



# Farmingdale School District

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Board of Education Meeting/Adopt Budget for Voter Approval  
April 14, 2021

**EXECUTIVE SESSION, 6:00 P.M.**  
Virtual Meeting

It is anticipated that upon a majority vote of the total membership of the Board, a motion to meet in Executive Session to discuss specific litigation, collective bargaining, and personnel issues in accordance with Open Meetings Law will be considered. Following the Executive Session the Board will hold a virtual meeting approximately 8 p.m.

**PUBLIC MEETING, 8:00 P.M.**  
Virtual

Welcome to this evening's meeting of the Board of Education.

Pursuant to Executive Order 202.1 (and subsequent orders closing District schools) issued by the Hon. Andrew M. Cuomo, Governor of the State of New York, signed March 12, 2020, and due to the concerns of the Board of Education for the Health and Safety of the community emanating from the current COVID 19 pandemic, there will be no in-person public access to the aforementioned board meeting and instead the meeting will be live streamed and recorded. Access to the live stream can be had by accessing the school district's website for a link that will bring you to a youtube site and the recording of the meeting can be accessed on [www.farmingdaleschools.org](http://www.farmingdaleschools.org). In addition, the public participation portion of the meeting shall be suspended by board resolution.

PLEASE KNOW THAT THE BOARD OF EDUCATION IS INTERESTED IN ENCOURAGING MEMBERS OF THE PUBLIC TO SHARE THEIR IDEAS, COMMENTS AND QUESTIONS. YOU MAY SEND YOUR FEEDBACK AND QUESTIONS TO US THROUGH OUR EMAIL ACCOUNT: [BOE@FARMINGDALESCHOOLS.ORG](mailto:BOE@FARMINGDALESCHOOLS.ORG). QUESTIONS WILL BE PUBLICLY ADDRESSED AT NEXT WEEK'S BOARD MEETING. THANK YOU FOR YOUR ANTICIPATED COURTESY AND COOPERATION.

**Call to Order**

**Pledge of Allegiance**

**Superintendent's Update**

- o Superintendent's Monthly Update
- o Budget Presentation- Michael Motisi

## **Old Business**

### **Board of Education Minutes**

Motion made by \_\_\_\_\_, seconded by \_\_\_\_\_ to approve the minutes of

1. Minutes of Jan 27, 2021 Executive Session
2. Minutes of Feb 11, 2021 Special Meeting
3. Minutes of Mar 1, 2021 Executive Session
4. Minutes of Mar 2, 2021 Executive Session
5. Minutes of Mar 3, 2021 Board Meeting
6. Minutes of Mar 17, 2021 Budget Workshop
7. Minutes of Mar 23, 2021 Executive Session
8. Minutes of Mar 24, 2021 Budget Workshop/Public Input

### **Board Correspondence**

### **Board Committee Reports**

### **Consideration of Consent Agenda:**

Motion made by \_\_\_\_\_, seconded by \_\_\_\_\_ that the Consent Agenda consisting of Items I (a-l), II (a-h), and III (a-d) be approved as a whole with action recorded separately.

## **I. Business Report**

### **a. Acceptance for File of Financial Reports**

1. Acceptance of the Treasurer's Report - February 2021
2. Acceptance of the Extra Curricular Report - February 2021
3. Acceptance of the Claims Auditor Report - February 2021
4. Acceptance of the Revenue and Expenditure Report - February 2021

### **b. Approval of Contracts and Agreements**

1. Approval of Health & Welfare Services Agreements for Resident Students Attending Non Public Schools Outside of the District for the 2020/21 School Year (Garden City, Smithtown & South Huntington)
2. Approval to Participate in the Nassau BOCES Transportation Consortium & Approval of Inter-Municipal Cooperative Transportation Agreement with Nassau BOCES for the 2021/22 School Year
3. Approval of an Agreement and a Business Associate Agreement for Compliance with the HIPAA Act of 1996 with Long Island Athletic Services to Provide Athletic Trainer Services for the 2021/22 School Year
4. Approval of Contract #37 with Nassau BOCES
5. Approval of a Revocable Permit and Agreement with SUNY Farmingdale for Non-Commercial Use of University Facilities (Off-Site Emergency Shelter)
6. Approval of an Agreement with Nassau BOCES for a Regional Summer School Program - Summer 2021
7. Approval of a Discovery Education Order Form for Grades 7 & 8 Social Studies and Terms & Conditions
8. Approval of an Agreement and Addendum with East Meadow Driving School for 2021-2022

- 9. Approval of Special Education and General Education Contracts for the 2020-2021 School Year
- 10. Approval of a Special Education and General Education Contract for the 2019-2020 School Year
- c. Acceptance of a Donation to the Murray Cantor Memorial Scholarship Fund
- d. Acceptance of a Donation to the 81 Dalergirls Scholarship Fund
- e. Acceptance of a Donation to the Andres F. Romay Memorial Scholarship Fund
- f. Acceptance of a Donation to the Achievement in the Face of Adversity Scholarship Fund
- g. Approval of Award of Bid - Rubbish Removal
- h. Acceptance of Funds and Increase the 2020/21 Budget for Lifeguard Certification from the American Red Cross
- i. Acceptance of Funds and Increase the 2020/21 Budget for the Long Island String Festival Association (LISFA)
- j. Approval of Transfer of Funds - April 2021
- k. Approval of Declaration of Obsolete Equipment - April 2021
- l. Approval of Change Order #2 with Norberto Construction, Inc. for a Portable ADA Lift at the Aquatic Center at Howitt Middle School

## **II. Items for Action**

- a. Approval of Policy #0101, Gender Neutral Restrooms
- b. Approval of Policy #5100, Attendance
- c. Approval of a Memorandum of Agreement with the CSEA Clerical/Custodial Unit Regarding Summer Work Schedules
- d. Approval of a Memorandum of Agreement with CSEA Teacher Aides and School Monitors
- e. Approval of a Memorandum of Agreement with the CSEA Clerical/Custodial Unit Regarding Paid Holidays
- f. Appointment of a School Medical Inspector Pursuant to Section 913 of Education Law and Approval of a Section 913 Medical Examination of the Employees Named in Executive Session
- g. Approval of Declaration of Obsolete Library Books
- h. Authorization for the Board President to send a Certified Letter to a Resident Named in Executive Session

