

TYPE: Board Meeting**DATE:** 3/27/2023 **TIME:** 7:00 PM**LOCATION:** High 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. | 2023-2024 Budget Update | Info |
|----|-------------------------|------|

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 |
|----|---|------|

5. MINUTES

- | | | |
|----|--|--------|
| 1. | Approval of the minutes of the March 13, 2023 Board of Education meeting | Action |
|----|--|--------|

6. SPECIAL EDUCATION

- | | | |
|----|---|--------|
| 1. | Approval of CSE recommendations from the following meeting dates: 2/6, 2/13, 2/14, 2/15, 2/17, 3/1, 3/2, 3/3, 3/6, 3/7 and 3/8. | Action |
|----|---|--------|

7. FINANCIALS**8. SUPERINTENDENT'S REPORT**

- | | | |
|----|---|--------|
| 1. | Adoption of External Auditor's Single Audit Report of Federal Programs for fiscal year ended June 2022 | Action |
| 2. | Resolution to adopt the District's Corrective Action Plan in response to the External Auditor's Single Audit Report dated June 30, 2022 | Action |
| 3. | Resolution authorizing the execution of a copier service agreement with Advanced Imaging Systems | Action |
| 4. | Bid Extension - Pest Management for the 2023-24 school year | Action |
| 5. | Donation - Society for Science & Regeneration | Action |
| 6. | Resolution calling a special meeting for Wednesday, April 19, 2023 at 8:30 a.m. for the purpose of voting on the Eastern Suffolk BOCES Budget and Board of Education Election | Action |
| 7. | Resolution authorizing the execution of an individual student agreement for the 2021-22 thru 2023-24 school years | Action |

9. PERSONNEL

- | | | |
|----|--|--------|
| 1. | Appointment/0.6 FTE District Social Worker Leave Replacement | Action |
| 2. | Appointment/ES Summer Recreation Director | Action |
| 3. | Substitutes | Action |

10. REPORTS**11. OLD BUSINESS**

12. NEW BUSINESS

1. Budget Presentation - BOCES Programs
2. Budget Presentation - Transportation

Info

Info

13. EXECUTIVE SESSION

14. ADJOURNMENT

March 13, 2023

A regular meeting of the Board of Education of the Westhampton Beach Union Free School District, Suffolk County, New York, was held in the High School Library on March 13, 2023.

Board of Education members present: Ms. Suzanne M. Mensch, Ms. Joyce Donneson, Mr. George R. Kast, Ms. Elizabeth T. Lanni-Hewitt, Mr. Halsey C. Stevens, and Ms. Heather Wright.

Absent: Ms. Dawn Arrasate

Also Present: Carolyn J. Probst, Superintendent of Schools; Judy Iannone, District Clerk; Bill Fisher, Assistant Superintendent for Personnel & Instruction; Jacqueline I. Pirro, Assistant Superintendent for Business; MaryAnn Ambrosini, Director of Pupil Personnel Services; and 2 attendees.

The meeting was called to order by Ms. Suzanne M. Mensch, President, at 7:00 PM.

The pledge was conducted.

PUBLIC PARTICIPATION

There was no public participation.

APPROVAL OF MINUTES

On motion of Mr. Kast, second by Ms. Donneson, the minutes of the February 27, 2023 Board of Education meeting to be and hereby are approved.

Vote: Yes 6 No 0

FINANCIAL REPORTS

On motion of Mr. Kast, second by Mr. Stevens, the following reports to be and hereby are approved:

Report	Dates
Budget Status Report	January 31
Revenue Status Report	January 31
Trial Balance Report	January 31
Fund Balance	
Budget Transfer Report	Dec & Jan
Treasurers Reports/Collateral	Dec & Jan
Extraclass Activities ES, MS, HS	Dec & Jan
Audited and Paid Claims	Jan - Feb 1

Vote: Yes 6 No 0

ANNUAL BUDGET VOTE & ELECTION LEGAL NOTICE

On motion of Ms. Lanni-Hewitt, second by Mr. Kast, the resolution approving the legal notice for the Annual Budget Vote & Election to be held on May 16, 2023, as submitted, to be and hereby is adopted.

