust</u>
ASSETS		
Cash		
Unrestricted	\$ 270,879	\$
Restricted		<u>73,709</u>
Total Assets	<u>\$ 270,879</u>	<u>73,709</u>
 LIABILITIES		
Due to governmental funds	\$ 270,251	
Other liabilities	<u>628</u>	
Total Liabilities	<u>\$ 270,879</u>	<u>-</u>
 NET POSITION		
Restricted for scholarships		<u>\$ 73,709</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
For The Year Ended June 30, 2018

	<u>Private Purpose Trust</u>
ADDITIONS	
Contributions	\$ 9,253
Investment earnings	
Interest	<u>118</u>
Total Additions	9,371
 DEDUCTIONS	
Scholarships and awards	<u>3,500</u>
Change in Net Position	5,871
Net Position - Beginning of year	<u>67,838</u>
Net Position - End of Year	<u><u>\$ 73,709</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 Section §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 Section §1950 of the Education Law. All BOCES property is held by the BOCES Board as a corporation under Section §1950(6). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under Section §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, Section §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, such as equipment.

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

Accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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 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.

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.

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

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, other postemployment benefits, net pension liability/asset, potential contingent liabilities and useful lives of long-lived assets.

I. Cash and Cash Equivalents

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

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

J. Receivables

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

K. Capital Assets

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

All capital assets, except land and construction in progress, are depreciated on a straight line basis over their estimated useful lives. Capitalization thresholds, the dollar value above which asset acquisitions are added

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

to the capital asset accounts, and estimated useful lives of capital assets as reported in the district-wide statements are as follows:

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

L. 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. The second item is the District's contributions to the pension systems (TRS and ERS) subsequent to the measurement date.

M. 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) 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. This 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 reported in the district-wide Statement of Net Position. This represents the effect of the net changes of assumptions or other inputs.

N. 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.

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

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.

O. 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 health insurance coverage for active employees pursuant to collective bargaining agreements and individual employment contracts.

In addition to providing these benefits, the District provides postemployment health insurance coverage and survivor benefits for most retired employees and their survivors. 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. Health care 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.

P. 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

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

constitutional provisions or enabling legislation. The District has established the following restricted fund balances:

Workers' Compensation Reserve

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

Unemployment Insurance Reserve

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

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

Repairs Reserve

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

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. CHANGES IN ACCOUNTING PRINCIPLES

For the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The implementation of the Statement requires the District to report other postemployment benefits liabilities, expenses and deferred outflows of resources and deferred inflows of resources on the full accrual basis.

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

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

Due to the differences in the measurement focus and basis of accounting used in the governmental fund statements and the district-wide statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences result primarily from the economic resource measurement focus of the district-wide statements, compared with the current financial resource measurement focus of the governmental funds.

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.

Pension and Other Postemployment Benefits Differences

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

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

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

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.

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

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

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, 2018, the District was billed \$281,710 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$49,630. 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, 2018, consists of:

General Fund	
New York State - excess cost aid	\$ 3,944
Special Aid Fund	
Federal and state grants	<u>1,746</u>
	<u>\$ 5,690</u>

District management has deemed these amounts to be fully collectible.

8. DUE FROM OTHER GOVERNMENTS

Due from other governments at June 30, 2018 consisted of:

General Fund	
BOCES Aid	<u>\$ 49,630</u>

District management has deemed this amount to be fully collectible.

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

9. CAPITAL ASSETS

Capital asset balances and activity for the year ended June 30, 2018, were as follows:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018
Governmental activities				
Capital assets not being depreciated				
Land	\$ 91,500	\$	\$	\$ 91,500
Construction work in progress	888,060		(888,060)	-
Total capital assets not being depreciated	979,560	-	(888,060)	91,500
Capital assets being depreciated				
Buildings and improvements	2,137,332	888,060		3,025,392
Site improvements	443,557			443,557
Furniture and equipment	1,548,816	78,969	(199,127)	1,428,658
Total capital assets being depreciated	4,129,705	967,029	(199,127)	4,897,607
Less accumulated depreciation for:				
Buildings and improvements	872,353	53,989		926,342
Site improvements	155,538	26,286		181,824
Furniture and equipment	1,058,561	142,979	(199,127)	1,002,413
Total accumulated depreciation	2,086,452	223,254	(199,127)	2,110,579
Capital assets, net	\$ 3,022,813	\$ 743,775	\$ (888,060)	\$ 2,878,528

Depreciation expense was charged to governmental functions as follows:

General support	\$ 8,041
Instruction	145,115
Pupil transportation	70,098
Total depreciation expense	\$ 223,254

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

10. INTERFUND TRANSACTIONS

Interfund balances at June 30, 2018, are as follows:

	Interfund	
	Receivable	Payable
General Fund	\$ 271,997	\$ 264,042
Special Aid Fund		1,746
Capital Projects Fund	264,042	
Total Governmental Funds	536,039	265,788
Fiduciary Fund		270,251
Total	\$ 536,039	\$ 536,039

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, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due Within One Year
Compensated absences	\$ 141,902	\$ 5,512	\$	\$ 147,414	\$

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 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

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

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 11.72% of covered payroll for the TRS' fiscal year ended June 30, 2017. The District's average contribution rate was 15.04% of covered payroll for the ERS' fiscal year ended March 31, 2018.

The District's share of the required contributions, based on covered payroll for the District's year ended June 30, 2018, was \$148,418 for TRS and \$122,318 for ERS.

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

At June 30, 2018, 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, 2017, for TRS and March 31, 2018 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.

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

	TRS	ERS
Measurement date	June 30, 2017	March 31, 2018
District's proportionate share of the net pension asset/(liability)	\$ 71,355	\$ (63,075)
District's portion of the Plan's total net pension asset/(liability)	0.0093880%	0.0019543%
Change in proportion since the prior measurement date	0.0000660	0.0000675

For the year ended June 30, 2018, the District recognized pension expense of \$179,047 for the TRS and \$108,789 for the ERS. At June 30, 2018, the District reported deferred outflows of resources and deferred 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	\$ 58,708	\$ 22,497	\$ 27,821	\$ 18,591
Changes of assumptions	726,053	41,824		
Net difference between projected and actual earnings on pension plan investments		91,612	168,062	180,832
Changes in proportion and differences between the District's contributions and proportionate share of contributions	3,092	87,790	5,812	3,453
District's contributions subsequent to the measurement date	148,418	35,201		
Total	<u>\$ 936,271</u>	<u>\$ 278,924</u>	<u>\$ 201,695</u>	<u>\$ 202,876</u>

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	TRS	ERS
2019	\$ 16,449	\$ 46,591
2020	192,028	34,982
2021	137,400	(29,939)
2022	34,062	(10,787)
2023	137,000	
Thereafter	69,219	
	<u>\$ 586,158</u>	<u>\$ 40,847</u>

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

Actuarial Assumptions

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

	TRS	ERS
Measurement date	June 30, 2017	March 31, 2018
Actuarial valuation date	June 30, 2016	April 1, 2017
Inflation	2.50%	2.50%
Salary increases	1.90-4.72%	3.80%
Investment rate of return (net of investment expense, including inflation)	7.25%	7.00%
Cost of living adjustments	1.50%	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-2014, applied on a generational basis. Active member mortality rates are based on plan member experience. For the ERS, annuitant mortality rates are based on system experience with adjustments for mortality improvements based on the Society of Actuaries' Scale MP-2014.

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 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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

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

	TRS		ERS	
	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Measurement date	June 30, 2017		March 31, 2018	
Asset type				
Domestic equity	35.0%	5.90%	36.0%	4.55%
International equity	18.0%	7.40%	14.0%	6.35%
Real estate	11.0%	4.30%	10.0%	5.55%
Private Equities	8.0%	9.00%	10.0%	7.50%
Alternative investments			8.0%	3.75-5.68%
Domestic fixed income securities	16.0%	1.60%		
Global fixed income securities	2.0%	1.30%		
High-yield fixed income securities	1.0%	3.90%		
Bonds and mortgages	8.0%	2.80%	17.0%	1.31%
Short-term	1.0%	0.60%		
Cash			1.0%	-0.25%
Inflation indexed bonds			4.0%	1.25%
	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 7.25% for TRS and 7.0% for ERS (the discount rate used by the TRS at the prior year's measurement date of June 30, 2016, was 7.5%). 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 7.25% for TRS and 7.0% for ERS, as well as what the District's proportionate share of the net pension asset/(liability) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25% for TRS and 6.0% for ERS) or 1 percentage point higher (8.25% for TRS and 8.0% for ERS) than the current rate:

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

TRS	1% Decrease (6.25)%	Current Assumption (7.25)%	1% Increase (8.25)%
District's proportionate share of the net pension asset (liability)	\$ (1,229,239)	\$ 71,355	\$ 1,160,539
ERS	1% Decrease (6.00)%	Current Assumption (7.00)%	1% Increase (8.00)%
District's proportionate share of the net pension asset (liability)	\$ (477,244)	\$ (63,075)	\$ 287,295

Pension Plan Fiduciary Net Position

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

	TRS	ERS
	<i>(Dollars in Thousands)</i>	
Measurement date	June 30, 2017	March 31, 2018
Employers' total pension liability	\$ (114,708,261)	\$ (183,400,590)
Plan fiduciary net position	115,468,360	180,173,145
Employers' net pension asset/(liability)	\$ 760,099	\$ (3,227,445)
Ratio of plan fiduciary net position to the employers' total pension liability	100.66%	98.24%

Payables to the Pension Plan

For the TRS, employer and employee contributions for the fiscal year ended June 30, 2018, are paid to the system in September, October and November 2018 through a state aid intercept. Accrued retirement contributions as of June 30, 2018, represent employer and employee contributions for the fiscal year ended June 30, 2018, 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, 2018 amounted to \$148,418 of employer contributions and \$2,657 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, 2018, represent the projected employer contribution for the period of April 1, 2018 through June 30, 2018 based on paid ERS covered wages multiplied by the employer's contribution rate, by tier. Accrued retirement contributions as of June 30, 2018 amounted to \$35,201 of employer contributions. Employee contributions are remitted monthly.

