



# 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 school 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 meetings shall include the State Monitor and, with certain limited exceptions, the Superintendent (ongoing)	1	All meetings held have included invitations to the Fiscal Monitor and Superintendent since this recommendation was made.	

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)	Outstanding	The 2020-2021 annual performance review of the Superintendent remains in dispute. The Superintendent is not in agreement with the outcome of the evaluation.	

**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.	1	The board individually has participated in numerous trainings through NYSSBA (New York State School Boards Association) and Nassau Suffolk School Board Association. The Board at large had a custom board retreat facilitated by NYYSSBA.	

**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.	

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

**Budget Development**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<p>The District should consider both the short- and long-range goals of the school district in developing budgets.</p>	<p>1</p>	<p>The 2021-2022 budget as well as 6 prior years of audited financial data, were compiled and analyzed by the new business administrator for purposes of obtaining fundamental data and baselines for all revenue 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 SAMS Grants by local governmental officials afforded the district the ability to move forward with next steps. The installation cost is included in the 2021-2022 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.</p>	

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 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. Budget Workshops were scheduled for: February 10<sup>th</sup>, March 10<sup>th</sup>, March 17<sup>th</sup>, and April 14<sup>th</sup> in 2021. Similar dates will be scheduled for 2022 and will include translation. All supporting documents posted on our 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 will continue to value transparency and communication with the community by engaging all stakeholders with translated budget newsletters, translated town hall meetings, and regular updates on the district website and social media accounts. The district will also engage the community in budget discussion during specific budget presentation to be held during Board of Education 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
The school district shall ensure that all grants are expended in conformance with grant requirements.	1	The District submits semi-annual reports that detail payroll expenditures and allowable expenditures to the NYSED Office of Innovation and School Reform. We regularly communicate with the Office of ESSA Funded Programs to ensure that our federal grants are aligned with allowable expenditures. FS10s, FS10As, and FS10Fs are submitted in a timely manner and in compliance with all Uniform Grants Guidance.	

**Grants**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
The District should continue to explore all grant opportunities to maximize funds from non-tax sources.	1	The district has recently applied with 2 other districts for the My Brother's Keeper Family & Community Engagement Program to maximize our application power. This grant was approved. We are currently preparing an application for the 21 <sup>st</sup> Century Learning program. We continue 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.	



**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<p>Maintain a comprehensive database to accurately track staff vacancies and the availability of specific budget lines to pay for the positions.</p>	<p>1</p>	<p>HR sends ongoing 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>	

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

**Treasury and Expenditure Controls**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
Ensure the Business Office makes transfers among personnel budget lines as early in the fiscal year as possible.	2	This year was still a year of transition for the current Business Official and as such there was still some foundational work that needed to be completed. Correctly aligning personnel to the correct budget codes was part of that foundational work and will not be required as frequently moving forward. The Business Office is continuing their collaboration with HR while the 2023 budget is being built to ensure that all personnel are correctly encumbered.	

**Purchasing**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
Continue to impress upon all staff that confirming purchase orders will not be honored.	1	This is a heavily audited and reported area. There have been continual communications sent out to all staff on the timely processing of requisitions, and the need to communicate information in a timelier manner. Follow-up conversations, as well as written correspondence are had with staff when confirming POs are found. The district has become more aggressive in minimizing Confirming POs.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 we can encumber funds in anticipation of foster, homeless, and special education tuition, as well as health and welfare costs.	

**Purchasing**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
Obtain payment schedules for each of its PILOT payments to allow the district to accurately project its income from this source.	1	To date, we have received raw data from the Town of Babylon and IDA related to our PILOT payments. 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.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 that projections are properly accounted for.	

**State Aid and Other Revenue**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 NYS Education Department to ensure compliance. The Support Operations office will continue to assist the Business Office in compiling data for submission.	

**Other Items**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 has been completed and submitted to the Superintendent's Office for review before publication. During the 2021-22 school year, additional documentation will be submitted to WSB for potential updates of the study.	

**Other Items**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 BOE 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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 of Education regarding appropriate funding levels for our reserves. When appropriate and agreed upon through these discussions, operating surpluses and Fund Balance could be designated to reduce future taxes levied on the community.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 have also been projected by the new Business Official. The BOE 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 of Education and Facilities Committee will garner support and engage in a collective effort as it pertains to facilities planning.	



**Long Term Planning and Debt**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 2 years remaining on the existing lease with Half Hollow Hills and the district has received an offer to extend the lease. The administration is considering the timing and duration of this extension given the work of the Facilities Committee.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 drops 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 community.	

**Facilities and Transportation**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
In light of circumstances created by the pandemic, ensure the Facilities Director has continued input into the budget-making process, particularly in regard to health and safety issues.	1	Given the pandemic, the Director of Facilities is aware of the budgetary needs for health and safety issues and protocols as put forth by NYSED and is planning accordingly. He is an active participant in the budget development process.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 hybrid schedule required a cyclical analysis of current bus routes to maintain efficiency and adherence with DOH (Department of Health) and CDC (Center for Disease Control) guidelines.	

**Internal Auditors**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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.	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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.	1	The Internal Auditors have met with the Audit Committee and recommended the area of Treasury and Payroll as the area of focus in the next fiscal period.	

**Long Range Fiscal Plan**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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 <sup>st</sup> 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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
Borrowings for the Wyandanch Public Library should be undertaken separately from those of the school district, if possible – to provide transparency to the public.	2	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**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<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 from each other.</p>	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<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 to allow them to make the retirement payments directly to the NYSLRS. The District will continue to invoice them monthly until such time they get their own number.</p>	