



October 22, 2025
Board of Education Meeting



October 22, 2025
Superintendent's Report
Dr. Doeschner



October 22, 2025
Student Recognition - Connolly Cares

Glen Cove City
School District
Board of Education
Recognition

*Honoring our
Dedicated
Board of Education*





Glen Cove City School District

Audit Presentation to the Audit Committee/Board

Robert A. Daniele, Partner
October 22, 2025

Agenda/Table of Contents

- Summary Overview and Required Communications

General Fund

- 2025 Revenues and Expenditures Compared to Budget
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- Sources of Revenues and Expenditures
- 5 Year Fund Balance Analysis

Other Considerations

- Other Funds – Results and Fund Balance Analysis
- Debt Service Requirements

Overall Financial Health

Summary – Closing Points

Summary Overview and Required Communications (Cont'd)

■ Managements Responsibility

- Selecting and implementing appropriate accounting policies
- Fairly presenting the financial statements in accordance with U.S. GAAP
- Establishing and maintaining effective internal control over financial reporting
- Compliance with laws, regulations and provisions of contracts and agreements
- Providing all financial records and related information to the auditors`
- Setting proper tone at the top

Summary Overview and Required Communications

Our Responsibility

- Fieldwork completed in August, follow-up and completion in September
- Deliverables
 - Independent Auditors' Report on the basic financial statements
 - Issuance of an Unmodified Opinion
 - Yellow Book Report (Report on controls and compliance)
 - Report on Compliance for Each Major Federal Program – Single Audit
 - To be completed at a later date
 - Required communications
 - Management letter
 - Extra-classroom Activity Funds report
- Communicate any fraud or illegal acts that are noted during the audit
- We encountered no difficulties in the conduct of our audit
- Internal controls appear to be in place and operating as designed
- Uncorrected and corrected misstatements – there were no uncorrected differences
- The business office was very cooperative and responsive to our inquiries. There were no disagreements with management.

2025 Revenues & Expenditures Compared to Budget

Basic Financial Statements - Page 68

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Encumbrances</u>	<u>Variance With Final Budget</u>	
Revenues	\$ 111,537,040	\$ 111,537,040	\$ 114,122,244	\$ -	\$ 2,585,204	2.32%
Expenditures	112,197,840	111,997,840	106,584,696	180,592	5,232,552	4.67%
Excess (Deficiency) of Revenues Over Expenditures	(660,800)	(460,800)	7,537,548	(180,592)	7,817,756	
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	
Transfers Out	(1,650,000)	(10,850,000)	(10,742,281)	-	107,719	
Net Change in Fund Balance	(2,310,800)	(11,310,800)	(3,204,733)	<u>\$ (180,592)</u>	<u>\$ 7,925,475</u>	
Fund Balance - Beginning	2,310,800	11,310,800	44,975,426			
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,770,693</u>			

36,865,175	Restricted
	Assigned -
180,592	Purchases on Order
<u>4,724,927</u>	Unassigned
<u>41,770,694</u>	Details on slide 10

2025 Revenues – General Fund

Basic Financial Statements - Pages 66 68

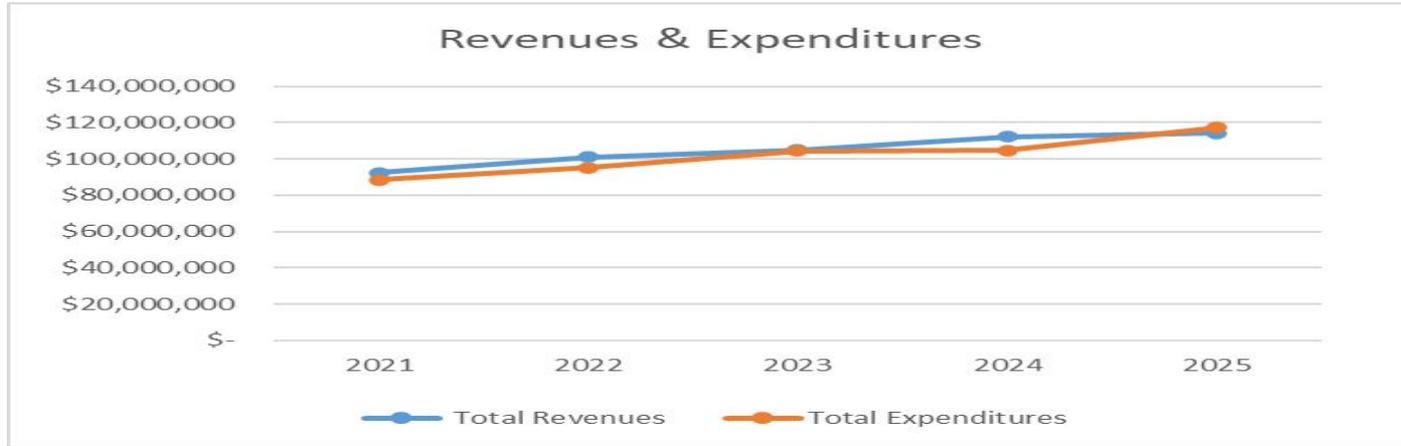
	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025 Actual</u>	<u>Variance With Final Budget</u>	<u>2024 Actual</u>
Real Property Tax	\$ 74,312,115	\$ 74,312,115	\$ 74,308,998	\$ (3,117)	\$ 72,033,003
Other Tax Items	6,956,896	6,956,896	6,583,282	(373,614)	8,654,458
Non-property taxes	1,500,000	1,500,000	1,719,747	219,747	1,438,621
Charges for Services	137,500	137,500	307,541	170,041	172,618
Use of Money and Property	538,631	538,631	1,610,698	1,072,067	1,184,827
Sale of Compensation for Loss	-	-	82,226	82,226	101,656
State Aid	27,787,398	27,787,398	27,992,380	204,982	27,258,738
Federal Aid	259,500	259,500	311,471	51,971	331,174
Miscellaneous	<u>45,000</u>	<u>45,000</u>	<u>1,205,901</u>	<u>1,160,901</u>	<u>904,414</u>
	<u>\$ 111,537,040</u>	<u>\$ 111,537,040</u>	<u>\$ 114,122,244</u>	<u>\$ 2,585,204</u>	<u>\$ 112,079,509</u>
% of Total Revenues and Other Financing Sources	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>		