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

13. PENSION PLANS - OTHER

A. Tax Sheltered Annuities

The District has adopted a 403(b) plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to Internal Revenue Code elective deferral limitations. The District did not make non-elective contributions to the plan. Contributions made by the employees for the year ended June 30, 2018, totaled \$45,800.

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, 2018 totaled \$41,476.

14. POSTEMPLOYMENT HEALTHCARE BENEFITS

A. General Information about the OPEB Plan

Plan Description – The District's defined benefit OPEB plan, provides OPEB for most retired employees and their survivors. The plan is a single-employer defined benefit OPEB plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – The District provides healthcare benefits for retirees and their survivors. 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 June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>27</u>
	<u><u>48</u></u>

B. Total OPEB Liability

The District's total OPEB liability of \$5,925,369 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

Inflation	2.50%
Salary increases	3.50% average, including inflation
Discount rate	3.87%
Healthcare cost trend rates	9.00% for 2017, decreasing to an ultimate rate of 5.00% by 2021
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-2017 on a generational basis.

The actuarial assumptions used in the June 30, 2018 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, 2017	<u>\$ 5,810,285</u>
Changes for the year	
Service cost	288,674
Interest	216,087
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(262,528)
Benefit payments	<u>(127,149)</u>
	<u>115,084</u>
Balance at June 30, 2018	<u><u>\$ 5,925,369</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58% in 2017 to 3.87% in 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

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

OPEB	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB liability	<u>\$ (7,237,153)</u>	<u>\$ (5,925,369)</u>	<u>\$ (5,348,672)</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 (8.00%) or 1 percentage point higher (10.00%) than the current healthcare cost trend rate:

OPEB	1% Decrease (8.00)%	Healthcare Cost Trend Rates (9.00)%	1% Increase (10.00)%
Total OPEB liability	<u>\$ (5,062,836)</u>	<u>\$ (5,925,369)</u>	<u>\$ (7,024,959)</u>

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

For the year ended June 30, 2018, the District recognized OPEB expense of \$456,055. At June 30, 2018, the District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Inflows of Resources
Differences between expected and actual experience	\$	\$
Changes of assumptions		213,822
District's contributions subsequent to the measurement date		
Total	<u>\$ -</u>	<u>\$ 213,822</u>

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

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2019	\$ (48,706)
2020	(48,706)
2021	(48,706)
2022	(48,706)
2023	(18,998)
	<u>\$ (213,822)</u>

15. RISK MANAGEMENT

A. General Information

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded 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.

16. RESTRICTED FUND BALANCE – CAPITAL RESERVES

The District has three capital reserves established to allow the District to set aside funds for future capital building maintenance and improvement projects. The first capital reserve (capital reserve I) was created in May 2000 for \$2,000,000 and was fully funded by June 30, 2008. In May 2014 the remaining balance of \$516,065 was authorized to fund a portion of the masonry repair project. The capital reserve II was approved by the voters May 19, 2009 with a funding limit of \$2,000,000. The reserve was fully funded June 30, 2012. In addition, the reserve has earned interest of \$23,269. As of June 30, 2018 the District has utilized \$483,935 of this reserve to fund capital projects, and the reserve has a balance of \$1,539,334. On May 20, 2014, the voters of the District also approved the creation of a new capital reserve (capital reserve III). The reserve was approved with a \$2,000,000 funding limit over 10 years. During 2018 the District transferred \$398,596 into this reserve. As of June 30, 2018 the District has funded the reserve in the amount of \$1,816,092 and the reserve has earned interest of \$7,032. The balance in the reserve at June 30, 2018 is \$1,823,124. The combined capital reserve balances at June 30, 2018 is \$3,362,458.

On May 20, 2014, the voters approved a capital reserve project for \$1,000,000 (funded from capital reserve I \$516,065, and capital reserve II \$483,935) to complete masonry repairs throughout the building, create a storage mezzanine, replace tile flooring, create a kitchenette to service students, retrofit library bathrooms to be ADA compliant and enhance security. The funds have been transferred to the capital projects fund. The appropriate applications have been submitted to the NYSED Facilities Planning office. The work is in progress on the project.

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

17. ASSIGNED APPROPRIATED FUND BALANCE

The amount of \$150,000 has been appropriated to reduce taxes for the year ending June 30, 2019.

18. RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2018, the District implemented GASB Statement No. 75. The implementation of Statement No. 75 resulted in the reporting of a change in the liability for other postemployment benefits obligation and a deferred inflow of resources. The District's net position has been restated as follows:

Net position beginning of year, as previously stated	<u>\$ 6,329,916</u>
GASB Statement No. 75 implementation	
Beginning total other postemployment benefits obligation	(5,810,285)
Less: Net other postemployment benefits obligation under GASB Statement No. 45	<u>2,535,044</u> <u>(3,275,241)</u>
Net position beginning of year, as restated	<u><u>\$ 3,054,675</u></u>

19. COMMITMENTS AND CONTINGENCIES

A. Encumbrances

All encumbrances are classified as either restricted or assigned fund balance. At June 30, 2018, the District encumbered the following amounts:

Assigned: Unappropriated Fund Balance	
General Fund	
General support	\$ 56,952
Instruction	56,431
Pupil transportation	89,226
Community services	<u>439</u>
	<u><u>\$ 203,048</u></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.

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, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance with Actual
REVENUES				
Local Sources				
Real property taxes	\$ 4,452,291	\$ 4,437,976	\$ 4,437,976	\$ -
Other tax items	630,000	644,315	645,858	1,543
Charges for services	40,000	40,000	42,962	2,962
Use of money and property	9,000	9,000	10,392	1,392
Sale of property and compensation for loss	11,000	11,000	19,534	8,534
Miscellaneous	5,000	5,000	26,603	21,603
Total Local Sources	5,147,291	5,147,291	5,183,325	36,034
State Sources	389,846	389,846	361,634	(28,212)
Total Revenues	5,537,137	5,537,137	5,544,959	\$ 7,822
APPROPRIATED FUND BALANCE				
Prior Years' Surplus	150,000	150,000		
Prior Year's Encumbrances	77,349	77,349		
Total Appropriated Fund Balance	227,349	227,349		
Total Revenues and Appropriated Fund Balance	\$ 5,764,486	\$ 5,764,486		

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, 2018

	Original Budget	Final Budget	Actual	Year End Encumbrances	Final Budget Variance with Actual & Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 132,262	\$ 132,262	\$ 121,186	\$ 3,690	\$ 7,386
Central administration	248,520	248,520	240,018	4,538	3,964
Finance	286,507	286,507	258,981	21,539	5,987
Staff	70,245	70,245	41,078	4,300	24,867
Central services	534,101	534,101	473,855	22,885	37,361
Special items	60,829	60,829	60,829		-
Total General Support	1,332,464	1,332,464	1,195,947	56,952	79,565
Instruction					
Administration & improvement	41,706	41,706	39,599		2,107
Teaching - regular school	1,332,344	1,332,344	1,210,966	9,746	111,632
Programs for students with disabilities	295,411	294,211	146,347	3,202	144,662
Teaching - special schools		1,200	1,060		140
Instructional media	411,813	411,813	347,447	40,778	23,588
Pupil services	228,927	228,927	195,926	2,705	30,296
Total Instruction	2,310,201	2,310,201	1,941,345	56,431	312,425
Pupil Transportation	655,698	655,698	481,473	89,226	84,999
Community Services	44,669	44,669	38,148	439	6,082
Employee Benefits	1,421,454	1,421,454	1,203,488		217,966
Total Expenditures	\$ 5,764,486	\$ 5,764,486	4,860,401	\$ 203,048	\$ 701,037
Net Change in Fund Balances			684,558		
Fund Balance - Beginning of Year			4,856,067		
Fund Balance - End of Year			<u>\$ 5,540,625</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 Five Fiscal Years

Teachers' Retirement System

	2018	2017	2016	2015	2014
District's proportion of the net pension asset (liability)	0.0093880%	0.0093220%	0.0093560%	0.0094170%	0.0089390%
District's proportionate share of the net pension asset (liability)	\$ 71,355	\$ (99,846)	\$ 971,763	\$ 1,048,940	\$ 58,842
District's covered payroll	\$ 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	4.80 %	6.51 %	66.57%	73.26%	4.36%
Plan fiduciary net position as a percentage of the total pension liability	100.66%	99.01%	110.46%	111.48%	100.70%

Employees' Retirement System

	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.0019543%	0.0018868%	0.0020282%	0.0018778%	0.0018778%
District's proportionate share of the net pension liability	\$ (63,075)	\$ (177,285)	\$ (325,530)	\$ (63,437)	\$ (84,856)
District's covered payroll	\$ 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	7.74 %	20.25 %	41.45 %	7.93 %	11.07 %
Plan fiduciary net position as a percentage of the total pension liability	98.24%	94.70%	90.68%	97.95%	97.20%

Note to Required Supplementary Information

Teachers' Retirement System

The discount rate decreased from 8.0% to 7.5% to 7.25% as reflected in 2016, 2017 and 2018 above.

