



WYANDANCH UNION FREE SCHOOL DISTRICT

Central Administration Building
1445 Dr. Martin L. King, Jr., Boulevard
Wyandanch, New York 11798-3997

Implementation Status Indicators To Be Used in Quarterly and Semi-Annual Reports

- 1 - Implementation completed: The Wyandanch Union Free School District (“The District”) has satisfactorily fulfilled this activity or – the specified activity ongoing and requires continued adherence.
- 2 - The District is on schedule to implement this recommendation.
- 3 - Implementation begun but behind schedule: The District has begun to implement the recommendation, but implementation is currently behind schedule.
- 4 - Implementation not yet begun: The District has not yet begun to implement this recommendation.
- 5 - Not Applicable: The recommendation was not expected to be in implementation status during the period of the report.

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
Board of Education (“the Board”) meetings shall include the State Monitor and, with certain limited exceptions, the Superintendent (ongoing)	1	Meetings held during this period have included invitations to the Fiscal Monitor and Superintendent since this recommendation was made.	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The Board of Education shall conduct annual performance reviews of the Superintendent in accordance with contractual provisions (ongoing)	3	The Superintendent's Evaluation Process is not fully completed to date.	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The Board of Education should arrange for training to assist it in clarifying school board and administrative roles.	2	No BOE training has been confirmed for the 2 nd quarter	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The Board of Education should conduct meetings of its designated committees.	1	Committee meetings have begun and are regularly held inclusive of both District staff and community members. The committee meetings have begun and are governed by a written agenda made available to the Superintendent and Committee members prior to the meetings. The meetings are comprised of applicable staff and community members.	

Governance and Pragmatic Decision Making

Recommendation	Status	Basis of Judgement	Other Information
The BOE should avoid, wherever possible, the practice of “walk-in” board resolutions.	1	During this time, the Board has made meaningful progress in providing information to all Board members as it pertains to late-developing resolutions that require immediate action.	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
The District should consider both the short- and long-range goals of the school district in developing budgets.	1	The 2021-22 school year budget, as well as 6 prior years of audited financial data, were compiled and analyzed by the new business administrator for purposes of obtaining baseline data for all revenues and expenditures. An overview of both short- and long-range planning needs were discussed in cabinet sessions as well as the efforts to address health and safety and expansion of facilities as it pertains to the sewer project. Fiscally, the sewer connections fees were waived and State and Municipal (SAM) Grants from local governmental officials afforded the District the ability to move forward with next steps. The installation cost is included in the 2021-22 general budget, which allows the District to move forward with the project. The cost of the general contractor, engineers, and architects are included in the budget for the purposes of long-range planning.	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
<p>The District shall consider having a number of budget meetings in Spanish and Haitian-Creole.</p>	<p>2</p>	<p>Utilizing the Translation Feature in Zoom, the District provided budget meetings for interested community members in both Spanish and Haitian Creole. This feature, available through a partnership with the Northeastern Regional Information Center Boards of Cooperative Educational Services (NERIC BOCES), allows the district to add up to 9 language translations to a single Zoom meeting. Participants choose what language they would like to hear upon joining the meeting. Participants choosing Spanish or Haitian Creole will only hear that language, not English. All supporting documents posted on the district website are available in Spanish.</p>	

Budget Development

Recommendation	Status	Basis of Judgement	Other Information
The school district should ensure budget development continues to include community input.	1	The district values transparency and communication with the community by engaging all stakeholders with translated budget newsletters, translated budget meetings, and regular updates on the district website, ParentSquare and social media accounts. The district will also engage the community in budget discussion during specific budget presentation to be held during Board meetings and “Ask Dr. T” sessions. The community voice will be heard and valued through these efforts.	