## **III. Superintendent's Report**

- a. Personnel Items -- Instructional
- b. Personnel Items -- Non-Instructional
- c. Approval of the Committee on Special Education Placements Report and Acceptance for File of Said Report
- d. Approval of the Committee on Preschool Special Education Placements Report and Acceptance for File of Said Report

## **IV. Items for Discussion and Action**

Motion made by \_\_\_\_\_, seconded by \_\_\_\_\_ to accept and approve

- 1. Approval of the Property Tax Report Card for the 2021/22 School Year
- 2. Adoption of the Proposed 2021/22 Budget for Voter Approval
- 3. Acceptance of the Agreed Upon Procedures Audit Report & Corrective Action Plan for the 2020/21 School Year

**V. Items For Discussion**

1. Draft Policy #5152, Admission of Non-Resident Students
2. Draft Policy and Regulation #5151, Homeless Children

**Adjournment**

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Mary E. Rogers, District Clerk

**Board of Education**50 Van Cott Ave  
Farmingdale, NY 11735

Meeting: 04/14/21 08:00 PM

Department: Assistant to the Superintendent for Business

Category: Budget

Prepared By: Ro Fullam

Initiator: Michael Motisi

Sponsors:

DOC ID: 6920

**SCHEDULED****CONSENT ITEM (ID # 6920)**

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## **Approval of the Property Tax Report Card for the 2021/22 School Year**

RESOLVED, that the Farmingdale Union Free School District Board of Education approve the attached New York State Property Tax Report Card for the 2021/22 school year in accordance with Education Law Section 1716(7).

CONFIDENTIAL

2021-2022 Property Tax Report Card

280522 - FARMINGDALE UNION FREE SCHOOL DISTRICT

Contact Person: Michael Mofisi - Assistant to the Superintendent for Business

Telephone Number: (516) 434-5120

	Budgeted 2020-2021 (A)	Proposed Budget 2021-2022 (B)
Total Budgeted Amount, not Including Separate Propositions	\$ 173,076,807	\$ 174,915,558
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$ 129,693,583	\$ 131,650,885
B. Tax Levy to Support Library Debt, If Applicable	\$ -	\$ -
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$ -	\$ -
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	\$ -	\$ -
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 129,693,583	\$ 131,650,885
F. Permissible Exclusions to the School Tax Levy Limit	\$ 4,031,263	\$ 4,184,246
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	\$ 125,722,320	\$ 127,466,449
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 125,662,320	\$ 127,458,449
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	\$ 60,000	\$ -
Public School Enrollment	5,311	5,252
Consumer Price Index		1.23%
	Actual 2020-2021 (D)	Estimated 2021-2022 (E)
Adjusted Restricted Fund Balance	\$ 24,208,461	\$ 17,965,254
Assigned Appropriated Fund Balance	\$ 5,500,000	\$ 3,000,000
Adjusted Unrestricted Fund Balance	\$ 6,923,084	\$ 6,998,622
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2021-2022, includes any carryover from 2020-2021 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

2021-2022 Property Tax Report Card

Schedule of Reserve Funds

Attachment: 2021-22 Property Tax Report Card (6920 : Approval of the Property Tax Report Card for the

Reserve Type	Reserve Name	Reserve Description	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-2022 School Year
Capital	Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	\$ 8,485,730	\$ 8,509,025	Not planned for use in 2021-2022.
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation	Workers' Compensation Reserve Fund	To pay for Workers Compensation and benefits.	\$ 76,253	\$ 76,386	Use of reserve dependent on actual end-of-year self-insured Workers' Compensation liability.
Unemployment Insurance	Unemployment Insurance Payment Reserve Fund	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 617,144	\$ 618,219	Not planned for use in 2021-2022.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	Reserve Fund for Payment of Bonded Indebtedness	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$ 166,310	\$ -	Not planned for use in 2021-2022.
Insurance	Insurance Reserve Fund	To pay liability, casualty, and other types of uninsured losses.	\$ 412,186	\$ 412,883	Not planned for use in 2021-2022.
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve Fund	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ 2,684,414	\$ 2,169,054	Approximate use of \$150,000 for payment of accrued unused sick days for retiring employees.
Retirement Contribution	Retirement Contribution Reserve Fund	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 5,362,872	\$ 5,178,886	Not planned for use in 2021-2022.
Other Reserve					

**Board of Education**

50 Van Cott Ave  
Farmingdale, NY 11735

Meeting: 04/14/21 08:00 PM

Department: Assistant to the Superintendent for Business

Category: Budget

Prepared By: Ro Fullam

Initiator: Michael Motisi

Sponsors:

DOC ID: 6922

**SCHEDULED****CONSENT ITEM (ID # 6922)**

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**Adoption of the Proposed 2021/22 Budget for Voter Approval**

RESOLVED, that the Farmingdale Union Free School District Board of Education adopt the proposed school budget for the fiscal year July 1, 2021 through June 30, 2022 in the amount of \$175,030,683, subject to voter approval.



**Board of Education**  
50 Van Cott Ave  
Farmingdale, NY 11735

Meeting: 04/14/21 08:00 PM  
Department: Assistant to the Superintendent for Business  
Category: Action Item  
Prepared By: Ro Fullam  
Initiator: Michael Motisi  
Sponsors:  
DOC ID: 6930

**SCHEDULED**

**CONSENT ITEM (ID # 6930)**

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## **Acceptance of the Agreed Upon Procedures Audit Report & Corrective Action Plan for the 2020/21 School Year**

RESOLVED, that the Farmingdale Union Free School District Board of Education accept the Agreed Upon Procedures Audit Report related to the various processes and procedures of the district's benefits administration, facilities department, and capital project accounting and administration areas completed in the 2020/21 school year and to approve the Corrective Action Plan related to the Agreed Upon Procedures Audit Report.