Employees' Retirement System

The discount rate decreased from 7.5% to 7.0% as reflected in 2015 and 2016 above.

The amounts presented for each fiscal year were determined as of the measurement dates of the plans.

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

Teachers' Retirement System

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 148,418	\$ 174,077	\$ 190,749	\$ 248,923	\$ 229,061	\$ 154,723	\$ 137,185	\$ 106,704	\$ 83,729	\$ 88,678
Contributions in relation to the contractually required contribution	148,418	174,077	190,749	248,923	229,061	154,723	137,185	106,704	83,729	88,678
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	1,566,367	1,485,302	1,534,871	1,459,839	\$ 1,431,795	\$ 1,348,060	\$ 1,246,928	\$ 1,277,328	\$ 1,535,024	\$ 1,214,168
Contributions as a percentage of covered payroll	9%	12%	12%	17%	16%	11%	11%	8%	5%	7%

Employees' Retirement System

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 122,318	\$ 100,648	\$ 132,569	\$ 138,814	\$ 154,554	\$ 159,533	\$ 117,719	\$ 81,740	\$ 38,611	\$ 59,766
Contributions in relation to the contractually required contribution	122,318	100,648	132,569	138,814	154,554	159,533	117,719	81,740	38,611	59,766
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	791,804	844,409	854,582	824,971	\$ 762,323	\$ 741,669	\$ 705,068	\$ 684,535	\$ 694,480	\$ 645,915
Contributions as a percentage of covered payroll	15%	12%	16%	17%	20%	22%	17%	12%	6%	9%

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

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 288,674
Interest	216,087
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other inputs	(262,528)
Benefit payments	<u>(127,149)</u>
Net change in total OPEB liability	115,084
Total OPEB liability, beginning	<u>5,810,285</u>
Total OPEB liability, ending	<u><u>\$ 5,925,369</u></u>
Covered employee payroll	\$ 2,428,515
Total OPEB liability as a percentage of covered employee payroll	243.99%

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, 2018

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget	\$ 5,687,137
Additions:	
Prior year's encumbrances	<u>77,349</u>
Original Budget	5,764,486
Budget revision	<u>-</u>
Final Budget	<u><u>\$ 5,764,486</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2018-19 voter-approved expenditure budget	<u>\$ 5,708,219</u>
Maximum allowed (4% of 2018-19 budget)	<u><u>\$ 228,329</u></u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	
Unrestricted fund balance:	
Assigned fund balance	\$ 353,048
Unassigned fund balance	<u>228,326</u>
	\$ 581,374
Less:	
Appropriated fund balance	150,000
Encumbrances	<u>203,048</u>
Total adjustments	<u>353,048</u>
General Fund Fund Balance Subject to § 1318 of Real Property Tax Law:	<u><u>\$ 228,326</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, 2018

PROJECT TITLE	Budget June 30, 2017	Budget June 30, 2018	Expenditures			Unexpended Balance	Proceeds of Obligations	Methods of Financing			Fund Balance June 30, 2018
			Prior Years	Current Year	Total			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>	<u>\$ 291,978</u>

FIRE ISLAND UNION FREE SCHOOL DISTRICT
Net Investment in Capital Assets
June 30, 2018

Capital assets, net	<u>\$ 2,878,528</u>
---------------------	---------------------

Net investment in capital assets	<u>\$ 2,878,528</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, 2018, 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 November 1, 2018.

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) to determine the 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 determination of financial statement amounts. 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
November 1, 2018



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, 2018, 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 recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

ISLANDIA: 3033 EXPRESS DRIVE NORTH, SUITE 100 • ISLANDIA, NY 11749
WHITE PLAINS: 50 MAIN STREET, SUITE 1000 • WHITE PLAINS, NY 10606
PHONE: (631) 234-4444 • FAX: (631) 234-4234

www.rsabrams.com

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

PERSONNEL FILES

Personnel Files

During our audit we noted the following regarding the District's personnel files:

- One out of five instances where there was no IRS Form W-4 on file.
- One out of five instances where the Department of Immigration I-9 form in the personnel file included only one form of identification when two were required.
- Two out of five instances where direct deposit authorization forms could not be located.

Subsequent to our audit, we noted the District obtained the items noted above. We recommend that accurate and complete personnel files be maintained by the District to improve the internal controls for personnel files.

CASH ACCOUNTS

Bank Reconciliations

During our audit we noted one of the District's bank reconciliations included old outstanding checks over one year old. We recommend that old outstanding checks be investigated and removed from the bank reconciliation and the accounting records be adjusted accordingly.

STATUS OF PRIOR YEAR RECOMMENDATIONS

COMPUTER CONTROLS

User Permissions

FINDING: During our prior year audit, we noted the accounts payable clerk had access to the payroll module and the human resources module in the accounting information system. We recommended the District review user permissions for the accounting information system to ensure all users have access only to those functions required for their job responsibilities.

STATUS: Implemented.

PERSONNEL FILES

Personnel Files

FINDING: During our prior year audit, we noted the following regarding the District's personnel files:

- One out of twenty instances where there were no IRS Form W-4 on file, and one instance where the IRS Form W-4 on file did not agree to the employee's current deductions per the accounting information system.
- Three out of twenty instances where the Department of Immigration I-9 form in the personnel files included only one form of identification when two were required.
- Fifteen out of twenty instances where direct deposit authorization forms could not be located.
- Approval of the Superintendent's 2016/2017 salary was not documented in the Board minutes as this was stipulated in her employment contract.

We recommended that accurate and complete personnel files be maintained by the District to improve the internal controls for personnel files.

STATUS: **Partially Implemented.** Please refer to current year findings.

CASH DISBURSEMENTS

Warrants

FINDING: During our prior year audit, we noted the warrants provided to the Board of Education for review and approval were prepared in EXCEL by the School Business Official. We recommended the District utilize the warrants generated by the accounting information system to reduce the risk of error or omission.

STATUS: **Implemented.**

CASH ACCOUNTS

Bank Reconciliations

FINDING: During our prior year audit, we noted one of the District's bank reconciliations included old outstanding checks over one year old. We recommended that old outstanding checks be investigated and removed from the bank reconciliation and the accounting records be adjusted accordingly.

STATUS: **Not Implemented.** During our current year audit, we noted one of the District's bank reconciliations included old outstanding checks over one year old.

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
November 1, 2018



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

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Board of Education

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Amy Wood

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

November 5, 2018

RE: Response to External Auditor 2018 Management Letter (letter attached)

Dear Fire Island Board of Education:

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

PERSONNEL FILES:

During our audit we noted the following regarding the District's personnel files:

- One out of five instances where there were no IRS Form W-4 on file.
- One out of five instances where the Department of Immigration I-9 form in the personnel file included only one form of identification when two were required.
- Two out of five instances where direct deposit authorization forms could not be located.

Subsequent to our audit, we noted the District obtained the items noted above. We recommend that accurate and complete personnel files be maintained by the District to improve the internal controls for personnel files.

Action: *The School Business Official will request an updated IRS Form W-4 be submitted with each employee's salary appointment letter for each new school year. These forms will remain on file in the Business Office and subsequent changes will be made each year as necessary prior to being filed. Current direct deposit information will also be filed for each subsequent school year.*

CASH ACCOUNTS:

During the audit it was noted that one of the District's bank reconciliations included old outstanding checks over one year old. It is recommended old outstanding checks be investigated and removed from the bank reconciliation and the accounting records be adjusted accordingly.