Grants

Recommendation	Status	Basis of Judgement	Other Information
<p>The school district shall ensure that all grants are expended in conformance with grant requirements.</p>	<p>1</p>	<p>The District submits semi-annual reports that detail payroll expenditures and allowable expenditures to the New York State Education Department’s (NYSED) Office of Innovation and School Reform. The District regularly communicate with the Office of ESSA Funded Programs to ensure that federal grants are aligned with allowable expenditures. FS10s, FS10As, and FS10Fs (budget, budget amendment, and final budget forms) are submitted timely and in compliance with all Uniform Grants Guidance.</p> <ul style="list-style-type: none"> • As checks are drawn against the grant, the accountant prepares the FS25s for appropriate signature. • The grants administrator collaborates with the Superintendent and her cabinet on the necessity and scope of FS10As. Once the FS10As are ready for the monitor’s review, the grants administrator schedules a meeting with the Monitor to review and approve the FS10As before NYSED submission. The grants administrator forwards the Monitor’s signed letters of support to NYSED staff along with the FS10As. • The grants administrator collaborates with the business office to gather all supporting documents regarding expenses of ARP and CRRSA funds in anticipation of meeting with the Monitor to review before NYSED submission. 	

		<ul style="list-style-type: none"> The grants administrator collaborates with the business office to ensure the timely completion of each grant's FS10F. 	
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Grants

Recommendation	Status	Basis of Judgement	Other Information
<p>The District should continue to explore all grant opportunities to maximize funds from non-tax sources.</p>	<p>1</p>	<p>The District applied with a WSBOCES consortium for the My Brother's Keeper Family & Community Engagement Program and was approved. The District is currently waiting for a decision on the 21st Century Learning program grant. The District continues to utilize the assistance of a grant writer in applying for private and federal dollars. Grant office personnel receive continual updates from NYS Grants Gateway. The District is also working with Freeport & Uniondale schools on an extension of the PTECH grant.</p>	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
<p>Maintain a comprehensive database to accurately track staff vacancies and the availability of specific budget lines to pay for the positions.</p>	<p>2</p>	<p>Human Resources (HR) sends regular lists of new hires and vacancies to the business and technology offices. The Business Office compares these reports to budgeted amounts and is aware of variances related to staffing shortages. The Board approves new salaries and hourly rates. HR also coordinates with the Grants Office to ensure accurate representation of grant-funded personnel.</p> <p>The Personnel Department is continually updating a staffing list, which was provided by the Monitor. It is set up by budget code and will be updated with the new hire lists from HR and the Grants Office.</p> <p>Significant progress has been made between the Business and Human Resources Department but further refinement is needed to establish clearer processes and procedures.</p>	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
Redact bank account numbers from statements provided to the Board or staff	1	This has been incorporated into the information submitted to the Board in the package of monthly reports. This process has been implemented.	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
Explore regularly whether higher rates of return are available on interest-bearing accounts.	1	The rate of interest is being monitored regularly by the Treasurer to ensure that the District receives the most favorable rate of return on all funds held in all interest-bearing accounts.	

Treasury and Expenditure Controls

Recommendation	Status	Basis of Judgement	Other Information
<p>Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.</p>	<p>2</p>	<p>The administration met with both departments and we are designing a control form (referred to as a “Personnel Action Form”) that will provide for more consistency with coding staff payroll. In addition, the budgetary chart of accounts for payroll will be revised, edited and locked as of 7/1/2022. This will prevent erroneous coding issues. In connection with our Personnel Action Form and new chart of accounts, staff budgeting information will be shared with personnel and payroll. The Business Office is continuing their collaboration with HR while the 2022-23 school year budget is being built to ensure that all personnel are correctly encumbered.</p>	

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
Continue to impress upon all staff that confirming purchase orders will not be honored.	1	This is a heavily audited and reported area that is common to all school districts. There have been continual communications sent out to all staff on the timely processing of requisitions and the need to communicate information effectively. Follow-up conversations and correspondence are addressed with staff when confirming purchase orders are created due to ineffective planning and poor communication.	

Recommendation	Status	Basis of Judgement	Other Information
Encumber tuitions, health services costs, and other large expenses as soon as it can be ascertained that an obligation exists.	1	The Special Education and Support Operations offices are working diligently to create and maintain a tracking process by which the District can encumber funds in anticipation of foster, homeless, and special education tuition, as well as health and welfare costs.	