**Farmingdale Union Free School District**  
**Independent Accountant's Report On**  
**Applying Agreed-Upon Procedures**  
February 4, 2021

Attachment: Internal Audit Report (Agreed Upon Procedures) & Corrective Action Plan for 2020-21 - April 14, 2021 (6930 : Acceptance of Agreed

**CULLEN &  
DANOWSKI, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

VINCENT D. CULLEN, CPA  
(1950 - 2013)

JAMES E. DANOWSKI, CPA  
PETER F. RODRIGUEZ, CPA  
JILL S. SANDERS, CPA  
DONALD J. HOFFMANN, CPA  
CHRISTOPHER V. REINO, CPA  
ALAN YU, CPA

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Board of Education and Audit Committee  
Farmingdale Union Free School District  
Farmingdale, New York

We have performed the procedures described in the following pages, which were agreed to by the Farmingdale Union Free School District (District), solely to determine the effectiveness related to the various processes and procedures of the District's benefits administration, facilities department, and capital project accounting and administration areas during the period January 1, 2020 through November 30, 2020.

The District's management is responsible for administering these functions.

This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are described in the following pages.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion on the District's internal control related to the areas noted above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. Based on the results and finding of this agreed-upon procedures engagement, we do not recommend that any additional testing be performed.

We would like to express our appreciation for the cooperation and assistance that we received from the District's administration and other employees during our engagement.

This report is intended solely for the information and use of the District and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.

*Cullen & Danowski, LLP*  
February 4, 2021

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FARMINGDALE UNION FREE SCHOOL DISTRICT  
Report on Applying Agreed-Upon Procedures  
For the Period Ended November 30, 2020

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Attachment: Internal Audit Report (Agreed Upon Procedures) & Corrective Action Plan for 2020-21 - April 14, 2021 (6930 : Acceptance of Agreed

**Introduction:**

This report is categorized by function (benefits administration, facilities and capital projects) and there are four sections under each function consisting of:

- Background information.
- Procedures performed.
- Findings.
- Recommendations.

Some of the recommendations may require a reassignment of personnel duties within the District and/or a monetary investment. However, any enhancement of controls should be done after a careful cost-benefit analysis.

**Corrective Action Plan:**

Commissioner of Education Regulation §170.12(e)(4) requires that a Corrective Action Plan (CAP), approved by the Board of Education, must be filed within 90 days of issuance with the New York State Education Department (NYSED).

The District should submit the CAP along with the respective Internal Audit Report via the NYSED portal.

**FARMINGDALE UNION FREE SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures (Continued)**  
 For the Period Ended November 30, 2020

Attachment: Internal Audit Report (Agreed Upon Procedures) & Corrective Action Plan for 2020-21 - April 14, 2021 (6930 : Acceptance of Agreed

As per our engagement letter, we were engaged by the Board of Education (Board) and the management of the District to apply auditing procedures to determine the effectiveness related to benefits administration, facilities and capital projects processes and procedures of the District during the period January 1, 2020 through November 30, 2020.

**Benefit Administration**

**Background:**

The District provides various benefits to the employees including health, dental, vision and life insurance as well as required pension contributions. These benefits are either mandated (payroll taxes, NYS Teachers' Retirement System [TRS], NYS and Local Employees' Retirement System [ERS], etc.), or are required by either collective bargaining agreement or individual contract. The District utilizes the nVision financial system, which is a sophisticated product that has been tailored to meet the requirements of New York State school districts.

The administration of employee benefits is a complex area for any school district.

The budget and actual results for the fiscal year ended June 30, 2020 were as follows:

Appropriation Status Detail Report By Function From 7/1/2019 To 6/30/2020						
Formatted Account	Description	Budget	Adjustments	Adj Budget	Expensed	Available
A 9100.130-03-90	WORKERS COMPENSATION	\$ 108,541	\$ -	\$ 108,541	\$ 108,541	\$ -
A 9100.150-03-90	DISABILITY INSURANCE	3,450	-	3,450	3,450	-
A 9100.155-03-90	AUTO REIMBURSEMENT	14,000	-	14,000	14,000	-
A 9100.490-03-90	FLEX BENEFITS VIA BOCES	15,000	-	15,000	6,069	8,931
A 9100.800-03-90	NYS EMPLOYEE RETIREMENT	3,100,000	-433,095	2,666,905	2,666,905	-
A 9100.801-03-90	NYS TEACHER RETIREMENT	6,400,000	-253,192	6,146,808	6,004,579	142,228
A 9100.802-03-90	RETIREMENT CERTIFIED	62,000	-	62,000	58,500	3,500
A 9100.803-03-90	SOCIAL SECURITY	6,000,000	432,727	6,432,727	6,432,727	-
A 9100.804-03-90	WORKERS' COMPENSATION	1,350,000	1,129,500	2,479,500	2,333,879	145,621
A 9100.805-03-90	UNEMPLOYMENT	30,000	138,068	168,068	168,068	-
A 9100.806-03-90	EMPIRE & H.I.P. MEDICAL	22,602,168	-2,852,302	19,749,866	19,749,866	-
A 9100.807-03-90	DENTAL & OPTICAL CSEA	375,000	-	375,000	342,999	32,001
A 9100.808-03-90	FFT BENEFIT FUND & FAAS DENTAL	800,000	-	800,000	785,961	14,039
A 9100.809-03-90	LIFE INSURANCE	95,000	-	95,000	82,529	12,471
A 9200.157-03-90	RETIREMENT- INSTRUCTIONAL	50,000	-	50,000	-	50,000
A 9200.159-03-90	ADD'L ADMINISTRATIVE WORK	105,000	17,070	122,070	122,070	-
A 9200.177-03-90	RETIREMENT- INSTRUCT. SUPPORT	45,000	-	45,000	126	44,874
A 9200.400-03-90	NON-ELECTIVE RETIREMENT BENEFIT	25,000	1,291,824	1,316,824	1,316,824	-
		\$ 41,180,159	\$ (529,399)	\$ 40,650,760	\$ 40,197,094	\$ 453,666

One clerk who reports in the Human Resources Department handles most day-to-day administration; however, the Business Office provides substantial monitoring and budget administration.

