

Semi-Annual Report of the Fiscal Monitor to
the Wyandanch Union Free School District

January 1 – June 30, 2021

Albert T. Chase, NYS Fiscal Monitor
October 2021

Introduction / Executive Summary

The November 2020 Fiscal Improvement Plan for the Wyandanch UFSD contained recommendations for actions to be undertaken by the school district, to enable it to develop operational and fiscal efficiencies. I can report that the vast majority of the recommendations made at that time have been enacted in full, while others have been partially enacted and are on their way to completion.

It must be noted that many of the recommendations made in the plan submitted to the Commissioner in December 2020 were not one-time actions, but are continuing activities where the recommendations need to become integral components of District operations.

The Administration and School Board have been fully cooperative in enacting change and moving the school district in a positive direction. A comprehensive partnership in this effort has been forged between the Fiscal Monitor and the Superintendent of Schools. As Fiscal Monitor, I continue to be consulted with regard to any and all fiscal matters as well as any operational issues that relate to my area of oversight. While there initially was a degree of reluctance and apprehension as to my involvement on the part of individual members of the school board, I believe that we have been able to forge a better relationship, one where my role is now largely viewed as assisting the school district rather than being adversarial.

A key change that has recently occurred in the Wyandanch UFSD is the successful recruitment of a new School Business Administrator. The Board of Education agreed that an experienced business official was needed and that it was necessary that the District devote an appropriate level of financial resources to recruit such an individual. In June 2021, the Board of Education appointed Mr. Richard Snyder to the position, effective July 19, 2021.

It is my expectation that the Business Administrator and I will work very closely going forward and that as Fiscal Monitor I will be able to devote greater efforts to the improvement of very specific functions in District operations.

Key Monitor Accomplishments During the 2020-21 School Year

-A comprehensive Fiscal Improvement Plan was developed for the Wyandanch UFSD, which included over thirty recommendations for improvement in areas related to financial and operational matters. As part of this document, a five-year financial plan was developed, which included line-by-line budgets for years through 2024-25. The Fiscal Improvement Plan was adopted by the Wyandanch UFSD Board of Education in November 2020, and forwarded to the NYS Education Commissioner in December 2020. *It should be noted that the five-year financial plan will be in need of substantive updating as a result of budgetary changes resulting from an increase in state aid that significantly impacted the school district's budget for the 2021-22 school year.*

-The 2021-22 school district budget, which was developed collaboratively with the Fiscal Monitor, was balanced as to revenues and expenditures, and allows the district to reinstate a

number of positions that had been eliminated in the 2018-19 and 2019-20 school year budgets. --
-The proposed 2021-22 school year budget was overwhelmingly passed by the Wyandanch community, with a 70% voter approval.

-The budget is being actively monitored weekly by the Business Office. Doing so allows the school district to recognize potential issues early on, and deal with them before they become problematic.

-The school district ended the last two fiscal years with a significant financial surplus. The availability of reserves will allow the school district to attain greater financial stability and provide increased options for the use of funds going forward. As a result of better controls and the availability of reserves, the Wyandanch UFSD was able to obtain a credit rating upgrade, thereby reducing borrowing costs. (A further improvement in its financial outlook also came about in its most recent ratings for 2021-22).

- The Wyandanch UFSD has begun planning for the long-term improvement of its facilities. It is hoped that these initiatives will result in a bond proposition being put forth within the next two years.

-Fiscal trainings were provided by the Fiscal Monitor to the school board. These trainings were held quarterly during the last year, with topics largely chosen by the Monitor, but at the same time allowed for the free flow of discussion among the school board, administration, and the Monitor.

-As alluded to above, the Fiscal Improvement Plan included a series of recommendations that the school district was expected to implement either immediately or over time. Each of those recommendations was addressed by the Wyandanch administration in its annual report, which was recently submitted to the Commissioner. While the great majority of those recommendations have been implemented satisfactorily, there are several with which I continue to have some level of concern. These are (original recommendations are italicized):

-The Board of Education should arrange for training to assist it in clarifying school board and administrative roles.

While the school board has undertaken training, both as a corporate body and as individuals, it is clear that school board members continue to interject themselves deeply into administrative matters, particularly those having to do with personnel and hiring. In some cases, such activity has made it difficult for the school district to operate in an effective and efficient manner, with the hiring of key staff being delayed. Continued training will only be effective if individual board members are determined to utilize the best practices to which training has exposed them. The New York State School Boards Association (NYSSBA) should continue to be utilized as a primary resource.

-Continue to ensure that backup personnel are up-to-date with current functions and ready to step in when called upon.

The staffing in the Business Office is relatively lean. While I have been assured that backup personnel will be in a position to assume the duties of any staff member who may be out for a period of time, I remain concerned that this process would not be problem-free. Having spoken extensively with the new Business Administrator about this, we are determined to work together to ensure that operations can continue in the temporary absence of key personnel.

-Obtain payment schedules for each of its PILOT payments to allow the district to accurately project its income from this source.

