

TYPE: Board Meeting

DATE: 10/21/2024 **TIME:** 7:00 PM

LOCATION: Middle School Library

DETAILS:

1. CALL TO ORDER

- 1. Call to Order Info

2. PLEDGE OF ALLEGIANCE

- 1. Pledge of Allegiance Info

3. EDUCATIONAL PRESENTATIONS

- 1. Middle School Presentation Info

5. MINUTES

- 1. Approval of Minutes - October 7, 2024 Action

6. SPECIAL EDUCATION

7. FINANCIALS

- 1. Revenue Status Report as of June 30, 2024 Action

8. SUPERINTENDENT'S REPORT

- 1. Approval of RFP Awards for Internal and External Audit Services Action
- 2. Approval of External Audit Services Appointment and Agreement 24-25 Action
- 3. Approval of Internal Audit Services Appointment and Agreement 24-25 Action
- 4. Resolution to Adopt External Auditor's Report for Year Ending June 2024 Action
- 5. DCIP Plan Approval Action
- 6. Approval of Special Education Services Contract Action
- 7. Approval of two (2) Teacher Center Instructor Contracts Action
- 8. Approval of Change Order Contract #3 - Plumbing Reconstruction Seaford Avenue Corp. Action
- 9. Field Trip Request/Dominican Republic, February 15-22, 2025 Action
- 10. Donation from WHB Theater Booster Club Action

9. PERSONNEL

- 1. Request for Medical Leave of Absence Extension/HS Science Teacher Action
- 2. Request for Medical Leave of Absence Return/HS Special Education Teacher Action
- 3. Appointment Modification/HS Additional Sections Action
- 4. Appointment Extension/HS Additional Sections Science Classes Action
- 5. Appointment/Substitutes for the 2024-2025 School Year Action
- 6. Appointment/ES Monitor Action
- 7. Appointment/Coaching Recommendations Action
- 8. Appointment/ES Monitor Action

4. PUBLIC PARTICIPATION

1. Note: The audience is asked to kindly present all comments at this time. If the chairman deems it wise, participation may be limited to one (1) five minute presentation. Info

10. REPORTS

1. Posting Info

11. OLD BUSINESS

12. NEW BUSINESS

13. EXECUTIVE SESSION

14. ADJOURNMENT

1. Adjournment Action

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
340 Mill Road
Westhampton Beach, NY 11978



Minutes of Regular Board of Education Meeting
High School Library
Monday, October 7, 2024 (7:00 PM)

Board of Education members present: Ms. Elizabeth T. Lanni-Hewitt, Ms. Heather A. Wright, Ms. Dawn Arrasate, Mr. Daniel A. Bennett, Mr. Ryan M. Fay, Ms. Jennifer Neumaier, Mr. Halsey C. Stevens

Also present: Carolyn J. Probst, Superintendent of Schools; Lisa Rheaume, District Clerk; Bill Fisher, Assistant Superintendent for Personnel & Instruction; Jacqueline I. Pirro, Assistant Superintendent for Business; and 15 attendees.

The meeting was called to order by Ms. Lanni-Hewitt, President at 7:00 p.m.

The pledge was conducted.

EDUCATIONAL PRESENTATIONS

Mr. Fisher gave an update to the community on ARP-ESSER and Title Funding. A summary of update is as follows:

- ARP (American Rescue Plan) - ESSER (Elementary and Secondary School Emergency Relief) Funding. Funding was provided during COVID. It began in March of 2020 and continued through September 2024. The district received \$590,000 to address students Social, Emotional and Mental Health needs due to the impacts of the Coronavirus. The grant funding was utilized by the district as follows:
 - After school support programs similar to the WIN Academy at the Middle School and RISE at the Elementary School
 - Additional support staff was provided for ELA & Math at the High School and Middle School
 - Additional Nursing Services and Mental Health Support Programs
 - Provided transportation for summer program during 2020
 - Elementary digital learning content during the summer of 2020
 - Ongoing Professional Development focus on learning loss strategies
 - Fixtures and furniture in the Middle School Library and Elementary School classrooms to support the SEL needs of pandemic students
- ESSA (Every Student Succeeds Act) - The district receives yearly funding but the amounts fluctuate annually and they are broken up into 4 components listed below.
 - Title I A - Focuses on improving basic programs. The district manages a target assistance program for ELA and Math at the Elementary and Middle Schools. For the 2024-25 school year, the district received approximately \$111,000 which is being used to fund two part time title teachers at the elementary school to support academic intervention in Math and ELA. Money is also being utilized to fund additional support sections in Math and ELA at the Middle School.
 - Title II A - Supports Professional Development that impacts instruction. For the 2024-25 school year, the district received \$20,300. The money is being used to fund

mentoring support and professional development related to content standards, lesson design and instructional technology.

- Title III A - Language instruction for language learners. For the 2024-25 school year, the district received \$19,300. The money is being used to fund additional instructional support, both after school and during the summer month for ELL students.
- Title IV A - Student support and academic enrichment. For the 2024-25 school year, the district received \$10,000. The money is used to partially support and promote the Greenhouse Education Program and healthy eating habits at the elementary school.

APPROVAL OF MINUTES

On motion of Mr. Stevens, second by Ms. Wright, the minutes of the September 16, 2024 regular board meeting, to be and are hereby approved.

Vote: Yes 7 No 0

SPECIAL EDUCATION

On motion of Ms. Arrasate second by Mr. Stevens, the recommendations and authorization of funds to implement the special education programs and services consistent with such recommendations of the Westhampton Beach UFSD CSE meetings of 9/9, 9/12, 9/17, 9/20, 9/24, 9/25, 9/26 and 9/27, to be and hereby are approved.

Vote: Yes 7 No 0

FINANCIALS

On motion of Mr. Stevens, second by Ms. Wright, the recommendation to approve audited and paid claim 0016-0064 as submitted, to be and are hereby approved.

Vote: Yes 7 No 0

On motion of Ms. Arrasate, second by Mr. Bennett, the budget status report as of June 30, 2024 as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

On motion of Ms. Wright, second by Mr. Stevens, the budget transfer report June 2024 as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

On motion of Ms. Stevens, second by Ms. Wright, the trial balances through June 30, 2024 as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

On motion of Ms. Wright, second by Mr. Stevens, the extraclass activities for July and August 2024 as submitted, to be and are hereby approved.

Vote: Yes 7 No 0

WAINSCOTT COMMON SCHOOL DISTRICT

On motion of Mr. Stevens, second by Ms. Arrasate, the approval of a Special Education Services Agreement with Wainscott Common School District for the 2024-25 school year, as submitted, to be and hereby is adopted.

Vote: Yes 7 No 0

FEDERAL GRANTS IDEA 611/619

On motion of Mr. Stevens, second by Ms. Wright, the recommendation to approve contract between Westhampton Beach UFSD and the following special education program provider for students with disabilities as submitted, to be and is hereby approved.

- Suffolk County Department of Health Services
- Just Kids Early Childhood Learning Center

Vote: Yes 7 No 0

HOMEGROWN ORGANIC FOOD, INC.

On motion of Mr. Stevens, second by Mr. Bennett, the approval of a consultant services contract with Homegrown Organic Food Inc. for the 2024-25 school year as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

DISPOSAL OF ASSETS

On motion of Ms. Wright, second by Mr. Stevens, the recommendation to dispose of the following unrepairable and outdated item as submitted, to be and is hereby accepted.

Asset #	Description	Model	Location
07791	Bunn Coffee Maker	n/a	Buildings and Grounds

Vote: Yes 7 No 0

BUDGET TRANSFER

On motion of Mr. Bennett, second by Mr. Stevens, the following budget transfer requests, as submitted, to be and is hereby approved.

	From		To		Amount
	Code Number	Code Title	Code Number	Code Title	
1.	9060-800-00-05	Medical Insurance	1930-400-00-05	Judgements & Claims	\$125,000.00

Vote: Yes 7 No 0

YOUTH AND GOVERNMENT CONFERENCE FIELD TRIP

On motion of Mr. Bennett, second by Ms. Neumaier, the field trip request for seventy-six middle school students to attend the Youth and Government Conference in Albany, NY on November 24-26, 2024 as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

STIPULATION OF SETTLEMENT

On motion of Mr. Stevens, second by Ms. Neumaier, the approval of a stipulation of settlement, as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

TENURE RECOMMENDATIONS

On motion of Ms. Wright, second by Ms. Neumaier, the tenure recommendations for the following teachers as submitted, to be and is hereby approved.

Teacher Name	Tenure Area	Tenure Date
Kaitlin Gebhardt	Social Worker	November 23, 2024
Jaclyn Olivotti	Guidance	December 6, 2024

Vote: Yes 7 No 0

ANDREW KINANE

On motion of Ms. Arrasate, second by Mr. Stevens, the recommendation to appoint Andrew Kinane as a Custodial Worker I assigned to the Elementary School at \$43,748 (prorated) effective October 8, 2024, pending receipt of fingerprint clearance, to be and is hereby approved.

Vote: Yes 7 No 0

AVERY LEIN

On motion of Mr. Stevens, second by Ms. Arrasate, the recommendation to appoint Avery Lein as an Elementary School Monitor effective October 8, 2024 at \$16 per hour, to be and is hereby approved.

Vote: Yes 7 No 0

JOSEPH BRUNO

On motion of Ms. Wright, second by Mr. Stevens, the request by Joseph Bruno for a medical leave of absence beginning September 16, 2024 through October 15, 2024, to be and is hereby approved.

Vote: Yes 7 No 0

MERCEDES ZAMBRANO

On motion of Mr. Bennett, second by Mr. Stevens, the request from Mercedes Zambrano to rescind her resignation as a Food Service Worker and appointment as an Assistant Cook, as well as her request for an unpaid leave of absence effective August 29, 2024 through September 27, 2024, to be and is hereby approved.

Vote: Yes 7 No 0

GABRIELLE BURNS

On motion of Mr. Bennett, second by Mr. Stevens, the recommendation to appoint Gabrielle Burns as a Substitute Monitor for the 2024-2025 school year, as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

NANCY FELICIANO

On motion of Mr. Bennett, second by Mr. Stevens, the request from Nancy Feliciano for a medical leave of absence beginning September 17, 2024 through October 21, 2024, as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

RICHARD PISACANO

On motion of Mr. Stevens, second by Ms. Arrasate, the recommendation to appoint Richard Pisacano as a Title I teacher assigned to the Elementary School, effective October 8, 2024 through June 6, 2025, 6.5 hours per day, \$35 per hour, as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

JEANNE SEAMAN

On motion of Mr. Bennett, second by Mr. Stevens, the request from Jeanne Seaman for a family and medical leave of absence beginning September 3, 2024 through November 22, 2024 as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

HIGH SCHOOL ADDITIONAL CLASS SECTIONS

On motion of Ms. Wright, second by Ms. Arrasate, the recommendation to appoint the following staff to additional class sections at the High School, as submitted, to be and is hereby approved.

Teacher 1: September 18, 2024 - October 11, 2024

Cole Malsky	0.2 FTE English 11 Inc.
Cynthia Griffin	0.2 FTE Consultant Services/Skills
Lort Reinfurt	0.2 FTE FALP
Kelly Roesel	0.2 FTE FALP
Maryann Higgins	0.2 FTE FALP

Teacher 2: September 18, 2024 - October 5, 2024

Marissa Diveris	0.2 FTE Global II
Carrie Bender	0.2 FTE Global II Inc.
Jacqueline Intravaia	0.2 FTE Global II Inc.
Alison Hansson	0.1 FTE Consultant Services
Matthew Reed	0.2 FTE Global I
Kristin Kalisak	0.1 FTE Skills

Vote: Yes 7 No 0

BRUCE KERN

On motion of Mr. Stevens, second by Ms. Neumaier, the recommendation to appoint Bruce Kern as a Special Education Teacher assigned to the High School, effective October 15, 2024 with a four-year probationary period through October 14, 2028 in the tenure area of Special Education, at Step 1D, MA, \$61,409 (prorated) pending receipt of official transcripts, as submitted, to be and is hereby approved.

Vote: Yes 7 No 0

CO-CURRICULAR ADVISOR

On motion of Mr. Stevens, second by Ms. Neumaier, the recommendation to add Laura Mara as a Co-Curricular Advisor for Honor Society Music (tri-M) for the 2024-2025 school year, as submitted, to be and is hereby approved.

High School Advisorships			
Club Name	Advisor(s)	Stipend	Term
9th Grade	Mary Bergmann	1,213	full year
10th Grade	Christy Larson	1,213	full year
11th Grade	Joyce Schmeider	2,362	full year
Art Club	Katie McCurry	1,983	full year
Best Buddies	Alison Hansson	1,000	full year
Business Advisory Board	Amy Demchak-Connell	2,751	full year
Chamber Singers	Laura Mara	2,932	full year
Drama Club	Matthew Andrew	2,648	full year
Environmental Club (C.U.R.E.)	Lisa Menegio	1,748	full year
Fall Play Director	Kimet Speed	2,590	semester 1
Fall Play Producer	Matthew Andrew	1,035	semester 1
French Club	Gabriel Maginier	867	full year
Friends for Friends	Monica Van Essendelft/R. Sullivan	3,500	full year
Gay-Straight Alliance (GSA)	Katie Carr	507	full year
Golden Canes	Lisa Lagattolla	867	full year
Honor Society	Diveris/Sullivan	3,105	full year
Honor Society Foreign Language	Denizzie Kearns	867	full year
Honor Society Math	Jenna Lin	867	full year
Honor Society Music (Tri-M)	Josh Seifert/Laura Mara	867	full year
Honor Society Science	Dianna Gobler	867	full year
Interact	Amy Demchak-Connell	4,666	full year
It's Academic	Cynthia Griffin	867	full year
Jazz Ensemble (Instrumental)	Tom Commerford	2,932	full year
Junior Ambulance	Glen Dorskind	867	full year
Key Club	Kristin Dalisak/Brook Russell	2,264	full year
Literacy Magazine	Joyce Schmeider	1,649	full year
Long Island Teen Institute (formerly H.U.G.S.)	Kaitlin Gebhardt	754	full year
Marching/Pep Band	Josh Seifert	3,861	full year
Mathletes	Gina Grillo	1,429	full year
Mock Trial	Cynthia Griffin	1,889	full year
Performing Band	Josh Seifert	5,534	full year
Performing Chorus	Laura Mara	4,106	full year
Robotics	Jon Fletcher	3,779	full year
Robotics Assistant	Dan Caron	1,378	full year
Science Club	Dianna Gobler	1,055	full year
Senior Class Advisor	Fred Walling	5,186	full year
Social Media (Hurricane Watch)	Dariah Luciano/Kirsten Mett	4,106	full year
Spanish Club	Lisa Lagattolla	867	full year
Spring Musical Director	Kimet Speed	2,590	semester 2
Spring Musical Producer	Matthew Andrew	1,035	semester 2
Student Government	Dariah Luciano/Kirsten Mett	3,105	full year
Yearbook	Gina Grillo/Alyssa Tempera	5,279	full year
Youth to Youth	Joe Garvey/Kaitlin Gebhardt	2,194	full year

Vote: Yes 7 No 0

PUBLIC PARTICIPATION

A member of the clerical unit spoke to the board and detailed all of the duties that the clerical workers perform on a daily basis. She urged the board to take this into consideration when discussing the ongoing negotiations with the unit.

A parent asked for an update on the basefield fields, wondering if any progress or decisions have been made for improving the fields.

REPORTS

Personnel postings were noted.

OLD BUSINESS

There was no Old Business on the Agenda.

NEW BUSINESS

Board Policy 0115 - Student Harassment and Bullying Prevention Intervention

The first reading of the above policy was held.

On motion of Mr. Stevens, second by Ms. Arrasate, the resolution to waive the second and third reading and adopt the above policy as submitted, to be and hereby is adopted.

Vote: Yes 7 No 0

Board Policy 9520.6 - Nursing Mothers in the Workplace Policy

The first reading of the above policy was held.

On motion of Ms. Arrasate, second by Mr. Stevens, the resolution to waive the second and third reading and adopt the above policy as submitted, to be and hereby is adopted.

Vote: Yes 7 No 0

EXECUTIVE SESSION

On motion of Mr. Stevens, second by Ms. Neumaier, the Board of Education convened into Executive Session at 7:24 p.m. to discuss negotiations.

Vote: Yes 7 No 0

On motion of Ms. Wright, second by Ms. Neumaier, the Board of Education to reconvene from Executive Session at 9:05 p.m., to be and hereby is approved.

Vote: Yes 7 No 0

ADJOURNMENT

On motion of Ms. Wright, second by Ms. Neumaier, all business being completed, Ms. Lanni-Hewitt declared the meeting adjourned.

Vote: Yes 7 No 0



Lisa Rheume, District Clerk

WESTHAMPTON BEACH UFSD

Revenue Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	33,349,341.00	0.00	33,349,341.00	33,330,061.51	19,279.49	
1040.000		App. of Planned Bal.(NonCity)	1,680,600.00	0.00	1,680,600.00	0.00	1,680,600.00	
1080.000		Fed. Pmts. in Lieu of Taxes	100,000.00	0.00	100,000.00	0.00	100,000.00	
1081.000		Other Pmts in Lieu of Taxes	0.00	0.00	0.00	257,081.22		257,081.22
1085.000		STAR Reimbursement	235,000.00	0.00	235,000.00	237,161.00		2,161.00
1090.000		Int. & Penal. on Real Prop.Tax	0.00	0.00	0.00	23,366.48		23,366.48
1311.000		Other Day School Tuition (Indv	75,000.00	0.00	75,000.00	0.00	75,000.00	
1330.000		Textbook Charges (Individuals)	0.00	0.00	0.00	379.73		379.73
1335.000		DRIVER EDUCATION FEES	75,000.00	0.00	75,000.00	55,028.22	19,971.78	
1335.001		Laptop Charges	0.00	0.00	0.00	10,150.33		10,150.33
1335.002		Misc Student Fees	0.00	0.00	0.00	1,295.78		1,295.78
1489.000		Summer Recreation Tuition	65,000.00	0.00	65,000.00	52,850.00	12,150.00	
1489.100		We Care Tuition	50,000.00	0.00	50,000.00	34,269.25	15,730.75	
2230.000		Tuition-East Moriches	6,862,300.00	0.00	6,862,300.00	6,410,357.44	451,942.56	
2230.100		Tuition-East Quogue	10,777,563.00	0.00	10,777,563.00	10,716,304.05	61,258.95	
2230.200		Tuition-Quogue	2,064,888.00	0.00	2,064,888.00	2,089,412.35		24,524.35
2230.300		Tuition-Remsenburg	4,405,169.00	0.00	4,405,169.00	4,616,550.84		211,381.84
2230.500		Tuition - Instructional Serv	75,000.00	0.00	75,000.00	102,488.00		27,488.00
2230.600		Tuition - Special Education	75,000.00	0.00	75,000.00	416,958.86		341,958.86
2230.950		FINAL PRIOR YEAR TUITION	0.00	0.00	0.00	-37,061.95	37,061.95	
2401.000		Interest and Earnings	225,000.00	0.00	225,000.00	691,517.28		466,517.28
2410.000		Rental of Real Property,Indiv.	2,500.00	0.00	2,500.00	0.00	2,500.00	
2450.000		Commissions	0.00	0.00	0.00	1,693.33		1,693.33
2665.000		Sale of Equipment	0.00	0.00	0.00	8,863.75		8,863.75
2680.000		Insurance Recoveries	0.00	0.00	0.00	687.26		687.26
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	4,225.82		4,225.82
2701.000		Refund PY Exp-BOCES Aided Srvc	50,000.00	0.00	50,000.00	418,716.39		368,716.39
2703.000		Refund PY Exp-Other-Not Trans	25,000.00	0.00	25,000.00	7,856.02	17,143.98	
2705.000		Gifts and Donations	0.00	14,884.00	14,884.00	26,884.00		12,000.00
2710.000		Premium on Obligations	0.00	0.00	0.00	242,535.00		242,535.00
2770.000		Other Unclassified Rev.(Spec)	28,846.00	0.00	28,846.00	32,424.01		3,578.01
3101.000		Basic Formula Aid-Gen Aids (Ex	1,650,456.00	0.00	1,650,456.00	1,575,769.70	74,686.30	
3101.100		Excess Cost Aid	575,000.00	0.00	575,000.00	544,727.00	30,273.00	
3102.CGG		LOTTERY AID-COMM GAMING GRNT	10,000.00	0.00	10,000.00	8,829.18	1,170.82	
3102.VLT		LOTTERY AID - VLT GRANT	90,000.00	0.00	90,000.00	66,192.12	23,807.88	

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

WESTHAMPTON BEACH UFSD

Revenue Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
3103.000		BOCES Aid (Sect 3609a Ed Law)	233,298.00	0.00	233,298.00	238,146.90		4,848.90
3104.000		Tuit for Students w/Disabilit.	15,000.00	0.00	15,000.00	0.00	15,000.00	
3260.000		Textbook Aid (Incl Txtbk/Lott)	62,000.00	0.00	62,000.00	66,988.00		4,988.00
3262.000		Computer Software Aid	27,390.00	0.00	27,390.00	26,335.00	1,055.00	
3263.000		Library A/V Loan Program Aid	15,000.00	0.00	15,000.00	10,987.00	4,013.00	
3289.000		Other State Aid	10,000.00	0.00	10,000.00	0.00	10,000.00	
4601.000		Medic.Ass't-Sch Age-Sch Yr Pro	85,000.00	0.00	85,000.00	96,435.73		11,435.73
5031.000		Interfund Transfers(Not D.Serv	0.00	0.00	0.00	52,035.51		52,035.51
Total GENERAL FUND			62,994,351.00	14,884.00	63,009,235.00	62,438,502.11	2,652,645.46	2,081,912.57

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

WESTHAMPTON BEACH UFSD

Revenue Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale Reimbursable Lunch	275,000.00	0.00	275,000.00	91,270.53	183,729.47	
1441.000		Sale Reimbursable Breakfa	20,000.00	0.00	20,000.00	6,206.27	13,793.73	
1445.000		Other Cafeteria Sales	300,000.00	0.00	300,000.00	292,055.38	7,944.62	
1445.100		Catering Sales	15,000.00	0.00	15,000.00	11,312.83	3,687.17	
2401.000		Interest and Earnings	400.00	0.00	400.00	0.00	400.00	
2770.000		Misc Rev Local Sources Sp	0.00	0.00	0.00	147.75		147.75
3190.000		State Reimbursement Lunch	12,000.00	0.00	12,000.00	215,797.00		203,797.00
3190.003		Fed Reimbursement Lunch	500,000.00	0.00	500,000.00	316,747.87	183,252.13	
3190.020		State Reimbursement Break	10,000.00	0.00	10,000.00	43,862.00		33,862.00
3190.023		Fed Reimbursement - Break	65,000.00	0.00	65,000.00	47,425.00	17,575.00	
4190.000		Fed Surplus Food Reimb	40,000.00	0.00	40,000.00	31,805.44	8,194.56	
Total SCHOOL LUNCH FUND			1,237,400.00	0.00	1,237,400.00	1,056,630.07	418,576.68	237,806.75

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

WESTHAMPTON BEACH UFSD

Revenue Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ARPL22-4289.000	ARPL22	CRRSA - ESSER 3	0.00	0.00	0.00	255,478.00		255,478.00
CRSA22-4289.000	CRSA22	REVENUE - ESSER2 (20-21)	56,435.00	0.00	56,435.00	56,435.00		
HWBS24-3289.000	HWBS24	Healthcare Worker Bonus	1,076.50	0.00	1,076.50	1,076.50		
PREK24-2770.000	PREK24	Revenues From Local Sourc	118,113.00	0.00	118,113.00	113,043.00	5,070.00	
S61123-4256.100	S61123	IDEA 611	-21,048.00	0.00	-21,048.00	-21,048.00		
S61124-4256.100	S61124	IDEA 611	450,128.00	0.00	450,128.00	429,484.00	20,644.00	
S61124-4256.ARP	S61124	IDEA 611 ARP	47,421.00	0.00	47,421.00	47,421.00		
S61924-4289.310	S61924	IDEA 619	14,439.00	0.00	14,439.00	13,144.00	1,295.00	
S61924-4289.ARP	S61924	IDEA 619 ARP	199.00	0.00	199.00	199.00		
SSHC24-3289.210	SSHC24	SECTION 4408 - SUMMER	45,000.00	0.00	45,000.00	62,899.00		17,899.00
SSHC24-5031.210	SSHC24	SSH INTERFUND TRANSFER	0.00	0.00	0.00	15,725.00		15,725.00
T1SI24-4189.200	T1SI24	TITLE 1 - SCHOOL IMPROVEMENT	31,095.00	0.00	31,095.00	22,770.00	8,325.00	
TCFTOS-2800.100	TCFTOS	TUITION FROM INDIVIDUALS	13,575.83	0.00	13,575.83	13,575.83		
TCH24X-3289.110	TCH24	OTHER STATE AID-TCHC	66,401.00	0.00	66,401.00	66,378.00	23.00	
TT1A24-4189.230	TT1A24	TITLE I PART A	112,082.00	0.00	112,082.00	101,094.11	10,987.89	
TT2A23-4189.210	TT2A23	TITLE II PART A	18,096.00	0.00	18,096.00	18,096.00		
TT2A24-4189.210	TT2A24	TITLE II PART A	19,544.00	0.00	19,544.00	18,881.14	662.86	
TT3A23-4110.300	TT3A23	TITLE III A IMMIGRANT	3,688.00	0.00	3,688.00	3,688.00		
TT3A24-4110.300	TT3A24	TITLE III A IMMIGRANT	25,189.00	0.00	25,189.00	20,289.00	4,900.00	
TT4A24-4110.300	TT4A24	TITLE IV IMMIGRANT	10,000.00	0.00	10,000.00	10,000.00		
Total SPECIAL AID FUND			1,011,434.33	0.00	1,011,434.33	1,248,628.58	51,907.75	289,102.00

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

WESTHAMPTON BEACH UFSD

Revenue Status Report As Of: 06/30/2024

Fiscal Year: 2024

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
500555-5031.000	500555	Interfund Transfers	0.00	0.00	0.00	1,000,000.00		1,000,000.00
Total CAPITAL FUND			0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00

Selection Criteria

Criteria Name: Last Run
As Of Date: 06/30/2024
Suppress revenue accounts with no activity
Sort by: Fund/Subfund
Printed by Kathy Fibkins

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

Westhampton Beach Union Free School District Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



Date: October 9, 2024

Re: Request for Proposal RFP 24-6 External Audit Services Award Recommendation

The district solicited proposals via the request for proposal process for external audit services for year ending 2025. Responses were received from Nawrocki Smith LLP, EFPR Group, CPAs, PLLC and R.S. Abrams & Co., LLP. The summary of results is attached.

The District's Audit Committee met on October 7, 2024 to review the proposals and is recommending the district continue external audit services with R.S. Abrams & Co., LLP.

If you have any questions or require additional information, please let me know.

COST PROPOSAL
EXTERNAL AUDITING SERVICES RFP 24-6

Financial Statement Review & Single Audit	R.S.Abrams	Nawrocki Smith	EFPR Group
FY Ending 6/30/25	\$37,700	\$46,000	\$38,000
FY Ending 6/30/26	\$38,800	\$46,500	\$39,300
FY Ending 6/30/27	\$39,900	\$47,000	\$40,600
FY Ending 6/30/28	\$41,100	\$47,500	\$41,900
FY Ending 6/30/29	\$42,300	\$48,000	\$43,200

	R.S.Abrams	Nawrocki Smith	EFPR Group
Partner	\$205	\$300	\$295
Director		\$250	
Manager	\$185	\$225	\$180
Supervisor	\$155	\$200	N/A
Sr Auditors	\$135	\$150	\$115
Staff Auditors	\$115	\$100	\$100

Westhampton Beach Union Free School District Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



Date: October 9, 2024

Re: Request for Proposal RFP 24-5 Internal Audit Services Award Recommendation

The district solicited proposals via the request for proposal process for internal audit services for the 2024-2025 school year. Responses were received from Cullen & Danowski, LLP, Nawrocki Smith LLP and Cerini & Associates, LLP. The summary of results is attached.

The District's Audit Committee met on October 7, 2024 to review the proposals and is recommending the district continue internal audit services with Cullen & Danowski, LLP .

If you have any questions or require additional information, please let me know.

**COST PROPOSAL
INTERNAL AUDITING SERVICES RFP 24-5**

	Cullen Danowski	Cerini & Associates	Nawrocki Smith
FY Ending 6/30/25	\$24,000	\$25,000	\$23,500
FY Ending 6/30/26	\$25,000	\$25,000	\$22,200
FY Ending 6/30/27	\$25,000	\$25,500	\$22,200
FY Ending 6/30/28	\$25,000	\$25,500	\$23,000
FY Ending 6/30/29	\$25,000	\$26,000	\$23,000

	Cullen Danowski	Cerini & Associates	Nawrocki Smith
Partner	\$225	\$195	\$200
Director	\$185	\$185	
Manager	\$185	\$175	
Supervisor	\$170	\$165	
Sr Auditors	\$155	\$155	\$150
Staff Auditors	\$130	\$110	\$100

Westhampton Beach Union Free School District Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



Date: October 15, 2024

Re: External Audit Services Appointment and Agreement 2024-25

I respectfully request the Board of Education approve the attached external audit services agreement between Westhampton Beach UFSD and R. S. Abrams & Co., LLP. The agreement is for the 2024-25 school year with the option to renew for an additional four years. A letter of engagement from the firm is also attached to include the preparation of the district's financial statements.

If you have any questions or require additional information, please feel free to let me know.

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this **21st** day of **October 2024**, by and between the Board of Education of the **WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT** (hereinafter the “**DISTRICT**”), having its principal place of business for the purpose of this Agreement at 340 Mill Road, Westhampton Beach, NY 11978, and **R. S. ABRAMS & CO., LLP** (hereinafter the “**CONSULTANT**”), having a principal mailing address of 3033 Express Drive, North, Suite 100, Islandia, NY 11749.

A. TERM

1. The term of this Agreement shall be from July 1, 2024 through June 30, 2025 inclusive, unless terminated early as provided for in this Agreement, with the option to renew for an additional four years. It is understood that the DISTRICT is under no obligation to renew this Agreement upon its expiration.