The Benefit Clerk has the following key duties related to benefits administration:

- Calculate the deductions needed to be withheld from employees' paychecks to reimburse the District for the coverage.
- Prepare written documentation to formally communicate changes to deductions and billing amounts and sends these communications to the appropriate recipients (e.g., administrators, other departments, insurance providers, etc.).

**FARMINGDALE UNION FREE SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures (Continued)**  
 For the Period Ended November 30, 2020

- Establish and maintain files and schedules containing the necessary information for every active employee in the District.
- Review and reconcile the insurance provider invoices and resolve any discrepancies with the respective provider. Once processed, the invoices are reviewed and approved by the Human Resources Administrator, the Assistant to the Superintendent for Business and the Claims Auditor as part of the warrant review process before sending the payment to the insurance provider.
- Review the schedule for retiree billings and Medicare Part B reimbursements.

Cullen & Danowski performed agreed upon procedures related to benefit administration in 2008 and we reviewed the health insurance payments in 2017. During that entire 12 plus year period the same clerk has been performing the primary duties of benefit administration.

**Procedures:**

**Employee Benefits Administration**

Perform a review of the employee benefits administration as follows:

- Review Board policies and procedures related to employee benefits regarding review and approval of invoices from service providers as well as costs charged to employees and retirees.
- Review all collective bargaining agreements and individual employee agreements to gain an understanding of the benefit related obligations of the District.
- Interview District personnel responsible for insurance benefits related to billings, collections and provider payments for ensuring the accuracy of the data and that the changes to enrollments are addressed in a timely manner.
- Compare the insurance benefits provided to employees to the respective bargaining unit contract requirements.
- Review the District's reconciliation of the monthly (or other) invoice for each insurance provider to the District's employee and payroll records. In the event that the reconciliation was not prepared, we will assist the District in performing a reconciliation.
- Review employee benefits related activity and for each type of insurance benefit:
  - Select 2 months and test the invoices of each insurance provider to ensure that the payments are accurate, processed timely and properly supported (e.g., reconciliation documentation).
  - Select 50 active employees (of approximately 650) enrolled in the health insurance benefits plan to ensure proper deductions from employees, payments to the plan providers are accurate and timely and rates are in compliance with approved plans.
  - Select 25 retirees (of approximately 600) enrolled in the health insurance benefits plan to ensure accuracy of their payments and verify their eligibility.
  - Select 5 employees on unpaid leave during the period to ensure that the District collected their health insurance contribution amounts, if applicable.
  - Review general ledger account activity for the benefit budget codes during the time period under review for unusual transactions or entries. Discuss any noted items with District personnel.
- Review the annual recalculation of cost allocations between the District and employees as of January 1, 2020 and 2021 for accuracy.

**FARMINGDALE UNION FREE SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures (Continued)**  
For the Period Ended November 30, 2020

**Findings:**

- We noted that the original budget for FICA was inadequate for the 2019-20 school year and that in all likelihood will be inadequate for the 2020-21 school year. While budget funds were available in other benefit codes to cover this shortfall, we believe the FICA budget should be adjusted each year based on the change of overall salaries.
- We noted that the budget for workers compensation coverage is difficult to predict since the District is required to fund payments which fluctuate annually.
- The budget adjustment of almost \$1.3M for Non-Elective Retirement Incentive was necessary due to a retirement incentive which significantly increased the costs for the fiscal year.
- The Benefits Clerk reviewed the written procedures for her role and updated them during the course of our engagement.
- There were no exceptions noted with any payments or deductions for benefits for the transactions related to benefit administration than we reviewed.

**Recommendations:**

- **Budget** – We recommend that the budget for FICA be reviewed and adjusted each year to better reflect anticipated actual costs.

**FACILITIES****Background:**

Over the past couple of years, the administration of the day-to-day facility operations has changed so that the day to day operations are managed by a new Director of Operations and Management while the Facilities Director is primarily managing the capital projects. Our review focused on the internal controls related to purchasing and disbursements as well as staff related costs (salary, hourly and overtime).

**Procedures:****Facilities**

We will perform a review of the operations of the Facilities Department as follows:

- Interview appropriate personnel regarding internal controls over staffing, time reporting, purchasing and invoice approval, budget preparation, budget monitoring, inventory control, fuel, District vehicles and other areas of responsibility within the Facilities Department.
- Review processes related to the District vehicles to ensure that procedures are in place to adequately monitor their usage, mileage and fuel consumption. Also, validate that these assets are properly safeguarded.
- Examine payroll records of the Facilities Department employees for 3 pay periods during the period and, on a test basis, compare to source documentation.



**FARMINGDALE UNION FREE SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures (Continued)**  
 For the Period Ended November 30, 2020

- Review purchase orders (PO) for 6 of the 10 largest Facilities Department vendors during the period and examine up to 3 invoices related to those POs to determine if policies and procedures of the District have been followed.
- Select 15 additional disbursements from the Facilities Department accounts and review supporting documentation to determine if applicable purchasing and disbursement policies and procedures have been followed.

**Findings:**

- During our interview with the recently appointed Director of Operations and Maintenance it was clear that he had a thorough understanding of the budget and purchasing requirements of the District. There appears to be appropriate segregation of duties related to the financial operations of facilities.
- Our review of the budget indicates no significant concerns. The original budget amounts appear reasonable, and budget adjustments during the year were properly reviewed and authorized within the District policy on budget transfers.
- Other than confirming POs as noted below, we noted no exceptions with the detail testing of transactions.
- We noted two instances of confirming POs. An explanation was included in the voucher package and the claims auditor did not include the confirming PO in their monthly report.
- We noted no exceptions with the detail testing of payroll payments or purchase orders.