Action: *The School Business Official and District Accountant will review outstanding checks over one year old and make adjustments to the bank reconciliations and accounting records as necessary.*

Respectfully Submitted,

Kevin Wurtz
School Business Official
Fire Island School District

Bus DVR Systems Evaluation

Overview:

The district has 12 DVR systems installed in buses and other district transportation vehicles. These DVR systems are equipped with 1 camera (white maintenance pickup truck), 2 cameras (Suburban bus), or 3 cameras (all other buses). The DVR units themselves use proprietary mechanisms which are composed of controller/recorders, interface to the camera harnesses, and a spindle-driven laptop computer hard disk. The DVRs are configured to capture video only.

DVR System Status:

Vehicle	DVR Status	System Status	Camera Status
Bus 08	Fully Functional	No power to the system	No power to the system
Bus 15	Fully Functional	Fully Functional	Fully Functional
Bus 16	Fully Functional	System not tested. Bus being repaired	1 Camera not recording
Bus 17	Fully Functional	Fully Functional	Fully Functional
Bus 18	Fully Functional	System not tested. Bus being repaired	Fully Functional
Bus 19	Fully Functional	Fully Functional	Fully Functional
Bus 20	Fully Functional	No power to the system	No power to the system
Bus 21	Fully Functional	Fully Functional	Fully Functional
Bus 22	Fully Functional	Fully Functional	Fully Functional
Bus 23	Fully Functional	Fails to record every event, especially in the afternoon	Front Facing Windshield camera is intermittent. Other Cameras function.
Bus 24	Fully Functional	System not tested. Bus being repaired	Fully Functional
Pickup Truck	Fully Functional	Fully Functional	Fully Functional

The DVR units can be tested without being in the systems via connection to a Windows computer for footage review and transfer. Camera status is based on the DVR unit connected to the Windows computer and review of footage from the cameras. Any camera not functional is noted above.

Recommendations:

These DVR units and systems are more than 6-7 years old. Spindle hard drives have an average life expectancy of 5 years under normal, non-shock absorbing use. These hard drives have been subjected to harsh and demanding use over potholes and rough beach surfaces. Due to the age of the systems, it is recommended that they be replaced and updated to newer and more stable and reliable technologies.

Solid state drives (no moving parts) will have a longer useful life and would be less likely to fail due to shock abuse. These drives would be in place of standard spindle drives which are currently used.

Suffolk Communications has provided quotes (for spindle based and solid state drive based systems) and system technical information on a recommended solution to upgrade all systems on all vehicles. The new system would not be able to use existing cameras or wired infrastructure on the vehicles. All interfaces are different and cannot be adapted. A complete removal and installation would need to occur.

Please see attached quotes and system information.

TH4

4-Channel High-definition Hybrid DVR

Hybrid HD Surveillance

This high-definition (HD) digital video recorder (DVR) records up to four high-definition camera views, while offering the flexibility to support existing standard resolution (analog) cameras. The TH4 supports up to four cameras in total – any combination of your choice of HD or Standard resolution. HYBRID technology allows you to upgrade to HD at your own pace while preserving your initial camera investment.



Ideal for:

School Bus, Para-transit, Shuttle, Commercial Vehicle, Fire & Emergency Vehicle

Full High-definition Surveillance

Record up to four high-definition camera views with audio at up to 30 FPS on all channels simultaneously.

Hybrid Technology: Your Choice – Analog or HD

Support your existing cameras while upgrading to HD with your choice of recording resolution from D1 to 720p.

Flexibility & Easy Installation

Choose any combination of standard or HD cameras with simple plug & play installation.

Compatible with any Seon analog and new high-definition dome and wedge Cameras:



HD1Q Interior Dome



HD1W Outdoor Wedge

Accessories:



Event/
Diagnostic
Button



Hard Drive
Reader



GPS



G-Force
Sensor

Optional Add-ons:



Wi-Fi auto-download & Video management



Live GPS Tracking



Live Video Streaming

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www.seon.com

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A Safe Fleet Brand

TH4

4-Channel High-definition Hybrid DVR



Video	
Recording Channels	4 channels (HD or Std Res), 4 audio channels
Video Resolution	Total of 4 CH, configurable per CH: 1280x720 (720p) up to 4 CH main stream 720x480 (D1) up to 4 CH main stream CIF all CH for second stream recording
Recording Rate Main Stream	30 FPS on all video channels (120 FPS aggregate)
Recording Rate Second Stream	1 - 5 FPS independent of the main stream
Quality Settings	Adjustable, 4 levels
Auto Overwrite	Selectable On/Off
Display Modes	Single camera, four-up on the DVR video out Single camera, four-up on the vMax Web
Playback Rate	Frame advance, FFD and REV playback up to 32x
Search Function	Segment, alarm, date/time, event
User Interface	OSD with mouse, vMax Web (web browser), vMax® View software suite
Delay On/Off	Record Delay on ≤1 hr Record Delay off ≤1 hr Power Delay off ≤4 hr
On-Screen Display	Main title, time & date, record status
Dual Streaming	Capable of sending low-bandwidth video images live over an optional broadband (cellular) network
Storage	
Primary	Up to 2 TB (HDD)
Secondary	Up to 512GB (SD Card)
Input/Output	
Network Interface	2-port Ethernet switch (TCP/IP)
Wiring Harness	20' (6 m) harness for power
Panic Alarm Input	20' (6 m) harness with panic button

Smart Features	
Smart-Temp™	Ensures the DVR stays at its optimal operational temperature
Smart-Start™	Safeguards the DVR against electrical spikes with vehicle start-up voltage protection
Inertia Sensor	3 axis external G-sensor option
Electrical	
Voltage Range	8 to 32 VDC
Transient Protection	600 W for power input, 400 W per signal input
Configuration Backup	Time & programmed info (retained up to 10 years)
Mechanical/General	
Dimensions (H x W x D)	2.5 x 7 x 9.5 in (64 x 188 x 241 mm)
DVR Weight	5.3 lbs (2.4 kg) with lock-box
Environmental	
Operating Temperature	-30 to 50°C (-22 to 122°F)
Approvals	
Emissions	FCC Part 15, Class B
Vibration	Vibration Tested against SAE-1455 and MIL-STD 810F
Specifications – Plus System	
Signals	5 external signal inputs + 5 internal signals
Alarms	4 internal alarms to connect to signals or internal triggers, + 1 external alarm
Event/Diagnostic Button	An indicator panel that marks events for quick searches and displays DVR status
GPS Ready	Records vehicle speed and location with optional GPS receiver; enables synchronized mapping when used with vMax® software
Geo-fencing	Uses GPS technology to set a geographical boundary for a vehicle; receive an alert if it deviates

For vMax View minimum PC requirements please visit <https://community.seon.com/vmax-view-system-req/>

1022-TH4-Spec-Sheet-SS-ST-051718

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www.seon.com

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A Safe Fleet Brand

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58732

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58732	1155		10/19/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
.00		*** QUOTATION *** *** Expires in 90 Days *** * ***** 3 CAMERA SET UP *****	.00	.00
10.00	EA	TH4S1T0 TROOPER TH DVR HD 1TB HD AUDIO, SEC COVER, LOCK SET, BRACKET, POWER CORD	1,605.50	16,055.00
10.00	EA	WT1D20S20G4 TROOPER & EXPLORER GPS HARNESS/ALAR20FT CABLES, GPS4 RECEIVER MANETIC MOUNT 20 FT.	176.70	1,767.00
10.00	EA	HD1Q04AN20 HD CAMERA DOME 3.6 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	244.15	2,441.50
10.00	EA	HD1Q03AN50 HD CAMERA DOME 2.9 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	276.45	2,764.50
10.00	EA	HD1W03EI20 HD CAMERA, WEDGE, 2.8MM EXTERNAL, IR TDN, 20' HARNESS	320.15	3,201.50

(Continued on Page 2)

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58732

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58732	1155		10/19/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
		***** QUOTATION ***** (Page 2) FOR USE WITH TH4		
10.00	EA	CQMP4 CQ-MP4 MOUNTING POST FOR WINDSHIELD CAMERA	61.75	617.50
10.00		CAM7503 INSTALLATION OF BUS CAMERA AND ACCESSORIES 3 CAMERAS	339.15	3,391.50
.00		* ***** 2 CAMERA SET UP *****	.00	.00
2.00	EA	TH4C512 TROOPER TH4C DVR 4HD CHANNELS AUDIO, MOUNTING BRACKET, POWER HARN, 512 GB CARD	1,249.25	2,498.50
2.00	EA	WT1D20S20G4 TROOPER & EXPLORER GPS HARNESS/ALAR20FT CABLES, GPS4 RECEIVER MANETIC MOUNT 20 FT.	176.70	353.40
2.00	EA	HD1Q03AN20 HD CAMERA DOME2.9 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	244.15	488.30

(Continued on Page 3)

