

**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**

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

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
The Board of Education shall conduct annual performance reviews of the Superintendent in accordance with contractual provisions (ongoing)	1	The annual performance review of the Superintendent was extended via a memorandum of agreement between the BOE and superintendent to occur in Spring 2021	

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<p>The Board of Education should arrange for training to assist it in clarifying school board and administrative roles.</p>	<p>1</p>	<ul style="list-style-type: none"> <li>• One new Board member has completed the required new member training. The other Board member will be taking their required new member training by the end of March 2021.</li> <li>• The Board has participated in multiple trainings such as goal setting, superintendent evaluations and required fiscal training led by the Fiscal Monitor, Mr. Al Chase.</li> <li>• The Board on the whole has participated in conferences and meetings with the Nassau-Suffolk School Board Association, New York State School Board Association and the National School Board Association which has been deemed essential to the Board’s role in its development.</li> <li>• The Board is an active participant in conferences, meetings and trainings which strives to meet the needs of the Wyandanch Community and is scheduled to attend more trainings in the coming weeks and months ahead.</li> </ul>	

**Governance and Pragmatic Decision Making**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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>A budget development worksheet was distributed to all applicable department heads and school building leaders to itemize professional development, curricular resources and materials for the 2021-2022 school year. Budget Discussions held around curriculum and varied data sources to guide decision making. Short- and long-range goals have been discussed in ongoing budget meetings with principals and cabinet members.</p>	

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<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 will provide 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 have been scheduled for: February 10<sup>th</sup>, March 10<sup>th</sup>, March 17<sup>th</sup>, and April 14<sup>th</sup></p>	

**Budget Development**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
The school district should ensure budget development continues to include community input.	2	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 community voice will be heard and valued through these efforts, as well as the public budget workshops listed above.	

**Grants**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
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>
<p>The District should continue to explore all grant opportunities, to maximize funds from non-tax sources.</p>	<p>1</p>	<p>The district has recently submitted an application with 2 other districts for the My Brother’s Keeper Family &amp; Community Engagement Program to maximize our application power. We are currently preparing an application for the School Violence Prevention grant to bring in needed infrastructure upgrades and additional safety supports. We continue to utilize the assistance of a grant writer in applying for private and federal dollars. Grant office personnel receives continual updates from NYS Grants Gateway.</p>	

**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 board approved new salaries/hourly rates should be applied and steps and any overtime has been projected for year-end estimates. HR also coordinates with the Grants office to ensure accurate representation of grant-funded personnel. The Business Office 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 Business Official 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 was part of that foundational work and will not be required as frequently moving forward. The Business Office is collaborating with HR while the 2022 budget is being built to ensure that all personnel is 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.	2	There have been continual communications sent out to all staff on the timely processing of requisitions to be converted to POs and thereby avoidance of any Confirming POs. 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 from homeless and foster tuition bills that sometimes come one or more years after service is provided.	

<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.	2	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	The Business Office has completed all cross training such that in the event of any staff is out, the appropriate staff member can facilitate the necessary function such that there is no lag in task completion.	

**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.	2	The Business Office is re-evaluating the current year revenue projections as information becomes available from NYS and state aid runs. All projections are being reflected in the monthly cash flow and Fund Balance Projections on an ongoing basis.	

**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	The payment schedules were obtained from the Town of Babylon and are currently being compiled for each respective PILOT vendor with all of the payment schedules accounted for.	

<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.	2	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.	2	Required student population information 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.	

**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).	2	Expenditures are monitored on an ongoing basis for the purpose of cost containment measures, specifically as it pertained to the \$1.6M reduction in state aid. The district is currently considering available fund balance to address identified needs in the 2021-2022 budget.	

**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).	2	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.	2	Wherever appropriate and agreed upon through discussions with the Superintendent, Fund Balance will be utilized to reduce future tax impact to the community in our long-range fiscal plan.	

<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.	2	Health and safety facilities enhancement or upgrades are being considered for the possibility of bonding and extending the payment terms, such that there is a stream of payments instead of a large single payment. The BOE has formed a Governmental/Community Relations Committee to garner support and engage 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 been given “right of first refusal” as part of the lease agreement. This provides the district the opportunity to extend the current lease.	

<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 will analyze 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 has required a cyclical analysis of current bus routes to maintain efficiency and adherence with DOH and CDC 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.	2	The Internal Auditors have met with the Audit Committee and recommended the area of Payroll for the area of focus for the 2020-21 school year.	

**Long Range Fiscal Plan**

<b>Recommendation</b>	<b>Status</b>	<b>Basis of Judgement</b>	<b>Other Information</b>
<p>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.</p>	<p>2</p>	<p>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.</p>	

**Other Items – Wyandanch Public Library**

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

**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>	