**Recommendations:**

- None.

**CAPITAL PROJECTS**

**Background:**

The accounting and administration of capital projects is an important function of the Business Office. Budgetary controls are crucial to ensure funding is available for all approved projects. Coordination with the NYSED is also critical to help ensure that the District receives building aid on the projects.

The District utilizes nVision as its financial software accounting system. This system is flexible in that it provides the multi-year accounting that capital projects require. Both budget and actual costs can be accounted for within nVision for the entire life of a project, which of course can be for more than a year.

Over the past several years, the District has had 5 authorized capital projects:

- In 2018, a \$5M use of a capital reserve for bathroom renovations.
- In 2016, a \$36M authorization to be funded by issuing bonds.
- In 2019, a \$1M budget transfer for parking lot renovations at the High School.
- In 2020, a \$5M use of the capital reserve for additional bathroom renovations.
- In 2020, a \$1.65M budget transfer for capital spending related to Smart School bonds.



**FARMINGDALE UNION FREE SCHOOL DISTRICT**  
**Report on Applying Agreed-Upon Procedures (Continued)**  
 For the Period Ended November 30, 2020

In addition, over the past several years there has been activity related to capital projects that were authorized prior to the 5 authorizations listed above.

One of the key responsibilities related to capital projects is budget administration. Since funding of projects is limited to the authorized amounts, it is important that controls be in place to ensure that adequate funds are available to complete the work. The Business Office uses spreadsheets to manage the budget.

**Procedures:**

**Capital Projects**

- Review the District's system for accounting for Capital Projects including:
  - Funding, accounting and budgeting by individual project
  - Execution of contracts
  - Issuing POs and encumbering funds
  - Authorizing change orders and recording the corresponding budget change
  - Recording budget transfers (ex: from contingent to a function or change between projects)
  - Authorizing expenditures and processing payments
  - Closing procedures and filing the final cost report

Inherent in this review will be the use of contingencies at the contract, individual project and overall project levels.

- Determine the budget for each project and compare that to the District's current estimate of total costs to complete the project to determine if the project budget is adequate to complete the project.
- For 3 projects, judgmentally selected based on size and activity, we will compare the budget amounts, POs, expenditures and remaining costs to complete, to supporting documentation to determine if the amounts for each category appear accurate and complete. We will review supporting documentation for up to 10 invoices for each project for accuracy and appropriate authorizations.
- During our review we will consider potential fraud and perform certain analytical procedures to assist the District in monitoring for potential fraud.

**Findings:**

- We noted no discrepancies in our testing of the three projects. Costs were accounted for in the proper codes, and all expenditures were properly authorized.
- We identified one confirming PO.
- We noted that the budget amounts contained in nVision exceeds the funds available from the bond proceeds. Budgetary control is being managed by the Business Office using spreadsheets. Since the budget in nVision exceeds the bond proceeds, the District is not effectively utilizing the capabilities of nVision to help manage the budget.

FARMINGDALE UNION FREE SCHOOL DISTRICT  
Report on Applying Agreed-Upon Procedures (Continued)  
For the Period Ended November 30, 2020

- The audited financial statements contain a supplemental schedule that accounts for the funding and expenditures related to each capital project. Based on our interviews with District staff and review of this schedule we found the following:
  - The District budget for the projects associated with the bond proceeds was \$36,182,441 which is above the anticipated bond proceeds of \$36,000,000. Our understanding is that the District is evaluating options so that the anticipated expenditures are within the funding source.
  - Related to the \$1M budget transfer for parking lot renovations project authorized in 2019, the actual amount spent was \$1,282,349. The funds above the \$1M were from unspent capital project funds from prior to 2017.
  - As of June 30, 2020, there was \$18,816 of unassigned capital fund excess from activity prior to 2017.

**Recommendations:**

- **Budget Control** - We recommend that the District consider using the budget capabilities of nVision to record and manage the budget on a project by project basis.

Attachment: Internal Audit Report (Agreed Upon Procedures) & Corrective Action Plan for 2020-21 - April 14, 2021 (6930 : Acceptance of Agreed



# Farmingdale School District

**MICHAEL MOTISI**  
*Assistant to the Superintendent for Business*  
 (516) 434-5120

**PAUL DEFENDINI**  
*Superintendent of Schools*

April 15, 2021

Office of the State Comptroller  
 110 State Street  
 Albany, NY 12236

Attention: The Honorable Thomas P. DiNapoli  
 New York State Comptroller

Dear Mr. DiNapoli:

Below please find the district's response to findings and recommendations of the 2020/21 Agreed Upon Procedures Audit which was performed by the district's internal auditors, Cullen & Danowski.

**Recommendation #1**

It was recommended that the district review and adjust its budget for FICA each year to better reflect anticipated actual costs.

**Response**

The district is in full agreement with this recommendation, and will analyze and adjust its FICA budget on an annual basis. This recommendation will be fully implemented by the district's School Business Administrator as part of the 2021/22 budget preparation process.

**Recommendation #2**

It was recommended that the district consider using the budget capabilities of nVision to record and manage its capital fund budgets on a project by project basis.

**Response**

The district is in full agreement with this recommendation, and will utilize nVision in the budgeting of its capital projects. This recommendation will be fully implemented by the district's School Business Administrator.

If you have any questions, please do not hesitate to contact my office.