B. CONDITIONS

In performing services specified in this Agreement, it is understood that:

1. CONSULTANT will be engaged as an Independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this Agreement.
2. Neither CONSULTANT nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, social security, New York State Worker’s Compensation, unemployment insurance, New York State Employees’ Retirement System, health or dental insurance, or malpractice insurance, or the like.
3. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing, and signed by authorized representatives of both parties.
4. CONSULTANT agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuit costs, damages and expenses, including attorneys’ fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the CONSULTANT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

C. SERVICES AND RESPONSIBILITIES

1. CONSULTANT will provide independent auditing services per RFP 24-6, External Audit Services. Services include but are not limited to Independent Audit of the Financial Statements.
2. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as the established policy guidance from the New York State Department of Education.
3. CONSULTANT hereby represents that he is duly licensed and/or certificated to perform the services set forth in this Agreement. CONSULTANT shall provide the appropriate proof of any applicable license or certification.
4. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional and timely manner. CONSULTANT shall obtain any necessary documents from the New York Teachers Retirement System to perform services as a retiree, if applicable.
5. CONSULTANT shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students.
6. CONSULTANT acknowledges that the DISTRICT retains supervisory control over him to the same extent as if CONSULTANT were employed by the District.

D. COMPENSATION

Professional fees per the RFP. Additional rates listed in RFP-6.

Fiscal Year Ending June 30, 2025	\$37,700
Fiscal Year Ending June 30, 2026	\$38,800
Fiscal Year Ending June 30, 2027	\$39,900
Fiscal Year Ending June 30, 2028	\$41,100
Fiscal Year Ending June 30, 2029	\$42,300

E. INSURANCE

1. a. Commercial General Liability Insurance
 - \$1,000,000 per Occurrence/\$2,000,000 Aggregate
 - \$2,000,000 Products/Completed Operations
 - \$1,000,000 Personal and Advertising Injury
 - \$100,000 Fire Damage
 - \$10,000 Medical Expenses

b. Automobile Liability

\$1,000,000 combined single limit for owned, hired, borrowed and non-owned motor vehicles.

c. Professional Errors and Omissions Insurance

\$2,000,000 per occurrence/\$2,000,000 aggregate for the professional services of the service provider performed under contract for the District. Coverage shall remain in effect for three years following the completion of work.

d. Umbrella/Excess Insurance

\$3 million each occurrence and aggregate. Umbrella/Excess coverage shall be on a follow-form basis over the required General Liability and Professional Liability coverages.

e. Worker's Compensation and NYS Disability Insurance

Statutory Workers' Compensation (C-105.2 or U-26.3) and NYS Disability Insurance (DB-120.1) for all employees. ACCORD certificates are not acceptable.

2. CONSULTANT shall provide the DISTRICT with a certificate of insurance naming the DISTRICT as an indemnified party. The failure to obtain such insurance on behalf of the District constitutes a material breach of contract.

F. TERMINATION

1. The CONSULTANT'S services shall be at the will of the Board of Education of the DISTRICT. The DISTRICT may terminate the appointment at any time prior to the end of the term with or without cause.
2. The parties agree that CONSULTANT'S failure to comply with any terms or conditions of this Agreement will be deemed a material breach of contract, and will provide a basis for the DISTRICT to immediately terminate this Agreement without any further liability to CONSULTANT.
3. In the event the CONSULTANT or the DISTRICT terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.

G. SUCCESSORS AND ASSIGNS

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

H. WAIVER OF RIGHTS

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

I. SEVERABILITY

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

J. GOVERNING LAW

This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the substantive and procedural laws and regulations of the State of New York and applicable Federal laws and regulations. Each of the parties hereto consents to the jurisdiction of any state court located within the County of Suffolk, State of New York, or federal court located in County of Suffolk, New York, and irrevocably agrees that all actions or proceedings relating to this Agreement must be litigated in such courts, and each of the parties waives any objection which it may have based on improper venue or *forum non conveniens* to the conduct of and proceeding, in such court.

K. ENTIRE AGREEMENT

1. This Agreement is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
2. This Agreement may not be changed orally, but only by an Agreement, in writing, signed by the authorized representatives of both parties.
3. To be in force and effect, this Agreement must be approved by the Board of Education.

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

R. S. ABRAMS & CO., LLP

WESTHAMPTON BEACH UFSD

By: 

By: _____

Print Name: Brenden Nelson

Print Name: _____

Title: Partner

Title: _____

Date: 10/11/2024

Date: _____

**Supplemental Agreement between the
Westhampton Beach UFSD
and
R. S. Abrams & Co., LLP**

Supplemental Agreement dated this 21st day of October, 2024 between the Westhampton Beach UFSD (the "District"), located at 340 Mill Road, Westhampton Beach, NY 11978, and R.S. Abrams & Co., LLP (hereinafter the "CONSULTANT"), having a principal mailing address of 3033 Express Drive, North, Suite 100, Islandia, NY 11749.

WHEREAS, the District and Contractor have entered into a contract or other written agreement (hereinafter the "Agreement") whereby the Contractor may receive Student Data or Teacher or Principal Data, as those terms are defined in Education Law §2-d and 8 NYCRR 121.1; and

WHEREAS, the District and Contractor wish to enter into an agreement in order to comply with Education Law §2-d and 8 NYCRR Part 121 (hereinafter "Supplemental Agreement").

NOW THEREFORE, in consideration of the mutual promises below, the District and Contractor agree as follows:

1. Defined Terms: Unless otherwise indicated below or elsewhere in this Supplemental Agreement, all capitalized terms shall have the meanings provided in Education Law §2-d and Section 121.1 of the Regulations of the Commissioner of Education (hereinafter "Regulations").

a. "Educational Agency" shall generally have the same meaning as the term Educational Agency at Education Law §2-d(1)(c) and Section 121.1(f), and in reference to the party to this Agreement shall mean the WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT.

b. "Third Party Contractor" shall mean any person or entity, other than an Educational Agency, that receives Student Data or Teacher or Principal Data from an Educational Agency pursuant to a contract or other written agreement for purposes of providing services to such Educational Agency, including but not limited to data management or storage services, conducting studies for or on behalf of such Educational Agency, or audit or evaluation of publicly funded programs. With reference to this agreement, "Third Party Contractor" shall be synonymous with "Contractor" and shall also include any and all subcontractors, persons or entities with whom the Contractor shares Student Data and/or Principal or Teacher Data pursuant to a contract or other written agreement for purposes of providing services to such Educational Agency, including but not limited to data management or storage services, conducting studies for or on behalf of such Educational Agency, or audit or evaluation of publicly funded programs.

c. "Student" means any person attending or seeking to enroll in an Educational Agency.

d. "Student Data" means Personally Identifiable Information of a "Student."

- e. “Eligible Student” means a Student who is eighteen years or older.
- f. “Parent” means a parent, legal guardian, or personal in parental relation to a Student.
- g. “Building Principal” or “Principal” means a building principal subject to annual performance evaluation review under Education Law §3012-c.
- h. “Classroom Teacher” or “Teacher” means a teacher subject to annual performance evaluation review under Education Law §3012-c.
- i. “Teacher or Principal Data” means Personally Identifiable Information from the records of an Educational Agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law §3012-c.
- j. “Personally Identifiable Information” shall have the following meanings:
 - i. As applied to Student Data, shall mean Personally Identifiable Information as defined in 34 CFR 99.3 implementing the Family Educational Rights and Privacy Act (FERPA)
 - ii. As applied to Teacher or Principal Data, shall mean Personally Identifiable Information as that term is defined in Education Law §3012-c.

2. The District has developed the Parents Bill of Rights for Data Privacy and Security, the terms of which are applicable to the Agreement between the District and Contractor and are incorporated into this Supplemental Agreement. The Parents Bill of Rights for Data Privacy and Security states:

PARENTS’ BILL OF RIGHTS FOR DATA PRIVACY AND SECURITY

The Westhampton Beach School District is committed to protecting the privacy and security of student, teacher, and principal data. Pursuant to New York State Education Law §2-d, parents, legal guardians, and persons in parental relation to a student are entitled to certain rights with regard to their child’s personally identifiable information. The Westhampton Beach School District is hereby informing the community of the following rights:

- a. A student’s personally identifiable information cannot be sold or released for any commercial purposes.
- b. Parents have the right to inspect and review the complete contents of their child’s educational records maintained by the Westhampton Beach School District.
- c. State and Federal Laws protect the confidentiality of personally identifiable student information, and safeguards associated with industry standards and best practices, including, but not limited to, encryption, firewalls, and password protection must be in place when data is stored or transferred.

d. A complete list of all student data elements collected by New York State is available to review at the following website:

<http://www.p12.nysed.gov/irs/sirs/documentation/NYSEDstudentData.xlsx>

The list may also be obtained by writing to:

Office of Information & Reporting Services NYS Education Dept.
Room 863 EBA,
89 Washington Avenue
Albany, NY 12234

e. Parents have the right to have complaints about possible breaches of student data addressed. Complaints should be directed to:

Carolyn J. Probst, Superintendent of Schools
Westhampton Beach UFSD
340 Mill Road, Westhampton Beach, NY 11978
(631) 288-3800

OR

Chief Privacy Officer
New York State Education Department
89 Washington Avenue
Albany, NY 12234
Email: CPO@mail.nysed.gov

3. As required by Education Law §2-d(3)(c) and Section 121.3 of the Regulations, the District has developed the following “supplemental information” for the Agreement with the Contractor:

a. Student Data and/or Teacher or Principal Data which the Contractor comes into possession in the course of the performance of its Agreement with the District should not be germane to and thus should not be used for any purpose of the Contractor. Such Data that comes into the possession of the Contractor must be protected in accord with Education Law §2-d and in accord with the Parents Bill of Rights for data Privacy and Security.

b. The Contractor will ensure that any and all subcontractors, persons or entities that the Contractor may share the Student Data and/or Principal or Teacher Data with will abide by the terms of the Agreement, this Supplemental Agreement, and the data protection and security requirements set forth in Education Law §2-d.

c. When the Agreement between the District and the Contractor expires or terminates, the Contractor shall return to the District or, if agreed to by the District, destroy the remaining Student Data and/or Principal or Teacher Data that the Contractor still maintains in any form.

d. Any challenges concerning the accuracy of Student Data and/or Principal Data shall be handled directly between the District and the Parent, Student, Eligible Student, Teacher or Principal. The Contractor agrees to abide by the outcome of such challenges and make any corrections and/or changes to the applicable Student Data and/or Principal or Teacher Data as determined by the District.

- e. The District and the Contractor hereby agree that the Student Data and/or Principal or Teacher Data shall be stored in the following manner: The Contractor shall maintain reasonable administrative, technical and physical safeguards to protect the security, confidentiality and integrity of the personally identifiable student information in its custody by using all reasonable protections available to the Contractor including but not limited to encryption technology while such data is in motion or in its custody. In order to further outline the methods of storage and protection of Student Data and/or Principal or Teacher Data, Contractor shall provide a data security and privacy plan to the District within 30 days of the execution of this agreement.
4. As required by Education Law §2-d(5)(e), the Contractor hereby agrees that any officers or employees of the Contractor, including any subcontractors or assignees, who have access to Student Data or Teacher or Principal Data will have or will receive training on the Federal and New York State laws governing confidentiality of Student Data and/or Principal or Teacher Data prior to receiving access.
5. As required by Education Law §2-d(5)(f), the Contractor hereby agrees that it shall:
- a. Limit internal access to education records to those individuals that are determined to have legitimate educational interests;
 - b. Not use the educational records for any other purposes than those explicitly authorized in the Agreement or this Supplemental Agreement;
 - c. Except for authorized representatives of the Contractor to the extent they are carrying out the Agreement or this Supplemental Agreement, not disclose any Personally Identifiable Information to any other party:
 - i. Without the prior written consent of the Parent or Eligible Student; or
 - ii. Unless required by statute or court order and the party provides a notice of the disclosure to the State Education Department, District Board of Education, or institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by the statute or court order.
 - d. maintain reasonable administrative, technical and physical safeguards to protect the security, confidentiality and integrity of personally identifiable student information in its custody;
6. Breach and unauthorized release of Personally Identifiable Information:
- a. In accordance with Education Law §2-d(6) and Section 121.11 of the Regulations, the Contractor shall be required to notify the District of any breach of security resulting in an unauthorized release of Student Data and/or Principal or Teacher Data by the Contractor or its subcontractors or assignees in violation of applicable state or federal law, the Parents Bill of Rights for Student Data Privacy and Security, the data privacy and security policies of the District and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay. The District shall,

upon notification by the Contractor, be required to report to the Chief Privacy Officer, who is appointed by the State Education Department, any such breach of security and unauthorized release of such data.

b. In the case of an unauthorized release of Student Data, the District shall notify the Parent or Eligible Student of the unauthorized release of Student Data that includes Personally Identifiable Information from the student records of such Student in the most expedient way possible and without unreasonable delay. In the case of an unauthorized release of Teacher or Principal Data, the District shall notify each affected Teacher or Principal of the unauthorized release of data that includes Personally Identifiable Information from the Teacher or Principal's annual professional performance review in the most expedient way possible and without unreasonable delay.

c. In the case of notification to a Parent, Eligible Student, Teacher or Principal due to the unauthorized release of student data by the Contractor, or its subcontractors or assignees, the Contractor shall promptly reimburse the educational agency for the full cost of such notification, as required by Education Law §2-d(6)(c).

7. Miscellaneous:

a. The District and Contractor agree that if applicable laws change and/or if the Commissioner of Education implements Regulations which affects the obligations of the parties herein, this Agreement shall be deemed to incorporate such changes as necessary in order for the District and the Contractor to operate in compliance with the amendment or modified requirements under the applicable laws or regulations.

b. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits the District to comply with the applicable laws or regulations.

c. Nothing express or implied in this Agreement is intended to confer upon any person other than the District, Contractor and their respective successors and assigns any rights, remedies, obligations or liabilities.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement.

R. S. ABRAMS & CO., LLP

WESTHAMPTON BEACH UFSD

By: 

By: _____

Print Name: Brendan Nelson

Print Name: _____

Title: Partner

Title: _____

Date: 10/11/2024

Date: _____

October 11, 2024

To the Board of Education and
Jacqueline Pirro, Assistant Superintendent for Business
Westhampton Beach Union Free School District
340 Mill Road
Westhampton, New York 11978

We are pleased to confirm our understanding of the services we are to provide Westhampton Beach Union Free School District (the "District") for the fiscal year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the fiduciary fund, including the disclosures, which collectively comprise the basic financial statements of the District as of and for the fiscal year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund
3. Schedule of District's Proportionate Share of the Net Pension Asset/(Liability)
4. Schedule of District's Pension Contributions
5. Schedule of Changes in District's Total Other Post-Employment Benefits Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements, or in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards
2. Schedule of Change from Adopted Budget to Final Budget – General Fund and Section 1318 of Real Property Tax Law Limit Calculation
3. Schedule of Project Expenditures – Capital Projects Fund
4. Schedule of Net Investment in Capital Assets

We will also audit the financial statements of the Extraclassroom Activity Funds as of and for the fiscal year ended June 30, 2025.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or

special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmations. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk of material misstatement as part of our audit planning:

Presumed risk of management override of controls.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also prepare the financial statements and related notes (including the extraclassroom financial statement and related note), and prepare the schedule of expenditures of federal awards and related notes, and the auditee section of the Data Collection Form in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the preparation of the financial statements and related notes (including the extraclassroom financial statement and related note), and the preparation of the schedule of expenditures of federal awards and related notes, and the auditee section of the Data Collection Form, as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes, schedule of expenditures of federal awards and related notes, the auditee section of the Data Collection Form, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our preparation of the financial statements and related notes (including the extraclassroom financial statement and related note), schedule of expenditures of federal awards and related notes, and the auditee section of the Data Collection Form, and that you have reviewed and approved the financial statements and related notes, schedule of expenditures of federal awards and related notes, and the auditee section of the Data Collection Form, prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior

management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making a draft of the financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to individuals within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district

involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any

significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of R.S. Abrams & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the New York State Education Department or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided

under the supervision of R.S. Abrams & Co., LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the New York State Education Department or other oversight agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Brendan Nelson, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in May 2025 and to issue our reports no later than November 15, 2025. Our fees for these services will be based on the actual time spent at our standard, hourly rates. Our standard, hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been complete upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended through the date of termination.

Based on our preliminary estimates, the audit fee for the fiscal year ending June 30, 2025 will not exceed \$37,700. There will be an additional fee of \$7,900 for the preparation of the financial statements. These estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Reporting

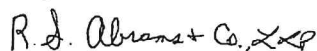
We will issue written reports upon completion of our audit of the financial statements and Single Audit. Our reports will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.


Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letters of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter. This report reflects a peer review rating of pass, which is the highest rating for a peer review.

We appreciate the opportunity to be of service to the Westhampton Beach Union Free School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



R.S. Abrams & Co., LLP

By: 

Title: Partner

Date: October 11, 2024

R.S. Abrams & Co., LLP:

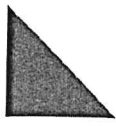
This letter correctly sets forth the understanding of Westhampton Beach Union Free School District.

Board of Education President: _____

Date: _____

Assistant Superintendent for Business: 

Date: _____



Report on the Firm's System of Quality Control

To the Partners of R.S. Abrams & Co., LLP
and the Peer Review Committee of the
Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of R.S. Abrams & Co., LLP in effect for the year ended March 31, 2023 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. R.S. Abrams & Co., LLP has received a peer review rating of *pass*.

Flaherty Salmin LLP

Rochester, New York
September 21, 2023

Westhampton Beach Union Free School District
Business Office

To: Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



Date: October 18, 2024

Re: Internal Audit Services Appointment and Agreement 2024-25

I respectfully request the Board of Education approve the attached internal audit services agreement between Westhampton Beach UFSD and Cullen & Danowski, LLP. The agreement is for the 2024-25 school year with the option to renew for an additional four years. A letter of engagement from the firm is also attached.

If you have any questions or require additional information, please let me know.

CONSULTANT SERVICES CONTRACT

This Agreement is entered into this **21st** day of **October 2024**, by and between the Board of Education of the **WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT** (hereinafter the “DISTRICT”), having its principal place of business for the purpose of this Agreement at 340 Mill Road, Westhampton Beach, NY 11978, and **CULLEN & DANOWSKI, LLP** (hereinafter the “CONSULTANT”), having a principal mailing address of 1650 Route 112, Port Jefferson Station, NY 11776.

A. TERM

1. The term of this Agreement shall be from July 1, 2024 through June 30, 2025, inclusive, unless terminated early as provided for in this Agreement, with the option to renew each year up to four years. It is understood that the DISTRICT is under no obligation to renew this Agreement upon its expiration.

B. CONDITIONS

In performing services specified in this Agreement, it is understood that:

1. CONSULTANT will be engaged as an Independent Contractor, and therefore be solely responsible for the payment of federal and state income taxes applicable to this Agreement.
2. Neither CONSULTANT nor any of its employees, agents, or assigns will be eligible for any employee benefits whatsoever relative to this contract including, but not limited to, social security, New York State Worker’s Compensation, unemployment insurance, New York State Employees’ Retirement System, health or dental insurance, or malpractice insurance, or the like.
3. This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing, and signed by authorized representatives of both parties.
4. CONSULTANT agrees to defend, indemnify and hold harmless the DISTRICT, its officers, directors, agents, or employees against all claims, demands, actions, lawsuit costs, damages and expenses, including attorneys’ fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the CONSULTANT, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement.

C. SERVICES AND RESPONSIBILITIES

1. CONSULTANT will provide internal auditing services per RFP 24-5, Internal Audit Services.

2. CONSULTANT shall perform all services under this Agreement in accordance with all applicable Federal, State and local laws, rules, and regulations, as well as the established policy guidance from the New York State Department of Education.

3. CONSULTANT hereby represents that he is duly licensed and/or certificated to perform the services set forth in this Agreement. CONSULTANT shall provide the appropriate proof of any applicable license or certification.

4. CONSULTANT shall provide all services pursuant to this Agreement in a competent, professional and timely manner. CONSULTANT shall obtain any necessary documents from the New York Teachers Retirement System to perform services as a retiree, if applicable.

5. CONSULTANT shall comply with the provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students.

6. CONSULTANT acknowledges that the DISTRICT retains supervisory control over him to the same extent as if CONSULTANT were employed by the District.

D. COMPENSATION

Professional fees per RFP-5, Internal Audit Services.

Fiscal Year Ending June 30, 2025	\$24,000
Fiscal Year Ending June 30, 2026	\$25,000
Fiscal Year Ending June 30, 2027	\$25,000
Fiscal Year Ending June 30, 2028	\$25,000
Fiscal Year Ending June 30, 2029	\$25,000

Fees represent base fee for each year. Fee will fluctuate depending on area tested and scope of the work performed.

E. INSURANCE

1. a. Commercial General Liability Insurance

- \$1,000,000 per Occurrence/\$2,000,000 Aggregate
- \$2,000,000 Products/Completed Operations
- \$1,000,000 Personal and Advertising Injury
- \$100,000 Fire Damage
- \$10,000 Medical Expenses

b. Automobile Liability

- \$1,000,000 combined single limit for owned, hired, borrowed and non-owned motor vehicles.

- c. Professional Errors and Omissions Insurance
\$2,000,000 per occurrence/\$2,000,000 aggregate for the professional services of the service provider performed under contract for the District. Coverage shall remain in effect for three years following the completion of work.
 - d. Umbrella/Excess Insurance
\$3 million each occurrence and aggregate. Umbrella/Excess coverage shall be on a follow-form basis over the required General Liability.
 - e. Worker's Compensation and NYS Disability Insurance
Statutory Workers' Compensation (C-105.2 or U-26.3) and NYS Disability Insurance (DB-120.1) for all employees. ACCORD certificates are not acceptable.
2. CONSULTANT shall provide the DISTRICT with a certificate of insurance naming the DISTRICT as an indemnified party. The failure to obtain such insurance on behalf of the District constitutes a material breach of contract.

F. TERMINATION

- 1. The CONSULTANT'S services shall be at the will of the Board of Education of the DISTRICT. The DISTRICT may terminate the appointment at any time prior to the end of the term with or without cause.
- 2. The parties agree that CONSULTANT'S failure to comply with any terms or conditions of this Agreement will be deemed a material breach of contract, and will provide a basis for the DISTRICT to immediately terminate this Agreement without any further liability to CONSULTANT.
- 3. In the event the CONSULTANT or the DISTRICT terminates this Agreement with or without cause, such termination of the Agreement shall not discharge the parties' existing obligations to each other as of the effective date of termination.

G. SUCCESSORS AND ASSIGNS

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

H. WAIVER OF RIGHTS

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

I. SEVERABILITY

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

J. GOVERNING LAW

This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the substantive and procedural laws and regulations of the State of New York and applicable Federal laws and regulations. Each of the parties hereto consents to the jurisdiction of any state court located within the County of Suffolk, State of New York, or federal court located in County of Suffolk, New York, and irrevocably agrees that all actions or proceedings relating to this Agreement must be litigated in such courts, and each of the parties waives any objection which it may have based on improper venue or *forum non conveniens* to the conduct of and proceeding, in such court.

K. ENTIRE AGREEMENT

1. This Agreement is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
2. This Agreement may not be changed orally, but only by an Agreement, in writing, signed by the authorized representatives of both parties.
3. To be in force and effect, this Agreement must be approved by the Board of Education.

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

CULLEN & DANOWSKI, LLP

WESTHAMPTON BEACH UFSD

By: Jennifer A Ditta

By: _____

Print Name: JENNIFER A. DITTA, CPA

Print Name: _____

Title: PARTNER

Title: _____

Date: 10/17/2024

Date: _____

**Supplemental Agreement between the
WESTHAMPTON BEACH UFSD
and
CULLEN & DANOWSKI, LLP**

Supplemental Agreement dated this 21st day of October, 2024 between the **Westhampton Beach UFSD** (the “District”), located at 340 Mill Road, Westhampton Beach, NY 11978, and **Cullen & Danowski, LLP** (hereinafter the “CONSULTANT”), having a principal mailing address of 1650 Route 112, Port Jefferson Station, NY 11776.

WHEREAS, the District and Contractor have entered into a contract or other written agreement (hereinafter the “Agreement”) whereby the Contractor may receive Student Data or Teacher or Principal Data, as those terms are defined in Education Law §2-d and 8 NYCRR 121.1; and

WHEREAS, the District and Contractor wish to enter into an agreement in order to comply with Education Law §2-d and 8 NYCRR Part 121 (hereinafter “Supplemental Agreement”).

NOW THEREFORE, in consideration of the mutual promises below, the District and Contractor agree as follows:

1. Defined Terms: Unless otherwise indicated below or elsewhere in this Supplemental Agreement, all capitalized terms shall have the meanings provided in Education Law §2-d and Section 121.1 of the Regulations of the Commissioner of Education (hereinafter “Regulations”).
 - a. “Educational Agency” shall generally have the same meaning as the term Educational Agency at Education Law §2-d(1)(c) and Section 121.1(f), and in reference to the party to this Agreement shall mean the WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT.
 - b. “Third Party Contractor” shall mean any person or entity, other than an Educational Agency, that receives Student Data or Teacher or Principal Data from an Educational Agency pursuant to a contract or other written agreement for purposes of providing services to such Educational Agency, including but not limited to data management or storage services, conducting studies for or on behalf of such Educational Agency, or audit or evaluation of publicly funded programs. With reference to this agreement, “Third Party Contractor” shall be synonymous with “Contractor” and shall also include any and all subcontractors, persons or entities with whom the Contractor shares Student Data and/or Principal or Teacher Data pursuant to a contract or other written agreement for purposes of providing services to such Educational Agency, including but not limited to data management or storage services, conducting studies for or on behalf of such Educational Agency, or audit or evaluation of publicly funded programs.
 - c. “Student” means any person attending or seeking to enroll in an Educational Agency.
 - d. “Student Data” means Personally Identifiable Information of a “Student.”

- e. “Eligible Student” means a Student who is eighteen years or older.
- f. “Parent” means a parent, legal guardian, or personal in parental relation to a Student.
- g. “Building Principal” or “Principal” means a building principal subject to annual performance evaluation review under Education Law §3012-c.
- h. “Classroom Teacher” or “Teacher” means a teacher subject to annual performance evaluation review under Education Law §3012-c.
- i. “Teacher or Principal Data” means Personally Identifiable Information from the records of an Educational Agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law §3012-c.
- j. “Personally Identifiable Information” shall have the following meanings:
 - i. As applied to Student Data, shall mean Personally Identifiable Information as defined in 34 CFR 99.3 implementing the Family Educational Rights and Privacy Act (FERPA)
 - ii. As applied to Teacher or Principal Data, shall mean Personally Identifiable Information as that term is defined in Education Law §3012-c.

2. The District has developed the Parents Bill of Rights for Data Privacy and Security, the terms of which are applicable to the Agreement between the District and Contractor and are incorporated into this Supplemental Agreement. The Parents Bill of Rights for Data Privacy and Security states:

PARENTS’ BILL OF RIGHTS FOR DATA PRIVACY AND SECURITY

The Westhampton Beach School District is committed to protecting the privacy and security of student, teacher, and principal data. Pursuant to New York State Education Law §2-d, parents, legal guardians, and persons in parental relation to a student are entitled to certain rights with regard to their child’s personally identifiable information. The Westhampton Beach School District is hereby informing the community of the following rights:

- a. A student’s personally identifiable information cannot be sold or released for any commercial purposes.
- b. Parents have the right to inspect and review the complete contents of their child’s educational records maintained by the Westhampton Beach School District.
- c. State and Federal Laws protect the confidentiality of personally identifiable student information, and safeguards associated with industry standards and best practices, including, but not limited to, encryption, firewalls, and password protection must be in place when data is stored or transferred.

d. A complete list of all student data elements collected by New York State is available to review at the following website:

<http://www.p12.nysed.gov/irs/sirs/documentation/NYSEDstudentData.xlsx>

The list may also be obtained by writing to:

Office of Information & Reporting Services NYS Education Dept.
Room 863 EBA,
89 Washington Avenue
Albany, NY 12234

e. Parents have the right to have complaints about possible breaches of student data addressed. Complaints should be directed to:

Carolyn J. Probst, Superintendent of Schools
Westhampton Beach UFSD
340 Mill Road, Westhampton Beach, NY 11978
(631) 288-3800

OR

Chief Privacy Officer
New York State Education Department
89 Washington Avenue
Albany, NY 12234
Email: CPO@mail.nysed.gov

3. As required by Education Law §2-d(3)(c) and Section 121.3 of the Regulations, the District has developed the following “supplemental information” for the Agreement with the Contractor:

a. Student Data and/or Teacher or Principal Data which the Contractor comes into possession in the course of the performance of its Agreement with the District should not be germane to and thus should not be used for any purpose of the Contractor. Such Data that comes into the possession of the Contractor must be protected in accord with Education Law §2-d and in accord with the Parents Bill of Rights for data Privacy and Security.

b. The Contractor will ensure that any and all subcontractors, persons or entities that the Contractor may share the Student Data and/or Principal or Teacher Data with will abide by the terms of the Agreement, this Supplemental Agreement, and the data protection and security requirements set forth in Education Law §2-d.

c. When the Agreement between the District and the Contractor expires or terminates, the Contractor shall return to the District or, if agreed to by the District, destroy the remaining Student Data and/or Principal or Teacher Data that the Contractor still maintains in any form.

d. Any challenges concerning the accuracy of Student Data and/or Principal Data shall be handled directly between the District and the Parent, Student, Eligible Student, Teacher or Principal. The Contractor agrees to abide by the outcome of such challenges and make any corrections and/or changes to the applicable Student Data and/or Principal or Teacher Data as determined by the District.

e. The District and the Contractor hereby agree that the Student Data and/or Principal or Teacher Data shall be stored in the following manner: The Contractor shall maintain reasonable administrative, technical and physical safeguards to protect the security, confidentiality and integrity of the personally identifiable student information in its custody by using all reasonable protections available to the Contractor including but not limited to encryption technology while such data is in motion or in its custody. In order to further outline the methods of storage and protection of Student Data and/or Principal or Teacher Data, Contractor shall provide a data security and privacy plan to the District within 30 days of the execution of this agreement.

4. As required by Education Law §2-d(5)(e), the Contractor hereby agrees that any officers or employees of the Contractor, including any subcontractors or assignees, who have access to Student Data or Teacher or Principal Data will have or will receive training on the Federal and New York State laws governing confidentiality of Student Data and/or Principal or Teacher Data prior to receiving access.

