



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK

Commissioner of Education
President of the University of the State of New York
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May 7, 2021

Mr. Yehuda Weissmandl
President, Board of Education
East Ramapo Central School District
105 South Madison Avenue
Spring Valley, NY 10977

Dear Mr. Weissmandl:

Pursuant to Chapter 89 of the Laws of 2016, as amended by Chapter 57 of the Laws of 2017 and Chapter 56 of the Laws of 2020, the Commissioner of Education is required to review the East Ramapo Central School District's ("the District") proposed budget for the 2021-22 school year and to present her findings to the Board of Education.

Specifically, the law requires that the Commissioner review the budget to ensure that it expands, to the greatest extent possible, educational programming for students, including but not limited to extracurricular activities, course offerings, non-mandated support services, non-mandated art and music classes, programs and services for English language learners and students with disabilities, and maintaining of class sizes. This review must also ensure that the budget is balanced within the context of revenue and expenditure estimates and mandated programs.

In accordance with these legal requirements, I have reviewed the District's proposed 2021-22 budget and have determined, conditionally, that it is balanced and modestly expands educational programming for students. My determination is based in large part on the report entitled "2021-22 East Ramapo School District Budget Analysis and Recommendations" submitted to me by Bruce Singer, the Fiscal Monitor appointed to the District. Mr. Singer has worked extensively with Interim Superintendent Giamartino and his staff to address the serious fiscal issues that have come to light during the 2020-21 school year and to prepare a budget that meets the requirements of the law. I also have reviewed the May 5, 2021 report by the Office of the State Comptroller and find it consistent with Mr. Singer's findings.

My preliminary approval of the proposed budget is contingent on the following:

- That the audits currently being conducted by CPA firms Nawrocki Smith and Tobin Associates do not result in significant modification of the assumptions contained in the proposed budget regarding June 30, 2021 fund balances and anticipated revenues and expenditures for the 2021-22 school year; and

- The District submit, by May 17, 2021 a revised long-term strategic fiscal improvement plan that:
 - reflects the most up-to-date information on the District's current fiscal situation and projected future expenditures and revenues; and
 - specifies the measurable and time-bound action steps the District commits to take to address the long-standing fiscal control issues that have been identified by the Fiscal Monitor and in prior year audits of the District.

Although I am conditionally approving the proposed 2021-22 school year budget, the District's existing budgeting and fiscal control practices are unacceptable and must be improved. The academic progress that the State Monitors have noted that the District has made in recent years have been placed at great risk by financial mismanagement.

Because of the District's history of failing to comply with the general or specific terms and conditions of federal awards, failure to meet expected performance goals contained in federal awards, and failure to demonstrate that it is otherwise responsible, the New York State Education Department will hereby impose specific conditions on the use of federal stimulus funds to ensure that they are used in accordance with the intended purposes and provisions of the law and are not diverted to address any structural imbalances that may occur in the District's general aid budget over time. These specific conditions may include, but are not limited to:

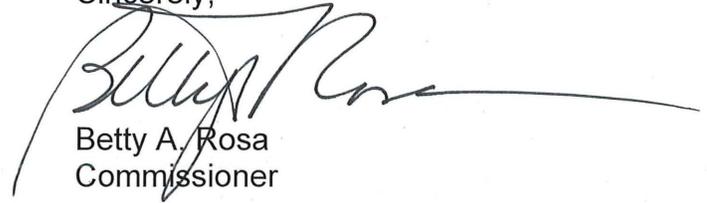
- Requiring payments as reimbursements rather than advance payments;
- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given period of performance;
- Requiring additional, more detailed financial reports;
- Requiring additional project monitoring;
- Requiring the non-Federal entity to obtain technical or management assistance; or
- Establishing additional prior approvals.

The specific conditions that will be imposed on the District will be contained in the formal Grant Award Notices that will be sent to the District upon approval of the District's applications for funding.

The District exercised good judgment in selecting Dr. Giamartino, an Interim Superintendent who exhibited courage and integrity in working tirelessly to put the District back on a solid foundation. The New York State Education Department plans to work closely with Dr. Clarence Ellis, your newly appointed superintendent, to ensure that he is prepared to assume his responsibility for fiscal stewardship of the District.

We look forward to continuing to work with the Board to achieve our mutual goal of ensuring that every child in the District has the resources they need, and deserve, to be successful .

Sincerely,

A handwritten signature in black ink, appearing to read "Betty A. Rosa", with a long horizontal flourish extending to the right.

Betty A. Rosa
Commissioner

c: Ray Giamartino
Denise Lowe
Bruce Singer
Kim Wilkins
Jason Harmon