Vote: Yes 6 No 0

RESOLUTION / CHAIRPERSON OF THE ELECTION

On motion of Ms. Donneson, second by Mr. Kast, the following resolution, to be and hereby is adopted:

BE IT RESOLVED that the Board of Education appoint Thomas Betjemann as Chairperson for the Annual Budget Vote and Election to be held on Tuesday, May 16, 2023 during the hours of 7:00 a.m. and 9:00 p.m.

Vote: Yes 6 No 0

RESOLUTION / VOTE STAFF

On motion of Ms. Lanni-Hewitt, second by Mr. Kast, the following resolution, to be and hereby is adopted:

BE IT RESOLVED that the Board of Education appoint the following persons as Election Inspectors for the Annual Budget Vote and Election to be held on Tuesday, May 16, 2023 during the hours of 7:00 a.m. and 9:00 p.m., and to authorize the District Clerk to fill any vacancies in these positions which may occur on or before such date:

Full Day @ \$200 each
Thomas H. Betjemann (Chief Inspector of Elections)
Marth-ann Betjemann
Patricia Gonce
Doreen Croser
Stephen Wisnoski
Joan Scannell
Bea Allen

Vote: Yes 6 No 0

BUDGET TRANSFERS

On motion of Mr. Stevens, second by Ms. Wright, the following budget transfers, to be and hereby are approved:

From	To	Amount
A9060.800.00.05	A1620.411.00.01	\$45,000.00
A9060.800.00.05	A1620.416.00.01	\$15,000.00

Vote: Yes 6 No 0

BOCES JOINT MUNICIPAL COOPERATIVE BIDDING RESOLUTION

On motion of Mr. Stevens second by Ms. Wright, the BOCES Joint Municipal Cooperative Bidding Program Resolution A for the 2023/2024 school year, to be and hereby is adopted:

WHEREAS, various educational and municipal corporations located within the State of New York desire to bid jointly for generally needed services and standardized supply and equipment items; and

WHEREAS, the Westhampton Beach School District, an educational/municipal corporation (hereinafter the "Participant") is desirous of selectively participating with other educational and/or municipal corporations in the State of New York in joint bidding in the areas mentioned above pursuant to General Municipal Law § 119-o and Education Law Section 1950; and

WHEREAS, the Participant is a municipality within the meaning of General Municipal Law § 119-n and is eligible to participate in the Board of Cooperative Educational Services, First Supervisory District of Suffolk County (hereinafter Eastern Suffolk BOCES) Joint Municipal Cooperative Bidding Program (hereinafter the "Program") in the areas mentioned above; and

WHEREAS, the Participant acknowledges receipt of the Program description inclusive of Eastern Suffolk BOCES' standard bid packet and the general conditions relating to said Program; and

WHEREAS, with respect to all activities conducted by the Program, the Participant wishes to delegate to Eastern Suffolk BOCES the responsibility for drafting of bid specifications, advertising for bids, accepting and opening bids, tabulating bids, awarding bids, and reporting the results to the Participant.

BE IT RESOLVED that the Participant hereby appoints Eastern Suffolk BOCES to represent it and to act as the lead agent in all matters related to the Program as described above; and

BE IT FURTHER RESOLVED that the Participant hereby authorizes Eastern Suffolk BOCES to place all legal advertisements for any required cooperative bidding in *Newsday*, which is designated as the official newspaper for the Program; and

BE IT FURTHER RESOLVED that a Participant Meeting shall be held annually consisting of a representative from each program Participant. Notice of the meeting shall be given to each representative at least five (5) days prior to such meeting; and

BE IT FURTHER RESOLVED that an Advisory Committee will be formed consisting of five to ten representatives of Program Participants for a term of three (3) years as authorized by General Municipal Law § 119-o.2.j.

BE IT FURTHER RESOLVED that this Agreement with the Participant shall be for a term of one (1) year as authorized by General Municipal Law § 119-o.2.j.

BE IT FURTHER RESOLVED that the Participant agrees to pay Eastern Suffolk BOCES an annual fee as determined annually by Eastern Suffolk BOCES to act as the lead agent for the Program.

Vote: Yes 6 No 0

HEALTH SERVICES CONTRACTS

On motion of Mr. Kast, second by Mr. Stevens, the resolution authorizing the execution of a Health Services contract with the Southampton School District for the 2022/23 school year, as submitted, to be and hereby is adopted.