5. As required by Education Law §2-d(5)(f), the Contractor hereby agrees that it shall:

a. Limit internal access to education records to those individuals that are determined to have legitimate educational interests;

b. Not use the educational records for any other purposes than those explicitly authorized in the Agreement or this Supplemental Agreement;

c. Except for authorized representatives of the Contractor to the extent they are carrying out the Agreement or this Supplemental Agreement, not disclose any Personally Identifiable Information to any other party:

i. Without the prior written consent of the Parent or Eligible Student; or

ii. Unless required by statute or court order and the party provides a notice of the disclosure to the State Education Department, District Board of Education, or institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by the statute or court order.

d. maintain reasonable administrative, technical and physical safeguards to protect the security, confidentiality and integrity of personally identifiable student information in its custody;

6. Breach and unauthorized release of Personally Identifiable Information:

a. In accordance with Education Law §2-d(6) and Section 121.11 of the Regulations, the Contractor shall be required to notify the District of any breach of security resulting in an unauthorized release of Student Data and/or Principal or Teacher Data by the Contractor or its subcontractors or assignees in violation of applicable state or federal law, the Parents Bill of Rights for Student Data Privacy and Security, the data privacy and security policies of the District and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay. The District shall,

upon notification by the Contractor, be required to report to the Chief Privacy Officer, who is appointed by the State Education Department, any such breach of security and unauthorized release of such data.

b. In the case of an unauthorized release of Student Data, the District shall notify the Parent or Eligible Student of the unauthorized release of Student Data that includes Personally Identifiable Information from the student records of such Student in the most expedient way possible and without unreasonable delay. In the case of an unauthorized release of Teacher or Principal Data, the District shall notify each affected Teacher or Principal of the unauthorized release of data that includes Personally Identifiable Information from the Teacher or Principal's annual professional performance review in the most expedient way possible and without unreasonable delay.

c. In the case of notification to a Parent, Eligible Student, Teacher or Principal due to the unauthorized release of student data by the Contractor, or its subcontractors or assignees, the Contractor shall promptly reimburse the educational agency for the full cost of such notification, as required by Education Law §2-d(6)(c).

7. Miscellaneous:

a. The District and Contractor agree that if applicable laws change and/or if the Commissioner of Education implements Regulations which affects the obligations of the parties herein, this Agreement shall be deemed to incorporate such changes as necessary in order for the District and the Contractor to operate in compliance with the amendment or modified requirements under the applicable laws or regulations.

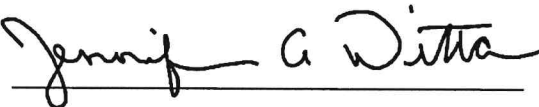
b. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits the District to comply with the applicable laws or regulations.

c. Nothing express or implied in this Agreement is intended to confer upon any person other than the District, Contractor and their respective successors and assigns any rights, remedies, obligations or liabilities.

IN WITNESS WHEREOF, the Parties hereto have duly executed this Agreement.

CULLEN & DANOWSKI, LLP

WESTHAMPTON BEACH UFSD

By: 

By: _____

Print Name: JENNIFER A. DITTA, CPA

Print Name: _____

Title: PARTNER

Title: _____

Date: 10/17/2024

Date: _____



CULLEN & DANOWSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS

October 17, 2024

Board of Education and Audit Committee
Westhampton Beach Union Free School District
Administrative Office
340 Mill Road
Westhampton Beach, New York 11978

Dear Members of the Board of Education and Audit Committee:

We are pleased to confirm our understanding of the nature and limitations of the internal audit services we are to provide for the Westhampton Beach Union Free School District (District) for the year ending June 30, 2025. We will provide internal audit services for the District as follows:

Risk Assessment

We will perform a risk assessment of the District's business operations for the year ending June 30, 2025. Our risk assessment will be conducted in accordance with auditing standards generally accepted in the United States of America and the applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, or the *International Standards for the Professional Practice of Internal Audit* issued by the Institute for Internal Auditors. We will also consider the guidelines promulgated by the New York State Education Department, as applicable.

Our risk assessment will include identification of the District's audit areas together with its policies and procedures, the internal controls currently in effect, as well as those that might otherwise be required or recommended. We will also follow up on open recommendations from prior reports.

We plan to begin our procedures during April 2025, and unless unforeseeable problems are encountered, the engagement should be completed by June 30, 2025.

Report

We will communicate the results of our risk assessment in a formal report. We will suggest ways in which the District might improve its risk management system regarding financial reporting and management controls, including the internal controls currently in effect, as well as those that might otherwise be required or recommended. These reports are intended for internal use only and should not be used for any other purpose.

The purpose of these reports is to assist the District in improving the process by which it monitors and manages its risk. However, it is ultimately the District's responsibility to assess the adequacy of its risk management system and any of our suggestions.

Westhampton Beach Union Free School District

Year Ending June 30, 2025

Page 2 of 3

Fee

Our fee for the risk assessment and report thereon will be \$10,000. This fee is based on our proposal dated July 30, 2024.

Detailed Testing and Assessment of Selected System(s)

The detailed testing and assessment of selected systems is variable and dependent upon the results of the risk assessment that we will perform in the initial phase of our engagement. The results of the risk assessment will be discussed and reviewed with the Audit Committee to arrive at a consensus as to the higher-risk areas that should be subject to detailed testing and further risk assessment procedures. We will determine the extent and timing of these procedures in consultation with the Audit Committee. Thereafter, we will prepare a separate engagement letter related to the detailed testing engagement that will include the scope of work (i.e., procedures) and fee for our services.

Report

We will communicate the results of our internal control testing in a formal report. As a result, we will suggest ways in which the District might improve its internal controls currently in effect, as well as those that might otherwise be required or recommended. These reports are intended for internal use only and should not be used for any other purpose.

Fee

We will come to an agreement of an estimated fee with the Audit Committee prior to commencement of the work. Based upon its review of the risk assessment report, the Audit Committee will be responsible for the selection of the detailed testing areas to be included in the audit plan. This fee will be based on our proposal dated July 30, 2024, and will be based upon the estimated time and the following hourly rate schedule (in effect through June 30, 2025):

Partner	\$ 225
Director of Internal Audits	185
Principal/Manager	185
Supervisor	170
Senior	155
Staff	130

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

At the conclusion of the engagement, we will require a representation letter from management that, among other things, will confirm management's responsibility for the operations of the departments reviewed during this engagement in accordance with District policies and procedures.

Our invoices will be rendered as work progresses based on hours of work completed and are payable on presentation. If for any reason we are unable to complete the engagement, we will not issue a report as a result of this engagement.

Westhampton Beach Union Free School District

Year Ending June 30, 2025

Page 3 of 3

If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge, in writing, their responsibility for the sufficiency of the procedures.

This agreement may be canceled by the Board of Education at any time, for any reason. In the event of such cancellation, the Board of Education shall be required to pay for all services provided prior to the date of cancellation.

Jennifer A. Ditta, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to be of service to the Westhampton Beach Union Free School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Cullen & Danowski, LLP

For the Firm:



Jennifer A. Ditta, CPA

Partner

RESPONSE:

This letter correctly sets forth the understanding of the Westhampton Beach Union Free School District.

By: _____

Signature: _____

Title: _____

Date: _____

Westhampton Beach Union Free School District
Business Office

To: Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business

Date: October 18, 2024

Re: External Auditor's Financial Audit Reports YE 2024

I respectfully request the Board of Education accept the external auditor's financial reports for the year ending June 30, 2024. R. S. Abrams provided an unmodified opinion or "clean" opinion.

Attached please find the governmental letter, the year end financial statements (inclusive of the single audit), the management letter, and the financial statements for the extra curricular activity funds.

If you have any questions or require additional information, please let me know.

October 21, 2024

To the Board of Education
Westhampton Beach Union Free School District
340 Mill Road
Westhampton Beach, NY 11978

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary fund of Westhampton Beach Union Free School District (the “District”) for the fiscal year ended June 30, 2024. 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 June 28, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. There were no new accounting policies adopted and the application of existing policies was not changed during fiscal year 2024. We noted no transactions entered into by the District during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

- Useful Life of Capital Assets – Management’s estimate of the useful life of capital assets are based on the historical asset life information for the District 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 methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

- Compensated Absences Payable – Management’s estimate of the payable for compensated absences is based on historical information regarding employees who have separated from the District and their terminal payout amounts, in order to determine the probability and amount of future payouts to employees for vested accumulated sick, vacation and/or leave terminal payouts. We evaluated the methods, assumptions, and data 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. We evaluated the methods, assumptions, and data 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 net pension asset/liability for retirement systems is based on an actuarial valuation report prepared by a third party. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Total Other Post-Employment Benefits (OPEB) Obligation – Management’s estimate of the liability for OPEB is based on an actuarial valuation report prepared by a third party. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Finding or Issues

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

Other Matters

As it relates to the presumed risk of management override of controls, we determined that there are no matters to report related to the internal controls over management override as of June 30, 2024.

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, schedule of District’s proportionate share of the net pension asset/(liability), schedule of District’s pension contributions, and schedule of changes in the District’s total OPEB liability and related ratios, 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 real property tax law limit, schedule of project expenditures - capital projects fund, schedule of net investment in capital assets, and schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

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

Restriction on Use

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

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co. LLP

Westhampton Beach Union Free School District 2024
Year End: June 30, 2024
Adjusting Journal Entry

Name	Account Number	Debit	Credit
HVAC	22-003016-1621-294 H	\$ 155,183.48	
Accounts Payable	H600.99 H	\$ 77,242.55	
Accounts Payable	H600.99 H		\$ 155,183.48
Construction Management	22-003016-1621-201 H		\$ 77,242.55

To adjust accounts payable in the capital projects fund at June 30, 2024.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Westhampton Beach Union Free School District

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary fund of the Westhampton Beach Union Free School District (the "District"), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of District's proportionate share of the net pension asset/(liability), schedule of District's pension contributions, and schedule of changes in District's total other post-employment benefits liability and related ratios on pages 4 through 19 and 63 through 67, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion

or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information as listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary financial information, including the schedule of expenditures of federal awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 21, 2024

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The following is a discussion and analysis of the Westhampton Beach Union Free School District's (the "District") financial performance for the fiscal year ended June 30, 2024. This section is a summary of the District's financial activities based on currently known facts, decisions, or conditions. It is also based on both the District-Wide and Fund Financial Statements. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. This section is only an introduction and should be read in conjunction with the District's financial statements, which immediately follow this section.

1. FINANCIAL HIGHLIGHTS

- The District's total net deficit, as reflected in the District-Wide Financial Statements, increased by \$1,098,138. This was due to expenses of \$66,025,704 exceeding total revenues of \$64,927,566 based on the accrual basis of accounting.
- On the District-Wide Financial Statements, revenues increased by \$1,932,960, or 3.07%, mainly due to increases in charges for services, operating grants and contributions, real property taxes and other tax items, use of money and property, and other revenues, partially offset by a decrease in state sources.
- On the District-Wide Financial Statements, expenses increased by \$1,761,750, or 2.74%, primarily due to increases in instruction, pupil transportation, and community service, partially offset by a decrease in general support.
- On the Fund Financial Statements, the District's fund balance in the general fund increased by \$2,223,268, or 20.96%, due to revenues and other financing sources exceeding expenditures and other financing uses based on the modified accrual basis of accounting.
- On October 19, 2022, voters approved a bond authorization for a total estimated cost not to exceed \$33,000,000 to finance the construction and renovation of various District buildings and facilities. The District issued a bond anticipation note on June 26, 2024, leaving unissued debt of \$12,000,000 at June 30, 2024.
- New York State Law limits the amount of assigned and unassigned fund balance, excluding encumbrances and amounts designated for the subsequent year's budget, which can be retained by the general fund up to 4.00% of the ensuing year's budget. At the end of the current fiscal year, this amount for the general fund was \$2,595,168, or 4.00%, and is therefore within the statutory limit.
- The general fund budget for the 2024-2025 school year was approved by the voters in the amount of \$64,879,213. This is an increase of \$1,884,862, or 2.99%, over the previous year's budget. The increase was primarily due to increases in personnel costs and employee benefits.

2. OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and other supplementary information.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

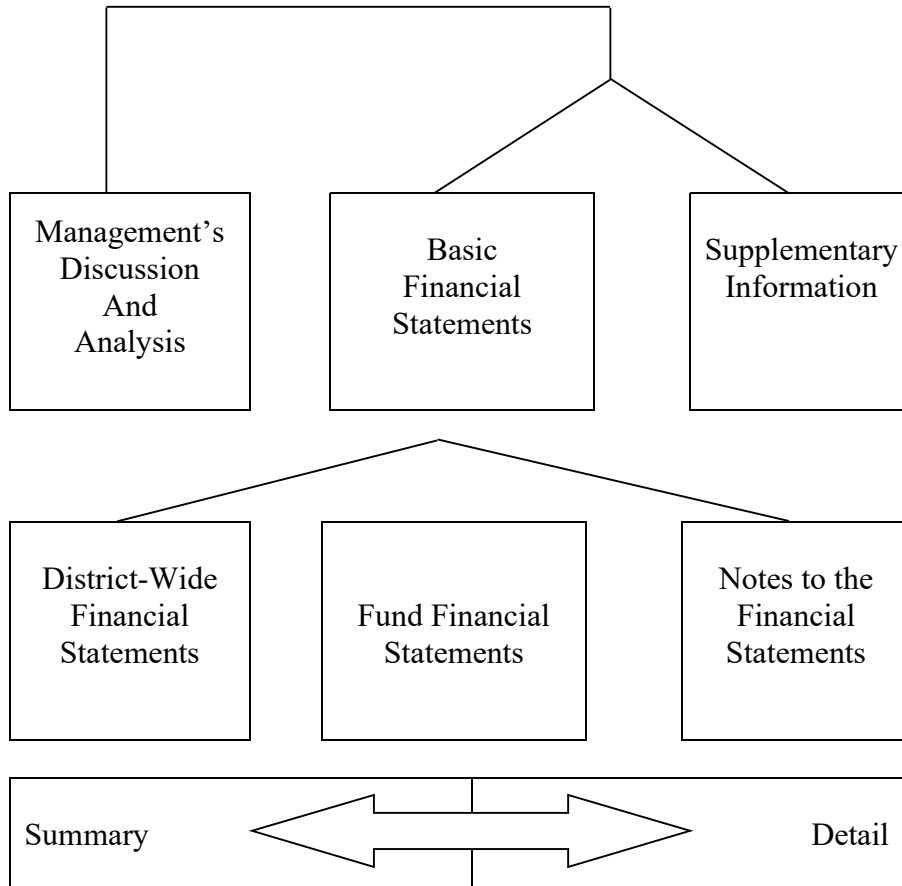
The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *District-Wide Financial Statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *Fund Financial Statements* that focus on *individual parts* of the District, reporting the operations in *more detail* than the District-Wide Financial Statements.
- The *Governmental Fund Statements* tell how basic services such as instruction and support functions were financed in the *short term* as well as what remains for future spending.
- *Fiduciary Fund Financial Statements* provide information about the financial relationships in which the District acts solely as a custodian for the benefit of others, such as real property taxes collected on behalf of other governments and disbursed to those governments and retiree benefits held by the District.

The financial statements also include notes that provide additional information about the financial statements and the balances reported. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The following Table shows how the various parts of this annual report are arranged and relate to one another.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Organization of the District’s Annual Financial Report



The Table summarizes the major features of the District’s basic financial statements, including the portion of the District’s activities that they cover and the types of information that they contain. The remainder of this overview section of Management’s Discussion and Analysis highlights the structure and contents of each of the statements.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Major Features of the District-Wide and Fund Financial Statements

	District-Wide Statements	Fund Financial Statements	
		Governmental	Fiduciary
Scope	Entire entity (except fiduciary funds)	The day-to-day operating activities of the District, such as special education and instruction	Instances in which the District administers resources on behalf of others, such as property taxes collected on behalf of another local government and retiree benefits held by the District.
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures and Changes in Fund Balance 	<ul style="list-style-type: none"> • Statement of Fiduciary Net Position • Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual and current financial resources measurement focus	Accrual accounting and economic resources focus
Type of asset/deferred outflows of resources/liability/deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Generally, assets and deferred outflows of resources expected to be used up and liabilities and deferred inflows of resources that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources (if any) liabilities, and deferred inflows of resources (if any) both short-term and long-term; funds do not currently contain capital assets, although they can.
Type of inflow and outflow information	All revenues and expenses during the year; regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

A) District-Wide Financial Statements:

The District-Wide Financial Statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two District-Wide Financial Statements report the District's net position and how it has changed. Net position, the difference between the assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is one way to measure the District's financial health or position.

- Over time, increases and decreases in net position is an indicator of whether the financial position is improving or deteriorating, respectively.
- For assessment of the overall health of the District, additional non-financial factors such as changes in the District's property tax base and the condition of buildings and other facilities should be considered.

Net position of the governmental activities differs from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets are reported as expenditures when financial resources (money) are expended to purchase, build, or finance said assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered expenditures when paid. Depreciation is not calculated if it does not provide or reduce current financial resources. Finally, capital assets and long-term debt are both accounted for in the District-Wide Financial Statements and do not affect the fund balances.

District-Wide Financial Statements are reported utilizing an economic resources measurement focus and full accrual basis of accounting that involves the following steps to format the Statement of Net Position:

- Capitalize current outlays for capital assets;
- Report long-term debt as a liability;
- Depreciate capital assets and allocate the depreciation to the proper program/activities;
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting; and
- Allocate net position balances as follows:
 - *Net investments in capital assets*;
 - *Restricted net position* are those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments) or approved by law through constitutional provisions or enabling legislation;
 - *Unrestricted net position* is net position that does not meet any of the above restrictions.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

B) Fund Financial Statements:

The Fund Financial Statements provide more detailed information about the District's funds. Funds are accounting devices that the District uses to keep track of specific revenue sources and spending on particular programs. The funds have been established by the laws of the State of New York.

The District has two kinds of funds:

- *Governmental funds:* Most of the basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the Governmental Fund Financial Statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the programs of the District. Because this information does not encompass the additional long-term focus of the District-Wide Financial Statements, additional information in a separate reconciliation schedule explains the relationship (or differences) between them. In summary, the Governmental Fund Financial Statements focus primarily on the sources, uses, and balance of current financial resources and often have a budgetary orientation. Included are the general fund, special aid fund, school lunch fund, miscellaneous special revenue fund, and capital projects fund. Required statements are the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances.
- *Fiduciary funds:* The District reports its fiduciary activities in the fiduciary fund – custodial fund. This fund reports real property taxes collected on behalf of other governments and disbursed to those governments as well as retiree benefits held by the District to pay for post-employment health insurance for certain retirees and utilizes the economic resources measurement focus and the accrual basis of accounting. All of the District's fiduciary activities are reported in a separate statement. The fiduciary activities have been excluded from the district-wide financial statements because the District cannot use the assets to finance its operations.

3. FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

A) Net Position:

The District's total net deficit increased by \$1,098,138 in the fiscal year ended June 30, 2024, as detailed below.

Condensed Statement of Net Position-Governmental Activities

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	2024	2023	Increase/ (Decrease)	Total Percentage Change
Current assets	\$ 35,292,208	\$ 15,969,632	\$ 19,322,576	121.00%
Non-current assets	52,102,692	46,491,194	5,611,498	12.07%
Total Assets	<u>87,394,900</u>	<u>62,460,826</u>	<u>24,934,074</u>	<u>39.92%</u>
Deferred outflows of resources	<u>28,738,903</u>	<u>36,339,434</u>	<u>(7,600,531)</u>	<u>(20.92%)</u>
Total Assets and Deferred Outflows of Resources	<u>116,133,803</u>	<u>98,800,260</u>	<u>17,333,543</u>	<u>17.54%</u>
Current liabilities	29,114,538	4,964,990	24,149,548	486.40%
Long-term liabilities	<u>81,157,077</u>	<u>84,383,561</u>	<u>(3,226,484)</u>	<u>(3.82%)</u>
Total Liabilities	<u>110,271,615</u>	<u>89,348,551</u>	<u>20,923,064</u>	<u>23.42%</u>
Deferred inflows of resources	<u>26,841,139</u>	<u>29,332,522</u>	<u>(2,491,383)</u>	<u>(8.49%)</u>
Total Liabilities and Deferred Inflows of Resources	<u>137,112,754</u>	<u>118,681,073</u>	<u>18,431,681</u>	<u>15.53%</u>
Net Position (deficit)				
Net investment in capital assets	24,343,233	39,078,214	(14,734,981)	(37.71%)
Restricted	9,069,433	7,041,952	2,027,481	28.79%
Unrestricted (deficit)	<u>(54,391,617)</u>	<u>(66,000,979)</u>	<u>11,609,362</u>	<u>17.59%</u>
Total Net Position (deficit)	<u>\$ (20,978,951)</u>	<u>\$ (19,880,813)</u>	<u>\$ (1,098,138)</u>	<u>(5.52%)</u>

Current assets increased by \$19,322,576 from prior year primarily due to an increase in cash and cash equivalents.

Non-current assets increased by \$5,611,498. This was attributable to current year capital asset additions exceeding depreciation expense.

The change in deferred outflows of resources represents amortization of the deferred amounts on refundings as discussed in Note 13, amortization of pension-related items as discussed in Note 14, as well as the amortization of deferred outflows for other post-employment benefits obligation, as discussed in Note 16.

Current liabilities increased by \$24,149,548. This was primarily attributable to increases in accounts payable and bond anticipation note payable, partially offset by a decrease in due to other governments.

Long-term liabilities decreased by \$3,226,484, which was primarily attributable to decreases in bonds payable and installment purchase debt payable. This was partially offset by increases in compensated absences payable and net pension liabilities and total other post-employment benefits obligation, as actuarially determined.

The changes in deferred inflows of resources represent amortization of pension related items as discussed in Note 14, and the changes in inflows related to other post-employment benefits as discussed in Note 16.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The net investment in capital assets relates to the investment in capital assets at cost such as land, construction in progress, buildings and improvements, land improvements, infrastructure, and furniture, equipment, and vehicles, net of accumulated depreciation and related debt. This number decreased from the prior year by \$14,734,981.

The restricted net position at June 30, 2024 is comprised of amounts with constraints placed on the use either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislations. Restricted net position increased by \$2,027,481.

The unrestricted net deficit at June 30, 2024 of \$54,391,617 relates to the balance of the District's net position. The unrestricted net deficit decreased by \$11,609,362, or 17.59%.

B) Changes in Net Position:

The results of operations as a whole are reported in the Statement of Activities. A summary of this statement for the fiscal years ended June 30, 2024 and 2023 is as follows:

Change in Net Position from Operating Results

	Fiscal Year 2024	Fiscal Year 2023*	Increase (Decrease)	Percentage Change
Revenues				
Program Revenues				
Charges for services	\$ 25,128,218	\$ 24,382,419	\$ 745,799	3.06%
Operating grants and contributions	1,880,765	1,670,741	210,024	12.57%
General Revenues				
Real property taxes and other tax items	33,847,671	33,087,923	759,748	2.30%
Use of money and property	694,309	433,109	261,200	60.31%
State sources	2,553,979	2,610,433	(56,454)	(2.16%)
Other	822,624	809,981	12,643	1.56%
Total Revenues	<u>64,927,566</u>	<u>62,994,606</u>	<u>1,932,960</u>	<u>3.07%</u>
Expenses				
General support	9,591,999	9,998,823	(406,824)	(4.07%)
Instruction	51,417,016	50,519,338	897,678	1.78%
Pupil transportation	2,389,174	1,995,119	394,055	19.75%
Community service	983,238	171,206	812,032	474.30%
Food service program	1,152,861	1,064,692	88,169	8.28%
Debt service - interest	491,416	514,776	(23,360)	(4.54%)
Total Expenses	<u>66,025,704</u>	<u>64,263,954</u>	<u>1,761,750</u>	<u>2.74%</u>
Total Change in Net Position	<u>\$ (1,098,138)</u>	<u>\$ (1,269,348)</u>	<u>\$ 171,210</u>	<u>(13.49%)</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

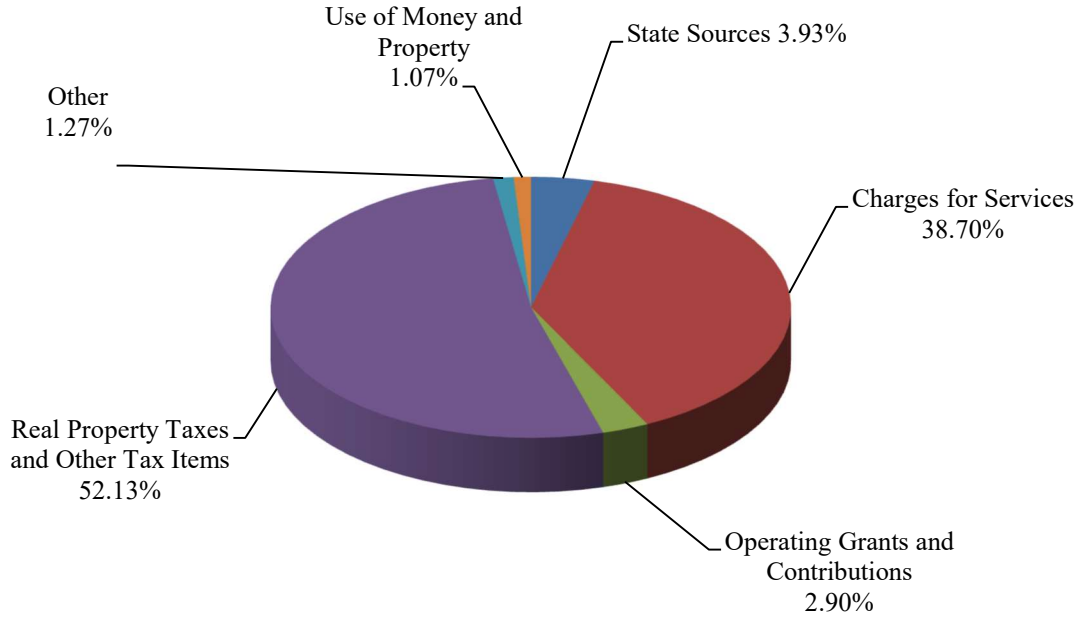
*Reclassifications have been made to charges for services, operating grants and contributions, food service program, and debt service - interest for 2023 to conform to the 2024 financial statement classification. These reclassifications resulted in no net effect on ending net position.

The District's total fiscal year 2024 revenues totaled \$64,927,566. Real property taxes and other tax items, and charges for services accounted for most of the District's revenue by contributing 52.13% and 38.70%, respectively, of total revenue. Total revenues increased by \$1,932,960, or 3.07%. This was attributable to increases in charges for services, operating grants and contributions, real property taxes and other tax items, use of money and property, and other revenues, partially offset by a decrease in state sources.

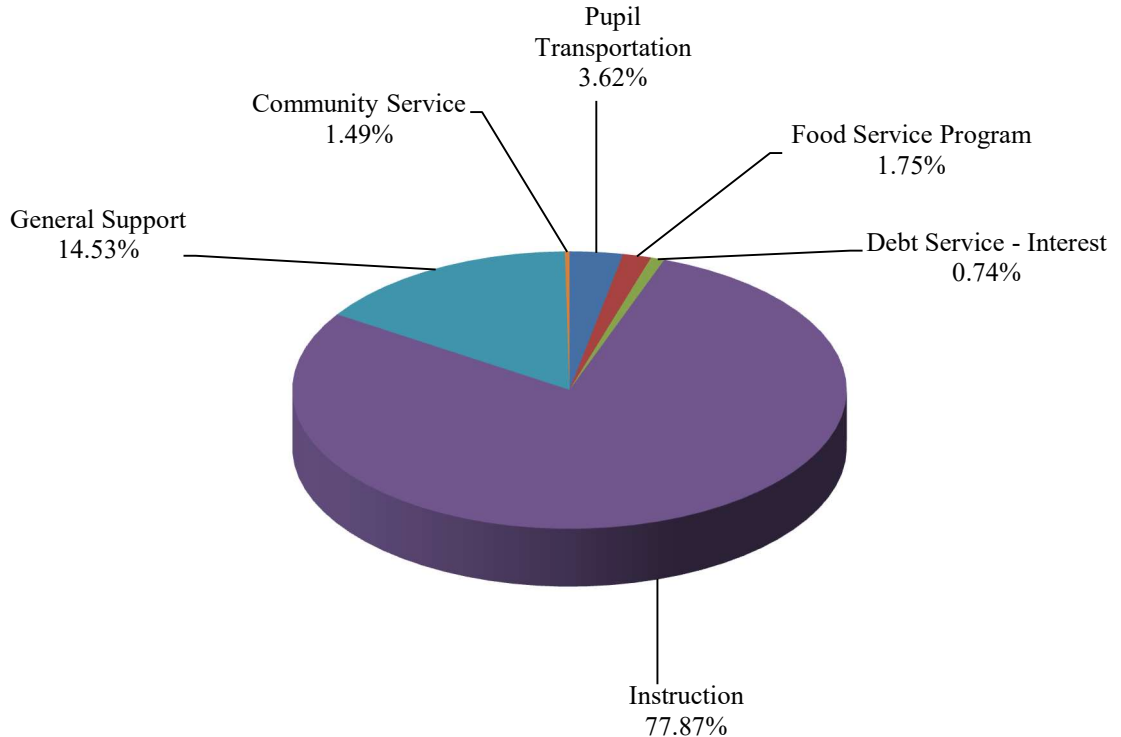
The total cost of all programs and services totaled \$66,025,704 for fiscal year 2024. These expenses are predominantly related to instruction and transporting students, which account for 81.49% of District expenses. The District's general support activities accounted for 14.53% of total costs. Total expenses increased by \$1,761,750, or 2.74%. This was attributable to increases in instruction, pupil transportation, community service, and debt service – interest, partially offset by decreases in general support and food service program.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Revenues for Fiscal Year 2024



Expenses for Fiscal Year 2024



**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

4. FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Variances between years for the Governmental Fund Financial Statements are not the same as variances between fiscal years for the District-Wide Financial Statements. The District's governmental funds are presented on the **current financial resources measurement focus** and the **modified accrual basis of accounting**. Based on this presentation, governmental funds do not include long-term debt liabilities for the funds' projects and capital assets purchased by the funds. Governmental funds will include the proceeds received from the issuance of debt, the current payments for capital assets, and the current payments for debt.

As of June 30, 2024, the District's combined governmental funds reported a total fund balance of \$6,186,609, which is a decrease of \$4,884,922 from the prior year.

