

1. Overview of the Monitor’s Fiscal Improvement Plans for the 2021-22 school year. This section serves as an executive summary that identifies the key changes that have occurred in the district in the past year and the status of implementation of the recommendations in the initial plan that are the basis for revisions to recommendations in the plan.

The November 2020 Fiscal Improvement Plan for the Wyandanch UFSD contained numerous recommendations for actions to be undertaken by the school district. I can report that many of the recommendations have been enacted in full, while others have been partially enacted and are on their way to completion. A number of these recommendations are not one-time, solitary actions, but are continuing activities that must constitute a new manner of the District conducting its affairs going forward.

The Wyandanch UFSD has experienced a significant turnaround in its financial condition. After incurring deficits in both the 2017-18 and 2018-19 school years, the school district has accumulated a surplus of \$12.6 million, exclusive of the proceeds of the deficit financing from July 2020. While technically included in the total of fund balance, the deficit financing monies represent funds that must be paid back over the next 10 years. Funds have been placed into reserve accounts to provide for future needs of the school district. Such reserves can be used in the future to avoid spikes in the tax rates, as well as to cover unexpected future costs that may arise.

2. The table below details new recommendations for change and improvement. These recommendations are in addition to those stated in the initial report of December 2020.

	Original Recommendation	Action: (Delete, Revise, Add)	Revised or New Recommendation
1		ADD	The Business Office and Human Resources shall work together closely to assure proper budgetary placement of District staff, to ensure that Payroll has sufficient information to correctly charge payroll expenses.
2		ADD	<p>The Administration shall ensure the compliant, efficient, and complete use of the ARP and CRRSA funding within the designated timeframes.</p> <ul style="list-style-type: none"> • By December 1, 2021, the District will establish a schedule for submitting FS-25 Requests for Funds for each approved grant program. The schedule for requesting funds will reflect actual and anticipated expenditures. • All budget amendments to adjust the planned use of funds will be provided to the Monitor for review and approval five (5) days prior to submission to NYSED. • Quarterly fiscal reports detailing the encumbrance, expenditure, and liquidation of funds for each program will be provided to the monitor for review five (5) days prior to submission to NYSED for review by the Commissioner. • The District will complete FS-10F Final Expenditure reports by the deadlines established by NYSED to ensure timely close-out of each respective grant program.
3		ADD	Beginning immediately, State Aid related and other financially-related documents shall be filed accurately and on-time, resulting in no delays in State Aid payments to the District.

	Original Recommendation	Action: (Delete, Revise, Add)	Revised or New Recommendation
4		ADD	The switch in Worker’s Compensation from self-insured to an insured policy as of July 2021 will require effective monitoring and oversight. A quarterly review of expenditures by the Business Office shall occur to ensure that the policy-based plan is proving beneficial to the school district.
5		ADD	Upon approval of the annual update to the improvement plan by the Commissioner, the Board of Education and Administration shall make every reasonable effort (e.g., bargaining in good faith, providing timely responses to requests for information, avoiding canceling scheduled bargaining sessions without good cause, maintaining open lines of communication) to settle outstanding employee contract negotiations in the 2021-22 school year in order to ensure accurate budgets for the 2022-23 fiscal year and beyond.
6		ADD	The Board shall develop a policy under which a series of objective criteria are established to guide the Superintendent in determining whether a prospective employee is to be recommended to the Board for approval. Such policy shall have the goal of the Board rejecting recommended candidates only based upon cause. (Cause shall be defined as withholding approval for reason connected to the failure of the candidate to meet the qualifications of the position, conflicts of interest, or reasons connected to the candidate’s moral character that would preclude him or her from working in a public school setting). Personal or subjective considerations shall not be the basis for the Board’s refusal to approve recommended candidates for positions within the district.

	Original Recommendation	Action: (Delete, Revise, Add)	Revised or New Recommendation
7		ADD	<p>By January 31, 2022, the Board of Education shall set forth specific dates by which the following actions related to facility improvements shall take place:</p> <ul style="list-style-type: none"> • By mm/dd/yyyy, the Board shall appoint an architect to make a determination of possible capital projects. • By mm/dd/yyyy, the Facilities Committee shall submit to the Board a long-term capital improvement plan. • By mm/dd/yyyy, the Board shall approve the plans as submitted or as amended by the Board. • By mm/dd/yyyy, if the Board has not identified other funds to implement the plan, the District shall set a date to place a bond issue before the voters. • By mm/dd/yyyy, the District shall implement the capital improvement plan. <p>The dates set forth shall be acceptable to the Fiscal Monitor.</p>

Feedback from Public Hearing as to the plan update, held on November 17, 2021.