Vote: Yes 6 No 0

On motion of Ms. Lanni-Hewitt, second by Mr. Kast, the resolution authorizing the execution of a Health Services contract with the Uniondale School District for the 2022/23 school year, as submitted, to be and hereby is adopted.

Vote: Yes 6 No 0

DONATION

On motion of Mr. Stevens, second by Mr. Kast, the donation from Hampton Coffee Company of a Hampton Jitney charter bus for Virtual Enterprise students to return from the VE Youth Business Summit at LIU Brooklyn Javits Center on 4/19/23, value \$2,100.00, to be and hereby is accepted with gratitude.

Vote: Yes 6 No 0

Ms. Dawn Arrasate arrived.

FIELD TRIP REQUESTS
VIRTUAL ENTERPRISE

On motion of Mr. Kast, second by Ms. Donneson, the request from Amy Demchak to take Virtual Enterprise Business students to attend the VE Youth Business Summit at LIU Brooklyn Javits Center from April 16-19, 2023, as submitted, to be and hereby is approved.

Vote: Yes 7 No 0

ROBOTICS CLUB

On motion of Mr. Kast, second by Ms. Wright, the field trip request from Jonathan Fletcher to take 30 Robotics Club students to attend the SPBLI #1 Robotics Competition at David L. Lawrence Center, Pittsburgh, PA, from April 5-9, 2023, as submitted, to be and hereby is approved:

Vote: Yes 7 No 0

KEY CLUB

On motion of Mr. Stevens, second by Mr. Kast, the field trip request from Brooke Russell to take 8 Key Club students to attend the Leadership Training Conference in Albany, NY, from March 31 - April 2, 2023, as submitted, to be and hereby is approved:

Vote: Yes 7 No 0

AWARD OF TENURE

On motion of Ms. Donneson, second by Mr. Kast, the recommendation to award tenure to the following administrator, to be and hereby is approved:

Administrator	Tenure date	Tenure Area
Mary Ann Ambrosini	May 6, 2023	School District Administration

Vote: Yes 7 No 0

COACHING APPOINTMENTS

On motion of Mr. Kast, second by Mr. Stevens, the following spring coaching appointments, to be and hereby are approved:

SPORT	LEVEL	COACH	STEP	SALARY
Softball	Var Asst	Lynch, Christian	1	\$6,179.86
Boys Lacrosse	MS	Simpson, Tyler	1	\$4,141.60
Softball	JV	Dillingham, Grace	1	\$5,093.28

Vote: Yes 7 No 0

VOLUNTEER COACHING APPOINTMENTS

On motion of Mr. Kast, second by Mr. Stevens, the appointment of the following people as volunteer spring coaches, to be and hereby is approved.

SPORT	LEVEL	VOLUNTEER COACH
Girls Track	Var	McAuley, Annmarie
Boys Lacrosse	JV/V	Naglieri, Ralph
Girls Lacrosse	JV/V	Windsor, Vanessa L.

Vote: Yes 7 No 0

SUBSTITUTES

On motion of Mr. Stevens, second by Mr. Kast, the appointment of the following substitute, to be and hereby is approved:

Maria Cianfrogna Clerical

Vote: Yes 7 No 0

REPORTS

The Personnel Postings were noted.

OLD BUSINESS

There were no Old Business items on the agenda.

NEW BUSINESS

Ms. Ambrosini presented the Special Education budget requests for the 2023/24 school year.

Mr. Fisher presented the Curriculum & Personnel budget requests for the 2023/24 school year.

Mr. Fisher presented the Technology budget requests for the 2023/24 school year.

Mr. Fisher presented the We Care & Winter/Summer Recreation budget requests for the 2023/24 school year.

EXECUTIVE SESSION

On motion of Mr. Stevens, second by Mr. Kast, the Board of Education to convene to Executive Session at 7:20 p.m. to discuss ongoing special education litigation, to be and hereby is approved.

Vote: Yes 7 No 0

On motion of Mr. Stevens, second by Ms. Wright, the Board of Education to reconvene from Executive Session at 8:35 p.m., to be and hereby is approved.

Vote: Yes 7 No 0

ADJOURNMENT

On motion of Mr. Stevens, second by Mr. Kast, all business being completed, Ms. Mensch declared the meeting adjourned at 8:35 p.m.