A summary of the changes in fund balance for all funds is as follows:

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	2024	2023	Increase/ Decrease	Total % Change
General Fund				
Nonspendable - prepaid items	\$ 1,070	\$ 4,272	\$ (3,202)	(74.95%)
Restricted for retirement contribution				
Employees' retirement system	2,407,461	2,234,160	173,301	7.76%
Teachers' retirement system	1,141,471		1,141,471	N/A
Restricted for employee benefit accrued liability	3,959,553	3,326,517	633,036	19.03%
Restricted for workers' compensation	1,105,629	1,026,039	79,590	7.76%
Restricted for unemployment insurance	440,643	408,923	31,720	7.76%
Assigned - Designated for subsequent year's expenditures	925,000	950,000	(25,000)	(2.63%)
Assigned for general support	189,263	1,021	188,242	18437.02%
Assigned for instruction	64,762	136,046	(71,284)	(52.40%)
Unassigned	2,595,168	2,519,774	75,394	2.99%
Total Fund Balance - General Fund	<u>\$ 12,830,020</u>	<u>\$ 10,606,752</u>	<u>\$ 2,223,268</u>	<u>20.96%</u>
Special Aid Fund				
Assigned - teacher's center	\$ 126,900	\$ 119,332	\$ 7,568	6.34%
Total Fund Balance - Special Aid Fund	<u>\$ 126,900</u>	<u>\$ 119,332</u>	<u>\$ 7,568</u>	<u>6.34%</u>
School Lunch Fund				
Nonspendable - inventory	\$ 28,236	\$ 31,798	\$ (3,562)	(11.20%)
Assigned - unappropriated		64,585	(64,585)	(100.00%)
Unassigned	(43,164)		(43,164)	N/A
Total Fund Balance - School Lunch Fund	<u>\$ (14,928)</u>	<u>\$ 96,383</u>	<u>\$ (111,311)</u>	<u>(115.49%)</u>
Miscellaneous Special Revenue Fund				
Restricted for scholarships and donations	\$ 14,676	\$ 21,277	\$ (6,601)	(31.02%)
Assigned - unappropriated	112,333	88,735	23,598	26.59%
Total Fund Balance - Miscellaneous Special Revenue Fund	<u>\$ 127,009</u>	<u>\$ 110,012</u>	<u>\$ 16,997</u>	<u>15.45%</u>
Capital Projects Fund				
Assigned:				
Restricted	\$ -	\$ 25,036	\$ (25,036)	(100.00%)
Assigned - unappropriated		114,016	(114,016)	(100.00%)
Unassigned	(6,882,392)		(6,882,392)	N/A
Total Fund Balance - Capital Projects Fund	<u>\$ (6,882,392)</u>	<u>\$ 139,052</u>	<u>\$ (7,021,444)</u>	<u>(5049.51%)</u>
Total Fund Balance - All Funds	<u>\$ 6,186,609</u>	<u>\$ 11,071,531</u>	<u>\$ (4,884,922)</u>	<u>(44.12%)</u>

A) General Fund:

The fund balance in the general fund increased \$2,223,268, or 20.96%, as a result of revenues and other financing sources of \$62,438,504 exceeding expenditures and other financing uses of \$60,215,236.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

A summary of changes in revenues, other financing sources, expenditures, and other financing uses for the general fund for the fiscal years ended June 30, 2024 and 2023 is as follows:

	Fiscal Year 2024	Fiscal Year 2023	Increase/ (Decrease)	Total Percentage Change
Revenues				
Real property taxes	\$ 33,330,062	\$ 32,615,740	\$ 714,322	2.19%
Other tax items - including STAR	517,609	472,183	45,426	9.62%
Charges for services	24,468,983	23,628,333	840,650	3.56%
Use of money and property	693,211	432,938	260,273	60.12%
Sale of property and compensation for loss	13,777	7,660	6,117	79.86%
Miscellaneous	485,880	578,299	(92,419)	(15.98%)
State sources	2,553,979	2,610,433	(56,454)	(2.16%)
Federal sources	80,432	79,472	960	1.21%
Total Revenues	62,143,933	60,425,058	1,718,875	2.84%
Other Financing Sources				
Premiums on obligations	242,535	140,000	102,535	73.24%
Operating transfers in	52,036	26,132	25,904	99.13%
Total Other Financing Sources	294,571	166,132	128,439	77.31%
Expenditures				
General support	6,025,115	6,381,448	(356,333)	(5.58%)
Instruction	32,201,458	31,367,232	834,226	2.66%
Pupil transportation	2,358,967	1,948,682	410,285	21.05%
Community service	118,671	114,031	4,640	4.07%
Employee benefits	13,845,865	13,218,588	627,277	4.75%
Debt service - principal	3,917,752	4,022,752	(105,000)	(2.61%)
Debt service - interest	731,683	767,528	(35,845)	(4.67%)
Total Expenditures	59,199,511	57,820,261	1,379,250	2.39%
Other Financing Uses				
Operating transfers out	1,015,725	1,038,075	(22,350)	(2.15%)
Total Other Financing Uses	1,015,725	1,038,075	(22,350)	(2.15%)
Net Change in Fund Balances	\$ 2,223,268	\$ 1,732,854	\$ 490,414	28.30%

Revenues increased when compared to the prior year, primarily due to the following:

- Real property taxes increased due to a rise in the tax levy in accordance with the 2023-2024 voter approved budget.
- Charges for services increased due to additional students serviced from other districts.
- Use of money and property increased due to an increase in interest rates.

Expenditures increased when compared to the prior year, primarily due to the following:

- Instruction increased due to salary increases and pupil service expenditures.
- Employee benefits increased due to higher premium costs for medical insurance and increases in retirement payouts.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The following is a summary of the general fund’s restricted fund balance activity for the fiscal year ended June 30, 2024:

	Beginning Balance	Funding	Interest	Use	Ending Balance
Retirement contribution					
Employees' retirement system	\$ 2,234,160	\$ 430,600	\$ 173,301	\$ (430,600)	\$ 2,407,461
Teachers' retirement system		1,141,471			1,141,471
Employee benefit accrued liability	3,326,517	675,000	258,036	(300,000)	3,959,553
Workers' compensation	1,026,039		79,590		1,105,629
Unemployment insurance	408,923		31,720		440,643
Total Restricted Fund Balance	<u>\$ 6,995,639</u>	<u>\$ 2,247,071</u>	<u>\$ 542,647</u>	<u>\$ (730,600)</u>	<u>\$ 9,054,757</u>

B) Special Aid Fund:

The net increase of \$7,568 in the special aid fund is due to actual revenues exceeding actual expenditures for the teacher’s center local grant.

C) School Lunch Fund:

The fund balance in the school lunch fund decreased \$111,311 as a result of expenditures of \$1,167,940 exceeding revenues of \$1,056,629.

D) Miscellaneous Special Revenue Fund:

The fund balance in the miscellaneous special revenue fund increased by \$16,997. This increase is attributable to current year extraclassroom activity revenues exceeding expenditures, partially offset by scholarships awarded to students exceeding donations received and interest earnings.

E) Capital Projects Fund:

The fund balance in the capital projects fund decreased by \$7,021,444. This decrease was due to an excess of expenditures and other financing uses over other financing sources. The capital projects fund had capital outlay of \$7,969,408 and transfers to the general fund of \$52,036, partially offset by \$1,000,000 received in general fund budgeted appropriation transfers.

5. GENERAL FUND BUDGETARY HIGHLIGHTS

A) 2023-2024 Budget:

The District’s general fund adopted budget for the fiscal year ended June 30, 2024 was \$62,994,351. This amount was increased by encumbrances carried forward from the prior year in the amount of \$137,067 and a budget revision of \$14,884 due to donations received, which resulted in a final budget

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

of \$63,146,302. The majority of the funding was property taxes and other tax items and charges for services revenue of \$33,684,341 and \$24,524,920, respectively.

B) Change in General Fund’s Unassigned Fund Balance (Budget to Actual):

The general fund’s unassigned fund balance is a component to total fund balance that is the residual of prior years’ excess revenues over expenditures, net of transfers to reserves and designations to fund subsequent years’ budgets. It is this balance that is commonly referred to as “fund balance.” The change in this balance demonstrated through a comparison of the actual revenues and expenditures for the fiscal year compared to budget are as follows:

Opening unassigned fund balance	\$2,519,774
Revenues and other financing sources over budget	1,109,869
Expenditures, other financing uses, and encumbrances under budget	2,677,041
Change in nonspendable - prepaid items	3,202
Funding of reserves	(2,247,071)
Interest allocated to reserves	(542,647)
Assigned for June 30, 2025 budget	(925,000)
Closing unassigned fund balance	\$2,595,168

The \$2,519,774 represents the portion of the District’s June 30, 2023 fund balance that was retained as unassigned fund balance.

The revenues and other financing sources over budget in the amount of \$1,109,869 were primarily attributable to revenues over budget for other real property tax items, use of money and property, miscellaneous revenues, and premiums on obligations (see Supplemental Schedule #1 for detail).

The expenditures, other financing uses, and encumbrances under budget of \$2,677,041 were primarily in general support, instruction, and employee benefits (see Supplemental Schedule #1 for detail).

The change in nonspendable – prepaid items was due to a decrease in prepaid expenditures at June 30, 2024 compared to the prior year.

Interest was allocated to the reserves in the amount of \$542,647 as detailed on page 17.

The District funded the reserves in the amount of \$2,247,071 as detailed on page 17.

The amount designated for subsequent year’s budget of \$925,000 reduces the amount to be raised by taxes and therefore, it reduces the amount of unassigned fund balance.

The closing unassigned fund balance of \$2,595,168 represents the fund balance retained by the District that is not restricted or assigned for subsequent year’s taxes. This amount is 4.00% of the 2024-2025 budget. This amount is limited to 4.00% of the 2024-2025 budget.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

6. CAPITAL ASSET AND DEBT ADMINISTRATION

A) Capital Assets:

The District paid for various capital asset items during fiscal year 2024. A summary of the District’s capital assets, net of accumulated depreciation is as follows:

Capital Assets (Net of Accumulated Depreciation)

Category	2024	2023	Increase (Decrease)	Percentage Change
Land	\$ 770,620	\$ 770,620	\$ -	0.00%
Construction in progress	8,192,648	1,895,061	6,297,587	332.32%
Buildings and building improvements	77,934,103	76,262,282	1,671,821	2.19%
Land improvements	3,523,033	3,523,033	-	0.00%
Infrastructure	170,749	170,749	-	0.00%
Furniture, equipment, and vehicles	8,593,494	8,470,453	123,041	1.45%
Subtotal	<u>99,184,647</u>	<u>91,092,198</u>	<u>8,092,449</u>	<u>8.88%</u>
Less: Accumulated depreciation	<u>47,081,955</u>	<u>44,601,004</u>	<u>2,480,951</u>	<u>5.56%</u>
Total net capital assets	<u>\$ 52,102,692</u>	<u>\$ 46,491,194</u>	<u>\$ 5,611,498</u>	<u>12.07%</u>

The District had capital asset additions and construction in progress of \$8,156,582 and recorded depreciation expense of \$2,545,084. See Note 8 to the financial statements for further detail.

B) Long-Term Debt:

At June 30, 2024, the District had total bonds payable of \$3,309,119 (net of unamortized premium). The decrease in outstanding debt is due to current year principal payments. A summary of outstanding debt at June 30, 2024 and 2023 is as follows:

	2024	2023	Increase (Decrease)
Bonds payable (net of unamortized premium)	\$ 3,309,119	\$ 6,772,538	\$ (3,463,419)
Installment purchase debt	-	652,767	(652,767)
Total	<u>\$ 3,309,119</u>	<u>\$ 7,425,305</u>	<u>\$ (4,116,186)</u>

See Note 12 to the financial statements for further details.

7. FACTORS BEARING ON THE DISTRICT’S FUTURE

- The general fund budget for the 2024-2025 school year was approved by the voters in the amount of \$64,879,213. This is an increase of \$1,884,862 or 2.99% over the previous year’s budget. The increase was primarily due to increases in personnel costs and employee benefits.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

- Future budgets may be negatively affected by certain trends impacting school districts. These factors include the following:
 - Rising costs in employee salaries and health benefits, as well as contributions to pension programs.
 - Increased costs associated with meeting the requirements for instructional services.
 - Uncertainty with state and federal aid, including new state mandates that may bring changes to state aid formulas that could negatively impact school districts.
 - Rising inflation as well as interest rates, which can affect all areas of the budget.
 - The property tax cap as discussed below.
- New York State law limits the increase in property taxes levied to the lesser of two percent, or the rate of inflation. The law does allow school districts to levy an additional amount for certain excludable expenditures. An override of the levy limit is also permitted. If the proposed tax levy is within the District's tax levy cap, then the budget is presented and approved by voters. If the proposed tax levy exceeds the District's tax levy cap, the threshold required for approval would be 60 percent of the vote.
- On September 26, 2024, the District issued a tax anticipation note in the amount of \$10,250,000 maturing on June 24, 2025 with an interest rate of 4.00% and a premium of \$66,317, providing an overall effective net interest rate of 3.13%.
- On July 1, 2024, the District entered into an agreement with Apple Inc. for the purchase of personal computers, electronic devices, servers, and networking equipment. The lease term is November 1, 2024 to November 1, 2026 for a total of \$2,139,619.

8. CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, and investors and creditors with a general overview of the finances of the District and to demonstrate our accountability with the money we receive. If you have any questions about this report or need additional financial information, contact:

Westhampton Beach Union Free School District
Ms. Jacqueline Pirro
Assistant Superintendent for Business
340 Mill Road
Westhampton Beach, New York 11978

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

ASSETS**Current assets**

Cash and cash equivalents	
Unrestricted	\$ 20,702,897
Restricted	9,069,433
Receivables	
Accounts receivable	73,969
State and federal aid	1,374,257
Due from other governments	4,042,346
Prepaid items	1,070
Inventory	28,236

Non-current assets

Capital assets	
Non-depreciable capital assets	8,963,268
Capital assets, net of accumulated depreciation	43,139,424

TOTAL ASSETS87,394,900**DEFERRED OUTFLOWS OF RESOURCES**

Deferred amounts on refunding	42,939
Pensions	13,386,877
Other post-employment benefits obligation	15,309,087

TOTAL DEFERRED OUTFLOWS OF RESOURCES28,738,903**LIABILITIES**

Payables	
Accounts payable	3,853,083
Accrued liabilities	78,571
Due to other governments	782,398
Due to fiduciary fund	-
Due to employees' retirement system	227,878
Due to teachers' retirement system	2,825,672
Compensated absences payable	158,395
Other liabilities	37,843
Accrued interest payable	37,067
Note payable	
Bond anticipation note payable	21,000,000
Unearned credits	
Collections in advance	113,631
Long-term liabilities	
Due and payable within one year	
Bonds payable, net of unamortized premium	1,093,419
Lease liability	-
Energy performance contract debt payable	-
Installment purchase debt payable	-
Compensated absences payable	200,000
Workers' compensation claims payable	
Total other post-employment benefits obligation	1,451,720
Due and payable after one year	
Bonds payable, net of unamortized premium	2,215,700
Lease liability	-
Energy performance contract debt payable	-
Installment purchase debt payable	
Compensated absences payable	5,904,640
Workers' compensation claims payable	391,305
Termination benefits payable	
Net pension liability - proportionate share - employees' retirement system	2,295,858
Net pension liability - proportionate share - teachers' retirement system	1,627,775
Total other post-employment benefits obligation	65,976,660

TOTAL LIABILITIES110,271,615**DEFERRED INFLOWS OF RESOURCES**

Pensions	2,088,735
Other post-employment benefits obligation	24,752,404

TOTAL DEFERRED INFLOWS OF RESOURCES26,841,139**NET POSITION**

Net investment in capital assets	<u>24,343,233</u>
Restricted:	
Retirement contribution	
Employees' retirement system	2,407,461
Teachers' retirement system	1,141,471
Employee benefit accrued liability	3,959,553
Workers' compensation	1,105,629
Unemployment insurance	440,643
Scholarships and donations	14,676
	<u>9,069,433</u>
Unrestricted (deficit)	<u>(54,391,617)</u>

TOTAL NET POSITION (DEFICIT)\$ (20,978,951)

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
FUNCTIONS / PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
General support	\$ (9,591,999)	\$ -	\$ -	\$ (9,591,999)
Instruction	(51,417,016)	24,727,226	1,194,921	(25,494,869)
Pupil transportation	(2,389,174)		30,207	(2,358,967)
Community service	(983,238)			(983,238)
Food service program	(1,152,861)	400,992	655,637	(96,232)
Debt service - interest	(491,416)			(491,416)
TOTAL FUNCTIONS AND PROGRAMS	\$ (66,025,704)	\$ 25,128,218	\$ 1,880,765	(39,016,721)
GENERAL REVENUES				
Real property taxes				33,330,062
Other tax items - including STAR reimbursement				517,609
Use of money and property				694,309
Sale of property and compensation for loss				13,777
Miscellaneous				728,415
State sources				2,553,979
Medicaid reimbursement				80,432
TOTAL GENERAL REVENUES				37,918,583
CHANGE IN NET POSITION				(1,098,138)
TOTAL NET POSITION (DEFICIT) - BEGINNING OF YEAR				(19,880,813)
TOTAL NET POSITION (DEFICIT) - END OF YEAR				\$ (20,978,951)

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2024

	General	Special Aid	School Lunch	Miscellaneous Special Revenue	Capital Projects	Total Governmental Funds
ASSETS						
Cash and cash equivalents						
Unrestricted	\$ -	\$ 78,664	\$ 9,205	\$ 117,333	\$ 20,497,695	\$ 20,702,897
Restricted	8,334,200			14,676	720,557	9,069,433
Receivables						
Accounts receivable	73,224		745			73,969
State and federal aid	83,913	954,042	119,594		216,708	1,374,257
Due from other governments	4,042,346					4,042,346
Due from other funds	4,776,371					4,776,371
Prepaid items	1,070					1,070
Inventory			28,236			28,236
TOTAL ASSETS	<u>\$ 17,311,124</u>	<u>\$ 1,032,706</u>	<u>\$ 157,780</u>	<u>\$ 132,009</u>	<u>\$ 21,434,960</u>	<u>\$ 40,068,579</u>
LIABILITIES AND FUND BALANCES						
BALANCES						
Payables						
Accounts payable	\$ 331,916	\$ 12,296	\$ 10,592	\$ 5,000	\$ 3,493,279	\$ 3,853,083
Accrued liabilities	72,388	3,653	2,530			78,571
Due to other governments	782,167		231			782,398
Due to other funds		889,857	90,569		3,795,945	4,776,371
Due to employees' retirement system	212,148		15,730			227,878
Due to teachers' retirement system	2,825,672					2,825,672
Compensated absences payable	158,395					158,395
Other liabilities	37,843					37,843
Note payable						
Bond anticipation note payable					21,000,000	21,000,000
Unearned credits						
Collections in advance	60,575		53,056			113,631
TOTAL LIABILITIES	<u>4,481,104</u>	<u>905,806</u>	<u>172,708</u>	<u>5,000</u>	<u>28,289,224</u>	<u>33,853,842</u>
DEFERRED INFLOWS OF RESOURCES						
State aid					28,128	28,128
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,128</u>	<u>28,128</u>
FUND BALANCES						
Non-spendable:						
Prepaid items	1,070					1,070
Inventory			28,236			28,236
Restricted:						
Retirement contribution						
Employees' retirement system	2,407,461					2,407,461
Teachers' retirement system	1,141,471					1,141,471
Employee benefit accrued liability	3,959,553					3,959,553
Workers' compensation	1,105,629					1,105,629
Unemployment insurance	440,643					440,643
Scholarships and donations				14,676		14,676
Assigned:						
Appropriated fund balance	925,000					925,000
Unappropriated fund balance	254,025	126,900		112,333		493,258
Unassigned						
Unassigned fund balance (deficit)	2,595,168		(43,164)		(6,882,392)	(4,330,388)
TOTAL FUND BALANCES	<u>12,830,020</u>	<u>126,900</u>	<u>(14,928)</u>	<u>127,009</u>	<u>(6,882,392)</u>	<u>6,186,609</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 17,311,124</u>	<u>\$ 1,032,706</u>	<u>\$ 157,780</u>	<u>\$ 132,009</u>	<u>\$ 21,434,960</u>	<u>\$ 40,068,579</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Governmental Fund Balances		\$ 6,186,609
Amounts reported for governmental activities in the Statement of Net Position are different because:		
<p>The cost 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 include those capital assets among the assets of the District as a whole, and their original costs are expensed annually over their useful lives.</p>		
Original cost of capital assets	\$ 99,184,647	
Accumulated depreciation	<u>(47,081,955)</u>	52,102,692
<p>Deferred outflows of resources - Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. At year end, the District had deferred amounts on refunding which amounted to</p>		
		42,939
<p>Deferred outflows of resources - The Statement of Net Position recognizes expenses incurred under the full accrual method. Governmental funds recognize expenditures under the modified accrual method. Deferred outflows related to pensions that will be recognized as expenditures in future periods amounted to</p>		
		13,386,877
<p>Deferred outflows of resources - The Statement of Net Position recognizes expenses incurred under the full accrual method. Governmental funds recognize expenditures under the modified accrual method. Deferred outflows related to other post-employment benefits obligation that will be recognized as expenditures in future periods amounted to</p>		
		15,309,087
<p>Payables that are associated with long-term liabilities that are not payable in the current period are not reported as liabilities in the funds. Additional payables relating to long-term liabilities at year end consisted of:</p>		
Accrued interest payable		(37,067)
<p>Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consisted of:</p>		
Bonds payable, net of unamortized premium	\$ (3,309,119)	
Compensated absences payable	(6,104,640)	
Workers' compensation claims payable	(391,305)	
Net pension liability - proportionate share - employees' retirement system	(2,295,858)	
Net pension liability - proportionate share - teachers' retirement system	(1,627,775)	
Total other post-employment benefits obligation	<u>(67,428,380)</u>	(81,157,077)
<p>Deferred inflows of resources - The Statement of Net Position recognized revenues and expenses received under the full accrual method. Governmental funds recognize revenue and expenditures under the modified accrual method. Deferred inflows related to pensions that will be recognized as a reduction in pension expense in future periods amounted to</p>		
		(2,088,735)
<p>Deferred inflows of resources - The Statement of Net Position recognized revenues and expenses received under the full accrual method. Governmental funds recognize revenue and expenditures under the modified accrual method. Deferred inflows related to other post-employment benefit obligation that will be recognized as a reduction in expense in future periods amounted to</p>		
		(24,752,404)
<p>Deferred inflows of resources - state aid - The Statement of Net Position recognizes revenues received under the full accrual method. Governmental funds recognize revenue under the modified accrual method.</p>		
		<u>28,128</u>
Total Net Position		<u>\$ (20,978,951)</u>

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>General</u>	<u>Special Aid</u>	<u>School Lunch</u>	<u>Miscellaneous Special Revenue</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
REVENUES						
Real property taxes	\$ 33,330,062	\$ -	\$ -	\$ -	\$ -	\$ 33,330,062
Other tax items	517,609					517,609
Charges for services	24,468,983	13,576		244,667		24,727,226
Use of money and property	693,211			1,098		694,309
Sale of property and compensation for loss	13,777					13,777
Miscellaneous	485,880		148	5,800		491,828
State sources	2,553,979	243,397	259,659			3,057,035
Federal sources	80,432	975,931	364,173			1,420,536
Surplus food			31,805			31,805
Sales			400,844			400,844
TOTAL REVENUES	<u>62,143,933</u>	<u>1,232,904</u>	<u>1,056,629</u>	<u>251,565</u>	<u>-</u>	<u>64,685,031</u>
EXPENDITURES						
General support	6,025,115					6,025,115
Instruction	32,201,458	1,210,854		234,568		33,646,880
Pupil transportation	2,358,967	30,207				2,389,174
Community service	118,671					118,671
Employee benefits	13,845,865		121,135			13,967,000
Debt service - principal	3,917,752					3,917,752
Debt service - interest	731,683					731,683
Cost of sales			1,046,805			1,046,805
Capital outlay					7,969,408	7,969,408
TOTAL EXPENDITURES	<u>59,199,511</u>	<u>1,241,061</u>	<u>1,167,940</u>	<u>234,568</u>	<u>7,969,408</u>	<u>69,812,488</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,944,422</u>	<u>(8,157)</u>	<u>(111,311)</u>	<u>16,997</u>	<u>(7,969,408)</u>	<u>(5,127,457)</u>
OTHER FINANCING SOURCES AND (USES)						
Premiums on obligations	242,535					242,535
Operating transfers in	52,036	15,725			1,000,000	1,067,761
Operating transfers (out)	(1,015,725)				(52,036)	(1,067,761)
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>(721,154)</u>	<u>15,725</u>	<u>-</u>	<u>-</u>	<u>947,964</u>	<u>242,535</u>
NET CHANGE IN FUND BALANCES	2,223,268	7,568	(111,311)	16,997	(7,021,444)	(4,884,922)
FUND BALANCES - BEGINNING OF YEAR	<u>10,606,752</u>	<u>119,332</u>	<u>96,383</u>	<u>110,012</u>	<u>139,052</u>	<u>11,071,531</u>
FUND BALANCES - END OF YEAR	<u>\$ 12,830,020</u>	<u>\$ 126,900</u>	<u>\$ (14,928)</u>	<u>\$ 127,009</u>	<u>\$ (6,882,392)</u>	<u>\$ 6,186,609</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
RECONCILIATION OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances \$ (4,884,922)

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

Long-Term Revenue and Expense Differences

In the Statement of Activities, certain operating expenses are measured by amounts earned or incurred during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used.

Increase in compensated absences payable	\$ (208,284)	
Increase in workers' compensation claims payable	<u>(5,016)</u>	(213,300)

Changes in the proportionate share of net pension asset/liability and total other post employment benefits obligation and related deferred inflows and outflows reported in the Statement of Activities do not provide for or require use of current financial resources and therefore are not reported as revenues or expenditures in the governmental funds.

Employees' retirement system	\$ (284,225)	
Teachers' retirement system	(2,085,360)	
Other post-employment benefits	<u>(3,399,863)</u>	(5,769,448)

Capital Related Differences

Capital outlays to purchase or build capital assets are reported in the governmental funds as expenditures. However, for governmental activities, those costs are capitalized and reported on the Statement of Net Position and allocated to the governmental functions. Depreciation is based on the useful lives of the asset and are expensed as incurred on the Statement of Activities:

Capital outlay	\$ 8,156,582	
Depreciation expense	<u>(2,545,084)</u>	5,611,498

Long-Term Debt Transaction Differences

Premiums and discounts on debt issuances and deferred amounts from debt refundings are recognized when incurred on the governmental fund statements. The net amounts are amortized over the life of the debt issued in the Statement of Activities. The net amount that was amortized in the current year was: 182,317

Repayment of bond principal is an expenditure in the governmental funds, but reduces bonds payable on the Statement of Net Position and does not affect the Statement of Activities. 3,265,000

Repayment of installment purchase debt principal is reported as an expenditure in the governmental funds, but reduces long- liabilities in the Statement of Net Position and does not affect the Statement of Activities. 652,767

Interest on long-term debt in the Statement of Activities differs from the amounts reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statements of Activities, however, interest expense is recognized as the interest accrues regardless of when it is due. Accrued interest changed by: 57,950

Change in Net Position \$ (1,098,138)

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUND
JUNE 30, 2024**

	Custodial
ASSETS	
Cash and cash equivalents	\$ 149,016
Due from other governments	14,809
TOTAL ASSETS	\$ 163,825
LIABILITIES	
Due to other governments	\$ 14,809
TOTAL LIABILITIES	14,809
NET POSITION	
Restricted	149,016
TOTAL NET POSITION	149,016
TOTAL LIABILITIES AND NET POSITION	\$ 163,825

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Custodial
ADDITIONS	
Conversions for retiree benefits	\$ 54,082
Interest earnings	6,010
Real property taxes collected for other governments - Public Library	2,550,697
PILOT collected for other governments - Public Library	14,809
TOTAL ADDITIONS	2,625,598
DEDUCTIONS	
Disbursements for retiree benefits	35,361
Real property taxes disbursed to other governments - Public Library	2,550,697
PILOT disbursed to other governments - Public Library	14,809
TOTAL DEDUCTIONS	2,600,867
CHANGE IN NET POSITION	24,731
NET POSITION - BEGINNING OF YEAR	124,285
NET POSITION - END OF YEAR	\$ 149,016

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Westhampton Beach Union Free School District (the “District”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. Those principles are prescribed by the Governmental Accounting Standards Board (GASB), which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Certain significant accounting principles and policies utilized by the District are described below:

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 (the “Board”) consisting of seven members. The Board serves as the legislative body and has the authority to make decisions, power to appoint management, and primary accountability for all fiscal matters. In addition, the Board is responsible for, and controls all activities related to, public school education within the District. The Superintendent is the chief executive officer.

The reporting entity of the District is based upon criteria set forth by GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus—An Amendment of GASB Statements No. 14 and No. 34*. 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 financial statements.

B) Joint Venture:

The District is a component district in the Eastern Suffolk Board of Cooperative Educational Services (BOCES). A BOCES is a voluntary, cooperative association of school districts in a geographic area that shares planning, services, and programs, which provide educational and support activities. There is no authority or process by which a school district can terminate its status as a BOCES component.

BOCES are organized under §1950 of the New York State Education Law. A BOCES Board is considered a corporate body. Members of a BOCES Board are nominated and elected by their component member boards in accordance with provisions of §1950 of the New York State

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Education Law. All BOCES property is held by the BOCES Board as a corporation (§1950(6)). In addition, BOCES Boards also are considered municipal corporations to permit them to contract with other municipalities on a cooperative basis under §119-n(a) of the New York State 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 costs is determined by resident public school district enrollment, as defined in the New York State Education Law, §1950(4)(b)(7). In addition, component school districts pay tuition or a service fee for programs in which its students participate.

C) Basis of Presentation:

District-Wide Financial Statements

The Statement of Net Position and the Statement of Activities present financial information about the District's governmental activities. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and non-exchange transactions. Operating grants and contributions include operating-specific and discretionary (either operating or capital) grants or contributions, while the capital grants column reflects capital specific grants, if applicable.

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. Indirect expenses, principally employee benefits, are allocated to functional areas in proportion to the payroll expended for those areas. Program revenues include charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The Fund Financial Statements provide information about the District's funds, including fiduciary fund. Separate statements for each fund category (governmental and fiduciary) are presented. The emphasis of Fund Financial Statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

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General Fund: This fund is the District's primary operating fund. It accounts for all financial transactions that are not required to be accounted for in another fund.

Special Aid Fund: This fund accounts 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 either by governments that provide the funds, or by outside parties.

School Lunch Fund: This fund is used to account for the activities of the District's food service operations. The food service operations are supported by federal and state grants and charges participants for its services.

Miscellaneous Special Revenue Fund: This fund is used to account for assets held by the District in accordance with grantor or contributor stipulations. Other activities included in this fund are extraclassroom activities.

Capital Projects Fund: This fund is used to account for the financial resources used for acquisition, construction, or major repair of capital facilities.

The District reports the following fiduciary fund:

Fiduciary Fund: This fund is used to account for fiduciary activities. Fiduciary activities are those in which the District acts as trustee or custodian 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. The District's fiduciary fund include the custodial fund, where assets and liabilities are held by the District as an custodian, including property taxes and payments in lieu of taxes (PILOTs) collected on behalf of and disbursed to another local government, as well as retiree benefits held by the District to pay for post-employment health insurance as stipulated in one of the District's bargaining unit agreements.