Written submissions are contained as an Appendix to this document.

	Feedback	Individual/Organization	Action Taken
1	Discussion of Foundation Aid and the long-term impact of the District not receiving it until 2021.	Various BOE Trustees	None
2	Concerns about the establishment of a Charter School in Wyandanch and potential adverse effects that may result.	Mrs. Clayton / self	None
3			
4			
5			

3. Elements of the Fiscal Monitor’s December 2020 Plan which the District has failed to implement:

	Element of Plan that has not been Implemented	Notification to Commissioner of Violation (Yes/No) ¹	Desired Action
1	NONE	NO	NONE
2			
3			
4			

¹ Under State Education law, monitors have discretion to determine whether a violation of a plan warrants formal notification to the Commissioner. Should a monitor make such notification, within twenty days, the commissioner shall determine whether the district is in violation of any element of the plans highlighted by the monitor and shall order the district to comply immediately with the plans and remedy any such violation. The school district shall suspend all actions related to the potential violation of the financial plan or academic improvement plan until the commissioner issues a determination.

4. Summary of the opportunities and continuing, emerging, and new barriers that the District faces in implementing the updated 2021-22 School Year Academic and Fiscal Improvement Plan.

With a significant turnaround in the financial condition of the Wyandanch UFSD, there is an opportunity for longer-term financial stabilization. The accumulation of reserves during the last two fiscal years should allow the Wyandanch Schools to better manage its financial situation and concurrently reduce yearly borrowings in the form of Tax Anticipation Notes (TANs). While the school district may never be wealthy in terms of available resources, it can continue to provide improved learning opportunities to students through efficient management of its tax levy budget and the numerous grants made available to it. The availability of American Rescue Plan (ARP) and The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funding will permit the school district to provide remedial and lost learning opportunities to its students, who have suffered greatly as a result of the Covid pandemic.

The recruitment of an experienced Business Administrator is resulting in improvement in both budgetary and operational management. The extensive experience of this individual will, in itself, be of great benefit to the District, as will his mentoring of staff. The new Business Administrator brings hope for improved business operations and the development of budgets that are both balanced and which improve learning opportunities for students, while providing the Board and the community with a transparent and easy to understand picture of District financial matters.

The anticipated increase in Foundation Aid of nearly \$21.5 million over the period of July 1, 2020 through June 30, 2024 will enable the Wyandanch schools to both expand existing programs and implement new strategies in the classroom. This expansion of Foundation Aid should greatly assist the District in providing enhanced educational opportunities to students over the next several years.

The recent approval of The Academy Charter School (TACS) in Wyandanch will create financial challenges over the longer term as enrollment in District schools declines. TACS has stated that it expects nearly all of its students to be residents of the Wyandanch UFSD. While the availability of Transition Aid will initially help to offset a substantial portion of the cost of charter school tuition, this aid phases out over time and may well leave the school district financially vulnerable. On the positive side, a smaller student body will undoubtedly leave the Wyandanch UFSD in a position to right-size staffing levels, and over the longer run, perhaps find classroom space available to return the Pre-K and Kindergarten students back to the District.

Moving forward, the future of the Wyandanch physical plant will be a major issue. The school district is expected to hire an architect who will put forth a comprehensive list of possible projects for the school board, administration, and community to consider. A Facilities Committee has been established to examine the needs of the school district and to make recommendations as to improvements and construction. After reviewing the needs and the options for financing, it is anticipated that the Board will decide on a course of action that best serves both the students and the community at-large. However, it is crucial that the Board pay immediate and serious attention to its facilities if it wishes to successfully compete with the charter school that is planned to open in September 2022.

In summary, the Wyandanch UFSD has made progress towards financial stability, and over the next few years should find itself in a position to not only restore positions that were lost in the recent past, but also to enhance academic programs for its students. Funds must continue to be carefully managed, as they have been by the current administration, to ensure that the school district provides the opportunity for successful outcomes for all of its students.

END

**REPORT OF THE
WYANDANCH UFSD
FISCAL MONITOR

ANNUAL UPDATE**

NOVEMBER, 2021

Albert T. Chase