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58732

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58732	1155		10/19/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
		***** QUOTATION ***** (Page 3)		
2.00	EA	HD1W03EI20 HD CAMERA, WEDGE, 2.8MM EXTERNAL, IR TDN, 20' HARNESS FOR USE WITH TH4	320.15	640.30
2.00	EA	CQMP4 CQ-MP4 MOUNTING POST FOR WINDSHIELD CAMERA	61.75	123.50
2.00	EA	* BRACKET-CAM 1 CAMERA MOUNTING BRACKET	28.45	56.90
4.00	EA	46044 ADD A CIRCUIT MIN FUSE HOLDER	7.60	30.40
2.00		CAM7502 INSTALLATION OF BUS CAMERA AND ACCESSORIES 2 CAMERAS	314.21	628.42
.00		* ***** DOWNLOAD KIT & SPARE DRIVE *****	.00	.00
1.00	EA	TH-SK1T0 TROOPER TL MEDIA CARTRIDGE 1 TB SOLID STATE DRIVE	613.70	613.70

(Continued on Page 4)

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58732

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:

FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:

FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58732	1155		10/19/18	NET 30 DAYS
Quantity	U/M	Description	Unit Price	Amount
1.00	EA	***** QUOTATION ***** (Page 4) HARD DRIVE 2.5" HDD-STB SOFTWARE : VMAX VIEW V3.11, MEDIA CARTRIDGE USB/SATA ADAPTER	280.25	280.25

Customer Acceptance: _____

Quote Total

35,952.17

Printed Name: _____ Date: _____

PO# (if required): _____

PLUS APPLICABLE TAXES

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SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58716

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58716	1155		10/17/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
.00		*** QUOTATION *** *** Expires in 90 Days *** * ***** 3 CAMERA SET UP *****	.00	.00
10.00	EA	TH4H1T0 TROOPER TH DVR HD 1TB HD AUDIO, SEC COVER, LOCK SET, BRACKET, POWER CORD	1,046.90	10,469.00
10.00	EA	WT1D20S20G4 TROOPER & EXPLORER GPS HARNESS/ALAR20FT CABLES, GPS4 RECEIVER MANETIC MOUNT 20 FT.	176.70	1,767.00
10.00	EA	HD1Q04AN20 HD CAMERA DOME 3.6 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	244.15	2,441.50
10.00	EA	HD1Q03AN50 HD CAMERA DOME 2.9 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	276.45	2,764.50
10.00	EA	HD1W03EI20 HD CAMERA, WEDGE, 2.8MM EXTERNAL, IR TDN, 20' HARNESS	320.15	3,201.50

(Continued on Page 2)

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58716

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Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58716	1155		10/17/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
		***** QUOTATION ***** (Page 2) FOR USE WITH TH4		
10.00	EA	CQMP4 CQ-MP4 MOUNTING POST FOR WINDSHIELD CAMERA	61.75	617.50
10.00		CAM7503 INSTALLATION OF BUS CAMERA AND ACCESSORIES 3 CAMERAS	339.15	3,391.50
.00		* ***** 2 CAMERA SET UP *****	.00	.00
2.00	EA	TH4H1T0 TROOPER TH DVR HD 1TB HD AUDIO, SEC COVER, LOCK SET, BRACKET, POWER CORD	1,046.90	2,093.80
2.00	EA	WT1D20S20G4 TROOPER & EXPLORER GPS HARNESS/ALAR20FT CABLES, GPS4 RECEIVER MANETIC MOUNT 20 FT.	176.70	353.40
2.00	EA	HD1Q03AN20 HD CAMERA DOME2.9 MM INTERNAL AUDIO, IR, TDN, TO USE WITH TH6 DVR	244.15	488.30

(Continued on Page 3)

SUFFOLK COUNTY COMM., INC.
305-7 KNICKERBOCKER AVE
BOHEMIA NY 11716



QUOTE

58716

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:
FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:
FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58716	1155		10/17/18	NET 30 DAYS

Quantity	U/M	Description	Unit Price	Amount
		***** QUOTATION ***** (Page 3)		
2.00	EA	HD1W03EI20 HD CAMERA, WEDGE, 2.8MM EXTERNAL, IR TDN, 20' HARNESS FOR USE WITH TH4	320.15	640.30
2.00	EA	CQMP4 CQ-MP4 MOUNTING POST FOR WINDSHIELD CAMERA	61.75	123.50
2.00	EA	* BRACKET-CAM 1 CAMERA MOUNTING BRACKET	28.45	56.90
4.00	EA	46044 ADD A CIRCUIT MIN FUSE HOLDER	7.60	30.40
2.00		CAM7502 INSTALLATION OF BUS CAMERA AND ACCESSORIES 2 CAMERAS	314.21	628.42
.00		* ***** DOWNLOAD KIT & SPARE DRIVE *****	.00	.00
1.00	EA	HDD-STB SOFTWARE : VMAX VIEW V3.11, MEDIA CARTRIDGE	280.25	280.25

(Continued on Page 4)

SUFFOLK COUNTY COMM., INC.
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BOHEMIA NY 11716



QUOTE

58716

Ph: 631-231-0033
Fax: 631-231-4050

Bill To:

FIRE ISLAND SCHOOL DISTRICT
P.O. BOX 428
ACCTS PAYABLE
OCEAN BEACH NY 11770

Ship To:

FIRE ISLAND SCHOOL DISTRICT
TRANSPORTATION DEPARTMENT
P.O. BOX 428
OCEAN BEACH NY 11770

Quote Ref	Customer #	Customer P.O.	Date	Terms
58716	1155		10/17/18	NET 30 DAYS
Quantity	U/M	Description	Unit Price	Amount
1.00	EA	***** QUOTATION ***** (Page 4) USB/SATA ADAPTER TH-H1T0 TROOPER TH MEDIA CARTRIDGE WITH TERABYTE MOBILE HARD DRIVE 2.5"	294.50	294.50

Customer Acceptance: _____

Quote Total

29,642.27

Printed Name: _____ Date: _____

PO# (if required): _____

PLUS APPLICABLE TAXES

Thank you for your Business
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October 30, 2018

Dear Members of the Fire Island School Board,

I wish to donate a pair of used Latin Percussion (LP) brand bongo drums (current MSRP \$175.00) and bongo stand (current MSRP \$221.99) to the school district.

I brought these items to the school about 7 years ago, after finding them among items a neighbor was discarding. They are presently in good condition, with one drum head soon in need of replacement.

As I have treated these items as school property with students, and do not intend to claim them as my own at any point, I am happy to officially donate them so they may be recognized as school instruments and I may request the purchase of a new drum head (approx. \$45).

Thank you for your continuous support of the music program!

Sincerely,

Philip Tamberino

Bongos: <https://www.samash.com/latin-percussion-caliente-series-bongo-drums-lc701>

Bongo Stand: <https://www.samash.com/lp330c-camlock-bongo-stand-open-box-l330cdxxx-p>

SUBJECT: ADMINISTRATION OF THE BUDGET

The Superintendent, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget. This includes, but is not limited to:

- a) ~~He or she will a~~Acquainting District employees with the final provisions of the program budget and guiding them in planning to operate efficiently and economically within these provisions.
- b) Providing direction to the District in maintaining ~~Under his or her direction, the District will maintain~~ those records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board, and other procedures, as are deemed necessary.
- c) ~~He or she will k~~Keeping the various operational units informed through periodic reports as to the status of their individual budgets.

~~e) — Board approval is required prior to the expenditure of District funds.~~

Unless otherwise provided by law, no claim against the District will be paid unless such claims have been audited and approved by the *Board/Claims Auditor.

Budget Transfers

Within monetary limits as established by the Board, the Superintendent is authorized to transfer funds ~~within the budget~~ between and within functional unit appropriations for teachers' salaries and ordinary contingent expenses. Whenever changes are made, they are to be incorporated in the next Board agenda for informational purposes only.

Statement of the Total Funding Allocation

When required by law, the District will annually submit, prior to July 1, to the Commissioner of Education and the Director of the Budget a detailed statement of the total funding allocation for each school in the District for the upcoming school budget year. This statement will be in a form developed by the Director of the Budget, in consultation with the Commissioner of Education. This statement will be made publicly available and posted on the District website.

Education Law §§ 1604(35), 1709(20-a), 1711, 1718, 1724, 1950(4)(k), 2508, 2523-2526, 2554(2-a), and 3614
8 NYCRR §§ 170.12(c) and 170.2(l)

**Customize to District -- Board approval is required in districts that have not adopted a resolution establishing the Office of Claims Auditor and appointed a Claims Auditor.*

Adoption Date

SUBJECT: REGISTRATION AND PROFESSIONAL DEVELOPMENT**Registration**

All employees who are certificate holders ~~holding a lifetime certificate in classroom teaching, teaching assistant, or educational leadership service (school building leader, school district leader, or school district business leader)~~ must register with the State Education Department (SED) every five years through the TEACH system. An employee is a certificate holder if he or she holds a permanent or professional certificate in the classroom teaching service, a permanent or professional certificate in the educational leadership service (i.e., school building leader, school district leader, or school district business leader), or a Level III Teaching Assistant certificate. Only registered employees may teach or supervise in the District.