Judy Iannone, District Clerk

March 13, 2023

Westhampton Beach Union Free School District
Business Office

To: Carolyn Probst

From: Jacqueline Pirro



Date: March 20, 2023

Re: External Auditor's Single Audit Year End 2022

I respectfully request the Board of Education accept the external auditor's Single Audit report prepared by R.S. Abrams & Co., LLP which was previously approved by the Audit Committee. The Single Audit relates to federal expenditures for year ending 2022.

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

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SINGLE AUDIT REPORT
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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, 2022. 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, 2022.

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 for 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the District's corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the fiduciary fund of the District as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 17, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

R S Abrams + Co., LLP

R.S. Abrams & Co., LLP
Islandia, New York
February 22, 2023

(except for our report on the schedule of expenditures of federal awards, for which the date is October 17, 2022)

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	0032-22-0942	\$ 421,913	\$ 421,913
Special Education Preschool Grants (IDEA Preschool)	84.173	0033-22-0942	\$ 9,403	9,403
Total Special Education Cluster			\$ 431,316	
Title I Grants to Local Educational Agencies	84.010	0021-21-3200	\$ (5,239)	
Title I Grants to Local Educational Agencies	84.010	0021-22-3200	78,322	73,083
English Language Acquisition Grants	84.365	0149-21-3200	\$ 4,669	
English Language Acquisition Grants	84.365	0149-22-3200	23,779	28,448
Supporting Effective Instruction State Grant	84.367	0147-21-3200	\$ 3,426	
Supporting Effective Instruction State Grant	84.367	0147-22-3200	12,600	16,026
Student Support and Academic Enrichment Grants	84.424	0204-22-3200	\$ 9,995	9,995
<u>Education Stabilization Fund</u>				
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	5891-21-3200	\$ 205,920	205,920
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	5880-21-3200	\$ 82,156	82,156
Total Education Stabilization Fund			\$ 288,076	
Total U.S. Department of Education				\$ 846,944
<u>U.S. Department of Agriculture</u>				
<u>Passed-through NYS Education Department:</u>				
School Breakfast Program (Cash Assistance)	10.553	N/A	\$ 150,108	\$ 150,108
National School Lunch Program (Cash Assistance)	10.555	N/A	\$ 719,586	
National School Lunch Program (Non-Cash Food Distribution)	10.555	N/A	38,765	758,351
Total Child Nutrition Cluster			\$ 908,459	
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants	10.649	N/A	\$ 1,803	1,803
Total U.S. Department of Agriculture				\$ 910,262
Total Federal Awards Expended				\$ 1,757,206

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022. The information in this Schedule is presented in accordance with the requirements of the 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. Expenditures reported on the Schedule for the COVID-19 – Elementary and Secondary School Emergency Relief Fund includes \$205,920 incurred in the fiscal year ended June 30, 2021 and approved as allowable in the fiscal year ended June 30, 2022.

The value of food commodities was calculated using the U.S. Department of Agriculture's Food and Nutrition Service commodity price lists. 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 has only a nominal value, and is covered by the District's casualty insurance policies.

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

**WESTHAMPTON BEACH FREE SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

PART II FINANCIAL STATEMENT FINDINGS

There are no financial statements findings to be reported.

PART III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING # 2022-001

U.S. Department of Education – Passed-through the NYS Education Department

Special Education Grants to States (IDEA, Part B); CFDA No. 84.027; Project #0032-22-0942; Grant Period – Fiscal Year Ended June 30, 2022

Special Education Preschool Grants (IDEA Preschool); CFDA No. 84.173; Project #0033-22-0942; Grant Period – Fiscal Year Ended June 30, 2022

Significant Deficiency

Criteria: According to 34 CFR Section 300.203, and the OMB Compliance Supplement, IDEA Part B funds received by a school district cannot be used, except under certain limited circumstances, to reduce the level of expenditures for the education of children with disabilities made by the school district from local funds, or a combination of state and local funds, below the level of those expenditures for the preceding fiscal year. To meet this requirement, school districts must meet (1) the eligibility standard using budgeted amounts and (2) the compliance standard using prior year's expenditures.

Condition: During our audit we noted certain figures used as inputs for the 2021-2022 Maintenance of Effort (MOE) eligibility calculator did not agree to the District's budgeted 2021-2022 special education expenditures, and therefore we were unable to substantiate the 2021-2022 eligibility calculator filed with the state. It is noted, that subsequent to our finding, the District updated the MOE calculator and it was determined that the District was in compliance with the maintenance of effort requirements for the 2021-22 MOE eligibility calculator.