Very truly yours,

Michael Motisi  
 Assistant to the Superintendent for Business

MM/rf

**Board of Education**  
50 Van Cott Ave  
Farmingdale, NY 11735

Meeting: 04/14/21 08:00 PM  
Department: Assistant Supt for Human Resources and Admin  
Category: Discussion  
Prepared By: Marie Lovisa  
Initiator: Glen A Zakian  
Sponsors:  
DOC ID: 6936

**SCHEDULED**

**DISCUSSION ITEM (ID # 6936)**

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## **Draft Policy #5152, Admission of Non-Resident Students**

### ADMISSION OF NON-RESIDENT STUDENTS

The Board of Education affirms that its primary responsibility is to provide the best possible educational opportunities for the children who are legal district residents and who are of legal age to attend school.

However, a non-resident student may be admitted to district schools upon payment to the district of the Board-adopted tuition charge, if and only if, in the judgment of the Superintendent of Schools:

1. there is sufficient space to accommodate the non-resident student;
2. the non-resident student meets the district's criteria for admission and the following terms prescribed by the Board:
  - a. Tuition will be collected prior to the beginning of each semester (bi-annually). Each payment shall be equal to one-half of the annual tuition set by the Board in accordance with the formulas prescribed by the State Education Department for the grade involved.
  - b. The decision as to placement in school, grade and class shall at all times be the prerogative of the school district.
  - c. The tuition agreement may be canceled at any time by the Board, if, in the opinion of school administrators, the student fails to comply with the educational and behavioral standards of the school of attendance. In such cases, a pro-rata refund of tuition for the semester will be made; and
  - d. Students in grades 9 through 12 who are interested in sports will be required to follow all NYS regulations for Interscholastic Sports in accordance with the New York State Public High School Athletic Association's transfer rules and transfer regulation applications.
3. the admission of such non-resident student is and continues during the enrollment period to be in the best interests of the district.

#### Former Residents

Regularly enrolled children of families who have moved out of the school district may complete the semester/**trimester** in which they move.

Transportation of non-resident students to and from school will, at all times, be the responsibility of the parent. Transportation to and/or from one of the district's after-school centers will be provided if requested.

#### Ref:

[Education Law §3202](#)

Adoption date: July 5, 1995; Reaffirmed: March 5, 2008

**Board of Education**

50 Van Cott Ave  
Farmingdale, NY 11735

Meeting: 04/14/21 08:00 PM  
Department: Assistant Supt for Human Resources and Admin  
Category: Discussion

Prepared By: Marie Lovisa

Initiator: Glen A Zakian

Sponsors:

DOC ID: 6937

**SCHEDULED**

**DISCUSSION ITEM (ID # 6937)**

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**Draft Policy and Regulation #5151, Homeless Children**

## HOMELESS CHILDREN

The Board of Education recognizes its responsibility to identify homeless children within the district, encourage their enrollment and eliminate existing barriers to their education which may exist in district practices. The Board will provide homeless children attending the district's schools with access to the same free and appropriate public education and other school programs and activities, including publicly funded preschool education, as other children.

A homeless child is a child who lacks a fixed, regular, and adequate nighttime residence or who has a primary nighttime location in a public or private shelter designed to provide temporary living accommodations, or a place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings. This definition also includes a child who shares the housing of others due to loss of housing, economic hardship, or similar reason; lives in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; lives in a car, park, public space or abandoned building, substandard housing, bus or train station or similar setting; has been abandoned in a hospital; or is a migratory child who qualifies as homeless. An unaccompanied youth is a homeless child not in the physical custody of a parent or guardian.

To assist in determining eligibility for services under the McKinney-Vento Act, the district shall will use a housing questionnaire for all enrolling students, and those reporting a change of address, which asks for a description of the student's current living arrangements.

A homeless child has the right to attend school in either ~~the~~ their school of origin, or any school that permanently housed students who live in the attendance area in which the homeless student is actually living are eligible to attend. For homeless students, a school of origin can be:

1. the public school ~~where he/she~~ they attended when permanently housed (i.e., before becoming homeless); or
2. the public school where ~~he/she was~~ they were last enrolled; or
3. the public school ~~he/she was~~ they were entitled or eligible to enroll in when the child became homeless, if that child became homeless after such child was eligible to apply, register, or enroll in a public preschool or kindergarten, or ~~he/she~~ is living with a school-age sibling who attends school in the district; or
4. the designated receiving school at the next grade level for any feeder school, where the child has completed the final grade in the feeder school.

Such schools include the publicly-funded preschools administered by the district or the State Education Department (SED).

The homeless child is entitled to attend the designated school on a tuition-free basis for the duration of ~~his or her~~ homelessness. If the child becomes permanently housed, the child is entitled to continue attendance in the same school building until the end of the school year and for one additional year if that year constitutes the child's terminal year in such building. If a homeless child completes the final grade level in ~~his/her~~ the school of origin, the child may also attend the designated receiving school at the next grade level for all feeder schools.

The Superintendent of Schools ~~shall~~ **is directed to** develop procedures necessary to expedite the homeless child's access to the designated school. Such procedures ~~shall~~ **must** include:

1. **Admission and Participation:** Upon designation, the district ~~shall~~ **will** immediately admit the homeless child to school, even if the child is unable to produce records normally required for enrollment, such as previous academic records, medical or immunization records (however, the district may temporarily exclude a child from attendance if there are actual symptoms of a communicable disease that poses a significant risk of transmission to others), proof of age or residency or other documentation and even if the child has missed application or enrollment deadlines during any period of homelessness and/or there is a pending dispute with the child's parents regarding school selection or enrollment. During a dispute, the student may continue attending the school until final resolution of the dispute, including all available appeals. Homeless children will have the same opportunity as other children to enroll in and succeed in the district's schools, **including extracurricular activities and summer school programs available to district students**. They will not be placed in separate schools or programs based on their status as homeless. The district ~~shall~~ **will** eliminate barriers to identification, enrollment and retention of homeless children, including barriers to enrollment and retention due to outstanding fees, fines or absences.
2. **Transportation:** The district ~~shall~~ **will** promptly provide transportation for homeless students currently attending district schools as required by applicable law, as described in the accompanying regulation. In general, the district ~~shall~~ **will** ensure that transportation is provided to homeless students enrolled in the district who attend a school of origin, including a publicly funded preschool administered by the district or SED, even if the student lives outside the district's boundaries. Transportation ~~shall~~ **will** be provided for the duration of homelessness, through the remainder of the school year in which the student becomes permanently housed, and one additional year if that is the student's final year in the school.
3. **School Records:** For homeless students attending school out of the district, the district ~~shall~~ **will**, within five days of receipt of a request for records, forward a complete copy of the homeless child's records including proof of age, academic records, evaluation, immunization records and guardianship papers, if applicable. For homeless students attending school in the district, the district ~~shall~~ **will** request the student's records (academic, medical, etc.) from the school district where the child's records are located.
4. **Coordination:** The district ~~shall~~ **will** coordinate with local social services agencies and other entities providing services to homeless children and their families for the provision of services to homeless children, and ~~shall~~ **will** coordinate with other school districts on issues of prompt identification, transportation, transfer of records, and other inter-district activities. This shall include ensuring the provision of appropriate services to homeless students with disabilities who are eligible for services under either Section 504 or IDEA.