~~Teachers and administrators with a permanent, professional, or a Level III teaching assistant certificate issued before July 1, 2016 must apply for initial registration during the 2016-2017 school year during their birth month. These certificate holders must thereafter renew their registration every five years during their birth month.~~

~~Teachers and administrators with a professional or a Level III teaching assistant certificate issued on or after July 1, 2016 will be automatically registered. These certificate holders must thereafter renew their registration every five years during their birth month.~~

~~Certificate holders who do not timely register may not be employed and may be subject to monthly late fees after the first, transitional five-year registration period. Employees who change their name or address must also update SED within 180 days through the TEACH system. Employees who were certificate holders prior to July 1, 2016 had to apply for initial registration during the 2016-2017 school year and each subsequent five-year period thereafter.~~

Any individual who is issued a new certificate is automatically registered with SED. These certificate holders must renew their registration every five years during their birth month.

Any certificate holder who fails to register by the beginning of the appropriate registration period may be subject to late filing penalties.

Certificate holders must notify SED of any change of name or mailing address within 30 days of such change through the TEACH system. Any certificate holder who willfully fails to inform SED of changes to his or her name and/or address within 180 days of such change may be subject to moral character review.

Continuing Teacher and Leader Education (CTLE) Credit Hours

All continuing teacher and leader education certificate holders (CTLE certificate holders) ~~District teachers and educational leaders with a professional or Level III teaching assistant certificate~~ must successfully complete a minimum of 100 hours of acceptable CTLE hours during each five-year registration period to maintain a valid certificate. An employee is a CLTE certificate holder if he or she holds a professional certificate in the classroom teaching service, a professional certificate in educational leadership service, or a Level III Teaching Assistant certificate. This requirement may be completed at

any time over the course of a five-year period. Credit hours cannot carry over, ~~however~~, to subsequent registration periods.

SED sets high standards for courses, programs, and activities that qualify for CTLE credit, and it must approve all CTLE sponsors. Generally, acceptable CTLE will be in the content area of any certificate title held by an individual or in pedagogy. Further, the CTLE will be aligned with professional development standards created by the New York Professional Standards and Practices Board for Teaching.

(Continued)

Personnel

SUBJECT: REGISTRATION AND PROFESSIONAL DEVELOPMENT (Cont'd.)

The District will describe opportunities for teachers and administrators to engage in CTLE in its Professional Development Plan. The District will annually certify, in a form and on a time table prescribed by the Commissioner of Education, that the requirements to have a professional development plan for the succeeding school year have been met and that it has complied with the professional development plan for the current school year. The District will provide CTLE opportunities that are designed to improve the teacher or leader's pedagogical and/or leadership skills and are targeted at improving student performance, among other things ~~and the teacher's or administrator's pedagogical or leadership skills, and that promote professionalism~~. A peer-review teacher or principal acting as an independent trained evaluator who conducts a classroom observation as part of a teacher evaluation under relevant sections of the Education Law may apply the observation time to fulfilling CTLE requirements. Time spent mentoring may also be counted toward required CTLE credit hours.

Language Acquisition CTLE and Exemption

Employees holding an English to speakers of other languages (all grades) certificate or a bilingual extension ~~annotations~~ are required to complete ~~50 CTLE~~ a minimum of 50 percent of the required CTLE hours in language acquisition aligned with the core content area of instruction taught, including a focus on best practices for co-teaching strategies, and integrating language and content instruction for English Language Learner (ELL) students. All other certificate holders must complete a minimum of 15 percent of the required hours ~~at least 15 CTLE hours~~ dedicated to language acquisition addressing the needs of ELLs, including a focus on best practices for co-teaching strategies and integrating language and content instruction for ELLs. ~~Employees holding a Level III teaching assistant certificate must complete~~ A minimum of 15 percent of the required CTLE hours ~~at least 15 CTLE hours in~~ for employees holding a Level III Teaching Assistant certificate will be dedicated to language acquisition addressing the needs of ELLs and integrating language and content instruction for ELLs.

Employees holding school district business leader certificates are exempt from the language acquisition CTLE requirements for each year that they are employed in the District. Instead, they must complete a minimum of 15 percent of the required CTLE hours dedicated to the needs of ELLs and federal, state, and local mandates for ELLs.

Employees may be eligible for a waiver of language acquisition CTLE requirements. Each school year when there are fewer than 30 ELL students enrolled in the District or ELLs make up less than 5% of the total student population, the District may obtain an exemption. If the District obtains this exemption, employees would be exempt from the language acquisition CTLE requirement for each year that they are employed in the District.

CTLE Adjustments

The Commissioner may adjust an employee's number of CTLE hours ~~and~~/or time to complete them due to poor health, as certified by a health-care provider; extended active duty in the Armed Forces; or other acceptable good cause.

(Continued)

SUBJECT: REGISTRATION AND PROFESSIONAL DEVELOPMENT (Cont'd.)

Any employee holding a certificate in the classroom teaching service who obtains certification from the National Board for Professional Teaching Standards will be considered CTLE-compliant for the registration period in which he or she obtains this certification. The employee must still meet any language acquisition requirements, however.

Recordkeeping and Reporting Requirements

Employees must maintain a record of completed CTLE hours for at least three years from the end of the applicable registration period. The record must include the title of the program, the total number of hours completed, the number of hours completed in language acquisition addressing the need of ELLs, the sponsor's name, any identifying number, attendance verification, and the date and location of the program.

The District will maintain a record of any professional development it conducts or provides for at least seven years from the date of completion. The District will submit to SED, in a form and timetable prescribed by SED, information concerning the completion of professional development for regularly employed certificate holders. ~~also submit all required reports to SED each year.~~

Education Law §§ 3006, 3006-a, 3012-d
8 NYCRR Subpart §§ 80-6,
8 NYCRR §§ 100.2(dd) and 154-2.3(k)

NOTE: Refer also to Policy #6160 -- Professional Growth/Staff Development

Adoption Date

Students

SUBJECT: DIPLOMA OR CREDENTIAL OPTIONS FOR STUDENTS WITH DISABILITIES

The District will provide students with disabilities appropriate opportunities to earn a diploma or ~~other non-diploma~~ high school exiting ~~commencement~~ credential in accordance with Commissioner's regulations. ~~During~~ Students with disabilities may be eligible for one or more of the following student's annual review, the District will evaluate graduation opportunities and identify the means to achieve them. As part of this process, the District:

- ~~a) Will coordinate activities with guidance personnel and BOCES staff to ensure that students meet credit and sequence requirements and to consider them for vocational opportunities.~~
- ~~b) May modify instructional techniques and materials. Any modifications will be included on a student's Individualized Education Program (IEP) so that they can be implemented consistently throughout the student's program.~~
- ~~c) Will review special education instructional programs to ensure equivalency with the same courses taught in the general education program.~~
- ~~d) Will coordinate communication between special and general education staff so that all staff members understand required skills and competencies, and to establish equivalency of instruction in special education classes.~~

Diploma Options

- a) Regents Diploma, including with honors, an advanced designation, a career and technical education endorsement, and/or any other designation or endorsement as may be available from time to time.
- b) Local Diploma, including with
~~Graduation and transition plans will take into account the various pathways available to these students. For students with IEPs, the District will plan transition services for post-secondary life as early as possible, but no later than the school year in which the student turns age 15. Transition activities will focus on improving both the student's academic and functional achievement. The plan will explore post-secondary opportunities and employment options and, if applicable, connection with adult service agencies that may provide the student with services after exiting school.~~

The District may award these diplomas or credentials, or both:

- a) Local diploma: ~~be~~ available to students with an IEP or a Section 504 accommodation plan that specifies a local diploma. Students must comply with credit requirements. The available assessments to earn a local diploma include: ~~from time to time.~~
 - ~~1. Low pass safety net option: students must achieve a score of 55 or higher on five required Regents exams.~~
 - ~~2. Low pass safety net and appeal: available to students who score 52-54 on up to two Regents exams, successfully appeal those scores, and meet other applicable conditions.~~

- ~~3. Regents Competency Test (RCT) safety net option: a student who enters grade 9 before September 2011 must pass a corresponding RCT if he or she does not attain a score of 55 or higher on the Regents examination.~~

~~(Continued)~~

Students

SUBJECT: ~~DIPLOMA OR CREDENTIAL OPTIONS FOR STUDENTS WITH DISABILITIES (Cont'd.)~~

- ~~4. Compensatory safety net option: except for scores on ELA and math exams, students may use one Regents exam score of 65 or above to compensate for a Regents exam score of 45-54. Students must score at least 55 (or successfully appeal a score of 52-54) on both the ELA and a math exam.~~
- ~~5. Superintendent's determination: students who are unable to demonstrate their proficiency on standard state assessments because of one or more disabilities may be able to graduate upon the Superintendent's review and written certification of their eligibility. The Superintendent will make a determination after receiving a written request from an eligible student's parent or guardian. (Students with a Section 504 accommodation plan may not use this option.)~~