Cause: The District did not have internal controls in place to have the MOE calculator reviewed and approved by a responsible administrator prior to submission.

Effect: The District's maintenance of effort calculator was submitted to the State with incorrect and/or incomplete information, which may affect future compliance with the requirements.

Recommendation: We recommend the District develop a system of internal control to have the maintenance of effort calculator reviewed and approved with all supporting documentation by a responsible administrator prior to submitting it to the State. We also recommend the District officials contact the State to verify procedures to file a revised MOE calculation, if considered necessary.

District's Response: The District's response is included in their corrective plan.

**WESTHAMPTON BEACH UNION FREE SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022**

The District's corrective action plan is under separate cover.

Westhampton Beach Union Free School District
Business Office

To: Carolyn Probst

From: Jacqueline Pirro



Date: March 20, 2023

Re: Corrective Action Plan External Auditor's Single Audit Year End 2022

I respectfully request the Board of Education accept the district's Corrective Action Plan for the external auditor's Single Audit report dated June 30, 2022 prepared by our external auditor R.S. Abrams & Co., LLP.

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

Westhampton Beach Union Free School District

This corrective action plan is in response to the school district's external auditor's Single Audit report dated June 30, 2022 prepared by R.S. Abrams & Co, LLP.

1. **Recommendation:** We recommend the district develop a system of internal control to have the maintenance of effort calculator reviewed and approved with all supporting documentation by a responsible administrator prior to submitting it to the State. We also recommend the district officials contact the State to verify procedures to file a revised MOE calculation, if considered necessary.

Corrective Action: For the past five years the District has utilized a third party to process and submit its maintenance of effort calculations through the PPS office. Moving forward the business office will process, maintain and submit the maintenance of effort calculations to the State.

Anticipated Completion Date: March 2023 with oversight from the Assistant Superintendent for Business, Jacqueline Pirro.

March 2023

Westhampton Beach Union Free School District
Business Office

To: Carolyn Probst

From: Jacqueline Pirro



Date: March 8, 2023

Re: Advanced Imaging Systems Service Agreement

I respectfully request the Board of Education approve the attached Advanced Imaging Systems Service Agreement for three replacement copy machines, one in each building. The three new machines will replace four outdated machines.

Once the outdated machines are auctioned the Board can expect to see a resolution regarding asset removal.

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



www.aisliny.com

946 West Main Street - Riverhead - New York 11901 - 631-727-3354 - Fax: 631-727-7299

Service Agreement

Customer Information

Bill to Location:

Name: WESTHAMPTON BEACH UFSD

Address: 340 MILL ROAD

City/State/Zip Code: WHB, NY 11978

Phone: _____ Fax: _____

Billing Type:

- Monthly
 Quarterly
 Semi-annual
 Annual

Service Location:

Name: SAME

Address: VARIOUS

City/State/Zip Code: _____

Email Address: _____ Phone: _____

Service Agreement Details

Equipment:

- Copier Duplicator* Printer
 Color Copier Facsimile**

*Ink, masters & thermal print heads are not included.

**Imaging units & toner are not included.

Equipment Install Date TBD

Contract Start Date 3/1/2023

Contracts are automatically renewed at prevailing rates unless notified in writing 30 days prior.

Supplies sent via 3rd party carrier (e.g. UPS) will incur shipping charges.

Service Plan:

- All Inclusive Maintenance** (Includes everything except paper & staples)
 Full Service Maintenance (Includes labor, parts & drums only)
 Basic Service (Labor & parts only; excludes consumable items -drums, blades, developer, PM supplies, rollers, etc.)

Products (Model Number)	Serial Number	CPC	DEPT	Copies Included	Starting Meter Reading	Equipment ID
TASKALFA 6004i	W9T2X13509	0.0064	ELEM MAIN OFF			13788
TASKALFA 6004i	W9T2X13525	0.0064	HS FACULTY			13789
TASKALFA 6004i	W9T2Y14234	0.0064	MS FACULTY			13790
TOTAL:						

This agreement shall be subject to the terms and conditions on the reverse side.

Customer Signature

Date

May Ann ...
Advanced Imaging Systems, Inc.