A portion of the district's Title I, Part A funds ~~shall~~ **will** be set aside for homeless children and youth to provide educationally related support services and services not ordinarily provided to other students.



Information about a homeless child's living situation ~~shall~~ **will** be treated as a student education record, and ~~shall~~ **will** not be deemed to be directory information under FERPA (see Board Policy 5500, Student Records, for more information).

The Superintendent ~~shall~~ **will** also designate a McKinney-Vento liaison for homeless children and ensure that this person is aware of, and able to carry out, ~~his or her~~ **their** responsibilities under the law. The Superintendent ~~shall~~ **will** ensure that the liaison receives appropriate professional development on identifying and meeting the needs of homeless students, including the definitions of terms related to homelessness. The liaison's responsibilities shall **will** include, but not be limited to, ensuring that:

1. parents or guardians of homeless children are informed of the educational and related opportunities available to their children, and are provided with meaningful opportunities to participate in the education of their children;
2. parents and guardians and unaccompanied youth are fully informed of all transportation services available to them, and are assisted in accessing them;
3. enrollment disputes involving homeless children are promptly mediated and resolved;
4. school personnel, through outreach and in coordination with shelters and social service agencies and other appropriate entities, identify homeless children, including homeless preschoolers;
5. homeless children receive educational services, including Head Start and preschool services to which they are eligible, as well as referrals to health care and other appropriate services for homeless children and their families;
6. public notice of the educational rights of homeless children is disseminated in locations frequented by homeless unaccompanied youth and parents/guardians of homeless children, including schools, shelters, public libraries, and soup kitchens, in a manner and form understandable to them;
7. staff who provide services to homeless students receive required professional development and support on identifying and meeting the needs of homeless students;
8. homeless unaccompanied youth are informed of their rights, are enrolled in school, and have opportunities to meet the same state standards set for all students, including receiving credit for full or partial coursework earned in a prior school pursuant to Commissioner's regulations.

In accordance with law and regulation, the district will offer a prompt dispute resolution process (described in more detail in the accompanying administrative regulation). A student ~~shall~~ **will** be entitled to continued enrollment in the district's schools, and transportation, pending resolution of the dispute and all available appeals.

In accordance with Commissioner's regulations, the district ~~shall~~ **will** collect and transmit to the Commissioner information necessary to assess the educational needs of homeless children within the State.

Ref:

[20 USC § 6313\(c\)](#)

42 USC §§11431et seq.

McKinney-Vento Education for Homeless Children and Youth Program, 81 Fed. Reg. 14432-14436 (3/17/16)

U.S. Department of Education, Education for Homeless Children and Youths Program, Non-Regulatory Guidance (7/27/16), <https://www2.ed.gov/policy/elsec/leg/essa/160240ehcyguidance072716.pdf>

Education Law §§207; 305; 3202; 3205; 3209

Executive Law §§532-b; 532-e

Social Services Law §§17; 62; 397

8 NYCRR §§100.2(x); 175.6

Adoption date: December 7, 2016; Revised: March 6, 2019

## HOMELESS CHILDREN

Each school in the district ~~shall~~ **will** maintain forms provided by the Commissioner of Education for designating a homeless child's district of attendance. These forms must be provided to any homeless child or parent or guardian who seeks to enroll a child in school. The district's McKinney-Vento homeless liaison for homeless students ~~shall~~ **will** assist the homeless child and/or parent or guardian in understanding their rights under the law and provide them with information regarding the educational and related opportunities available to them.

School placement decisions for homeless children will be based on the "best interest of the child" and ~~shall~~ **will**:

1. presume that keeping the child in the school of origin is in the child's best interest, except when doing so is contrary to the wishes of the parent or guardian or unaccompanied youth; and
2. consider student-centered factors such as the impact of mobility on student achievement, education, and the health and safety of the child, giving priority to the wishes of the parent, guardian, or unaccompanied youth. Unless doing so is contrary to the wishes of the child's parent or guardian, or unaccompanied youth, ~~it will be presumed that keeping the child in the school of origin is in the child's best interest.~~

If the district determines that is in the best interest of the student to attend a school other than the school of origin or a school requested by the parent or guardian, the Superintendent or designee ~~shall~~ **will** provide the parent, guardian, or an unaccompanied youth, with a written explanation of its decision, together with a statement regarding the right to appeal the placement and a form petition for commencing an appeal, which ~~shall~~ **will** be in a manner and form understandable to them. The Superintendent or designee ~~shall~~ **will** refer any such dispute to the district's McKinney-Vento homeless liaison for resolution. The homeless child must be enrolled in the school sought by the parent, guardian, or unaccompanied youth, pending final resolution of the dispute, including all available appeals.