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 transaction 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 property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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The Fund Financial Statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within 180 days after the end of the fiscal year, except for real property taxes, which are considered to be available if they are collected within 60 days after the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on bonds payable and installment purchase debt payable, as well as compensated absences, workers' compensation claims, pension costs, other post-employment benefits, and claims and judgments, if applicable, 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 and installment purchase debt with terms greater than one year are reported as other financing sources.

E) Real Property Taxes:

Calendar

Real property taxes are levied annually by the Board no later than October 1, and become a lien on December 1. The District's tax levy is collected by the Town of Southampton (the "Town") along with the respective Town and Suffolk County (the "County") levies. Taxes are collected by the Town during the period December 1, 2023 to June 1, 2024.

Enforcement

Uncollected real property taxes are subsequently enforced by the County. The County pays an amount representing uncollected real property taxes transmitted to the County for enforcement to the District no later than the following July 1.

F) Restricted Resources:

When an expense is incurred for purposes for which both restricted and unrestricted net position is 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.

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 flows. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services.

In the District-Wide Financial Statements, eliminations have been made for all interfund receivables and payables between the funds.

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The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be 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.

Refer to Note 9 for a detailed disclosure by individual fund for interfund receivables, payables, revenues, and expenditures activity.

H) 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 and deferred outflows, liabilities and deferred inflows, and disclosure of contingent items at the date of the financial statements, and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including useful lives of capital assets, compensated absences payable, workers' compensation claims payable, net pension asset/(liabilities), total other post-employment benefits obligation, and other potential contingent liabilities, if applicable.

I) Cash and Cash Equivalents:

The District's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

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

J) Receivables:

Receivables are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

K) Prepaid Items and Inventory:

Prepaid items represent payments made by the District for which benefits extend beyond year-end. These payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-Wide and Fund Financial Statements. These items are reported as assets on the Statement of Net Position or Balance Sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

Inventory of food in the school lunch fund is recorded at cost on a first-in, first-out basis, or in the case of surplus food donated by the U.S. Department of Agriculture, at the Government's stated

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value, which approximates market value. Inventory is accounted for on the consumption method. Under the consumption method, a current asset for inventory is recorded at the time of receipt and/or purchase and an expense/expenditure is reported in the year the goods are consumed.

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

A portion of fund balance in the general fund and school lunch fund has been classified as nonspendable to indicate that prepaid items and inventory do not constitute available spendable resources.

L) Capital Assets:

Capital assets are reported at actual cost, when the information is available, or estimated historical cost based on appraisals conducted by independent third-party professionals. Donated assets are reported at estimated acquisition value at the time received.

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the District-Wide Financial Statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Buildings and improvements	\$ 10,000	Straight-line	50 years
Land improvements	\$ 10,000	Straight-line	20 years
Infrastructure	\$ 1,500	Straight-line	5-20 years
Furniture, equipment, and vehicles	\$ 1,500	Straight-line	5-20 years

The District evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. The District's policy is to record an impairment loss in the period when the District determines that the carrying amount of the asset will not be recoverable. At June 30, 2024, the District has not recorded any such impairment losses.

M) Deferred outflows and inflows of resources:

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. First is the unamortized deferred amounts on the refunding of bonds, which are detailed further in Note 13. The other two are deferred outflows of resources related to pensions and other post-employment benefits obligation reported in the District-Wide Statement of Net Position, and are detailed further in Notes 14 and Note 16, respectively.

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In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reported deferred inflows of resources related to pensions and other post-employment benefits reported in the District-Wide Statement of Net Position, and are detailed further in Notes 14 and 16, respectively.

In addition to liabilities, the Governmental Funds Balance Sheet will sometimes report deferred inflows of resources when potential revenues do not meet the availability criterion for recognition in the current period. These amounts are recorded as deferred inflows of resources. In subsequent periods, when the availability criterion is met, deferred inflows of resources are classified as revenues. The District-Wide Financial Statements, however, report these deferred inflows of resources as revenues in accordance with the accrual basis of accounting and economic resources measurement focus. At June 30, 2024, unavailable revenues related to New York State Smart Schools Bonds receivable of \$28,128 were recorded as deferred inflows of resources in the capital projects fund.

N) Short-Term Debt:

The District may issue Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) in anticipation of the receipt of revenues. These notes are recorded as liabilities of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent liabilities that will be extinguished by the use of expendable, available resources of the fund.

The District may issue bond anticipation notes (BAN), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years after the original issue date, seven years if originally issued during calendar year 2015 through, and including, 2021. The notes, or renewal thereof, may not extend more than two years beyond the original date of issue, unless a portion is redeemed within two years and within each twelve-month period thereafter.

See Note 11 for further details on the District's short-term debt transactions entered into during the fiscal year ended June 30, 2024.

O) Collections in Advance:

Collections in advance arise when the District receives resources before it has legal claim to them, as when grant monies are received prior to the incidence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the District has legal claim to the resources, the liability for collections in advance is removed and revenues are recorded.

Collections in advance consist of amounts received in advance for summer recreation programs in the general fund, and federal supply chain assistance grant advances as well as amounts received

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in advance for meals that have not yet been purchased in the school lunch fund. See Note 10 for more detail.

P) Employee Benefits – Compensated Absences:

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

Sick leave eligibility and accumulation is specified in negotiated labor contracts, and in individual employment contracts. Upon retirement, resignation or death, employees may contractually receive a payment based on unused accumulated sick leave. Certain collectively bargained agreements require these termination payments be paid in the form of non-elective contributions into the employees 403(b) plan.

District employees are granted vacation in varying amounts, based primarily on length of service and service position. Some earned benefits may be forfeited if not taken within varying time periods.

Consistent with GASB Statement No.16, *Accounting for Compensated Absences*, the liability has been calculated using the vesting method and an accrual for that liability is included in the District-Wide Financial Statements. The compensated absences liability is calculated based on the pay rates in effect at year-end.

In the Fund Financial Statements only, the amount of matured liabilities is accrued within the general fund based upon expendable and available financial resources. These amounts are expensed on a pay-as-you go basis. The liability is reported only for payments due for unused compensated absences for those employees who have obligated themselves to separate from service with the District by June 30.

Q) Other Benefits:

District employees participate in the New York State Employees' Retirement System and the New York State Teachers' 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.

In addition to providing pension benefits, the District provides post-employment health insurance coverage and survivor benefits for retired employees and their survivors in accordance with the provision of various employment contracts in effect at the time of retirement. Substantially all of the District's employees may become 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 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-

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Wide Financial Statements, the cost of the post-employment health insurance coverage is recognized on the accrual basis of accounting in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

R) Long-Term Debt:

The District borrows money in order to acquire land or equipment, construct buildings, or make improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities are full faith and credit debt of the local government. The repayment of principal and interest will be in the general fund.

In the Fund Financial Statements, governmental funds recognize bond premiums during the current period as other financing sources, with the face amount of debt issued also reported as other financing sources. Further, the unmatured principal of general long-term debt does not require current appropriation and expenditure of governmental fund financial resources.

In the District-Wide Financial Statements, premiums received on long-term debt issuances are netted with bonds payable and amortized over the life of the bonds.

S) Equity Classifications:

District-Wide Financial Statements

In the District-Wide Financial Statements, there are three classes of net position:

Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvements of those assets, net of any unexpended proceeds and including any unamortized items (discounts, premiums, deferred amounts on refunding).

Restricted net position – reports net position when constraints placed on the assets 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 net position – reports all other net position that do not meet the definition of the above two classifications and are deemed to be available for general use by the District.

Fund Financial Statements:

There are five classifications of fund balance as detailed below; however, in the Fund Financial Statements, there are four classifications of fund balance presented:

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Non-spendable fund balance – includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Non-spendable fund balance includes prepaid items of \$1,070 in the general fund and inventory recorded in the school lunch fund of \$28,236.

Restricted fund balance – includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

The District has classified the following reserves as restricted:

Retirement Contribution

Retirement contribution reserve (GML§6-r) must be used for financing retirement contributions to the New York State and Local Employees' Retirement System. In addition, a subfund of this reserve may also be created to allow for financing retirement contributions to the New York State Teachers' Retirement System. The reserve must be accounted for separate and apart from all other funds, and a detailed report of the operation and condition of the fund must be provided to the Board. The reserve may be established by Board action and is funded by budgetary appropriations and such other funds as may be legally appropriated. The Teachers' Retirement System subfund is subject to contribution limits. This reserve is accounted for in the general fund.

Employee Benefit Accrued Liability

Reserve for employee benefit accrued liability (GML §6-p) is used to reserve funds for the payment of accrued employee benefits due to 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.

Workers' Compensation

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. This reserve is accounted for in the general fund.

Unemployment Insurance

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.

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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. This reserve is accounted for in the general fund.

Restricted for Scholarships and Donations

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

Unrestricted Resources:

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

Committed fund balance – Includes amounts that can only be used for the specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority (i.e., the Board). The District has no committed fund balances as of June 30, 2024.

Assigned fund balance – Includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. This intent can be expressed by the Board or through the Board delegating this responsibility to the District management through Board policies. 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. All encumbrances not classified as restricted or committed are classified as assigned fund balances. The amount appropriated for the subsequent year's budget of the general fund is classified as assigned fund balance in the general fund, if applicable.

The District has established a Fund Balance policy that allows the Board or their designated official to set forth the fund balance that is assigned.

Unassigned fund balance – Includes the residual fund balance for the general fund and includes residual fund balance deficits of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. Assignments of fund balance cannot cause a negative unassigned fund balance.

NYS Real Property Tax Law 1318 limits the amount of unexpended surplus funds a school district can retain to no more than 4% of the school district's budget for the general fund for the ensuing fiscal year. Non-spendable and restricted fund balance of the general fund are excluded from the 4% limitation. Amounts appropriated for the subsequent year and encumbrances, included in

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assigned fund balance are also excluded from the 4% limitation. The District's general fund unassigned fund balance is at the legal limit.

The capital projects fund has a deficit unassigned balance of \$6,882,392. The deficit is the result of the District not yet obtaining permanent financing on capital improvement projects. The deficit unassigned balance should be eliminated once permanent financing is obtained by the District. The school lunch fund has a deficit unassigned balance of \$43,164 as a result of the current year operating deficit of \$111,311.

Fund Balance Classification

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

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

Order of Use of Fund Balance

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. Expenditures incurred in the unrestricted fund balances shall be applied first to the assigned fund balance to the extent that there is an assignment and then to the unassigned fund balance.

T) Future Accounting Pronouncements:

GASB issued Statement No. 101, *Compensated Absences*, which updated the recognition and measurement guidance for compensated absences by implementing a unified model and amended previously required disclosures. The requirements of this Statement are effective for periods beginning after December 15, 2023.

The Statement above is not an all-inclusive list of all future GASB statements impacting the District. The District will evaluate the impact and materiality of the Statement above and implement the provisions as applicable.

NOTE 2 – EXPLANATION OF CERTAIN DIFFERENCES BETWEEN GOVERNMENTAL FUND FINANCIAL STATEMENTS AND DISTRICT-WIDE FINANCIAL STATEMENTS:

Due to the differences in the measurement focus and basis of accounting used in the Fund Financial Statements and the District-Wide Financial Statements, certain financial transactions are treated differently. The basic financial statements contain a full reconciliation of these items. The differences

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result primarily from the economic resources measurement focus of the Statement of Activities, compared with the current financial resources 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. The difference primarily results from the additional long-term economic measurement focus of the Statement of Net Position versus the solely current financial resources measurement focus of the governmental fund Balance Sheets.

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

Differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Statement of Activities fall into one of the three broad categories as shown below:

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 modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

Capital related differences

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

Long-term debt differences

Long-term debt differences occur because both interest and principal payments are recorded as expenditures in the Fund Financial Statements, whereas interest payments are recorded in the Statement of Activities as incurred, and principal payments are recorded as a reduction of liabilities in the Statement of Net Position.

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

A) Budgets:

The District administration prepares a proposed budget for approval by the Board for the following governmental funds for which legal (appropriated) budgets are adopted.

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

Appropriations are adopted at the program line item level. Appropriations established by the adoption of the budget constitute a limitation on expenditures (and encumbrances) which may be incurred. Appropriations lapse at the end of the fiscal year unless expended or encumbered. Encumbrances will lapse if not expended in the subsequent fiscal year. Appropriations authorized for the current fiscal year are increased by the planned use of specific reserves, and budget amendments approved by the Board as a result of selected new revenue sources not included in the original budget (when permitted by law). 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. Supplemental appropriations that occurred during the fiscal year are shown on Supplemental Schedule #5 – Schedule of Change from Adopted Budget to Final Budget – General Fund, where applicable.

Budgets are adopted annually on a basis consistent with GAAP. Appropriations authorized for the year are increased by the amount of encumbrances carried forward from the prior year.

Budgets are established and used for individual capital project funds expenditures as approved by a special referendum of the District's voters. The maximum project amount authorized is based primarily upon the cost of the project, plus any requirements for external borrowings, not annual appropriations. 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 assignments or restrictions of fund balance 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.

NOTE 4 – DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS:

A) Cash and Cash Equivalents:

New York State law governs the District's investment policies. Resources must be deposited in Federal Deposit Insurance Company (FDIC) insured commercial banks or trust companies located within the state. Permissible investments include obligations of the United States Treasury, United States agencies, repurchase agreements, and obligations of New York State or its localities.

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Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, 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 with securities held by the pledging financial institution in the District's name; or
- C) Collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

All of the District's aggregate bank balances were covered by depository insurance or collateralized with securities held by pledging financial institutions in the District's name at year end.

B) Restricted Cash and Cash Equivalents:

Restricted cash and cash equivalents represent cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash and cash equivalents at June 30, 2024 included \$9,069,433 within the governmental funds for general reserves and amounts restricted for scholarships and donations.

C) Investment Pool:

The District participates in a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law Article 5-G, §119-O, whereby it holds a portion of the investments in cooperation with other participants. The investments are highly liquid and are considered to be cash equivalents. At June 30, 2024, the District held \$26,450,951 in investments consisting of various investments in securities issued by the United States and its agencies.

Total investments of the cooperative at June 30, 2024, are \$11,722,084,338, which consisted of \$1,924,275,851 in repurchase agreements, and \$8,032,431,761 in U.S. Treasury Securities in U.S. Government Guaranteed Securities at various interest rates with various due dates. Total collateralized bank deposits of the cooperative at June 30, 2024 are \$1,765,376,726.

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Fund	Bank Balance
General fund	\$ 5,538,608
Capital projects fund	20,912,343
	\$ 26,450,951

The above amounts represent the cost of the investment pool shares, and are considered to approximate market value. The investment pool is exempt from NYS collateral requirements. Additional information concerning the cooperative is presented in the annual report of Cooperative Liquid Assets Securities System –New York (CLASS), 717 17th Street, Suite 1850, Denver, Colorado 80202.

NYCLASS is rated AAAM by Standard and Poor's Ratings Agency. Additional information concerning the cooperative is presented in the annual report, available at: <http://www.newyorkclass.org>.

NOTE 5 – PARTICIPATION IN BOCES

During the fiscal year ended June 30, 2024 the District was billed \$4,058,771 for BOCES administrative and program costs. The District's share of BOCES aid amounted to \$238,146.

Financial statements for the BOCES are available from the BOCES administrative office located at 201 Sunrise Highway, Patchogue, NY 11772.

NOTE 6 – STATE AND FEDERAL AID RECEIVABLES:

State and federal aid receivables at June 30, 2024 consisted of the following:

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General Fund	
Excess cost aid	\$ 83,913
Total - General Fund	83,913
Special Aid Fund	
Federal grants	758,580
State grants	195,462
Total - Special Aid Fund	954,042
School Lunch Fund	
Federal meal reimbursements	56,523
State meal reimbursements	63,071
Total - School Lunch Fund	119,594
Capital Projects Fund	
State aid - Smart Schools Bonds	216,708
Total - Capital Projects Fund	216,708
Total - State and Federal Aid Receivables	\$ 1,374,257

The capital projects fund state aid receivable includes \$28,128 of unavailable revenues which is also included in deferred inflows of resources on the balance sheet.

District management has deemed the amounts to be fully collectible.

NOTE 7 – DUE FROM OTHER GOVERNMENTS:

Due from other governments in the general fund at June 30, 2024 consisted of the following:

Tuition billings	\$ 3,609,200
PILOT - Town of Southampton	195,000
BOCES aid	238,146
Total - Due From Other Governments	\$ 4,042,346

District management has deemed the amounts to be fully collectible.

NOTE 8 - CAPITAL ASSETS:

Capital asset balances and activity for the fiscal year ended June 30, 2024 were as follows:

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$ 770,620	\$ -	\$ -	\$ 770,620
Construction in progress	1,895,061	7,969,408	(1,671,821)	8,192,648
Total capital assets not being depreciated	<u>2,665,681</u>	<u>7,969,408</u>	<u>(1,671,821)</u>	<u>8,963,268</u>
Capital assets that are depreciated:				
Buildings and improvements	76,262,282		1,671,821	77,934,103
Land improvements	3,523,033			3,523,033
Infrastructure	170,749			170,749
Furniture, equipment, and vehicles	8,470,453	187,174	(64,133)	8,593,494
Total capital assets being depreciated	<u>88,426,517</u>	<u>187,174</u>	<u>1,607,688</u>	<u>90,221,379</u>
Less accumulated depreciation:				
Buildings and improvements	36,503,079	1,698,097		38,201,176
Land improvements	2,343,674	139,108		2,482,782
Infrastructure	27,171	8,538		35,709
Furniture, equipment, and vehicles	5,727,080	699,341	(64,133)	6,362,288
Total accumulated depreciation	<u>44,601,004</u>	<u>2,545,084</u>	<u>(64,133)</u>	<u>47,081,955</u>
Total capital assets being depreciated, net	<u>43,825,513</u>	<u>(2,357,910)</u>	<u>1,671,821</u>	<u>43,139,424</u>
Capital assets, net	<u>\$ 46,491,194</u>	<u>\$ 5,611,498</u>	<u>\$ -</u>	<u>\$ 52,102,692</u>

Depreciation expense was allocated to governmental functions as follows:

General support	\$ 1,818,186
Instruction	719,392
Food service	7,506
	<u>\$ 2,545,084</u>

NOTE 9– INTERFUND TRANSACTIONS – GOVERNMENTAL FUNDS:

	<u>Interfund</u>		<u>Interfund</u>	
	<u>Receivable</u>	<u>Payable</u>	<u>Revenues</u>	<u>Expenditures</u>
General fund	\$ 4,776,371	\$ -	\$ 52,036	\$ 1,015,725
Special aid fund		889,857	15,725	
School lunch fund		90,569		
Capital projects fund		3,795,945	1,000,000	52,036
Totals	<u>\$ 4,776,371</u>	<u>\$ 4,776,371</u>	<u>\$ 1,067,761</u>	<u>\$ 1,067,761</u>

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The District typically transfers from the general fund to the special aid fund for the District’s share of costs for the summer programs for students with disabilities as well as to the capital projects fund to finance capital projects.

The District transferred from the capital projects fund to the general fund for unspent appropriations on completed capital projects.

The District typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues. All interfund payables are expected to be repaid within one year.

NOTE 10 – COLLECTIONS IN ADVANCE:

Collections in advance at June 30, 2024 consisted of:

General Fund	
Summer recreation program	\$ 60,575
Total - General Fund	60,575
School Lunch Fund	
Prepaid meals	25,694
Supply chain assistance grant advances	27,362
Total - School Lunch Fund	53,056
Total - Collections In Advance	\$ 113,631

NOTE 11- SHORT-TERM DEBT:

Transactions in short-term debt for the fiscal year are summarized below:

	Maturity	Interest Rate	Beginning Balance	Issued	Redeemed	Ending Balance
TAN	6/24/2024	5.00%	\$ -	\$ 12,500,000	\$ 12,500,000	\$ -
BAN	6/26/2025	4.00%		21,000,000		21,000,000
Total			\$ -	\$ 33,500,000	\$ 12,500,000	\$ 21,000,000

The BAN was issued to finance the construction of alterations and improvements to District buildings and the sites. The TAN was issued for interim financing of general fund operations.

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Interest on short-term debt for the fiscal year amounted to \$520,833. The TAN has a stated interest rate of 5.00% and includes a total premium of \$143,625, resulting in a net interest cost of 3.6212%. The BAN has a stated interest rate of 4.00% and includes a total premium of \$98,910, resulting in a net interest cost of 3.529%.

NOTE 12 – LONG-TERM LIABILITIES:

Long-term liability balances and activity for the fiscal year are summarized below:

	Beginning Balance	Issued	Redeemed	Ending Balance	Due Within One Year
Long-term debt					
Bonds payable:					
Refunding serial bonds	\$ 6,045,000	\$ -	\$ 3,265,000	\$ 2,780,000	\$ 895,000
Add: Premium on obligations	727,538		198,419	529,119	198,419
	<u>6,772,538</u>	<u>-</u>	<u>3,463,419</u>	<u>3,309,119</u>	<u>1,093,419</u>
Installment purchase debt	652,767		652,767	-	
Compensated absences payable	5,896,356	366,679	158,395	6,104,640	200,000
Workers' compensation claims payable	386,289	216,504	211,488	391,305	
Net pension liability - proportionate share - ERS	3,378,214		1,082,356	2,295,858	
Net pension liability - proportionate share - TRS	2,758,345		1,130,570	1,627,775	
Total other post-employment benefits obligation	64,539,052	4,412,809	1,523,481	67,428,380	1,451,720
Total long-term liabilities	<u>\$ 84,383,561</u>	<u>\$ 4,995,992</u>	<u>\$ 8,222,476</u>	<u>\$ 81,157,077</u>	<u>\$ 2,745,139</u>

The general fund has typically been used to liquidate long-term liabilities such as bonds payable, installment purchase debt, compensated absences payable, workers' compensation claims payable, net pension liabilities, and total other post-employment benefits.

A) Bonds Payable:

Bonds payable are comprised of the following:

Description	Issue Date	Final Maturity	Interest Rate	Outstanding at June 30, 2024
Refunding serial bonds - series A	2/18/2021	3/1/2027	4.00-5.00%	\$ 2,780,000
				<u>\$ 2,780,000</u>

The following is a summary of debt service requirements for bonds payable:

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Fiscal Year Ended June 30,	Principal	Interest	Total
2025	\$ 895,000	\$ 111,200	\$ 1,006,200
2026	915,000	75,400	990,400
2027	970,000	38,800	1,008,800
	<u>\$ 2,780,000</u>	<u>\$ 225,400</u>	<u>\$ 3,005,400</u>

Upon default of the payment of principal or interest of serial bonds, the bond holders have the right to litigate and the New York State Comptroller is required, under the conditions and to the extent prescribed by Section 99-b of the New York State Finance Law, to withhold state aid and assistance and apply the amount withheld to the payment of the defaulted principal or interest.

Unissued Debt

On October 19, 2022, voters approved a bond authorization for a total estimated cost not to exceed \$33,000,000 to finance the construction and renovation of various District buildings and facilities. The District issued a bond anticipation note on June 26, 2024, leaving unissued debt of \$12,000,000 at June 30, 2024.

B) Premiums on Bonds:

Premiums on bonds, net of accumulated amortization, are reported as a component of the related long-term liability, and amounted to \$529,119 at June 30, 2024. This represents premiums received on the 2021 bond refunding – series A. These premiums are being amortized using the straight-line method over the respective lives of the bonds. Amortization is recorded as a reduction in interest expense on the District-Wide Statement of Activities. As of June 30, 2024, the premiums recorded in the District-Wide Financial Statements consisted of:

	<u>2021 Refunding</u>
Premium on bonds	\$ 1,190,516
Accumulated amortization	(661,397)
Premium on bonds, net of accumulated amortization	<u>\$ 529,119</u>

C) Long-Term Interest:

Interest on bonds payable for the fiscal year was composed of:

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Interest paid	\$ 210,850
Less interest accrued in the prior year	(95,017)
Plus interest accrued in the current year	37,067
Less amortization of premiums on obligations	(198,419)
Plus amortization of deferred amounts on refunding	16,102
Total expense	\$ (29,417)

NOTE 13 – DEFERRED OUTFLOWS OF RESOURCES- REFUNDING

Deferred amounts on refunding	\$ 96,612
Accumulated amortization	(53,673)
Balance of deferred amounts	\$ 42,939

The deferred amounts on refunding recorded in the District-Wide Financial Statements as deferred outflows of resources at June 30, 2024 consisted of the deferred amounts on the 2021 refunding, and is being amortized on the District-Wide Financial Statements using the straight-line method over six years, the time to maturity on the refunded bonds, at the point of refunding. Amortization of the deferred amounts on refunding recorded on the District-Wide Financial Statements amounted to \$16,102 for the fiscal year ending June 30, 2024, and is recorded as a component of interest expense.

NOTE 14– PENSION PLANS:

A) Plan Description and Benefits Provided:

Teachers’ Retirement System

The District participates in the New York State Teachers’ Retirement System (TRS) (the System). This is a cost-sharing multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. The System is governed by a 10-member Board of Trustees. System benefits are established under New York State Law. 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 TRS. Once a public employer elects to participate in the System, 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 System may be obtained by writing to the New York State Teachers’ Retirement System, 10 Corporate Woods Drive, Albany NY 12211-2395 or by referring to the TRS Comprehensive Annual Financial report which can be found on the System’s website at www.nystrs.org.

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Employees' Retirement System

The District participates in the New York State and Local Employees' Retirement System (ERS) (the System). This is a cost-sharing multiple – employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), which was established to hold all new assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, 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 System is included in the State's financial report as a pension trust fund. ERS issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany NY 12244 or by referring to the ERS Comprehensive Annual Report, which can be found at www.osc.state.ny.us/retire.

B) Funding policies:

The Systems are noncontributory, except as follows:

1. New York State Teachers' Retirement System:
 - a. Employees who joined the system after July 27, 1976 and before January 1, 2010
 - i. Employees contribute 3% of their salary, except that employees in the system more than ten years are no longer required to contribute.
 - b. Employees who joined the system on or after January 1, 2010, before April 1, 2012
 - i. Employees contribute 3.5% of their salary throughout active membership.
 - c. Employees who joined the system on or after April 1, 2012
 - i. Employees contribute between 3% and 6% dependent upon their salary throughout active membership.
2. New York State Employees' Retirement System
 - a. Employees who joined the system on or after July 27, 1976 and before January 1, 2010
 - i. Employees contribute 3% of their salary, except that employees in the system more than ten years are no longer required to contribute.
 - b. Employees who joined the system on or after January 1, 2010 and before April 1, 2012
 - i. Employees contribute 3% of their salary throughout active membership.
 - c. Employees who joined the system on or after April 1, 2012
 - i. Employees contribute between 3% and 6% dependent upon their salary throughout active membership.

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For ERS, the Comptroller annually certifies the rates expressed as proportions of members’ payroll annually, which are used in computing the contributions required to be made by employers to the pension accumulation fund, for the ERS’ fiscal year ended March 31. The District’s contribution rates for ERS’ fiscal year ended March 31, 2024, ranged from 9.60% to 19.90% of covered payroll.

Pursuant to Article 11 of the Education Law, the New York State Teachers’ Retirement Board establishes rates annually for TRS. The District’s contribution rate for the TRS’ fiscal year ended June 30, 2024, was 9.76% of covered payroll.

The District’s contributions made to the Systems were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years based on covered payroll for the District’s year end were:

	ERS	TRS
2024	\$ 841,034	\$2,618,372
2023	\$ 690,153	\$2,705,475
2022	\$ 907,040	\$2,495,584

C) Pension Assets, Liabilities, Pension Expenses, and Deferred Outflows and Inflows of Resources Related to Pensions this entire note needs to be updated

At June 30, 2024, 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 March 31, 2024 for ERS and June 30, 2023 for TRS. 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 ERS and TRS Systems in reports provided to the District.

	ERS	TRS
	March 31, 2024	June 30, 2023
Measurement date		
Net pension asset/(liability)	\$ (2,295,858)	\$ (1,627,775)
District's portion of the Plan's total net pension asset/(liability)	0.0155926%	0.142340%
Change in proportion since prior measurement date	-0.0001610%	-0.001407%

For the fiscal year ended June 30, 2024, the District recognized pension expense of \$1,126,880 and \$4,702,546 for ERS and TRS, respectively. At June 30, 2024 the District reported deferred

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outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>	
	<u>ERS</u>	<u>TRS</u>	<u>ERS</u>	<u>TRS</u>
Differences between expected and actual experience	\$ 739,494	\$ 3,946,922	\$ 62,602	\$ 9,754
Changes of assumptions	868,012	3,504,552		763,798
Net difference between projected and actual earnings on pension plan investments		832,086	1,121,515	
Changes in proportion and differences between the District's contributions and proportionate share of contributions	399,098	250,463	63,973	67,093
District's contributions subsequent to the measurement date	<u>227,878</u>	<u>2,618,372</u>	<u>1,248,090</u>	<u>840,645</u>
	<u>\$ 2,234,482</u>	<u>\$ 11,152,395</u>	<u>\$ 1,248,090</u>	<u>\$ 840,645</u>

District contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset/(liability) in the fiscal year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>ERS</u>	<u>TRS</u>
Fiscal Year ended:		
2024		\$ 725,876
2025	\$ (304,694)	(789,122)
2026	543,710	6,582,180
2027	726,672	512,246
2028	(207,174)	410,859
Thereafter	-	251,339
Total	<u>\$ 758,514</u>	<u>\$ 7,693,378</u>

Actuarial Assumptions

The total pension asset/(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 asset/(liability) to the measurement date. The actuarial valuations used the following actuarial assumptions:

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	ERS	TRS
Measurement date	March 31, 2024	June 30, 2023
Actuarial valuation date	April 1, 2023	June 30, 2022
Investment rate of return (net of pension plan investment expense, including inflation)	5.90%	6.95%
Salary increases	4.40%	1.95% - 5.18%
Cost of Living Adjustments	1.5% annually	1.3% annually
Decrements	April 1, 2015 - March 31, 2020	July 1, 2019 - June 30, 2023
	System's Experience	System's Experience
Inflation	2.90%	2.40%

For ERS, annuitant mortality rates are based on April 1, 2015 – March 31, 2020, System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2021. For TRS, annuitant mortality rates are based on plan member experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2021, applied on a generational basis. Active member mortality rates are based on plan member experience.

For ERS, the actuarial assumptions used in the April 1, 2023, valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020. For TRS, the actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2019 – June 30, 2023.

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

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 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.

Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation as of the measurement date are summarized below:

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<u>Measurement Date</u>	<u>ERS</u>		<u>TRS</u>	
	March 31, 2024		June 30, 2023	
<u>Asset type</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>	<u>Target Allocation</u>	<u>Long-term expected real rate of return</u>
Domestic equity	32%	4.00%	33%	6.8%
International equity	15%	6.65%	15%	7.6%
Global equity			4%	7.2%
Private equity	10%	7.25%	9%	10.1%
Real estate	9%	4.60%	11%	6.3%
Opportunistic/ absolute return strategy	3%	5.25%		
Real assets	3%	5.79%		
Credit	4%	5.40%		
Cash	1%	0.25%		
Fixed income	23%	1.50%	16%	2.2%
Global bonds			2%	1.6%
High-yield bonds			1%	4.4%
Private debt			2%	6.0%
Real estate debt			6%	3.2%
Cash equivalents			1%	0.3%
	<u>100%</u>		<u>100%</u>	

The expected real rate of return is net of the long-term inflation assumptions of 2.90% for ERS, and 2.40% for TRS.

Discount Rate

The discount rate used to calculate the total pension asset/(liability) was 5.90% for ERS and 6.95% for TRS. 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. 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 asset/(liability).

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

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The following presents the District’s proportionate share of the net pension asset/(liability) calculated using the discount rate of 5.90% for ERS and 6.95% for TRS, 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 (4.90% for ERS and 5.95% for TRS) or 1-percentage-point higher (6.90% for ERS and 7.95% for TRS) than the current rate:

	1% Decrease (4.90%)	Current Assumption (5.90%)	1% Increase (6.90%)
<u>ERS</u>			
Employer's proportionate share of the net pension asset/(liability)	<u>\$ (7,218,413)</u>	<u>\$ (2,295,858)</u>	<u>\$ 1,815,496</u>
	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
<u>TRS</u>			
Employer's proportionate share of the net pension asset/(liability)	<u>\$ (24,791,845)</u>	<u>\$ (1,627,775)</u>	<u>\$ 17,854,209</u>

Pension Plan Fiduciary Net Position

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

	(Dollars in Thousands)	
	<u>ERS</u>	<u>TRS</u>
Measurement date	March 31, 2024	June 30, 2023
Employers' total pension asset/(liability)	\$ (240,696,851)	\$ (138,365,122)
Plan Fiduciary Net Position	<u>225,972,801</u>	<u>137,221,537</u>
Employers' net pension asset/(liability)	<u>\$ (14,724,050)</u>	<u>\$ (1,143,585)</u>
Ratio of plan fiduciary net position to the Employers' total pension liability	93.88%	99.17%

Payables to the Pension Plan

For ERS, employer contributions are paid annually based on the System’s fiscal year which ends on March 31. Accrued retirement contributions as of June 30, 2024 represent the projected employer contribution for the period of April 1, 2024 through June 30, 2024 based on paid ERS wages multiplied by the employer’s contribution rate, by tier. Accrued retirement contributions as of June 30, 2024 amounted to \$227,878.

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NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

For TRS, employer and employee contributions for the fiscal year ended June 30, 2024 are paid to the System in September, October, and November 2024 through a state aid intercept, with a balance to be paid by the District, if necessary. Accrued retirement contributions as of June 30, 2024 represent employee and employer contributions for the fiscal year ended June 30, 2024 based on paid TRS wages multiplied by the employer's contribution rate, and employee contributions for the fiscal year as reported to the TRS System. Accrued retirement contributions as of June 30, 2024 amounted to \$2,825,672.

NOTE 15 – RETIREMENT PLANS – OTHER:

A) Tax Shelter Annuities:

The District has adopted a 403(b)-plan covering all eligible employees. Employees may defer up to 100% of their compensation subject to the Internal Revenue Code elective deferral limitations. The District may also make non-elective contributions of certain termination payments based on collectively bargained agreements. Contributions made by the District and the employees for the fiscal year ended June 30, 2024 totaled \$165,895 and \$1,500,851, respectively.

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 fiscal year ended June 30, 2024 totaled \$286,712.

NOTE 16 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (HEALTH INSURANCE):

A) General Information about the OPEB Plan:

Plan Description

The District's OPEB Plan (the "Plan"), defined as a cost-sharing multiple employer healthcare plan, primarily provides post-employment health insurance coverage to retired employees and their eligible dependents in accordance with the provisions of various employment contracts. Benefits are provided through the East End Health Plan. Article 37 of the Statutes of the state assigns the authority to establish and amend benefit provisions to the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

The Plan provides medical, Medicare Part B, prescription drugs, and vision benefits for retired employees and their eligible dependents. Benefit terms provide for the District to contribute between

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

50% and 74% of premiums for retirees, 35-74% for family coverage, and 0% of premiums for surviving spouse, depending on the coverage selected and date of retirement. The District recognizes the cost of the Plan annually as expenditures in the fund financial statements as payments as accrued. For fiscal year 2024, the District contributed an estimated \$1,523,481 to the Plan, including \$1,523,481 for current premiums and \$0 to prefund benefits. Currently, there is no provision in the law to permit the District to fund OPEB by any other means than the "pay as you go" method.

Employees Covered by Benefit Terms

At the valuation date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	124
Active employees	<u>288</u>
Total Members	<u><u>412</u></u>

B) Total OPEB Liability:

The District's total OPEB liability of \$67,428,380 was measured as of June 30, 2024, and was determined by an actuarial valuation as of June 30, 2022. Update procedures were used to roll forward the total OPEB liability to the measurement date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Inflation	2.70%
Salary increases, including wage inflation	Varies by pension retirement system membership
Discount rate	4.21%
Mortality Table	Pub-2010 Headcount-Weighted table (Teachers for TRS group and General Employees for ERS group) projected fully generationally using MP-2021
Health Care Cost Trends:	
Medical	6.75% from 2022 to 2023, followed by 6.50% from 2023 to 2024, decreasing gradually to an ultimate rate of 4.14% by 2076
Part B Reimbursements	Actual increase from 2022 to 2023, followed by 6.50% from 2023 to 2024, decreasing gradually to an ultimate rate of 4.14% by 2076
Dental Trends	3.50% from 2022 to 2023, decreasing by 0.25% annually to an ultimate rate of 3.00%.

This discount rate was based on the 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2024.

C) Changes in the Total OPEB Liability:

Balance at June 30, 2023	\$ 64,539,052
Changes for the fiscal year:	
Service cost	2,452,553
Interest	2,735,612
Changes of benefit terms	-
Differences between expected and actual experience	112,055
Changes in assumptions or other inputs	(887,411)
Benefit payments	(1,523,481)
Net changes	<u>2,889,328</u>
Balance at June 30, 2024	<u><u>\$ 67,428,380</u></u>

The following assumptions were updated since the last full valuation:

Health care trend rates have been updated as follows:

Mortality improvement scale has been updated from MP-2020 to MP-2021.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Medicare Part B trend rates have been updated to a -3.06% decrease from 2023 to 2024, followed by projected Part B premium increase shown in the 2022 Medicare Trustees report, decreasing gradually to an ultimate rate of 4.14% by 2076.

Salary scale, termination, and retirement rates are based on the New York State TRS assumptions first used in the June 30, 2021 valuation.

The discount rate was changed from 4.13% at June 30, 2023 to 4.21% at June 30, 2024.

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 (3.21%) or 1-percentage point higher (5.21%) that the current discount rate:

	1% Decrease (3.21%)	Discount Rate (4.21%)	1% Increase (5.21%)
	<u> </u>	<u> </u>	<u> </u>
Total OPEB liability	<u>\$ 79,808,449</u>	<u>\$ 67,428,380</u>	<u>\$ 57,593,497</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 or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
	<u> </u>	<u> </u>	<u> </u>
Total OPEB liability	<u>\$55,245,526</u>	<u>\$67,428,380</u>	<u>\$83,462,018</u>

D) OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the fiscal year ended June 30, 2024, the District recognized OPEB expense of \$4,923,344. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,060,173	\$ (4,922,557)
Changes of assumptions or other inputs	14,248,914	(19,829,847)
	\$ 15,309,087	\$ (24,752,404)

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

Fiscal Year ended June 30:

2025	\$ (264,821)
2026	(264,821)
2027	(264,821)
2028	(81,563)
2029	(3,419,878)
Thereafter	(5,147,413)
	\$ (9,443,317)

NOTE 17 – RESTRICTED FUND BALANCE – APPROPRIATED RESERVES:

The District expects to appropriate the following amounts from reserves, which are reported in the June 30, 2024 restricted fund balances, to fund the budget and reduce taxes for the fiscal year ending June 30, 2025:

Retirement contribution	
Employees' retirement system	\$ 605,000
Employee benefit accrued liability	375,000
Workers' compensation	200,000
	\$ 1,180,000

NOTE 18 – ASSIGNED: APPROPRIATED FUND BALANCE:

The amount of \$925,000 has been appropriated to reduce taxes for the year ending June 30, 2025.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 19 – TAX ABATEMENTS:

The Town of Southampton Industrial Development Agency under the authority of General Municipal Law Section 925-U entered into various property tax abatement programs for the purpose of economic development, and general prosperity and economic welfare to the Town. The District received Payment in Lieu of Tax (PILOT) payments totaling \$62,081 for these programs during the current fiscal year. The amount of the District’s property tax reduction was \$236,828. Additionally, the District received PILOT from the County related to the Long Island Power Authority. These PILOT are not considered tax abatements as the purpose of this agreement was not to abate taxes.

NOTE 20 – RISK MANAGEMENT:

A) General:

The District is exposed to various risks of loss related to torts, theft, damage, injuries, errors and omissions, natural disasters, and other risks. 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) Consortiums and Self-Insured Plans:

The District participates in the East End Workers’ Compensation Plan, a risk-retained pool, to insure workers’ compensation claims. This is a public entity risk pool created under Article 5 of the workers’ compensation law, to finance liability and risks related to workers’ compensation claims. The District’s share of the total undiscounted liability for incurred but unpaid claims and incurred but not reported claims is \$391,305 and the District has a workers’ compensation reserve balance of \$1,105,629.

	2024	2023
Unpaid claims at beginning of fiscal year	\$ 386,289	\$ 371,585
Incurred claims and claim adjustment expenses	216,504	206,966
Claims payments	(211,488)	(192,262)
Unpaid claims at year end	\$ 391,305	\$ 386,289

The District participates in East End Health Plan, a non-risk-retained public entity risk pool for its employee health 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 the self-insurance limits, and the District has essentially transferred all related risk to the pool.

The District has chosen to establish a self-funded dental benefit program for its employees. The benefit programs administrator, CBCA, is responsible for the approval, processing, and payment

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

of claims, after which they bill the District for reimbursement. The District is also responsible for a monthly administrative fee. The benefit program reports on a fiscal year ending June 30. The program is accounted for in the general fund of the District.

C) Public Entity Risk Pool:

The District participates in New York Schools Insurance Reciprocal, a non-risk-retained public entity risk pool for its District 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 and the District has essentially transferred all related risk to the pool.

NOTE 21 – COMMITMENTS AND CONTINGENCIES:

A) Assigned: Encumbered:

Significant encumbrances include in governmental fund balances have been classified as restricted or assigned fund balance and are as follows:

General fund:	
General Support	\$ 189,263
Instruction	<u>64,762</u>
Total General Fund	<u>\$ 254,025</u>
Capital Projects Fund	<u>\$ 15,453,588</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, will be immaterial.

C) Litigation:

As of June 30, 2024, we are unaware of any pending or threatened litigation or unasserted claims or assessments against the District which require disclosure.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

NOTE 22 – SUBSEQUENT EVENTS:

Management of the District evaluated events through October 21, 2024, which is the date the financial statements were available to be issued, and noted the following:

- A)** On September 26, 2024, the District issued a tax anticipation note in the amount of \$10,250,000 maturing on June 24, 2025 with an interest rate of 4.00% and a premium of \$66,317, providing an overall effective net interest rate of 3.13%.

- B)** On July 1, 2024, the District entered into an installment purchase agreement with Apple Inc. for the financing of personal computers, electronic devices, servers, and networking equipment. The lease term is November 1, 2024 to November 1, 2026 for a total principal amount of \$2,139,619.

SUPPLEMENTARY INFORMATION

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget Variance with Budgetary Actual</u>
REVENUES				
Local Sources				
Real property taxes	\$ 33,349,341	\$ 33,349,341	\$ 33,330,062	\$ (19,279)
Other real property tax items	335,000	335,000	517,609	182,609
Charges for services	24,524,920	24,524,920	24,468,983	(55,937)
Use of money and property	227,500	227,500	693,211	465,711
Sale of property and compensation for loss			13,777	13,777
Miscellaneous	103,846	118,730	485,880	367,150
State Sources	2,688,144	2,688,144	2,553,979	(134,165)
Federal Sources	85,000	85,000	80,432	(4,568)
TOTAL REVENUES	<u>61,313,751</u>	<u>61,328,635</u>	<u>62,143,933</u>	<u>815,298</u>
Other Financing Sources				
Premiums on obligation			242,535	242,535
Transfers from other funds			52,036	52,036
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>61,313,751</u>	<u>61,328,635</u>	<u>\$ 62,438,504</u>	<u>\$ 1,109,869</u>
Appropriated Fund Balance	950,000	950,000		
Prior Year's Encumbrances	137,067	137,067		
Appropriated Reserves	730,600	730,600		
TOTAL REVENUES, OTHER FINANCING SOURCES, AND APPROPRIATED FUND BALANCE AND RESERVES	<u>\$ 63,131,418</u>	<u>\$ 63,146,302</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.

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual (Budgetary Basis)	Year-End Encumbrances	Final Budget Variance with Budgetary Actual and Encumbrances
EXPENDITURES					
General Support					
Board of education	\$ 32,155	\$ 29,273	\$ 21,265	\$ -	\$ 8,008
Central administration	353,874	369,798	355,206		14,592
Finance	739,945	814,044	763,428	24,700	25,916
Staff	287,214	427,214	342,793		84,421
Central services	4,732,449	4,724,860	4,032,323	164,563	527,974
Special items	516,464	516,464	510,100		6,364
Total general support	6,662,101	6,881,653	6,025,115	189,263	667,275
Instruction					
Instruction, admin., and improvement	2,466,766	2,527,310	2,429,915	450	96,945
Teaching - regular school	20,491,843	20,466,932	19,701,875	47,958	717,099
Programs for children with handicap conditions	5,765,246	5,501,300	5,013,276	1,500	486,524
Occupational education	395,437	395,437	394,423		1,014
Teaching special schools	42,785	45,285	17,071		28,214
Instructional media	1,430,030	1,450,974	1,341,394	5,981	103,599
Pupil services	3,354,065	3,502,567	3,303,504	8,873	190,190
Total instruction	33,946,172	33,889,805	32,201,458	64,762	1,623,585
Pupil transportation	2,190,096	2,440,760	2,358,967		81,793
Community service	135,900	157,587	118,671		38,916
Employee benefits	14,625,531	14,086,879	13,845,865		241,014
Debt service - principal	3,917,768	3,917,768	3,917,752		16
Debt service - interest	613,850	731,850	731,683		167
Total debt service	4,531,618	4,649,618	4,649,435	-	183
TOTAL EXPENDITURES	62,091,418	62,106,302	59,199,511	254,025	2,652,766
Other Financing Uses					
Transfers to other funds	1,040,000	1,040,000	1,015,725		24,275
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 63,131,418	\$ 63,146,302	60,215,236	\$ 254,025	\$ 2,677,041
Net change in fund balances			2,223,268		
Fund balances - beginning of year			10,606,752		
Fund balances - end of year			<u>\$ 12,830,020</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.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION ASSET/(LIABILITY)
FOR THE LAST TEN FISCAL YEARS ENDED JUNE 30*,**

NYSERS Pension Plan										
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension asset/(liability)	0.0155926%	0.0157536%	0.0166962%	0.0165523%	0.0174959%	0.0180497%	0.0191867%	0.0188468%	0.0192385%	0.0198546%
District's proportionate share of the net pension asset/(liability)	\$ (2,295,858)	\$ (3,378,214)	\$ 1,364,842	\$ (16,482)	\$ (4,633,006)	\$ (1,278,875)	\$ (619,239)	\$ (1,770,884)	\$ (3,087,827)	\$ (670,737)
District's covered payroll	\$ 5,607,838	\$ 5,975,805	\$ 5,613,963	\$ 4,299,278	\$ 5,505,965	\$ 5,297,729	\$ 5,095,698	\$ 5,063,430	\$ 4,986,991	\$ 4,770,215
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	40.94%	56.53%	24.31%	0.38%	84.15%	24.14%	12.15%	34.97%	61.92%	14.06%
Plan fiduciary net position as a percentage of the total pension liability	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%
Discount rate	5.90%	5.90%	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%	7.50%
NYSTRS Pension Plan										
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension asset/(liability)	0.142340%	0.143747%	0.145558%	0.142195%	0.144433%	0.146166%	0.146951%	0.148247%	0.148991%	0.151198%
District's proportionate share of the net pension asset/(liability)	\$ (1,627,775)	\$ (2,758,345)	\$ 25,223,876	\$ (3,929,245)	\$ 3,752,389	\$ 2,643,069	\$ 1,116,976	\$ (1,587,790)	\$ 15,475,394	\$ 16,842,544
District's covered payroll	\$ 26,629,912	\$ 25,465,143	\$ 24,705,929	\$ 24,135,073	\$ 24,108,280	\$ 23,808,821	\$ 23,286,952	\$ 22,876,046	\$ 22,400,387	\$ 22,342,020
District's proportionate share of the net pension asset/(liability) as a percentage of its covered payroll	6.11%	10.83%	102.10%	16.28%	15.56%	11.10%	4.80%	6.94%	69.09%	75.39%
Plan fiduciary net position as a percentage of the total pension liability	99.17%	98.60%	113.25%	97.76%	102.17%	101.53%	100.66%	99.01%	110.46%	111.48%
Discount rate	6.95%	6.95%	6.95%	7.10%	7.10%	7.25%	7.25%	7.50%	8.00%	8.00%

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

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS ENDED JUNE 30,**

	NYSERS Pension Plan									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 841,034	\$ 690,153	\$ 907,040	\$ 869,928	\$ 818,582	\$ 796,537	\$ 792,315	\$ 764,817	\$ 875,887	\$ 945,073
Contributions in relation to the contractually required contribution	841,034	690,153	907,040	869,928	818,582	796,537	792,315	764,817	875,887	945,073
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 5,594,986	\$ 5,748,507	\$ 5,806,740	\$ 5,975,262	\$ 5,611,204	\$ 5,366,051	\$ 5,144,351	\$ 5,010,052	\$ 4,953,200	\$ 4,911,734
Contributions as a percentage of covered payroll	15.03%	12.01%	15.62%	14.56%	14.59%	14.84%	15.40%	15.27%	17.68%	19.24%

	NYSTRS Pension Plan									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 2,618,372	\$ 2,705,475	\$ 2,495,584	\$ 2,354,475	\$ 2,138,367	\$ 2,560,299	\$ 2,333,265	\$ 2,729,121	\$ 3,033,116	\$ 3,923,575
Contributions in relation to the contractually required contribution	2,618,372	2,705,475	2,495,584	2,354,475	2,138,367	2,560,299	2,333,265	2,729,121	3,033,116	3,923,575
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 27,208,428	\$ 26,629,912	\$ 25,465,143	\$ 24,705,929	\$ 24,135,073	\$ 24,108,280	\$ 23,808,821	\$ 23,286,952	\$ 22,876,046	\$ 22,400,387
Contributions as a percentage of covered payroll	9.62%	10.16%	9.80%	9.53%	8.86%	10.62%	9.80%	11.72%	13.26%	17.52%

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30,

TOTAL OPEB LIABILITY	2024	2023	2022	2021	2020	2019
Service cost	\$ 2,452,553	\$ 2,927,898	\$ 4,322,401	\$ 3,863,686	\$ 2,466,264	\$ 1,283,651
Interest	2,735,612	2,631,311	1,987,935	1,856,534	2,134,228	1,717,725
Changes of benefit terms		(61,193)				
Differences between expected and actual experience	112,055	(6,329,003)	78,323	63,539	171,719	1,995,731
Changes of assumptions or other inputs	(887,411)	(5,336,905)	(21,328,630)	2,946,083	18,110,118	11,408,144
Benefit payments	(1,523,481)	(1,379,960)	(1,362,258)	(960,910)	(1,189,910)	(1,148,069)
NET CHANGE IN TOTAL OPEB LIABILITY	2,889,328	(7,547,852)	(16,302,229)	7,768,932	21,692,419	15,257,182
TOTAL OPEB LIABILITY - BEGINNING	64,539,052	72,086,904	88,389,133	80,620,201	58,927,782	43,670,600
TOTAL OPEB LIABILITY - ENDING	\$ 67,428,380	\$ 64,539,052	\$ 72,086,904	\$ 88,389,133	\$ 80,620,201	\$ 58,927,782
COVERED-EMPLOYEE PAYROLL	\$ 29,058,097	\$ 27,926,360	\$ 28,986,522	\$ 28,296,970	\$ 29,650,432	\$ 27,231,064
TOTAL OPEB LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	232.05%	231.10%	248.69%	312.36%	271.90%	216.40%
Discount rate	4.21%	4.13%	3.54%	2.16%	2.21%	3.50%

NOTES TO REQUIRED SUPPLEMENTARY SCHEDULE:

Note: This schedule is intended to show information for 10 years - additional information will be displayed as it becomes available.

Trust Assets

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

Changes of Assumptions

The discount rate has been updated based on the 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of June 30, 2024.

Changes in Experience

Demographic (gain)/loss comes from many sources, such as rates of termination, retirement, and election of health care benefits. Some demographic shifts occurred between the valuations at 2020 and 2022.

Changes to Assumptions or Other Inputs

Mortality improvement scale has been updated from MP-2020 to MP-2021

Medical and prescription drug trend rates have been updated from 2020 Getzen to 2022 Getzen model, with an initial trend rate of 6.75%, decreasing gradually to an ultimate rate of 4.14% in 2076.

Medicare Part B trend rates have been updated to an initial rate of -3.06% in 2022, followed by projected Part B premium increase shown in the shown in the 2022 Medicare Trustees report, decreasing gradually to an ultimate rate of 4.14% by 2076.

Salary scale, termination, and retirement rates are based on the NYS ERS assumption first adopted on April 1, 2020 and NYS TRS assumptions first adopted on June 30, 2021.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
OTHER SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET - GENERAL FUND
AND SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

CHANGE FROM ADOPTED BUDGET TO FINAL BUDGET

Adopted Budget		\$62,994,351
Add: Prior year's encumbrances		<u>137,067</u>
Original Budget		63,131,418
Donations	<u>\$ 14,884</u>	<u>14,884</u>
Final Budget		<u><u>\$63,146,302</u></u>

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2024-25 voter approved expenditure budget		<u><u>\$64,879,213</u></u>
Maximum allowed (4% of 2024-2025 budget)		<u><u>\$ 2,595,169</u></u>
General fund fund balance subject to Section 1318 of Real Property Tax Law		
Unrestricted fund balance:		
Assigned fund balance	\$ 1,179,025	
Unassigned fund balance	<u>2,595,168</u>	
Total unrestricted fund balance		3,774,193
Less:		
Appropriated fund balance	\$ 925,000	
Encumbrances included in assigned fund balance	<u>254,025</u>	
Total adjustments		<u>1,179,025</u>
General fund - fund balance subject to Section 1318 of Real Property Tax Law		<u><u>\$ 2,595,168</u></u>
Actual percentage		4.00%

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF PROJECT EXPENDITURES - CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Project Title	Original Appropriation	Revised Appropriation	Expenditures				Unexpended Balance	Proceeds of Obligations	Methods of Financing		Fund Balance June 30, 2024	
			Prior Years	Current Year	Transfers to General Fund	Total			State and Local Sources	Local Sources		
05/06 DW Renovations	\$ 310,000	\$ 22,917	\$ 22,917	\$ -	\$ -	\$ 22,917	\$ -	\$ -	\$ -	\$ 22,917	\$ 22,917	\$ -
Excel		25,607	17,932		7,675	25,607	-			25,607	25,607	-
Excel-Roof		193,142	193,142		25,036	218,178	(25,036)		207,436	10,742	218,178	-
07/08 Facility Repairs	90,205	45,000	32,748		12,252	45,000	-			45,000	45,000	-
11/12 Facility Repairs	280,000	148,950	147,833		1,117	148,950	-			148,950	148,950	-
14/15 Facility Repairs	280,000	284,159	283,056			283,056	1,103			284,159	284,159	1,103
15/16 Facility Repairs	280,000	61,478	61,359		119	61,478	-			61,478	61,478	-
17/18 Facility Repairs	400,000	315,490	313,679		1,811	315,490	-			315,490	315,490	-
18/19 Facility Repairs	829,000	664,087	660,061		4,026	664,087	-			664,087	664,087	-
19/20 Facility Repairs	857,000	887,761	873,860			873,860	13,901			887,761	887,761	13,901
19/20 Smart School Grant	216,710	216,710	188,580			188,580	28,130		188,580		188,580	-
20/21 Facility Repairs	857,000	1,316,786	1,279,859			1,279,859	36,927			1,316,786	1,316,786	36,927
21/22 Facility Repairs	1,064,500	199,834	73,066			73,066	126,768			199,834	199,834	126,768
21/22 Installment Debt Purchase	2,116,489	2,116,489	2,116,489			2,116,489	-	2,116,489			2,116,489	-
HM Fund-Middle School	16,517,616	17,491,062	17,491,062			17,491,062	-	16,517,616		973,446	17,491,062	-
HH Fund- High School & Elementary School	30,837,102	30,947,191	30,947,191			30,947,191	-	30,837,102		110,089	30,947,191	-
2022 Bond Projects	33,000,000	33,000,000	223,240	7,038,880		7,262,120	25,737,880				-	(7,262,120) *
22/23 Districtwide Repairs	800,025	800,025	668,468	131,083		799,551	474			800,025	800,025	474
23/24 Districtwide Repairs	1,000,000	1,000,000	-	799,445		799,445	200,555			1,000,000	1,000,000	200,555
TOTALS	\$ 89,735,647	\$ 89,736,688	\$ 55,594,542	\$ 7,969,408	\$ 52,036	\$ 63,615,986	\$ 26,120,702	\$ 49,471,207	\$ 396,016	\$ 6,866,371	\$ 56,733,594	\$ (6,882,392)

*The deficit in the project will be eliminated when permanent financing is obtained.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET INVESTMENTS IN CAPITAL ASSETS
JUNE 30, 2024**

Capital assets, net		\$ 52,102,692	
Add:			
Deferred amounts on refunding		42,939	
Deduct:			
Capital fund accounts payable		3,493,279	
Bond anticipation note payable		21,000,000	
Short-term portion of bonds payable, net of unamortized premium	\$ 1,093,419		
Long-term portion of bonds payable, net of unamortized premium	2,215,700	<u>3,309,119</u>	
Net investment in capital assets			<u><u>\$ 24,343,233</u></u>

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

To the Board of Education
Westhampton Beach Union Free School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Westhampton Beach Union Free School District (the "District") as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 21, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 21, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Education
Westhampton Beach Union Free School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Westhampton Beach Union Free School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However,

material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 21, 2024

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-through Grantor Program Title	Assistance Listing Number (ALN)	Agency or Pass-through Number	Program Expenditures	Total Expenditures by ALN
<u>U.S. Department of Education</u>				
<u>Passed-through NYS Education Department:</u>				
Special Education Grants to States (IDEA, Part B)	84.027	0032-24-0942	\$ 408,436	
COVID-19 - Special Education Grants to States (IDEA, Part B)	84.027X	5532-22-0942	<u>47,421</u>	\$ 455,857
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-24-0942	\$ 13,144	
COVID-19 - Special Education - Preschool Grants (IDEA Preschool)	84.173X	5533-22-0942	<u>199</u>	13,343
Total Special Education Cluster			<u>\$ 469,200</u>	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-24-3200	\$ 101,094	
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-23-3200	<u>22,770</u>	123,864
English Language Acquisition Grants	84.365	0149-24-3200	\$ 18,881	
English Language Acquisition Grants	84.365	0149-23-3200	<u>18,096</u>	36,977
Supporting Effective Instruction State Grants	84.367	0147-24-3200	\$ 20,289	
Supporting Effective Instruction State Grants	84.367	0147-23-3200	<u>3,688</u>	23,977
Student Support and Academic Enrichment Grants	84.424	0204-24-3200	<u>\$ 10,000</u>	10,000
Education Stabilization Fund				
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER)	84.425U	5891-21-3200	<u>\$ 56,435</u>	56,435
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5880-21-3200	<u>\$ 255,478</u>	255,478
Total Education Stabilization Fund			<u>\$ 311,913</u>	
Total U.S. Department of Education				<u>\$ 975,931</u>
<u>U.S. Department of Agriculture</u>				
<u>Passed-through NYS Education Department:</u>				
School Breakfast Program (Cash Assistance)	10.553	N/A	<u>\$ 47,425</u>	\$ 47,425
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 316,748	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	<u>31,805</u>	348,553
Total Child Nutrition Cluster			<u>\$ 395,978</u>	
Total U.S. Department of Agriculture				<u>\$ 395,978</u>
Total Federal Awards Expended				<u>\$ 1,371,909</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Westhampton Beach Union Free School District (the “District”) under programs of the federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. Pass-through entity identifying numbers are presented where available.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented. Matching costs (the District’s share of certain program costs) are not included in the reported expenditures.

3. INDIRECT COST RATE:

The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS:

No amounts were provided to subrecipients.

5. OTHER DISCLOSURES:

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds is covered by the District’s casualty insurance policies.

There were no loans or loan guarantees outstanding at year end.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

PART I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion(s) issued:		<i>Unmodified</i>
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	__x__ no
Significant deficiencies identified that are not considered to be material weakness(es)?	_____ yes	__x__ none reported
Noncompliance material to financial statements noted?	_____ yes	__x__ no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	_____ yes	__x__ no
Significant deficiencies identified that are not considered to be material weakness(es)?	_____ yes	__x__ none reported
Type of auditor's opinion(s) issued on compliance for major programs:		<i>Unmodified</i>
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	_____ yes	__x__ no

Identification of major programs:

<u>Name of federal program</u>	<u>Assistance Listing Number(s)</u>
Special Education Cluster	84.027, 84.173 & 84.027X, & 84.173X
Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as low risk?	__x__ yes _____ no

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

PART II FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

PART III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings and questioned costs to be reported.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

There were no prior year findings or questioned costs

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

A corrective action plan for the fiscal year ended June 30, 2024 is not required.

To the Board of Education and
Ms. Jacqueline Pirro
Assistant Superintendent for Business
Westhampton Beach Union Free School District
340 Mill Road
Westhampton Beach, NY 11978

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the fiduciary fund of the Westhampton Beach Union Free School District (the "District") as of and for the fiscal year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 these matters. We have also included the status of prior year findings and recommendations.