The Wyandanch UFSD has made significant strides in obtaining necessary aggregate data for its PILOT payment schedule. I would like to see the Business Office obtain the individual payment schedule of each PILOT so as to be able to determine which properties will be returning to the tax rolls on a year-to-year basis. I realize that obtaining this information may largely depend on the extensive cooperation of the Town of Babylon assessment office.

-Make every effort to submit required information regarding student populations and expenditures on a timely basis to the NYS Education Department.

This had been a chronic problem under the previous Business Administrator, which in some cases led to erroneous information being submitted, or in the case of STAR information, not being submitted in a timeframe that allowed for the timely receipt of that funding. As a result, a \$1.5 million payment was delayed from 2020-21 into the 2021-22 fiscal year. There has been a significant improvement and adherence to timelines under the new Business Administrator, but this must continue as an important practice.

-Continue the services of the Internal Auditor to assist the Business Office in achieving greater operational efficiency.

The Superintendent of Schools and the previous Business Administrator met with the internal auditors on several occasions. However, it does not appear that the internal auditors have been actively working in the school district. No reports were issued by the internal auditors concerning 2020-21 school year operations.

-Submit an updated five-year financial plan to the Monitor by September 1 each year. The financial plan will be balanced as to revenues and expenditures. The plan shall include statements of all estimated revenues and expenditures, including a cash flow plan.

It is agreed that the District should work in collaboration with the Monitor to update the financial plan. However, I have realized that September 1 is not a realistic date due to the fact that the independent auditors generally do not complete their work by that time, and so the final numbers that serve as the foundation of the future year financial planning would not be available. I believe that November 1 is a more realistic date for any plan updates. Given the turnover in the leadership of the Business Office in 2021, I anticipate that the initial report timeline of

November 1 may be unrealistic for this year. A long-range plan should be completed by November 2022, covering the 2022-23 school year through 2026-27.

Focus for the 2021-22 School Year

With the hiring of a very competent and experienced Business Administrator, I fully expect that the Business Office will not only get on track, but will flourish. The office had been in need of qualified and respected leadership, both of which it now has, and I expect that day-to-day operational matters will now be handled both timely and professionally.

There are a number of individual areas that can be focused on at this point, in an effort to create a model operation. Among these are:

-Better integration of Business Office activities with Human Resources. These offices interact in terms of position control and budgeting, as well as with payroll activities. There exists a need to better coordinate processes and procedures, and to define the roles and responsibilities of each office in regard to their intersecting activities.

-Long-term planning for capital improvements in the school district. There is a real need for new and upgraded facilities for the Wyandanch students, and the planning must come up to full speed during the 2021-22 school year. The District building aid ratio should provide a generous level of financial partnership with the State in this endeavor. I anticipate working closely with the administration and school board to advance the planning necessary prior to proposing a referendum.

-There is a need to update the financial plan of the school district to recognize changes that occurred in the 2021-22 school year budget. Due to changing conditions, the plan will need to be substantively updated at least annually to ensure its continued relevance. The updated annual report to be submitted to the school board in November will reflect those changes.

-Refinements continue to need to be made in the assignment of staff to specific budget / function areas as a means of achieving greater fiscal accuracy. Much progress was made last year, but a preliminary analysis shows that work remains to be done. This is a process that will require a thorough review each year. The Business Office will need to play a greater role in respect to this issue.

-The use of funding provided through the American Rescue Plan (ARP) and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) will need to be closely monitored to assure its appropriate use in terms of the needs of the Wyandanch student community. It will be particularly important to ensure that the use of these funds do not create long-term or unsustainable obligations on the part of the school district.

-The Fiscal Monitor will continue to work with the school board to provide any and all fiscal training that may be requested, in order to ensure that financial decisions are made using a complete base of knowledge of the implications and potential outcomes that may result from

such choices. Going forward, I would like the topics to be directed by board member request, so that issues of their interest / concern are addressed.

Summary

I wish to thank the Wyandanch Board of Education, administration, and community for their support in my efforts to assist with meaningful and positive change for the Wyandanch schools. I look forward to the future of the Wyandanch UFSD and the opportunity to contribute to the continuing progress of the school district.

cc: Dr. Kimberly Young-Wilkins, Deputy Commissioner, P-12
Dr. James Baldwin, Deputy Commissioner,
Wyandanch UFSD Board of Education
Dr. Gina Talbert, Superintendent of Schools