Existing Credentials Options

- ~~a)b) Career Development and Occupational Studies (CDOS) Commencement Credential, which may be earned (CDOS): any student who is not assessed using the New York State Alternate Assessment (NYSAA) may earn the CDOS Commencement Credential as a supplement to a Regents or local diploma or as his or her a student's only exiting credential if the student attended school for at least 12 years, excluding kindergarten. The student must meet criteria specified by the State Education Department confirming that he or she has attained the standards-based knowledge, skills, and abilities necessary for entry-level employment.~~
- ~~b)e) Skills and Achievement (SA) Commencement Credential: students with severe disabilities, who~~

~~Specific requirements and detailed information for each diploma and non-diploma high school exiting credential are assessed using specified in the Commissioner's regulations and various guidance materials issued by the NYSAANew York State Department of Education. may earn the SA Commencement Credential. They must attend school for at least 12 years, excluding kindergarten. The District must document the student's skills, strengths, and levels of independence in academic, career development, and foundation skills needed for post-secondary life.~~

~~Education Law §§ 3202 and 4402~~

~~8 NYCRR §§ 100.1, 100.2, 100.5, and 100.6, 200.4, and 200.5~~

NOTE: Refer also to Policies #7220 -- Graduation Options/Early Graduation/Accelerated Programs
#7221 -- Participation in Graduation Ceremonies
#7641 -- Transition Services

Adoption Date

SUBJECT: DESIGNATION OF PERSON IN PARENTAL RELATION

A parent of a minor or incapacitated person may designate another person as a person in parental relation to that minor or incapacitated person for certain health care and educational decisions for a period not exceeding ~~six~~12 months. However, this parental designation is conditioned upon there being no prior order of any court in any jurisdiction currently in effect that would prohibit the parent from exercising the same or similar authority; and provided further that, in the case where a court has ordered that both parents must agree on education or health decisions regarding the child, a designation in accordance with this law will not be valid unless both parents have given their consent.

The designation of a person in parental relation must be in writing in the form prescribed by law, and must include specified information as set forth in law for designations of 30 days or less, as well as additional information required for designations of more than 30 days. The designation of a person in parental relation may be presented to any school that requires the designation by either the parent or designee. The designation may specify a period of time less than ~~six~~12 months for which the designation will be valid unless earlier revoked by the parent in accordance with law. However, a designation specifying a period of more than 30 days must be notarized.

If no time period is specified in the designation, it will be valid until the earlier of:

- a) Revocation; or
- b) The expiration of 30 days from the date of signature if the designation does not meet the requirements for designations of more than 30 days; or
- c) ~~Six~~Twelve months from the date of commencement specified in the designation if the designation meets the requirements for designations of more than 30 days.

Scope of Designation

A designation made in accordance with this law may specify:

- a) The treatment, diagnosis, or activities for which consent is authorized;
- b) Any treatment, diagnosis, or activity for which consent is not authorized; or
- c) Any other limitation on the duties and responsibilities conveyed by the designation.

Form of DesignationDesignations in General

A designation of a person in parental relation in accordance with this law must be in writing and include:

- a) The name of the parent;
- b) The name of the designee;

(Continued)

SUBJECT: DESIGNATION OF PERSON IN PARENTAL RELATION (Cont'd.)

- c) The name of each minor or incapacitated person with respect to whom the designation is made;
- d) The parent's signature; and
- e) The date of the signature.

The designation may specify a period of time less than ~~six~~12 months for which the designation will be valid unless earlier revoked by the parent in accordance with Section 5-1554 of General Obligations Law. However, any designation specifying a period of more than 30 days must also conform to the following provisions as set forth in law.

Designations for More Than 30 Days

A designation specifying a period of more than 30 days must also include:

- a) An address and telephone number where the parent can be reached;
- b) An address and telephone number where the designee can be reached;
- c) The date of birth of each minor or incapacitated person with respect to whom the designation is made;
- d) The date or contingent event on which the designation commences;
- e) The written consent of the designee to the designation; and
- f) A statement that there is no prior order of any court in any jurisdiction currently in effect prohibiting the parent from making the designation.

A designation specifying a period of more than 30 days must be notarized.

Revocation of Designation

A parent may revoke a designation by notifying, either orally or in writing, the designee or the school to which the designation has been presented, or by any other act evidencing a specific intent to revoke the designation. A designation will also be revoked upon the execution by the parent of a subsequent designation. Revocation by one parent authorized to execute a designation will be deemed effective and complete revocation of a designation in accordance with law.

A designee who receives notification from a parent of any revocation must immediately notify any school to which a designation has been presented. A parent may directly notify the school of the revocation. The failure of the designee to notify the school of the revocation will not make the revocation ineffective.

(Continued)

SUBJECT: DESIGNATION OF PERSON IN PARENTAL RELATION (Cont'd.)**Effect of Designation**

- a) A designee will possess all the powers and duties of a person in parental relation unless otherwise specified in the designation.
- b) A designation will not impose upon a designee a duty to support the child.
- c) A designation will not cause a change in the school district of residence of the child for purposes of the Education Law, and during the period of validity of the designation, the child will be presumed to be a resident of the school district in which the parent resided at the time the designation was made.
- d) A designation will terminate and be revoked upon the death or incapacity of the parent who signed the designation.
- e) The decision of a designee will be superseded by a contravening decision of a parent.

A person who acts based upon the consent of a designee reasonably, and in the good faith belief that the parent has authorized the designee to provide the consent, will not be deemed to have acted negligently, unreasonably, or improperly in accepting the designation and acting upon the consent. However, this person may be deemed to have acted negligently, unreasonably, or improperly if he or she has knowledge of facts indicating that the designation was never given, or did not extend to an act or acts in question, or was revoked.

No provision of General Obligations Law Title 15-A will be construed to require designation of a person in parental relation where the designation is not otherwise required by law, rule, or regulation.

Education Law §§ 2 and 3212
Family Court Act § 413
General Obligations Law Title 15-A
Public Health Law §§ 2164 and 2504

Adoption Date

SUBJECT: STUDENT PHYSICALS**Health Examination and Certificate**Health Examination

Each student enrolled in a District school must have a satisfactory health examination conducted by a duly licensed physician, physician assistant, or nurse practitioner within 12 months prior to the commencement of the school year of the student's entrance into:

- a) A District school at any grade level;
- b) Pre-kindergarten or kindergarten; and
- c) 1st, 3rd, 5th, 7th, 9th, and 11th grades.

The District may also require an examination and health history of a student when it is determined by the District that it would promote the educational interests of the student.

The District will also provide health examinations before participation in strenuous physical activity and periodically throughout the season as necessary, as well as for the issuance of employment certificates, vacation work permits, newspaper carrier certificates, and street trades badges.

Health Certificate

Each student must submit a health certificate attesting to the health examination within 30 calendar days after his or her entrance into:

- a) A District school at any grade level;
- b) Pre-Kindergarten or kindergarten; and
- c) 1st, 3rd, 5th, 7th, 9th, and 11th grades.

The building principal or designee will send a notice to the parent of, or person in parental relation to, any student who does not present a health certificate, that if the required health certificate is not furnished within 30 calendar days from the date of the notice, an examination by health appraisal will be made of the student by the Director of School Health Services.

The health certificate will be filed in the student's cumulative record. The health certificate must:

- a) Be on a form prescribed by the Commissioner;

(Continued)

Students

SUBJECT: STUDENT PHYSICALS (Cont'd.)

- b) Describe the condition of the student when the examination was given, provided that such examination was not given more than 12 months prior to the commencement of the school year in which the examination is required;
- c) State the results of any test conducted on the student for sickle cell anemia;
- d) State whether the student is in a fit condition of health to permit his or her attendance at a District school and, where applicable, whether the student has impaired sight or hearing, has received a scoliosis screening, or has any other physical disability which may tend to prevent the student from receiving the full benefit of school work or from receiving the best educational results, or which may require a modification of such work to prevent injury to the student;
- e) State the student's body mass index (BMI) and weight status category; and
- f) Be signed by a duly licensed physician, physician assistant, or nurse practitioner, who is:
 - 1. Authorized by law to practice in New York State consistent with any applicable written practice agreement; or
 - 2. Authorized to practice in the jurisdiction in which the examination was given, provided that the Commissioner has determined that the jurisdiction has standards of licensure and practice comparable to those of New York State.

A licensed health professional with appropriate training may conduct a scoliosis screening.

Dental Health Certificate

The District will request a dental health certificate from each student **at the same time that health certificates are required.**~~within 30 calendar days after his or her entrance into:~~

- ~~a) — A District school at any grade level; and~~
- ~~b) — 1st, 3rd, 5th, 7th, and 9th grades.~~

The District may also request an assessment and dental health history of a student when it is determined by the District that it would promote the educational interests of the student.

A notice of request for a dental health certificate will be distributed at the same time that the parent or person in parental relation is notified of health examination requirements. The notice of request for a dental health certificate will list dental practices, dentists, and registered dental hygienists to which students may be referred for dental services on a free or reduced cost basis upon request of the student's school.