### Admission Procedures:

Upon identifying a student experiencing homelessness, the Superintendent of Schools or designee ~~shall~~ **will** immediately:

1. ensure that a designation form is given to the parent, guardian, or unaccompanied youth, and review the designation form to ensure that it is complete;
2. admit the homeless child even if the child or ~~his/her~~ parent or guardian is unable to produce records normally required for enrollment, or the student has missed application or enrollment deadlines, or there is an unresolved dispute regarding school selection or enrollment;
3. where applicable, make a written request to the school district where a copy of the child's records are located for a copy of the homeless child's school records;
4. notify the McKinney-Vento homeless liaison of the child's admission. The liaison ~~shall~~ **must**:

- a. notify the child and/or the parent or guardian of the educational and related opportunities available to homeless children including transportation to the school of origin, and help arrange for transportation and other services such as those under Title I, Section 504, IDEA, and federal school meals;
- b. ensure that the child receives the educational services for which they are eligible, including Head Start and Early Head Start, early intervention services, and preschool programs administered by the district;
- c. make necessary referrals for the homeless children and/or their families to health care services, dental services, mental health services, substance abuse services, housing services, and other appropriate services;
- d. ensure that any enrollment disputes are mediated promptly and in accordance with law;
- e. when assisting unaccompanied youth in placement or enrollment decisions, give priority to the views of such youth, provide notice to such youth of the right to appeal, and inform them of their status as “independent students” for purposes of applying for federal financial aid for college and assist with that process; and
- f. assist in obtaining required immunizations, health screenings, immunization records or health records.

The Superintendent or designee shall will forward a copy of the designation form to the Commissioner of Education and the school district of origin where applicable.

**Unaccompanied Youth and Parent/Guardian Signatures**

**To the extent that district policies and practices require parent/guardian permission or consent, the district will remove barriers to admission and participation for unaccompanied youth due to lack of parent/guardian signatures. This includes, but is not limited to, enrollment, providing medical care and excuses for absences, participating in field trips and extracurricular activities, and accessing or releasing records. Where parent/guardian consent, permission or signatures cannot be obtained for unaccompanied youth, the district will accept signatures from the following:**

1. **Persons designated by the parent/guardian as a “person in parental relation” under state General Obligations Law Title 15-A;**
2. **Authorized caregivers age 18 or older so identified by the unaccompanied youth;**
3. **The unaccompanied youths themselves; or**
4. **The McKinney-Vento liaison.**

**Parental rights under FERPA pertaining to student records extend to a person acting as a parent in the absence of a parent/guardian. The district grants unaccompanied youth under age 18 the rights under FERPA for eligible students and parents/guardians.**

**Transportation**

Unless the homeless child is receiving transportation provided by the Department of Social Services, or Office of Children and Family Services, the district shall will provide transportation

Attachment: Draft Policy + Regulation #5151 BOE 4-14-21 (6937 : Draft Policy and Regulation #5151, Homeless Children)

services to the child in accordance with applicable law. Where the district is designated by the parent, guardian, or unaccompanied youth, and the student attends the school of origin as defined in law described in the accompanying policy (including a publicly-funded preschool administered by the district or the State Education Department), the district must provide transportation, even if transportation is not generally provided to permanently housed students and the student is residing outside the district’s boundaries. A designated school district that must provide transportation to a homeless child is not required to provide transportation in excess of 50 miles one way, unless the Commissioner of Education determines that it is in the best interest of the child.

Transportation must be provided to the school of origin when the district receives notice of a child’s homeless status, for the duration of the student’s homelessness, as well as during the pendency of disputes. Transportation must be provided to the receiving school in accordance with applicable law if the student is homeless over multiple years. If a child becomes permanently housed during the school year, the student has the right to continued transportation services to the school of origin until the end of the academic year, as well as one additional year if that year constitutes the student’s final grade level or terminal year in the building.

If the district recommends that a homeless child attend a summer educational program, and lack of transportation is a barrier to participation, the district shall will provide transportation. The district shall will also provide transportation to extracurricular or school activities for homeless students eligible for such activities where lack of transportation is a barrier to participation.

Dispute Resolution Process

If, after the Superintendent reviews the designation form, he/she finds they find that the student is either not homeless, not entitled to attend the district’s school, or not entitled to transportation (if requested), the Superintendent or designee will do the following:

1. Contact the district’s McKinney-Vento homeless liaison to assist in dispute resolution process.
2. Contact the student and parent (if available) and inform them of their opportunity to provide more information prior to the district making a final determination.

If, after consideration of any additional information and input from the McKinney-Vento homeless liaison, the Superintendent makes a final determination that a student is not homeless, or not entitled to enrollment or transportation, the Superintendent or designee they must provide the student’s parent or guardian, or the student, if the student is an unaccompanied youth, with written notice that the student is not entitled to their request. This written notice must also:

1. state the rationale/basis for the district’s determination, including, but not limited to, a description of the documentary or other evidence upon which such determination is based;
2. state the date as of which the student will be excluded from the district’s schools (or transportation), which shall must be at least 30 days from receipt of the written notice;



3. advise that the district's final determination may be appealed to the Commissioner of Education (Commissioner);
4. provide the name, post office address, and telephone number for the district's McKinney-Vento homeless liaison;
5. inform the student's parent or guardian, or the student, if the student is an unaccompanied youth that the district's McKinney-Vento homeless liaison is required to assist ~~him~~<sup>her</sup> in filing such an appeal; and
6. include, as an attachment, the form petition needed to file an appeal to the Commissioner.

The Superintendent must ensure that the district's final decision is delivered to the parent, guardian, or unaccompanied youth in a timely manner. The student must remain enrolled and provided with transportation (if requested) until the district makes a final determination and for a minimum of 30 days after receipt of the determination to give the parent, guardian, or unaccompanied youth the opportunity to appeal to the Commissioner.

If the parent/guardian or student commences an appeal to the Commissioner within 30 days of the final determination, the homeless child or youth will be permitted to continue to attend the school s/he is enrolled in at the time of the appeal and/or receive transportation to that school until the Commissioner renders a decision.

Adoption date: December 7, 2016; Revised: March 6, 2019