CURRENT YEAR FINDINGS AND RECOMMENDATIONS

WORKERS' COMPENSATION RESERVE

During our current year audit, we noted the District had a balance of \$1,105,629 in its workers' compensation reserve at June 30, 2024, which is higher than the total estimated liability for claims payable as calculated by the District's outside actuary. The estimated liability at June 30, 2024 was \$391,305, which includes incurred claims and claims incurred but not reported (IBNR). We recommend the District review the reserve balance for reasonableness and utilize the reserve for future claim expenses in order to lower the balance to a reasonable level in relation to their estimated liability.

EXTRA CLASSROOM ACTIVITY FUND

The District has established extraclassroom activity accounts to maintain student activities and funds. The New York State Education Department has published guidelines governing the proper procedures and policies governing the extraclassroom accounts and transactions. During our current year audit of the schools' extraclassroom accounts we noted the following:

- One out of seven Elementary School cash receipts tested were missing the signature of the Central Treasurer.
- Two out of seven Elementary School cash receipts tested were missing the signature of the Faculty Advisor.
- Five out of seven Elementary School cash disbursements tested were not properly cancelled or marked paid after payment.
- One out of seven Elementary School cash receipts tested were missing the payment order slip.
- Three out of seven Middle School disbursements were missing the invoice.
- Six out of seven High School cash disbursements tested were not properly cancelled or marked paid after payment.
- Eight clubs at the Elementary School, four clubs at the Middle School and one club at the High School did not meet the State's definition of a bona fide club.
- Class of 2023 still had a balance and should be closed to a Board designated club.

We recommend that the District comply with State Education Department guidelines governing the proper procedures and policies governing the extraclassroom accounts and transactions.

STATUS OF PRIOR YEAR FINDINGS

WORKERS' COMPENSATION RESERVE

FINDING: During our prior year audit, we noted the District had a balance of \$1,026,038 in its workers' compensation reserve at June 30, 2023, which is higher than the total estimated liability for claims payable as calculated by the District's outside actuary. The estimated liability at June 30, 2023 was \$386,289 which included incurred claims and claims incurred but not reported (IBNR). We recommended the District review the reserve balance for reasonableness and utilize the reserve for future claim expenses in order to lower the balance to a reasonable level in relation to their estimated liability.

STATUS: Not Implemented

EXTRA CLASSROOM ACTIVITY FUND

The District has established extraclassroom activity accounts to maintain student activities and funds. The New York State Education Department has published guidelines governing the proper procedures and policies governing the extraclassroom accounts and transactions. During our prior year audit of the schools' extraclassroom accounts we noted the following:

- Five out of 19 cash receipts tested were missing the signature of the Central Treasurer.
- Two out of 18 cash disbursements tested were not properly cancelled or marked paid after payment.
- There was no sales tax paid on two out of 18 cash disbursements tested.
- Eight clubs at the Elementary School, four clubs at the Middle School and one club at the High School did not meet the State's definition of a bona fide club.

STATUS: Not Implemented

* * * * *

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

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

Very truly yours,

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 21, 2024

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT

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For the Fiscal Year Ended June 30, 2024

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Note to Financial Statement

4

Robert S. Abrams
(1926-2014)



Marianne E. Van Duyne, CPA
Alexandria M. Battaglia, CPA
Brendan Nelson, CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of the
Westhampton Beach Union Free School District

Opinion

We have audited the accompanying cash basis financial statement of Westhampton Beach Union Free School District's (the "District") Extraclassroom Activity Funds, as of and for the fiscal year ended June 30, 2024, and the related note to the financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the statement of cash receipts and disbursements of the District's Extraclassroom Activity Funds for the fiscal year ended June 30, 2024, in accordance with the cash basis of accounting described in Note 1B.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District and its Extraclassroom Activity Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1B of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1B, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

R.S. Abrams & Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
October 21, 2024

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
ELEMENTARY SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Extraclassesroom Account</u>	<u>Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2024</u>
"Dig It"	\$ 33	\$ -	\$ -	\$ 33
Environment (WAVES)	613	-	-	613
Grade K - FT	36	1,440	1,455	21
Grade 1 - FT	18	1,593	1,603	8
Grade 2 - FT	19	1,679	1,679	19
Grade 3 - FT	3	857	855	5
Grade 4 -FT	1,522	3,680	1,441	3,761
Grade 5 - FT	3,648	34,438	27,689	10,397
Library	-	3,937	3,937	-
Student Council	11,694	2,387	1,058	13,023
Odyssey of the Mind- FT	-	167	145	22
Outreach	779	-	452	327
Transportation - FT	4,313	-	-	4,313
Yearbook	182	-	-	182
Total	<u>\$ 22,860</u>	<u>\$ 50,178</u>	<u>\$ 40,314</u>	<u>\$ 32,724</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
MIDDLE SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Extraclassesroom Account</u>	<u>Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2024</u>
Frost Valley	\$ 25,452	\$ 1,540	2,440	\$ 24,552
Grade 6	1,376	2,539	2,373	1,542
Grade 7	2,135	7,524	7,839	1,820
Grade 8	2,010	11,355	12,371	994
Builders Club	438	93	-	531
Honor Society	309	1,674	1,963	20
Hurricane Kindness Club	161	-	-	161
Band/Chours	490	-	-	490
Splish Splash-FT	1,105	-	-	1,105
St. John Field Trip	-	620	525	95
Student Council#1 General	1,566	450	-	2,016
Student Council#2 Club	251	1,501	1,624	128
Student Council#3 Other	1,668	2,062	643	3,087
Students in Need	229	-	219	10
Youth & Government	-	24,741	24,198	543
Total	<u>\$ 37,190</u>	<u>\$ 54,099</u>	<u>\$ 54,195</u>	<u>\$ 37,094</u>

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
HIGH SCHOOL
EXTRACLASROOM ACTIVITY FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Extraclassroom Account</u>	<u>Balance July 1, 2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2024</u>
Class 2023	\$ 176	\$ -	\$ -	\$ 176
Class 2024	1,531	44,649	39,776	6,404
Class 2025	-	17,938	15,912	2,026
Band	706	34,205	34,630	281
Best Buddies	-	9	-	9
Bjour	12	-	-	12
Business Advisory Board	3,753	9,990	10,236	3,507
Business Advisory Board -VE	3,381	7,147	9,358	1,170
Chorus	267	-	-	267
C.U.R.E. Club	1,053	-	-	1,053
Drama	400	174	-	574
French Club	236	339	375	200
Friends for Friends	189	-	-	189
Gay Straight Alliance	162	-	-	162
General Organization	5,138	4,169	2,248	7,059
General Organization - Guidance	4,011	5,995	2,910	7,096
Golden Canes	283	3,373	2,812	844
Interest	260	415	-	675
Interact Club	683	550	481	752
Key Club	2,618	10,164	7,780	5,002
National Honor Society	33	59	-	92
Robotics	109	2,000	2,109	-
Sales Tax Holding	266	-	-	266
Spanish Club	483	75	200	358
Yearbook	2,230	-	-	2,230
Youth to Youth	704	2,671	1,265	2,110
Total	\$ 28,684	\$ 143,922	\$ 130,092	\$ 42,514
Total All Schools	\$ 88,734	\$ 248,199	\$ 224,601	\$ 112,332

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
EXTRACLASSROOM ACTIVITY FUNDS
NOTE TO FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The extraclassroom activity funds represent funds of the students of the Westhampton Beach Union Free School District (the “District”). Although the extraclassroom activity funds are independent of the District with respect to its financial transactions and the designation of student management, the Board of Education exercises general oversight of these funds. Based on this criterion, the extraclassroom activity funds are included in the District’s reporting entity. The District reports these assets and their related activity in the miscellaneous special revenue fund.

B. Basis of Accounting

The accounts of the extra classroom activity funds are maintained on a cash basis in accordance with New York State Education Department requirements, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventory, long-lived assets, and accrued income and expenses, which would be recognized under accounting principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statement. As a result, the accompanying financial statement and related note may not be suitable for another purpose other than as noted above.



District Comprehensive Improvement Plan (DCIP)

District	Superintendent
Westhampton Beach UFSD	Carolyn Probst, Ed.D

2024-25 Summary of Priorities

In the space below, input the three to five District priorities for 2024-25 identified in this plan.

1	Increase ELL student achievement in ELA
2	Increase ELL student achievement in mathematics
3	Expand use of the DTSDE school climate survey to non-TSI buildings to identify needs and develop a building action plan for each building
4	
5	

PRIORITY I

Our Priority

<p>What will we prioritize to extend success in 2024-25?</p>	<p>Increase ELL student achievement in ELA</p>
<p>Why is this a Priority?</p> <p><i>Things to potentially take into consideration when crafting this response:</i></p> <ul style="list-style-type: none"> • How does this Priority fit into the District's vision, values and aspirations? • Why did this emerge as something to prioritize? • What makes this the right Priority to pursue? • How does this fit into other Priorities and the District's long-term plans? <p><i>Districts with schools identified for TSI, ATSI, or CSI should also consider:</i></p> <ul style="list-style-type: none"> • In what ways is this influenced by what was learned through the Envision-Analyze-Listen activities in your school(s) identified for TSI/ATSI/CSI supports? • In what ways does this support the SCEP Commitments of your school(s) identified for TSI/ATSI/CSI supports? 	<p>This priority aligns with our district mission statement, "The Board of Education, administration, faculty, and staff are dedicated to providing educational opportunities so that each student can achieve his/her fullest potential" inspiring students to take ownership of their learning and performance.</p> <p>This priority aligns with the SCEP commitment for our TSI Building, "Improve ELL student performance in ELA."</p> <p>Although we have seen strong growth in student performance on the NYSESLAT, many ELL students are still below the 35th percentile on the NWEA, the marker for our RtI plan.</p> <p>During our envision activity, there was a strong emphasis on focusing on literacy across all content areas.</p>

Key Strategies and Resources

STRATEGY	METHODS	RESOURCES
<p>What strategies will we pursue as part of this Priority?</p>	<p>What does this strategy entail? What will implementation look like in our district?</p>	<p>What resources (Schedule, Space, Money, Processes, Individuals) are necessary to support these strategies?</p>
<p>Collect diagnostic performance data three times per year and adjust instruction accordingly for grades K-8</p>	<p>Complete the NWEA testing in the fall, winter, and spring. Review student achievement, adjust instruction, and coordinate professional development needed to impact increased student achievement. Also, coordinate meetings with parents and students to discuss student performance and outcomes.</p>	<p>Funding for NWEA, professional development related to ENL instructional strategies, time for parent/student conferencing, conferencing template and data/records, and a translator</p>
<p>Review Regents and 3-8 NYS testing data, overall and by ELL</p>	<p>Review ELA 3-8 NYS testing data and Regents data. From this data, we will create</p>	<p>ELA ELL Regents data, 3-8 testing data, BOCES shared data expert,</p>

Priority 1

subgroup, to inform ELA goal setting and instruction for Grades 6-12	departmental instructional goals and implement instructional changes and/or coordinate professional development.	instructional goal setting sheet, professional development consultants, and department planning time
Increase capacity to provide tier 1 interventions in ELA	Provide professional development to ENL and ELA teachers on co-teaching and intervention techniques specific to ELLs.	Funding for professional developers/trainers, scheduling of staff meetings to provide training
Pilot ELL specific literacy resource/curriculum	Begin pilot of iLit: IRLA diagnostic and intervention, MLS literacy diagnostic	Funding for additional classroom materials, professional development for implementation of new diagnostic testing and/or curriculum
Increase teacher engagement with NWEA data analysis and data chats with students/parents	Provide professional development/resources to classroom teachers to share techniques/strategies to engage students in understanding their performance data and setting personal growth charts.	Preparation and delivery of professional development/resources packages for classroom teachers/progress monitoring charts for students/parent/student communication log

Measuring Success

END OF THE YEAR

What will success look like for this Priority at the end of the year?

Provide quantitative data and/or qualitative descriptions of where the district strives to be at the end of the 2024-25 school year.

End-of-year (Spring 2025) NWEA reading diagnostic will show a 6 point increase for 65% of ELL students compared to the Fall 2024 results.

THROUGHOUT THE YEAR

In order for the District to reach the end-of-the-year success criteria above, there will need to be progress throughout the year. What are the benchmarks and milestones the district will look for during the year to know that we are on track to meet the end-of-the-year success criteria listed above? Consider both implementation milestones and improved outcomes.

Success Criteria (What data will we review and what improvements to do we hope to see when reviewing that data?)	When we would want to achieve that success criteria	What we ended up seeing <i>(complete after the date listed in the preceding column)</i>
--	---	--

Priority 1

Reduction in students showing less than 2 growth points at the mid-year NWEA benchmark	January 2025	
Teachers will make contact with 90% of ELL students' parents to discuss academic progress	February 2025	
Completion of at least one training session on ENL instructional strategies to provide enhanced tier 1 support	December 2024	

PRIORITY 2

Our Priority

<p>What will we prioritize to extend success in 2024-25?</p>	<p>Increase student achievement in math</p>
<p>Why is this a priority?</p> <p><i>Things to potentially take into consideration when crafting this response:</i></p> <ul style="list-style-type: none"> • <i>How does this Priority fit into the District’s vision, values and aspirations?</i> • <i>Why did this emerge as something to prioritize?</i> • <i>What makes this the right Priority to pursue?</i> • <i>How does this fit into other Priorities and the District’s long-term plans?</i> <p><i>Districts with schools identified for TSI, ATSI, or CSI should also consider:</i></p> <ul style="list-style-type: none"> • <i>In what ways is this influenced by what was learned through the Envision-Analyze-Listen activities in your school(s) identified for TSI/ATSI/CSI supports?</i> • <i>In what ways does this support the SCEP Commitments of your school(s) identified for TSI/ATSI/CSI supports?</i> 	<p>This priority aligns with our district mission statement, “The Board of Education, administration, faculty, and staff are dedicated to providing educational opportunities so that each student can achieve his/her fullest potential” inspiring students to take ownership of their learning and performance.</p> <p>This priority aligns with the SCEP commitment for our TSI Building, “Improve ELL student performance in Math.”</p> <p>Although we have seen strong growth in student performance on the NYSESLAT, many ELL students are still below the 35th percentile, the defined threshold for our RtI plan.</p>

Key Strategies and Resources

STRATEGY	METHODS	RESOURCES
<p>What strategies will we pursue as part of this Priority?</p>	<p>What does this strategy entail? What will implementation look like in our district?</p>	<p>What resources (Schedule, Space, Money, Processes, Individuals) are necessary to support these strategies?</p>
<p>Collect diagnostic performance data three times per year and adjust instruction accordingly for grades K-8</p>	<p>Complete the NWEA testing in the fall, winter, and spring. Review student achievement, adjust instruction, and coordinate professional development needed. Also, coordinate meetings with parents and students to discuss student performance.</p>	<p>Funding for NWEA, professional development related to ENL instructional strategies, time for parent/student conferencing, conferencing template and data/records, and a translator</p>
<p>Review Math 3-8 NYS testing data and Regents data, overall</p>	<p>Review Math ELL Regents data, create department instructional goals, and</p>	<p>Math ELL Regents data, Math 3-8 NYS testing data, BOCES shared</p>

Priority 2

and by ELL subgroup, to inform math goal setting and instruction for Grades 6-12	implement instructional changes and/or coordinate professional development	data expert, instructional goal setting sheet, professional development consultants, and department planning time
Increase capacity to provide tier 1 interventions in math	Provide professional development to ENL and math teachers on co-teaching and intervention techniques specific to ELLs	Funding for professional developers/trainers, scheduling of staff meetings to provide training,
Increase teacher engagement with NWEA data analysis and data chats with students/parents	Provide professional development/resources to classroom teachers to share techniques/strategies to engage students in understanding their performance data and setting personal growth charts.	Preparation and delivery of professional development/resources packages for classroom teachers/progress monitoring charts for students/parent/student communication log

Measuring Success

END OF THE YEAR

What will success look like for this Priority at the end of the year?

Provide quantitative data and/or qualitative descriptions of where the district strives to be at the end of the 2024-25 school year.
End-of-year (Spring 2025) NWEA math diagnostic will show a 6 point increase for 65% of ELL students as compared to Fall 2024 results.

THROUGHOUT THE YEAR

In order for the District to reach the end-of-the-year success criteria above, there will need to be progress throughout the year. What are the benchmarks and milestones the district will look for during the year to know that we are on track to meet the end-of-the-year success criteria listed above? Consider both implementation milestones and improved outcomes.

Success Criteria (What data will we review and what improvements to do we hope to see when reviewing that data?)	When we would want to achieve that success criteria	What we ended up seeing (complete after the date listed in the preceding column)
Reduction in students showing less than 2 growth points at the mid-year NWEA benchmark	January 2025	

Priority 2

Teachers will make contact with 90% of ELL students' parents to discuss academic progress	February 2025	
Completion of at least one training session on ENL instructional strategies to provide enhance tier 1 support	December 2024	

PRIORITY 3

Our Priority

<p>What will we prioritize to extend success in 2024-25?</p>	<p>Expanding use of the DTSDE school climate survey to non-TSI buildings to identify needs and develop a building action plan</p>
<p>Why is this a priority?</p> <p><i>Things to potentially take into consideration when crafting this response:</i></p> <ul style="list-style-type: none"> • <i>How does this Priority fit into the District’s vision, values and aspirations?</i> • <i>Why did this emerge as something to prioritize?</i> • <i>What makes this the right Priority to pursue?</i> • <i>How does this fit into other Priorities and the District’s long-term plans?</i> <p><i>Districts with schools identified for TSI, ATSI, or CSI should also consider:</i></p> <ul style="list-style-type: none"> • <i>In what ways is this influenced by what was learned through the Envision-Analyze-Listen activities in your school(s) identified for TSI/ATSI/CSI supports?</i> • <i>In what ways does this support the SCEP Commitments of your school(s) identified for TSI/ATSI/CSI supports?</i> 	<p>This priority aligns with the “analyze” activity in which the committee saw the instructional need district wide to better meet the needs of ELL students.</p> <p>This priority aligns with the “analyze” activity in which the committee saw the need to communicate with ELL students and families more in every school.</p> <p>This priority aligns with the envision activity in which the committee communicated the need for district wide processes to successfully onboard and instruct ELL students</p>

Key Strategies and Resources

STRATEGY	METHODS	RESOURCES
<p>What strategies will we pursue as part of this Priority?</p>	<p>What does this strategy entail? What will implementation look like in our district?</p>	<p>What resources (Schedule, Space, Money, Processes, Individuals) are necessary to support these strategies?</p>
<p>Identify a DTSDE climate survey question for building study</p>	<p>Review DTSDE school climate survey building reports and select a question to focus on, based on distance between expected and actual responses. Significant discrepancies between non-ELL and ELL answers were also taken into account.</p>	<p>DTSDE school climate survey report</p>
<p>Develop action plan to improve selected question responses</p>	<p>Identify strategies and techniques at the building level for implementation to alter conditions and outcomes</p>	<p>Varies, based on determination of priorities at each building by the building-level leadership</p>

Priority 3

Collect additional data to check progress and end-of-year goals	Repeat DTSDE school climate survey during the Spring 2025 to measure improvement in selected survey question responses	DTSDE school climate survey report

Measuring Success

END OF THE YEAR

What will success look like for this Priority at the end of the year?

Provide quantitative data and/or qualitative descriptions of where the district strives to be at the end of the 2024-25 school year.
Depending on the building-specific survey question selected, a five percent increase in favorable response or a five percent decrease in unfavorable responses.

THROUGHOUT THE YEAR

In order for the District to reach the end-of-the-year success criteria above, there will need to be progress throughout the year. What are the benchmarks and milestones the district will look for during the year to know that we are on track to meet the end-of-the-year success criteria listed above? Consider both implementation milestones and improved outcomes.

Success Criteria (What data will we review and what improvements to do we hope to see when reviewing that data?)	When we would want to achieve that success criteria	What we ended up seeing <i>(complete after the date listed in the preceding column)</i>
Based on the priorities established at each building, the appropriate stakeholders will be engaged informally at the mid-year point in order to gauge progress toward the end-of-year survey goals.	January 2025	

Stakeholder Participation

Background

The DCIP must be developed in consultation with parents, school staff, and others in accordance with §100.11 of Commissioner's Regulations.

Team Members

Use the space below to identify the members of the DCIP team, their role (e.g. principal, teacher, parent), and, when applicable, the school the individual represents.

Name	Role	School <i>(if applicable)</i>
Dr. Carolyn Probst	Superintendent	
William Fisher	Assistant Superintendent	
Dr. Jessica Williams	Director of Curriculum and Instr. Technology	
Charisse Miller	Principal	Westhampton Beach Middle School
Marykate Hill	Assistant Principal	Westhampton Beach Elementary and Middle Schools
Christopher Herr	Principal	Westhampton Beach High School
Dr. Maryann Ambrosini	Director of PPS	
Jeremy Garritano	Principal	Westhampton Beach Elementary School
Monica VanEssendelft	ENL Coordinator	
Nicole Spatz	ENL Teacher	Westhampton Beach Middle School
Lauren O'Hearn	ENL Teacher	Westhampton Beach Middle School
Veronica Reynoso-Perez	District Translator	
Laurie Ardito	ENL/Special Education Teacher	Westhampton Beach Middle School
Michelle Duffy	6th Grade Math Teacher	Westhampton Beach Middle School

Our Team's Process

Alicia Niosi	7th/8th Grade ELA Teacher	Westhampton Beach Middle School
Ms. Yervasi	Parent	Westhampton Beach Middle School
Ms. Suchite	Parent	Westhampton Beach Middle School
MS. Mejia	Parent	Westhampton Beach Middle School

Meeting Dates

Use the table below to identify the dates and locations of DCIP planning meetings.

Meeting Date	Location
2/28/24	Westhampton Beach Middle School
3/5/24	Westhampton Beach Middle School
3/13/24	Westhampton Beach Middle School
4/2/24	Westhampton Beach Middle School
4/3/24	Westhampton Beach Middle School
4/18/24	Westhampton Beach Middle School
5/1/24	Westhampton Beach Middle School
5/16/24	Westhampton Beach Middle School
6/5/24	Westhampton Beach Middle School
6/24/24	Westhampton Beach Middle School
7/25/24	Westhampton Beach Middle School
8/13/24	Westhampton Beach Middle School
9/4/24	Westhampton Beach Middle School
9/19/24	Westhampton Beach Middle School

Stakeholder Participation

9/24/24	Westhampton Beach Middle School
10/8/24	Westhampton Beach Middle School

Districts with Schools Identified for TSI/ATSI Support Only

Identify how the perspectives of stakeholders associated with the identified subgroup(s) have been incorporated.

Stakeholder group	How the perspectives of this group have been incorporated into the DCIP?
Teachers responsible for teaching each identified subgroup	ENL and content-specialist teachers provided insights regarding instructional foci for the ELL subgroup and suggested alternatives to promote additional growth with respect to ELA and math mastery assessments.
Parents with children from each identified subgroup	ELL parents provided insight related to their students' instructional experiences and identified areas of better communication that would benefit both the students and their families' support roles.
Secondary Schools: Students from each identified subgroup	ELL students' survey and interview responses helped identify areas they felt would increase their performance on mastery assessments.

Submission Assurances

Submission Assurances

Directions

Place an "X" in the box next to each item prior to submission.

1. The District Comprehensive Improvement Plan (DCIP) has been developed in consultation with parents, school staff, and others in accordance with the requirements of Shared-Decision Making (CR 100.11) to provide a meaningful opportunity for stakeholders to participate in the development of the plan and comment on the plan before it is approved.
2. The DCIP will be implemented no later than the beginning of the first day of regular student attendance.
3. Professional development will be provided to teachers and school leaders that will fully support the strategic efforts described within this plan.
4. The DCIP will be made widely available through public means, such as posting on the Internet, distribution through the media, and distribution through public agencies.
5. A comprehensive systems approach will be established to recruit, develop, retain, and equitably distribute effective teachers and school leaders as part of the implementation of the Annual Professional Performance Review (APPR) system required by Education Law §3012(c) and §3012(d).
6. Meaningful time for collaboration will be used to review and analyze data in order to inform and improve district policies, procedures, and instructional practices.

Submission Instructions

All Districts: Submit to DCIP@nysed.gov by July 31, 2024, the following documents:

1. DCIP Planning Document
2. DCIP

The final plan must be approved by the Superintendent and the Board of Education (in New York City, the Chancellor or the Chancellor's designee).

SPECIAL EDUCATION SERVICES CONTRACT
Education Law §3602-c

This Agreement is entered into this 1 day of October, 2024 by and between the Board of Education of the Southampton UFSD (hereinafter the "DISTRICT OF LOCATION"), having its principal place of business for the purpose of this Agreement at 70 Leland Lane, Southampton, and the Board of Education of the Westhampton Beach SD (hereinafter the "DISTRICT OF RESIDENCE"), having its principal place of business for the purpose of this Agreement at 340 Mill Road, Westhampton Beach, NY 11978.

WITNESSETH

WHEREAS, the DISTRICT OF LOCATION is required under Education Law §3602-c to provide special education services to students who are residents of this state and who attend nonpublic schools located in the DISTRICT OF LOCATION; and

WHEREAS, the DISTRICT OF LOCATION is entitled to recover costs of services, costs of evaluation, and costs of committee on special education administration directly from the DISTRICT OF RESIDENCE for special education students who receive services under Education Law §3602-c and reside in the DISTRICT OF RESIDENCE.

NOW, THEREFORE, the parties mutually agree as follows:

A. TERM

The term of this Agreement shall be from September 1, 2024 through June 30, 2025, inclusive, unless terminated early as provided for in this Agreement.

B. SERVICES AND RESPONSIBILITIES:

1. The special education services required by Education Law §3602-c and set forth in this Agreement shall be provided to the students who are residents of the DISTRICT OF RESIDENCE and attending nonpublic schools located in the DISTRICT OF LOCATION as listed in Exhibit "A", a confidential document, which may be modified from time to time.
2. If, during the term of this Agreement, a student becomes eligible to receive services pursuant to Education Law §3602-c and this Agreement, DISTRICT OF LOCATION shall undertake to provide services pursuant to this Agreement, and the amount of compensation owed by DISTRICT OF RESIDENCE shall be prorated accordingly to accurately reflect the period of time services were provided to the student.
3. If, during the term of this Agreement, a student ceases to be eligible to receive services pursuant to Education Law §3602-c and this Agreement, DISTRICT OF LOCATION shall no longer be responsible for providing services to that student pursuant to this Agreement, and the amount of compensation owed by DISTRICT OF RESIDENCE shall be prorated accordingly to accurately reflect the period of time

services were provided to the student.

4. During the term of this Agreement, the services to be provided by the DISTRICT OF LOCATION shall include, but not be limited to, the following:
 - a) Review of a parent's request for special education services by the Committee on Special Education;
 - b) Development of an Individualized Education Service Program from the student based upon the student(s)'s individualized needs in the same manner and with the same contents as an Individualized Education Program;
 - c) The Committee on Special Education shall assure that special education programs and services are made available to students with disabilities attending nonpublic schools located within the school district on an equitable basis, as compared to special education programs and services provided to other students with disabilities attending public or nonpublic schools located within the DISTRICT OF LOCATION; and
 - d) Review of the recommendation of the Committee on Special Education may be obtained by the parent or person in parental relation of the pupil pursuant to Education Law §4404.
5. To the extent required by federal law, the DISTRICT OF LOCATION of a student with a disability shall be responsible for compliance with the requirements of 20 U.S.C. 1412(a)(10), including but not limited to, equitable provision of services, child find and consultation requirements.
6. The committee on special education of the DISTRICT OF LOCATION shall be responsible for evaluation and possible identification as a student with a disability of all students attending nonpublic schools located within the school district.
7. The DISTRICT OF LOCATION shall expend a proportionate amount of its federal funds made available under Part B of the IDEA for the provision of services to students with disabilities attending such nonpublic school, provided that such federal funds may not be used for the cost of carrying out the child find requirement.
8. School districts shall obtain parental consent prior to the release of personally identifiable information concerning a student attending a nonpublic school from records collected or maintained pursuant to Part B of the IDEA between such student's DISTRICT OF RESIDENCE and DISTRICT OF LOCATION.
9. All services provided by the DISTRICT OF LOCATION to students under this Agreement shall be in accordance with each student's IEP, as it may be modified from time to time.
10. The DISTRICT OF LOCATION shall perform all services under this Agreement in

accordance with all applicable Federal, State and local laws, rules, and regulations, as well as established policy guidance from the New York State Education Department.

11. Services provided pursuant to this Agreement shall be provided without regard to race, creed, color, sex, sexual orientation, national origin, religion, age, disability, or sponsorship.
12. The DISTRICT OF LOCATION shall comply with all applicable provisions of the Safe Schools Against Violence in Education (SAVE) Act, including, but not limited to background checks and fingerprinting of all staff directly providing services to students. All persons providing services to the DISTRICT OF LOCATION pursuant to this Agreement must receive clearance for employment by the New York State Education Department prior to the provision of such services.
13. The DISTRICT OF LOCATION represents that services under this Agreement shall be provided by qualified individuals of good character and in good professional standing. The DISTRICT OF LOCATION represents that no individuals providing services under this Agreement are currently charged, nor in the past have been charged with any relevant criminal or professional misconduct or incompetence.
14. The DISTRICT OF LOCATION shall comply will all applicable policies of the DISTRICT OF LOCATION while providing services pursuant to this Agreement.
15. The DISTRICT OF LOCATION shall provide all services pursuant to this Agreement in a competent, professional and timely manner.
16. The DISTRICT OF LOCATION shall maintain records, logs and/or reports in accordance with all applicable laws, regulations, and requirements of the New York State Education Department or Health Department. Subject to subparagraph 8, above, the DISTRICT OF RESIDENCE shall have the right to examine any or all records or accounts maintained and/or created by the DISTRICT OF LOCATION in connection with this Agreement, and upon request shall be entitled to copies of same.
17. Both parties to this Agreement understand that they may receive and/or come into contact with protected health information as defined by the Health Insurance Portability and Accountability Act of 1996 (HIPAA). The parties hereby acknowledge their respective responsibilities pursuant to HIPAA and shall comply with said Regulations, if applicable.
18. Both parties, their employees, and/or agents agree that all information obtained in connection with the services performed pursuant to this Agreement is deemed confidential information. Both parties, their employees, and/or agents shall not use, publish, discuss, disclose or communicate the contents of such information, directly or indirectly with third parties, except as provided for in this Agreement. Both parties further agree that any information received by either party's employees and/or agents in connection with this Agreement which concerns the personal, financial, or other affairs of the parties, their employees, agents, and/or students will be treated as confidential and will not be revealed to any other persons, firms, organizations, or third parties. In addition, both parties agree that information concerning any student

covered by the terms of this Agreement shall not be released except as provided for by applicable law, rule, or regulation, including but not limited to the Family Educational Rights and Privacy Act (FERPA).