Date

3/8/23

Printed Name & Title

Printed Name & Title



www.aisliny.com

946 West Main Street - Riverhead - New York 11901 - 631-727-3354 - Fax: 631-727-7299

Terms and Conditions

General Scope:

INITIALS: _____

This contract covers both labor and materials for an unlimited number of adjustments and repairs as necessitated by normal usage and usage within the manufacturers published specifications. Damage or loss resulting from misuse or perils such as fire, theft, power surges (not protected by an Advanced Imaging Systems approved line conditioner) or water damage is not covered. The use of non-OEM parts, supplies, components, modifications, or unqualified personnel to effect repairs or changes will cause this agreement to be null and void. Proper electric outlet and voltage is the responsibility of the customer that meets manufacturer's specifications. Equipment overhauls are chargeable for both labor and materials. Advanced Imaging Systems may cancel this contract with written notice if the use of the covered equipment is outside the General Scope as described above, or the equipment has been deemed to be obsolete by the manufacturer.

Service Calls:

Service calls will be made during normal business hours at the installation address specified. Travel and labor time on calls after business hours, Saturday, Sunday, and holidays are charged to the customer at double rates. Advanced Imaging Systems cannot be held responsible for service charges incurred due to use of inferior, off-brand, Non-OEM supplies that may cause wear and tear, leakage, or part failure. Such issues are deemed to be outside the scope of this agreement and therefore chargeable.

Extent of Labor Services:

Labor services afforded during a contract service call include lubrication of the unit and the adjustment, repair, or replacement of functional parts or elements as described on the reverse side.

Consumables:

Contracts including toner will receive toner in accordance with Manufacturer yields based on five (5%) coverage.

Parts Authorization:

This contract authorizes replacement of parts not covered by this contract at the time of service if deemed necessary by an Advanced Imaging Systems representative.

Term:

This contract shall become effective upon receipt by Advanced Imaging Systems of payment of the contract charge. The contract will remain in force for (12) months and will automatically renew from year to year unless written notice of cancellation is received thirty (30) days prior to the end of the current term.

Advanced Imaging Systems may at its discretion upon the anniversary date increase the base and or overage rate up to 15%. Customer agrees to pay the contract charges as described on the reverse side including annual increases as described above. This contract is not transferable from the original purchaser.

Key Operator Training:

Key operators shall be responsible for periodic cleaning of such areas as machine exterior, toner and staple installation, removal of minor paper jams. Minor cleaning should be performed at least once a week.

Warranty Limitation:

Other than the obligations set forth herein, disclaims all other warranties, expressed or implied, including warranties of merchantability and fitness for a particular purpose. In addition, Advanced Imaging Systems disclaims liability for any indirect or consequential damages arising out of the use of the equipment or delays in repair of the equipment due to the availability of parts from our manufacturers.

Network Limitation:

Dealer services under this contract do not include the support of operating systems, applications software or hardware malfunctions attributable to customer software or network hardware. Dealer will determine the cause of the covered hardware issues by connecting a laptop directly to the hardware. If the hardware operates normally when connected to dealer laptop the problem will be attributed to customer's network or software and is not covered under this contract. Dealer may offer to solve the problem for the customer but this is charged on a time and materials basis.

Westhampton Beach Union Free School District
Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



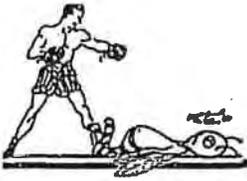
Date: March 16, 2023

Re: Pest Management Bid Extension for School Year 2023-2024

Attached please find a letter from Bug Fighters Etc., Inc. stating they will extend the current pricing agreement for the 2023-24 school year. Bug Fighters Etc., Inc. was the lowest bidder when the pest management services contract was bid for the 2016-17 school year.

The district has been pleased with the services Bug Fighters Etc., Inc. provides. Therefore, I am recommending the Board of Education extend the current agreement for the 2023-24 school year.

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



BUG FIGHTERS ETC., INC.

P.O. Box 746
Yaphank, NY 11980
Phone (631) 924-6355 or (631) 871-6765 (Cell)

March 16, 2023

Westhampton Beach U.F.S.D.
340 Mill Road
Westhampton, NY 11978

Attn: Plant Facilities Administrator

To Whom It May Concern:

I am forwarding this letter to confirm that Bug Fighters Etc. wants to extend the current Bid #16-300 at the same monthly cost of \$210 for pesticide inspections for the new school year July 1, 2023, thru June 30, 2024.