(Continued)

SUBJECT: STUDENT PHYSICALS (Cont'd.)

The dental health certificate will be filed in the student's cumulative record. The dental health certificate must:

- a) Describe the dental health condition of the student when the assessment was given, provided that the assessment was not given more than 12 months prior to the commencement of the school year in which the assessment is requested; and
- b) State whether the student is in fit condition of dental health to permit his or her attendance at a District school; and
- c) Be signed by a duly licensed dentist, or a registered dental hygienist, who is:
 - 1. Authorized by law to practice in New York State, and consistent with any applicable written practice agreement; or
 - 2. Authorized to practice in the jurisdiction in which the assessment was performed, provided that the Commissioner has determined that the jurisdiction has standards of licensure and practice comparable to New York State.

Examination by Health Appraisal

The Director of School Health Services will cause students who are required to, but have not submitted, the required health certificate and students with disabilities to be separately and carefully examined and tested to ascertain whether any student has impaired sight or hearing, or any other physical disability which may tend to prevent the student from receiving the full benefit of school work or from receiving the best educational results, or which may require a modification of work to prevent injury to the student.

Each examination will include a calculation of the student's BMI and weight status category. Further, the physician, physician assistant, or nurse practitioner administering the examination will determine whether a one-time test for sickle cell anemia is necessary or desirable and, if so determined, will conduct the test and include the results in the health certificate.

Unless otherwise prohibited by law, if it is ascertained that a student has impaired sight or hearing, or a physical disability or other condition, including sickle cell anemia, the building principal or designee will notify, in writing, the student's parent or person in parental relation as to the existence of the disability. If the parent or person in parental relation is unable or unwilling to provide the necessary relief and treatment for the student, it will be reported by the building principal or designee to the Director of School Health Services, who then has the duty to provide relief for the student.

(Continued)

Students

SUBJECT: STUDENT PHYSICALS (Cont'd.)**District Reporting of BMI and Weight Status Category**

Each school year, the New York State Department of Health randomly selects a certain number of districts across New York State to report, in the aggregate, students' BMI and weight status categories. Selected districts must report BMI results on-line using the Department of Health's Health Provider Network secure website. A student's parent or person in parental relation may refuse to have the student's BMI and weight status category included in such survey.

Health Screenings

The District will provide a:

- a) Scoliosis screening, if not documented on the student's health certificate, at least once each school year for male students in grade 9, and for female students in grades 5 and 7. The positive results of any scoliosis screening examination will be provided in writing to the student's parent or person in parental relation within 90 calendar days after the finding;
- b) Vision screening, if not documented on the student's health certificate, to all students within six months of admission to a District school. The vision screening will test the student's color perception, distance acuity, and near vision. In addition, all students will be screened for distance acuity and near vision in grades pre-kindergarten or kindergarten, 1, 3, 5, 7, and 11, as well as at any other time deemed necessary. The results of all vision screening examinations will be provided in writing to the student's parent or person in parental relation and to any teacher of the student while the student is enrolled in the District school; and
- c) Hearing screening, if not documented on the student's health certificate, to all students within six months of admission to a District school. In addition, all students will receive a hearing screening in grades pre-kindergarten or kindergarten, 1, 3, 5, 7, and 11, as well as at any other time deemed necessary. Each hearing screening will include, but not be limited to, pure tone screening. The results of any hearing tests requiring a follow-up examination will be provided in writing to the student's parent or person in parental relation and to any teacher of the student while the student is enrolled in the District school.

The results of all health screenings will be recorded in the student's cumulative health record which will be maintained by the school for at least as long as the minimum retention period for such records.

Student Health Records

The health records of individual students will be kept confidential in accordance with the federal Family Educational Rights and Privacy Act (FERPA) and any other applicable federal and state laws.

(Continued)

SUBJECT: STUDENT PHYSICALS (Cont'd.)**Accommodation for Religious Beliefs**

No health examinations, health history, examinations for health appraisal, screening examinations for sickle cell anemia and/or other health screenings will be required where a student or the parent or person in parental relation to that student objects on the grounds that the examinations, health history, and/or screenings conflict with their genuine and sincere religious beliefs. A written and signed statement from the student or the student's parent or person in parental relation that the person holds these beliefs must be submitted to the building principal or designee, in which case he or she may require supporting documents.

Students in Temporary Housing

For students in temporary housing (i.e., homeless children and youth), the enrolling school must immediately refer the parent or guardian of the student to the District's McKinney-Vento liaison, who will assist them in obtaining the necessary medical records.

20 USC § 1232g
Education Law §§ 903-905, and 3220
8 NYCRR §§ 136.1, 136.3

NOTE: Refer also to Policies #5690 -- Exposure Control Program
#5691 -- Communicable Diseases
#5692 -- Human Immunodeficiency Virus (HIV) Related Illnesses
#7121 -- Diagnostic Screening of Students
#7131 -- Education of Students in Temporary Housing
#7250 -- Student Privacy, Parental Access to Information, and
Administration of Certain Physical Examinations to Minors
#7420 -- Sports and the Athletic Program
#7510 -- School Health Services
#7511 -- Immunization of Students
#7522 -- Concussion Management

Adoption Date

Students

SUBJECT: CONCUSSION MANAGEMENT

The Board recognizes that concussions and head injuries are the most commonly reported injuries in children and adolescents who participate in sports and recreational activities. The physical and mental well-being of District students is a primary concern. As such, the District supports the proper evaluation and management of concussion injuries.

A concussion is a mild traumatic brain injury (MTBI) that occurs when normal brain functioning is disrupted by a blow or jolt to the head or body that causes the head and brain to move rapidly back and forth. Recovery from concussion and its symptoms will vary. Avoiding re-injury and over-exertion until fully recovered are the cornerstones of proper concussion management.

Concussion Management Team (CMT)

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

Staff Training/Course of Instruction

Each school coach, physical education teacher, school nurse, and certified athletic trainer who works with and/or provides instruction to students in school-sponsored athletic activities will complete a course of instruction every two years relating to recognizing the symptoms of concussions or MTBIs and monitoring and seeking proper medical treatment for students who suffer from a concussion or MTBI.

Components of the training will include:

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

(Continued)

SUBJECT: CONCUSSION MANAGEMENT (Cont'd.)

The course can be completed by means of instruction approved by State Education Department (SED) which include, but are not limited to, courses provided online and by teleconference. The CMT will utilize ~~a~~ the District's existing system to document all required training and professional development for District staff. Upon completion of the training each year, staff will forward their course completion certificate to the appropriate staff for entry into the system. The system will also use an email to remind staff of the need to complete the training each year. Because concussion symptoms may manifest themselves in any setting, all school staff will be encouraged to take the online training and be alert for students who may display or report concussion symptoms.

Information to Parents and Students

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

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

The District will provide a link on its website to this list of information from the SED's and Department of Health's websites.

Identification of Concussion and Removal from Athletic Activities

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

(Continued)

Students

SUBJECT: CONCUSSION MANAGEMENT (Cont'd.)

The District may allow credentialed District staff to use validated neurocognitive computerized testing as a concussion assessment tool to obtain baseline and post-concussion performance data. These tools are not a replacement for a medical evaluation to diagnose and treat a concussion. [The District must seek authorization from the parent/guardian prior to the testing. Additionally, parents/guardians should be given a copy of the results upon request.](#)

Return to School Activities and Athletics

The student will not return to physical activity (including athletics, physical education class, and recess) until he or she has been symptom-free for at least 24 hours, and has been evaluated and received written authorization from a licensed physician. In accordance with Commissioner's regulations, the District's Medical Director will give final clearance on a return to activity for extra-class athletics. All authorizations will be kept on file in the student's permanent health record. The standards for return to athletic activity will also apply to injuries that occur outside of school. School staff should be aware that students may exhibit concussion symptoms caused by injuries from outside activities and that these visible symptoms also indicate a removal from play.

The District will follow any directives issued by the student's treating physician with regard to limitations and restrictions on school and athletic activities for the student. [The District will also develop a coordinated communication plan among appropriate staff to ensure that the treating physician's orders for post-concussion management are implemented and followed. The school nurse will work to ensure that all the necessary staff get the information they need to care for and work with the injured student.](#)

The District's Medical Director [and other licensed healthcare professionals employed by the District](#) ~~may~~ will also formulate a ~~standard protocol for treatment~~ procedure and treatment plan to be utilized by District staff who may respond to ~~of~~ students or staff with possible concussions during the school day.

In accordance with SED guidelines, this policy will be [both reviewed periodically](#) and updated ~~as necessary periodically in accordance with SED guidelines~~. The Superintendent, in consultation with the District's Medical Director and other appropriate staff, may develop regulations and protocols for strategies to prevent concussions, the identification of concussions, and procedures for removal from and return to activities or academics.

Education Law § 305(42)

8 NYCRR §§ 135.4 and 136.5

Guidelines for Concussion Management in ~~the~~ Schools ~~Setting~~, SED Guidance Document, ~~June~~ 2012~~8~~

Adoption Date