

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 time-sensitive actions, but are continuing activities that must constitute a new manner of the District conducting its affairs 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 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 will 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 compliance, 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 FS25 Requests for Funds for each approved grant program. The schedule for requesting funds will be a factual 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 FS10F Final Expenditure reports by the deadlines established by NYSED to ensure timely close-out of each

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7		ADD	<p>By January 31, 2022, the Board of Education shall set forth specific details 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>

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 long-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. 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.

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. However, it is crucial that the Board pay immediate and serious attention to its facilities if it wishes to successfully compete with the charter schools 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