19. In the event that the parent or person in parental relation to a student(s) receiving services pursuant to this Agreement files a request for an impartial hearing or administrative complaint or initiates litigation in connection with such services, the DISTRICT OF LOCATION shall promptly give written notice of same to the DISTRICT OF RESIDENCE.

C. REIMBURSEMENT:

1. The DISTRICT OF LOCATION shall be entitled to recover the costs of services, costs of evaluation, and costs of committee on special education administration directly from services from the DISTRICT OF RESIDENCE for each student residing in the DISTRICT OF RESIDENCE and receiving special education services in accordance with Education Law §3602-c. The cost shall not exceed the actual net cost of educating such student, which shall be determined in accordance with the procedures set forth in Part 177 of the Regulations of the Commissioner of Education and guidance from the State Education Department.
2. Requests for payment by the DISTRICT OF LOCATION shall be made by submission of a detailed written invoice to the DISTRICT OF RESIDENCE which references the time period for which payment is being requested, and a breakdown of the total amount due for the period specified.
3. The DISTRICT OF RESIDENCE shall pay the DISTRICT OF LOCATION within thirty (30) days of receipt of each invoice by the DISTRICT OF RESIDENCE.
4. The DISTRICT OF RESIDENCE shall give the DISTRICT OF LOCATION notice of any invoice disputes within twenty (20) days of its receipt of the invoice, and reserves the right to withhold payment pending the resolution of the dispute.

D. MISCELLANEOUS

1. The parties understand and agree that all claims and any disputes between the parties to recover costs for special education provided to non-resident students under this Agreement and pursuant to Education Law §3602-c shall be addressed and resolved in accordance with Section 177.2 of the Regulations of the Commissioner and guidance from the State Education Department.
2. Defense / Indemnification
 - a) DISTRICT OF RESIDENCE agrees to defend, indemnify and hold harmless the DISTRICT OF LOCATION, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act,

omission, error, recklessness or negligence of the DISTRICT OF RESIDENCE, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.

- b) DISTRICT OF LOCATION agrees to defend, indemnify and hold harmless the DISTRICT OF RESIDENCE, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses, including attorneys' fees, judgments, fines and amounts arising from any willful act, omission, error, recklessness or negligence of the DISTRICT OF LOCATION, its officers, directors, agents or employees in connection with the performance of services pursuant to this Agreement. The obligations pursuant to this provision shall survive the termination of this Agreement.
3. Notices: All notices which are required or permitted under this Agreement shall be in writing and shall be deemed to have been given if delivered personally or sent by registered or certified mail, address as follows:

To DISTRICT OF LOCATION:

Jean E. Mingot
Asst. Superintendent for Business
Southampton UFSD
70 Leland Lane
Southampton, NY 11968

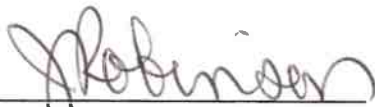
To DISTRICT OF RESIDENCE:

Dr. MaryAnn Ambrosini
Director of Pupil Personnel Services
Westhampton Beach SD
340 Mill Road
Westhampton Beach, NY 11978

4. Assignment: It is expressly understood that this Agreement shall not be assigned or transferred without prior written consent of the other party.
5. No Waiver: The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce every provision of this Agreement.
6. Severability: Should any provision of this Agreement, for any reason, be declared invalid and/or unenforceable, such decision shall not affect the validity of the remaining provisions of this Agreement. Such remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid provision(s) eliminated.

7. Governing Law: This Agreement and the rights and obligations of the parties hereunder shall be construed in accordance with, and governed by, the laws and regulations of the State of New York and applicable Federal laws and regulations.
8. Venue: Any dispute arising under this Agreement shall be litigated in the Courts of Suffolk County, New York.
9. Entire Agreement: This Agreement is the complete and exclusive statement of the Agreement between the parties, and supersedes all prior or contemporaneous, oral or written: agreements, proposals, understandings, representations, conditions or covenants between the parties relating to the subject matter of the Agreement.
10. Amendment: This Agreement may not be changed orally, but only by an agreement, in writing, signed by authorized representatives of both parties.
11. Execution: This Agreement, and any amendments to this Agreement, will not be in effect until agreed to in writing and signed by authorized representatives of both parties.

Southampton UFSD



President, Board of Education

Date: 10/1/24

Westhampton Beach UFSD

President, Board of Education

Date: _____

Teacher Center of the Western Hamptons

Instructor Contract



Instructor: Rachele Bongiovi
Rachele Bongiovi
P.O. Box 158
Remsenburg, NY 11960

Course: Becoming a Daring Leader in the Classroom
Course Dates & Times: 10/6/24-11/3/24 -Online
Total Cost: \$1,200

Rachele Bongiovi _____
Rachele Bongiovi

Dariah Luciano

Dariah Luciano (TCWH Director)

Elizabeth T. Lanni-Hewitt (BOE President)

Teacher Center of the Western Hamptons

Instructor Contract



Instructor: Renee Johnson
18 Wood Hollow Drive
Westhampton, NY 11977

Course: Creating Escape Rooms for Your Class
Course Dates & Times: Online 10/21/2024 -11/18/2024
Total Cost: \$1,200

Renee Johnson

Course Instructor- Renee Johnson

Dariah Luciano

Dariah Luciano (TCWH Director)

Elizabeth T. Lanni-Hewitt (BOE President)

Westhampton Beach Union Free School District Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business

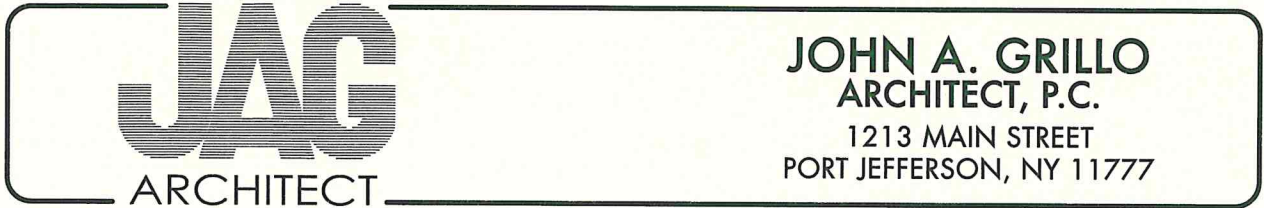


Date: October 18, 2024

Re: Change Order Contract No. 3 – Plumbing Reconstruction Seaford Avenue Corp.

I respectfully request the Board of Education approve the attached change order request for Seaford Avenue Corp. relating to the plumbing work for the new field house. The change order is a deduct in the amount of \$15,000 for an unused allowance for unforeseen conditions. The original contract was \$128,200 and after the deduct will be for \$113,200.

If you have any questions or require additional information, please feel free to let me know.



TEL: (631) 476-2161

JAGarchitect.com

FAX: (631) 476-9846

October 8, 2024

Ms. Jacqueline I. Pirro
Assistant Superintendent for Business
Westhampton Beach UFSD
340 Mill Road
Westhampton Beach, NY 11978

RE: Westhampton Beach UFSD
2022 Bond Issue Related Capital Improvement Program
SED No.: 58-09-02-02-7-019-001 - Demo Press Box
SED No.: 58-09-02-02-7-018-001 - New Press Box
SED No.: 58-09-02-02-0-004-024 - Westhampton Beach HS
SED No.: 58-09-02-02-7-014-002 - Demo Concession Stand
SED No.: 58-09-02-02-7-017-001 - New Concession Stand *
Contract No. 3 - Plumbing Reconstruction
Seaford Avenue Corp.

Dear Ms. Pirro:

Enclosed please find four (4) copies of Change Order No. 1, as respects the work of the referenced project. Please have all four (4) copies signed, including the SED required Change Order Certification (attached to the backs of the change orders), retain one (1) copy for your files and return the remainder, to our office, for processing.

If additional information is required, please don't hesitate to contact our office.

Very truly yours,

A handwritten signature in black ink, appearing to be 'John M. Grillo', is written over a faint, larger version of the signature. Below the signature, the name 'John M. Grillo' and the title 'Architect' are printed in a plain font.

John M. Grillo
Architect

JMG:kw

Seaford Ave - CO 1 - Ltr

CHANGE ORDER

AIA DOCUMENT G701

OWNER
ARCHITECT
CONTRACTOR
FIELD
OTHER

SED No.: 58-09-02-02-7-017-001

New Concession Stand

PROJECT: Westhampton Beach UFSD
(name,address) 340 Mill Road
Westhampton Beach, NY 11978
CONTRACTOR: Seaford Avenue Corp.
(name,address) 25 Brooklyn Avenue
Massapequa, NY 11758

CHANGE ORDER NUMBER: One
DATE: September 25, 2024
ARCHITECTS PROJECT NO.
CONTRACT DATE: 3/25/2024
CONTRACT FOR: Contract No. 3 - Plumbing Recon.

The Contract is changed as follows:

The contract amount shall be amended as follows:

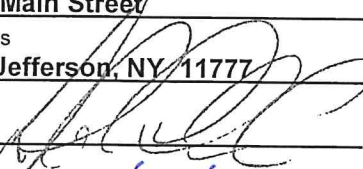
1. An Allowance, in the amount of \$15,000.00, was included in the Contract Documents for unforeseen conditions. The Allowance is being returned to the Owner:

Deduct: \$15,000.00

Not valid until signed by the Owner, Architect and Contractor.

The original (Contract Sum) (Guaranteed Maximum Cost) was.....	\$128,200.00
Net change by previously authorized Change Orders.....	\$0.00
The (Contract Sum) (Guaranteed Maximum Cost) prior to this Change Order was.....	\$128,200.00
The (Contract Sum) (Guaranteed Maximum Cost) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$15,000.00
The new (Contract Sum)(Guaranteed Maximum Cost) including this Change Order will be	\$113,200.00
The Contract Time will be (increased)(decreased)(unchanged) by	(0) days

The Date of Substantial Completion as of the date of this Change Order therefore is
NOTE: The summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

John A. Grillo, P.C.
ARCHITECT
1213 Main Street
Address
Port Jefferson, NY 11777
BY 
DATE 9/25/2024

Seaford Avenue Corp.
CONTRACTOR
25 Brooklyn Avenue
Address
Massapequa, NY 11758
BY 
DATE 9/30/2024

Westhampton Beach UFSD
OWNER
340 Mill Road
Address
Westhampton Beach, NY 11978
BY _____
DATE _____

AIA CAUTION: You should sign an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

AIA DOCUMENT G701 CHANGE ORDER 1987 EDITION AIA 1987 THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W. WASHINGTON, D.C. 20006



CHANGE ORDER CERTIFICATION

Must be attached to back of Change Order

FP-COC 09/02, rev 08/06,
rev. 04/10
Page One

THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / Albany, NY 12234
Office of Facilities Planning, Room 1060 Education Building Annex
Tel. (518) 474-3906 Fax (518) 486-5918
www.emsc.nysed.gov/facplan/

Instructions: This CERTIFICATION is required for all change orders submitted to SED
Fill out all three parts completely.

Change Order Number:
1

Part One - General Information

Provide separate Change Orders for each Project Number

SED Project Number

5	8	0	9	0	9	0	9	7	0	1	7	0	0	1
District BEDS Code					Building Identification Number					Project number				

District & Building Name

Westhampton Beach UFSD - New Concession Stand

Type of Project

Reconstruction /Alteration Addition & Alteration New Building Other

Project Description

Contract No. 3 - Plumbing Reconstruction

Architect / Engineer firm

John A. Grillo, Architect, PC 1213 Main Street, Port Jefferson, NY
name address

Contact Person

John M. Grillo, Architect 631-476-2161 jmgrillo@jagarchitect.com
name & title phone number & e-mail

Construction Manager firm

Park East Construction Corp. 266 East Jericho Turnpike, South Huntington, NY 11746
name address

Contact Person

James Wojcik, President 631-549-9800 jwojcik@parkeastconstruction.com
name & title phone number & e-mail

District Contact Person

Jacqueline Pirro, Asst. Supt. For Business 631-288-3800 jpirro@whbschools.org
name & title phone number & e-mail

Part Two

Provide the following information for each individual item in the change order:

(Number each item if there is more than one and provide additional sheets as necessary.)

- A. Requested By (Who initiated the change request)
- B. Relationship to Project Scope (How is this change related to the original project scope)
- C. Basis of Need (Describe why the change is needed)
- D. Description of Work (Provide a detailed description of the work or services provided in the change order. Provide text, a drawing or both as necessary to demonstrate code compliance and the individual cost of each item.)

The contract amount shall be amended as follows:

1. An Allowance, in the amount of 15,000.00, was included in the Contract Documents for unforeseen conditions. The Allowance is being returned to the Owner:

Deduct: \$15,000.00

Requested By: Owner/Architect

Relationship to Project Scope: See above

Basis of Need: See above

Description of Work: See above

CHANGE ORDER CERTIFICATION

Part Three

1

Change order requirements:

- ✓ The scope of the change order must relate to the project scope previously approved.
- ✓ Dollar amounts applied from allowances toward costs associated with the changes must be provided.
- ✓ If the cost of this change order is not within the approved amount as currently established on the SA-4, please provide a Form FP-FI, Request for Revision of Financial Information, with documentation showing the additional authorization of funds.
- ✓ Each change order shall be signed by the president of the board of education, the architect/engineer, and the contractor.

2

Certification of the Superintendent of Schools (District Superintendent if a BOCES project)

The following statements are true and correct to the best of my knowledge and belief:

- The revised total cost is within the authorized appropriation for this project.
- Where any work of this change order requires a type or kind of work that is not included in the original contract documents, the school district's attorney has been contacted to assure conformance with the Opinion of the State Comptroller No. 60-505.

_____ Date

_____ Signature and printed name of the School Superintendent or District Superintendent if a BOCES project

3

Certification of the Architect or Engineer

The following statements are true and correct to the best of my knowledge and belief:

- Work required by this change order is in accordance with applicable sections of the approved contract documents.
- Any plan, sketch, or attachment referenced in this change order is included herein.
- Work required by this change order is in accordance with applicable provisions of the NYS Uniform Fire Prevention and Building Code, State Education Department's building standards, and NYS Department of Labor's Code Rule 56.
- Work required by this change order was designed by an architect or engineer who is currently licensed by the State of New York.
- Work required by this change order that involves asbestos-containing building material (ACBM) was designed by an architect or engineer who is currently licensed by the State of New York and who is appropriately certified as an asbestos designer by the NYS Department of Labor at the time he/she designed the asbestos-related project.

9/25/2024
_____ Date

John A. Grillo, Architect, PC

_____ Architectural / Engineering Firm Name

John M. Grillo

_____ Signature and printed name of the Architect or Engineer



WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT

340 MILL ROAD, WESTHAMPTON BEACH, NEW YORK 11978

(631) 288-3800 Fax: (631) 288-6509

William A. Fisher
Assistant Superintendent for Personnel and Instruction

Carolyn J. Probst, Ed.D.
Superintendent of Schools

TO: Carolyn J. Probst
FROM: William A. Fisher *WAF*
DATE: October 11, 2024
RE: Field Trip Request/Dominican Republic, February 15-22, 2025

Attached please find a request for an overnight field trip from Dianna Berry Gbler. She would like to take junior and senior science research students to the Dominican Republic from February 15-22, 2025, for marine life and coastal restoration.

Please add this item to the Board of Education agenda for action.

WAF/lh



WESTHAMPTON BEACH PUBLIC SCHOOLS
REQUEST FOR FIELD TRIP
 Must be submitted 2 weeks prior to trip

From: Dianna Gobler Date of Application: Sept 17, 2024

Authorization is requested for this field trip at full expense to the School District.
 Authorization is requested for transportation only.

PURPOSE: Marine Life and Coastal Resoration

DESTINATION: Dominican Republic

DATE(S) OF EVENT: 2/15/2025 - 2/22/2025

TIME OF DEPARTURE: TBD TIME OF RETURN: TBD

SUBSTITUTE NEEDED: Yes No

Description and Number of Students Participating in Field Trip: _____
25-30 Science Research Students, Juniors and Seniors only

Form of Transportation needed: (indicate number of vehicles)

Personal Car _____ Mini-Bus _____ Bus X

List Additional Chaperones:

Christie Larson _____
Matthew Reed _____

ANTICIPATED EXPENSES:* (Purchase Order must accompany this form)

Registration/Admission Fee: \$ -

If personal car: number of miles at .58 p/m _____

Tolls: _____

Meals: _____

NO EXTRA PAY TOTAL \$ _____

APPROVAL ROUTE

 1- Building Principal/Date 2-Asst. Superintendent for Personnel & Instruction/Date 3-Business Official/Date

cc: 1) Personnel Office 2) Business Office 3) Building Principal 4) Teacher 5) Transportation

*RECEIPTS will be necessary to receive reimbursement of expenses. To avoid payment of tax (not reimbursable) request tax forms from the Business Office.

FIELD TRIPS AND EXCURSIONS EXHIBIT

REQUEST FOR SCHOOL SPONSORED TRIP REQUIRING BOARD APPROVAL

Please complete all information requested and attach supporting back-up information. This form must be submitted to the Office of Staff Services no later than two weeks prior to the Board of Education meeting at which the request will be considered.

1. Staff member(s) requesting the trip: Dianna Gobler

2. Destination, education purpose of trip, and value to the students: _____
Dominican Republic, Marine Life and Coastal Restoration

Students will gain hands on experience in marine conservation, mangrove restoration, coral seeding. We will also gain valuable insight into the communities and ecological issues of the Dominican Republic

3. Which students will participate:
 - a. Number of students 25-30
 - b. Grade levels 11, 12
 - c. Group(s) Science Research Students
 - d. Name (if known) Attached
4. Method of Participant Selection: _____
First come, first served after participation in information session

5. Dates:
 - a. Specify day(s) and date(s) 02/15/2025 - 02/22/2025
 - b. Are these school days? No
6. Means of Transportation Bus and Air to get to DR. Once there, private shuttle or boat by insured, licensed drivers.
 Transportation Company Name: TBD
 Approximate length of traveling time (one way) 6 hours - drive to/from airport plus 3.5 hour flight

7. Chaperone(s): Dianna Gobler, Christie Larson, Matthew Reed

8. Date of last participation for a similar trip: Feb 2023

9. COST FUNDING SOURCE

	COST	FUNDING SOURCE
Transportation	\$3425 + airfare (\$600-\$1200)	Student funded
Admission	included	
Food	included	
Lodging	included	
Participation Fees	included	
Other		
TOTALS	\$3425 + airfare	

10. Accommodations will be at: 3+ star hotels and ecolodges

11. Arrangements for student(s) who cannot afford to pay: _____

Fundraising and Scholarship opportunities are available through Rustic Pathways

12. Organization sponsoring the program: Rustic Pathways

13. Substitutes needed?: YES _____ NO How Many? _____

Dates Needed: _____

14. Other pertinent information: _____

Chaperone pay and busses to and from the airport are requested

15. Meeting date to be considered by the Board: _____

16. Signature of Teacher or Staff member in charge: _____

17. Signature of Principal recommending trip: Dianna Gobler

Date: 09/29/2024

Adoption date: November 19, 2001



Welcome Westhampton Beach High School

Dominican Republic | Marine Life and Coastal Restoration

Dive into efforts to save threatened coral reefs in the Caribbean. Learn how human behavior has affected these aquatic wonders. Work alongside marine biologists to rebuild a diverse habitat that's home to manatees, dolphins, and sea turtles. Create protective buoys, work on coral nurseries, plant mangroves, and explore the crystal clear waters of Bayahibe Bay. Students will leave the Dominican Republic with a deeper understanding of marine conservation and this nation's warm culture.

[Enroll Now! | Click Here](#)

Program Profile

Country

 Dominican Republic

Duration

8 Days

Departure/Return Dates

February 15 - February 22, 2025

Starting From

\$3,405 plus Airfare

International Airfare Estimate

\$1,200

Need something different? Click [here](#) to start customizing!

Welcome to the Dominican Republic!

Day 1

Arrive at Las Americas International Airport in Santo Domingo (SDQ) and meet your program leaders who will be with you for the duration of the program. Head directly to Bayahibe and settle in, relaxing after your long flight.

Join the group for an orientation discussion and get an introduction to the local culture. Start learning about marine conservation from the Dominican Foundation for Marine Studies – FUNDEMAR.

Overnight: Hotel, Bayahibe

Marine Service

Days 2 & 3

Divide into small groups as you familiarize yourself with the tools and techniques of marine life conservation. Get busy building coral reef structures, monitoring marine life, creating buoys, and completing other coastal tasks depending on local needs.

Get your adrenaline pumping one afternoon as you zipline above the scenic landscapes at a treasured spot in the Dominican Republic. Enjoy a dip in the stunning blue waters of the Hoyo Claro cenote. Take a stroll to this hidden gem and then soak in the views as you enjoy a one-of-a-kind excursion.

Spend an evening getting to know your group and your beautiful beach town over dinner and a gorgeous sunset.

Overnight: Isla Saona, Bayahibe

Protect Sea Turtles

Day 4

Hop aboard a boat headed to Saona Island where community members protect vulnerable sea turtle populations. Learn how they're creating change at the grassroots level. Participate in a beach walk late at night to look for turtles and their eggs (seasonal, March-November). If you're lucky, catch a glimpse of a mama turtle laying eggs!

Overnight: Isla Saona, Bayahibe

Relax at the Eco-Lodge

Day 5

Sleep in and enjoy the beach after a long night. Once you return to Bayahibe, you'll take a bus ride north to Sabana de la Mar in a remote corner of the island. Enjoy views of limestone rock formations and keep an eye out for the many endemic animal species that live in this part of the country. Arrive in time for a discussion about your next service projects and a delicious dinner.

Overnight: Paraiso Cano Hondo, Sabana de la Mar

Restore Mangrove Forests

Day 6

Work alongside park rangers and youth volunteers in Los Haitises National Park that's home to a high percentage of the country's biodiversity and indigenous fauna. Help restore mangrove ecosystems and the marine life that rely on them, including dolphins that feed in Samaná Bay.

Take a boat tour to view the park's sights. Stop to visit ancient caves that were once important to the indigenous Taino culture.

Overnight: Paraiso Cano Hondo, Sabana de la Mar

Explore Santo Domingo

Day 7

Head back to the capital to the Colonial Zone of Santo Domingo. This is a UNESCO World Heritage Site and is home to the first university, cathedral, and hospital in the Americas. Tour the walled city and learn about the deep history of the first European settlement in the Americas.

Enjoy a special dinner and dance show at a typical Dominican restaurant. At the end of each program, students join in the Rustic Ties ceremony, reflecting on their experiences and talking about how to apply the lessons they've learned to their own worlds.

Overnight: Hotel, Santo Domingo

¡Adiós, Dominican Republic!

Day 8

Say goodbye to your new friends and to the beautiful DR. Your program leaders will take you to the airport for your departure flight as you reflect on your adventure. Come back soon!

Flight details: TBD

Student: First Name	Student Middle Name	Student: Last Name ↑
<u>Mia</u>	-	<u>Albinson</u>
<u>Aidyn</u>	Matthew	<u>BeebeEdwards</u>
<u>Dianna</u>	-	<u>Berry Gobler</u>
<u>Christian</u>	Alexander	<u>Bruschi</u>
<u>Trevor</u>	Davis	<u>Cangelosi</u>
<u>Lilah</u>	Grace	<u>Caputo</u>
<u>Mynor</u>	-	<u>Chacon Fuentes</u>
<u>Kannon</u>	Urban	<u>Davis</u>
<u>Diana</u>	Futabako	<u>Elliott</u>
<u>Paige</u>	Olivia	<u>Feil</u>
<u>Halle</u>	Jordan	<u>Geller</u>
<u>Lucas</u>	-	<u>Gobler</u>
<u>Jay</u>	Jennings	<u>Graves</u>
<u>Fahtima</u>	-	<u>Iqbal</u>
<u>Aidan</u>	-	<u>Judd</u>
<u>Graelyn</u>	Mar	<u>LoRusso</u>
<u>Kaitlyn</u>	Rose	<u>Lynch</u>
<u>James</u>	Gerard	<u>Monserate</u>
<u>Lily</u>	Jane	<u>Pereyra</u>
<u>Nathan</u>	-	<u>Perl</u>
<u>Meghan</u>	Frances	<u>Pomroy</u>
<u>Jordan</u>	Alexa	<u>Razzano</u>
<u>Brady</u>	Charles	<u>Schultz</u>
<u>Emma</u>	Lee	<u>Stork</u>
<u>Ana</u>	Kathleen	<u>Way</u>
Grand Totals (25 records)		

as of 9/27

Patrick Rilly

WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
GIFT DONATION FROM THE PUBLIC

Name of individual or organization donating: Theater Booster Club

Address: 49 Lilac Rd, Westhampton Beach, NY 11978

Contact Person: Matthew Andrew/Kimet Speed

Business Phone: 631-288-3800 Home Phone: _____

Email Address: andrewm@whbschools.org /kspeed@whbschools.org

Donor's relation to the Westhampton Beach UFSD: _____

Please specify the exact nature of this donation and estimated value: \$2,500

\$2,500 to be used to help pay for the high school fall play set

Do you have a specific way you would like to see this donation used? Yes* No _____ If yes, how would you like to see this donation used? to help pay for HS fall play set

*If yes, and the school district cannot use this donation in the way you specify, do you want to be notified? Yes No _____

If you wish your name to remain confidential, meaning your name will not appear on the Board of Education Agenda when your donation is accepted, please check here: _____

WHB Booster (Theater) Club 10/17/24
Signature Date

Westhampton Beach District employee accepting donation: Jacqueline Pirro

Budget code (if applicable) for donation use: A2850-427-00-01

Signature indicates acceptance of the above donation:

President - Board of Education

Superintendent of Schools

BOE Meeting Date: _____



WESTHAMPTON BEACH SCHOOL DISTRICT PERSONNEL ACTION REPORT

SCHEDULE - A (Certified Staff)
SCHEDULE - B (Civil Service)
SCHEDULE - C (Co-Curricular Appointments)

October 21, 2024

A - CERTIFIED STAFF

THE SUPERINTENDENT OF SCHOOLS RECOMMENDS ACCEPTANCE OF THE FOLLOWING IN ACCORDANCE WITH THE PROVISIONS OF EDUCATION LAW:

1. Temporary Employment

NAME	POSITION	SALARY	EFFECTIVE DATES
Maria Pepey	HS 0.2 FTE Living Environment	\$23,267	8/29/24 - 6/30/25 (Extended)
John Vahle	HS 0.2 FTE Living Environment	\$23,267	8/29/24 - 6/30/25 (Extended)
Lisa Menegio	HS 0.2 FTE Biotechnology	\$23,267	8/29/24 - 6/30/25 (Extended)
Dianna Berry Gobler	HS 0.2 FTE Environmental	\$15,606	8/29/24 - 6/30/25 (Extended)
Jeanne Lotito	HS 0.2 FTE Applied Chemistry	\$18,000	8/29/24 - 6/30/25 (Extended)
Maria Pepey	HS 0.1 FTE AP Bio Academic Study	\$9,981.16	10/16/24 - 6/27/25 (Rescind Appointment)
Marissa Diveris	HS 0.2 FTE Global II	\$860.80	9/18/24 - 10/10/24 (modified)
Carrie Bender	HS 0.2 FTE Global II Inc.	\$1,745.10	9/18/24 - 10/10/24 (modified)
Jacqueline Intravaia	HS 0.2 FTE Global II Inc.	\$1,637.40	9/18/24 - 10/10/24 (modified)
Alison Hansson	HS 0.1 FTE Consultant Services	\$538.35	9/18/24 - 10/10/24 (modified)
Matthew Reed	HS 0.2 FTE Global I	\$1,052.70	9/18/24 - 10/10/24 (modified)
Kristin Kalisak	HS 0.1 FTE Skills	\$745.05	9/18/24 - 10/10/24 (modified)

2. Resignation/Termination/Leave of Absence/Retirement/Excessed

NAME	POSITION	EFFECTIVE DATE	REASON
Joseph Bruno	HS Special Education Teacher	9/16/24 - 10/9/24	Medical Leave of Absence Return
Danielle Bergh	HS Science Teacher	8/29/24 - 6/30/25	Medical Leave of Absence Extension

3. Appointment of Substitutes

3.1 The following are appointed, conditioned upon fingerprint clearance, as Substitute Teachers/Proctors for the 2024-2025 school year at the Rate approved by the Board of Education at its Organizational Meeting:

NAME	POSITION	RATE OF PAY
Susan Nelson	Proctor	\$140/day

Date Submitted to the Board of Education: _____

B - CIVIL SERVICE STAFF

IN ACCORDANCE WITH THE PROVISIONS OF THE CIVIL SERVICE LAW, THE SUPERINTENDENT RECOMMENDS ACCEPTANCE OF THE FOLLOWING:

1. Appointment

NAME	POSITION	SALARY	EFFECTIVE DATES
Joseph Nappi	ES Monitor	\$17.40/hour	10/22/24
Elizabeth Healy	ES Monitor	\$16.00/hour	10/22/24

2. Appointment of Substitutes

2.1 The following are appointed, conditioned upon fingerprint clearance, as Substitute Custodial Workers for the 2024-2025 school Year at the rate approved by the Board of Education at its Organizational Meeting:

NAME	POSITION	RATE OF PAY
Travis Burton	Substitute Custodial Worker I	\$20/hour
Michael Irish	Substitute Custodial Worker I	\$20/hour

Date Submitted to the Board of Education: _____

C - CO-CURRICULAR APPOINTMENTS

**The Superintendent of Schools Recommends Appointment of the Following
2024-2025 Coaching Staff**

NAME	SCHOOL	SPORT	SALARY
Robert Pinney	Middle School	Boys Basketball - MS (White)	\$4,193.37
Sewdutt (Mike) Harpaul	Middle School	Boys Basketball - MS (Green)	\$4,311.03
Kyle Allen-Morabito	Middle School	Girls Volleyball - MS (White)	\$4,193.37
Avery Lein	Middle School	Girls Volleyball - MS (Green)	\$4,193.37
Robert Pinney	Middle School	Girls Basketball - MS (White)	\$4,193.37
Sewdutt (Mike) Harpaul	Middle School	Girls Basketball - MS (Green)	\$4,311.03
Kyle Allen-Morabito	Middle School	Boys Volleyball - MS (White)	\$4,193.37
Joshua Tuttle	Middle School	Boys Volleyball - MS (Green)	\$4,311.03
TBD	Middle School	Wrestling	TBD

Date Submitted to the Board of Education: _____