Purchasing

Recommendation	Status	Basis of Judgement	Other Information
Continue to ensure that backup personnel are up-to-date with current functions and ready to step in when called upon.	1	Cross training has been implemented. The viability and effectiveness of this cross training, should it ever be needed, is being assessed by the new Business Official.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Re-evaluate its current year revenue projections quarterly.	1	The Business Official has compiled historical revenue records and readily projects all revenues when needed. These projections include taxes, State aid and all locally generated revenue.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Obtain payment schedules for each of its PILOT payments to allow the district to accurately project its income from this source.	2	To date, the District has received raw data from the Town of Babylon and Industrial Development Agencies (IDA) related to Payments in Lieu of Taxes (PILOT). The new Business Official will compile this data into a spreadsheet that can be used and developed into an effective revenue control tool for all future PILOT payments. This process is ongoing and still requires additional data from the Town of Babylon.	

Recommendation	Status	Basis of Judgement	Other Information
Track data to be submitted to NYSED against previous years' submissions to determine reasonableness.	1	Data is being compared against prior years' NYSED submissions to ensure reasonableness in the current year's submission. A spreadsheet has been developed that provides a database for submissions and a mathematical comparison for each year. All variances have been explored and examined to ensure the proper accounting for projections.	

State Aid and Other Revenue

Recommendation	Status	Basis of Judgement	Other Information
Make every effort to submit required information regarding student populations and expenditures on a timely basis to the NYS Education Department.	1	Required student demographics and related expenditures are submitted to NYSED to ensure compliance. The Support Operations Office will continue to assist the Business Office in compiling data for submission. The business office has developed a system for the accurate completion and submission of financially related documents to NYSED. The financial St-3 and all supplemental schedules, transparency, and audit report were filed accurately and timely.	

Other Items

Recommendation	Status	Basis of Judgement	Other Information
Utilize an outside party to undertake a comprehensive demographic study of student populations and projections for future growth. This will support planning for the future.	1	An enrollment projection study by Western Suffolk BOCES (WSB) has been completed and submitted to the Superintendent's Office for publication. Additional documents have been provided to WSBOCES for a 2021-22 update.	

Other Items

Recommendation	Status	Basis of Judgement	Other Information
Utilize any operational fund balance (surplus) to help address future shortfalls (including State Aid).	1	The District allocated its operating surplus to replenish depleted reserve and fund balance accounts. Future operating surpluses, to the extent they are realized, will be considered as funding sources for reserve funds and non-reoccurring expenditures.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Have the Superintendent provide the BOE with analyses of estimated fund balances as well as recommendations for their use (each June).	1	The Superintendent has provided the Board with analyses of Estimated Fund Balance beginning in October, on a cumulative basis from July – November. Beginning with the December analysis, recommendations for usage will be included through year end.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Use a small portion of the fund balance to reduce future tax impacts. An assumption that this would occur has been incorporated into the long-range fiscal plan.	1	The administration is engaged in discussions with the Board regarding appropriate funding levels for District reserves. When appropriate and agreed upon through these discussions, the District can designate operating surpluses and Fund Balance to reduce future taxes levied on the community.	

Recommendation	Status	Basis of Judgement	Other Information
Continue to plan for the future of its facilities, including the possibility of bonding.	1	Health and safety and facility upgrades are being considered for the possibility of bonding. The tax levy implication of such bonding activity has also been projected by the new Business Official. The Board has formed a Facilities Committee and authorized a Request for Proposal for a new District architect. The Facilities Committee has met and will continue to meet on this topic going forward. The Board and Facilities Committee will garner support and engage in a collective effort as it pertains to facilities planning. The district has also leveraged Federal ARP and CRRSA monies to fund much needed facility repairs that were time-sensitive and could not wait for lengthy bond approvals.	