Attachment: List of Approved Contracts – January -June 2021

Wyandanch UFSD – Contracts entered into with outside parties

Contracts 2020-21

January 1, 2021 through June 30, 2021

Entity	Service	Date Approved
Asset Works	Fixed asset valuation service	1/13/2021
East Islip UFSD	Health & Welfare services to non-public students	1/13/2021
Babylon UFSD	Health & Welfare services to non-public students	1/13/2021
South Huntington UFSD	Special Education services	1/13/2021
Deer Park UFSD	Special Education services	1/13/2021
East Islip UFSD	Special Education services	1/13/2021
Little Flower Children's Services	Special Education services	1/13/2021
Tetra Tech Engineers & Architects	Architect - Sewer reconstruction project	2/10/2021
GTA	E-Rate consultant	2/10/2021
Renaissance Learning. Inc.	Professional development for middle school staff	2/10/2021
Bay Shore UFSD	Health & Welfare services to non-public students	2/10/2021
Farmingdale UFSD	Health & Welfare services to non-public students	2/10/2021
Half Hollow Hills UFSD	Health & Welfare services to non-public students	2/10/2021
Jericho UFSD	Health & Welfare services to non-public students	2/10/2021
Uniondale UFSD	Health & Welfare services to non-public students	2/10/2021
West Islip UFSD	Health & Welfare services to non-public students	2/10/2021
East Islip UFSD	Special Education services	2/10/2021
Farmingdale UFSD	Special Education services	2/10/2021
Half Hollow Hills UFSD	Special Education services	2/10/2021
Always Learning, LLC	Literacy workshops / professional development	3/17/2021
Dr. Wafa Deeb-Westervelt	Administrative mentoring and coaching	3/17/2021
Change Impact	Culturally-diverse practice in support of NYSIP goals	3/17/2021
Smithtown CSD	Health & Welfare services to non-public students	3/17/2021
Massapequa UFSD	Health & Welfare services to non-public students	3/17/2021
Hicksville UFSD	Health & Welfare services to non-public students	3/17/2021
South Huntington UFSD	Health & Welfare services to non-public students	3/17/2021
Just Kids Early Learning Center	Sections 611 / 619 service allocations	3/17/2021
Therapy Travelers	Therapy evaluations and rehabilitation services	3/17/2021
Savin Engineering	Engineering re: District sewer project	3/17/2021

Opportunity School	SEDCAR IDEA Part B allocation agreement	4/21/2021
Western Suffolk BOCES	Technology lease agreement	5/19/2021
MetTel	phone and communications service agreement	5/19/2021
Horizon Healthcare Staffing	Nursing services	5/19/2021
Curriculum Associates, Inc.	Professional development (i-Ready)	5/19/2021
EAC Network	Crisis counseling (no cost)	5/19/2021
Youth Enrichment Services (YES)	Covid-related counseling (no cost)	5/19/2021
JSlichko Consulting	Professional development	5/19/2021
Hauppauge UFSD	Health & Welfare services to non-public students	5/19/2021
Deer Park UFSD	Health & Welfare services to non-public students	5/19/2021
Amityville UFSD	Health & Welfare services to non-public students	5/19/2021
Hempstead UFSD	Health & Welfare services to non-public students	5/19/2021
Manhasset Public Schools	Health & Welfare services to non-public students	5/19/2021
All About Kids	Special Education services, 2021-22	5/19/2021
Bilinguals, Inc. dba Achieve Beyond	Special Education services, 2021-22	5/19/2021
Hagedorn Little Village School	Special Education services, 2021-22	5/19/2021
Consulting That Makes A Difference	Special Education services, 2021-22	5/19/2021
Dragonfly ABA	Special Education services, 2021-22	5/19/2021
Henry Viscardi School	Special Education services, 2021-22	5/19/2021
Helping Hands	Special Education services, 2021-22	5/19/2021
Beyond Boundries Therpeutic Services	Special Education services, 2021-22	5/19/2021
NYSARC - Suffolk ARC	Special Education services, 2021-22	5/19/2021
Cleary School for the Deaf	Special Education services, 2021-22	5/19/2021
NY Therapy Placement Services	Special Education services, 2021-22	5/19/2021
UCP of Greater Suffolk	Special Education services, 2021-22	5/19/2021
Woodward Children's Center	Special Education services, 2021-22	5/19/2021
Little Flower Children and Family Services	Special Education services, 2021-22	5/19/2021
AssetWorks	Asset inventory services	6/16/2021
Capital Market Advisors	TAN and Continuing Disclosure services	6/16/2021
OMNI Group	403(b) management	6/16/2021
Tetra Tech	Amendment to architect contract	6/16/2021
LanguageLine	Translation services	6/16/2021
Westbury UFSD	Health & Welfare services to non-public students	6/16/2021
Metro Therapy	Special Education services, 2021-22	6/16/2021
South Oaks Hospital	Special Education services, 2021-22	6/16/2021
Developmental Disabilities	Special Education services, 2021-22	6/16/2021
School Aid Management Services	Maximization of Medicaid claiming	6/16/2021
Little Flower UFSD	Special Education services, 2021-22	6/16/2021
Horizon Healthcare	Nursing and healthcare services, 2021-22	6/16/2021
Helping Hands	Special Education services, 2021-22	6/16/2021

Central Islip UFSD	Special Education services, 2020-21	6/16/2021
Hicksville UFSD	Special Education services, 2021-22	6/30/2021
Eden II / Genesis	Special Education services, 2021-22	6/30/2021
O'Brien Speech, Language and Learning	Special Education services, 2021-22	6/30/2021
Babylon UFSD	Special Education services, 2021-22	6/30/2021

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