Should you need any additional information, please don't hesitate to contact me.

Sincerely,

Handwritten initials 'JJ' followed by a cursive signature.

Jeremy Ecker
President

"The First Round Is All We Need"

Biz ✓
3/16/23

Westhampton Beach Union Free School District
Business Office

To: Dr. Carolyn Probst, Superintendent

From: Jacqueline Pirro, Assistant Superintendent for Business



Date: March 14, 2023

Re: Donation – Society for Science and Regeneron

The Society for Science and Regeneron has awarded the district \$2,000 in recognition of HS senior Jack Schultz as a Regeneron Scholar. The donation will be used to enhance the education of our science research program.

I am requesting the BOE to accept this donation so we can increase budget code A2110.200.41.01 accordingly.



February 2023

Dear Principal of a Regeneron STS Scholar,

Once again, Society for Science and Regeneron would like to congratulate your school on your success in the Regeneron Science Talent Search 2023. Your educational leadership plays an important role in helping these promising science and math students excel. The Regeneron Science Talent Search School Award, a check for \$2000 per scholar, is enclosed for your immediate attention; please deposit promptly.

This award must be used to further support excellence in science, math and/or engineering education at your school as you indicated on your School Award Voucher. We hope it will foster greater accessibility to classroom and independent learning opportunities for all students. With your ongoing support and leadership, we will continue to identify and honor outstanding talent among high school researchers.

For questions about this award, please contact June Kee at jkee@societyforscience.org. We look forward to your Regeneron Science Talent Search entries in future years. To learn more about the Regeneron International Science and Engineering Fair and our other science education programs, please visit societyforscience.org.

Sincerely yours,

A handwritten signature in black ink that reads "Allie Stifel".

Allie Stifel
Director, Regeneron Science Talent Search



Julie Davis Lutz, Ph.D.
Chief Operating Officer
201 Sunrise Highway
Patchogue, NY 11772
Phone: (631) 687-3001
Fax: (631) 240-8965
E-mail: jlutz@esboces.org
www.esboces.org

MEMORANDUM

TO: Superintendents of Schools, Eastern Suffolk BOCES

FROM: Julie Davis Lutz, Ph.D.

DATE: May 2, 2022

RE: Important Dates for the 2022-23 School Year

Please be advised that the Eastern Suffolk BOCES Board has established a complete calendar for the 2022-23 school year. In addition to the regular meetings, please be aware of the following dates that have been established:

- **Annual Meeting**
Tuesday, April 4, 2023
James Hines Administration Center, 7:00 p.m.
- **ESBOCES Administrative Budget Vote and Board Election**
Wednesday, April 19, 2023, in local school districts

A number of school districts have asked that we set these dates now to facilitate the scheduling of district meetings.

JDL/km

c: Eastern Suffolk BOCES Board
Eastern Suffolk BOCES Administrative Council
Component School District Clerks



WESTHAMPTON BEACH SCHOOL DISTRICT PERSONNEL ACTION REPORT

SCHEDULE - A (Certified Staff)

SCHEDULE - B (Co-Curricular Appointments)

March 27, 2023

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
Madison Skelton	0.6 FTE District Social Worker Leave Replacement 0.4 FTE Permanent Substitute	Step 1D, MA, \$60,651 (prorated) \$150/day (prorated)	4/26/23 - 06/23/23

NEW APPOINTMENT LANGUAGE

*These individuals must receive three (3) annual APPR composite ratings of effective or highly effective in at least three (3) of the preceding four (4) years and cannot have an APPR composite rating of ineffective in the last year of his or her probationary appointment to be granted or considered for tenure.

**The reduced probationary period for prior tenure/substitute service is contingent upon his or her receipt and submission to the District of a composite APPR rating of effective or highly effective in his or her prior years of service in the current tenure area as substitute.

Date Submitted to the Board of Education: _____

B - CO-CURRICULAR APPOINTMENTS

**The Superintendent of Schools Recommends Appointment of the Following
2022-2023 District-Wide Staff**

NAME	POSITION	RATE OF PAY
Joan Dabalsky	Uncertified Per Diem Substitute Teacher	\$110/day
Anthony Cappiello	ES Summer Recreation/Academy Director	\$6,180

Date Submitted to the Board of Education: _____