Long Term Planning and Debt

Recommendation	Status	Basis of Judgement	Other Information
Open negotiations for the extension of the Pre-K lease with Half Hollow Hills, until such time that new facilities within the Wyandanch UFSD can be established.	1	There are two years remaining on the existing lease with Half Hollow Hills, and the District has received an offer to extend the lease. The proposed lease extension is currently with legal counsel. The administration is considering the timing and duration of this extension given the work of the Facilities Committee.	

Recommendation	Status	Basis of Judgement	Other Information
Time the issuance of new debt to coincide with the retirement of currently-outstanding debt to minimize the impact on the tax base.	1	The issuance of new debt, such as deficit financing of \$3.1M, was timed to coincide with the extinguishing of the library bond, which dropped off in August 2021. In considering future bonding needs, the District has analyzed the retirement of current debt before acquiring new debt to minimize the impact on the community.	

Facilities and Transportation

Recommendation	Status	Basis of Judgement	Other Information
In light of circumstances created by the pandemic, ensure the Facilities Director has continued input into the budget-making process, particularly regarding health and safety issues.	1	The new Director of Facilities has worked closely with the Business Official and other cabinet members to address health and safety issues and protocols as put forth by NYSED and planned accordingly. He is an active participant in the budget development process.	

Recommendation	Status	Basis of Judgement	Other Information
Continue the services of its transportation consultant in the development of efficient and cost-effective bus routes.	1	The district is continuing its services with the transportation consultant to develop effective and cost-effective bus routes. The return to in-person instruction has seen an increase in the number of buses required to maintain efficiency and adherence with DOH (Department of Health) and CDC (Center for Disease Control) guidelines.	

Internal Auditors

Recommendation	Status	Basis of Judgement	Other Information
Continue the services of the Internal Auditors to assist the Business Office in achieving greater operational efficiency.	1	The District is continuing to rely on the expertise of the Internal Auditors to assist the Business Office in achieving greater operational efficiencies.	

Recommendation	Status	Basis of Judgement	Other Information
Determine areas to be reviewed by the Internal Auditors no later than November 30, 2020 to allow necessary analyses to be conducted during the 2020-21 school year.	2	As of the end date of this report, the recommended areas of focus were Treasury and Payroll, which have not been substantially addressed by the Internal Auditors.	

Long Range Fiscal Plan

Recommendation	Status	Basis of Judgement	Other Information
Submit an updated five-year financial plan to the Monitor by September 1st each year. The financial plan will be balanced as to revenues and expenditures. This plan shall include statements of all estimated revenues and expenditures, including a cash flow plan.	2	The District will work collaboratively with the Monitor to update the five-year financial plan, which will be submitted to the Monitor by September 1 st each year for the next successive years. The plan will be balanced as to total revenues and total expenditures. The plan will also include statements of estimated revenues, expenditures, and a cash flow plan.	

Other Items – Wyandanch Public Library

Recommendation	Status	Basis of Judgement	Other Information
Borrowings for the Wyandanch Public Library should be undertaken separately from those of the school district, if possible – to provide transparency to the public.	1	To the extent possible, the Wyandanch Public Library borrowings will be undertaken separately, given any legal considerations. This process will provide the necessary transparency to the Wyandanch community.	

Other Items – Wyandanch Public Library

Recommendation	Status	Basis of Judgement	Other Information
<p>Per usual requirements for revenue anticipation loans, the Library must demonstrate that the funding is required. The goal should be for the Library to plan, so that these annual loans are no longer needed and the financial relationship of the two entities is more distinct, as is the case in other communities.</p>	<p>2</p>	<p>For any Tax Anticipation Notes, the Library will provide the necessary documentation to substantiate the need for such funding. This process will provide the appearance and evidence that the two entities are separate and distinct.</p>	

Recommendation	Status	Basis of Judgement	Other Information
<p>Remittances for Library employee retirement payments should be made directly by the Library to the NYSLRS, rather than through the school district.</p>	<p>2</p>	<p>The Library has not obtained their own ERS number which allows them to make their own retirement payments directly to the NYSLRS. The District will continue to invoice the library monthly until such time as they get their own number and pay the district in full for their expenditures.</p>	