2025 Expenditures – General Fund

Financial Statement - Page 68

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2025 Actuals</u>	<u>Encumbrances</u>	<u>Variance With Final Budget</u>	<u>2024 Actuals</u>
General Governmental Support	\$ 11,615,631	\$ 12,123,898	\$ 11,323,477	\$ 172,815	\$ 627,606	\$ 10,605,937
Instruction	66,855,976	66,798,058	63,148,714	7,777	3,641,567	61,612,558
Pupil Transportation	6,508,540	6,667,321	6,597,223	180,592	(110,494)	6,247,862
Community Services	18,650	18,650	15,331	-	3,319	12,855
Employee Benefits	25,755,279	24,770,219	23,996,760	-	773,459	23,221,481
Debt service	1,443,764	1,619,694	1,503,191	-	116,503	1,341,963
Transfers Out	<u>1,650,000</u>	<u>10,850,000</u>	<u>10,742,281</u>	<u>-</u>	<u>107,719</u>	<u>1,456,186</u>
	<u>\$ 113,847,840</u>	<u>\$ 122,847,840</u>	<u>\$ 117,326,977</u>	<u>\$ 361,184</u>	<u>\$ 5,159,679</u>	<u>\$ 104,498,842</u>

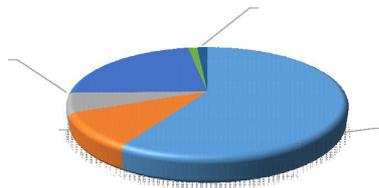
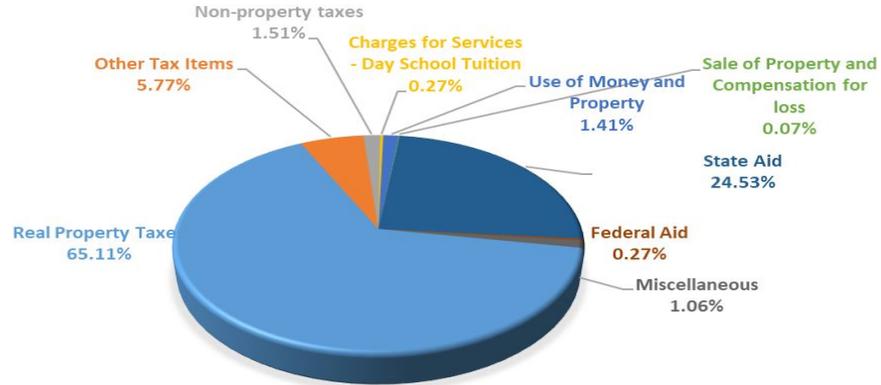
5 Year Trend – Comparison of Total Revenues & Expenditures – General Fund



	Total Revenues	Total Expenditures
2021	\$ 92,232,003	\$ 88,516,162
2022	100,866,966	95,168,217
2023	105,009,572	104,345,544
2024	112,079,509	104,498,842
2025	114,122,244	117,326,977

Sources of Revenues and Expenditures – General Fund

SOURCES OF REVENUES FOR FISCAL YEAR 2025



5 Year Fund Balance Analysis – General Fund

Page 56 in Basic financial statements

	2025	2024	2023	2022	2021
Restricted:					
Tax certiorari	\$ 6,070,174	\$ 6,429,660	\$ 4,368,952	\$ 3,253,489	\$ 2,624,896
Tax certiorari - for subsequent year's exp	550,000	550,000	550,000	875,000	1,500,000
Workers' compensation benefits	3,723,455	4,053,353	3,756,842	3,546,676	2,992,581
Workers' compensation benefits - for subsequent year's exp	450,000	200,000	200,000	200,000	200,000
Employee benefit accrued liability	6,210,116	6,274,209	6,025,089	4,941,717	5,184,622
Employee benefit accrued liability - for subsequent year's exp	250,000	250,000	-	250,000	250,000
Unemployment benefits	394,183	441,113	449,717	344,190	343,720
Unemployment benefits - for subsequent year's exp	60,000	20,000	-	-	50,000
ERS retirement system contributions	3,390,485	3,914,497	4,085,960	3,037,187	2,633,582
ERS retirement system contributions - for subsequent year's exp	640,000	675,000	-	-	980,419
TRS retirement system contributions	4,302,266	4,020,265	3,710,249	2,881,746	2,146,423
TRS retirement system contributions - for subsequent year's exp	650,000	184,000	-	-	-
Debt service	303,842	238,938	-	-	-
Future capital projects - ** New in 2019	9,870,654	12,755,949	9,027,203	11,345,018	7,543,907
	<u>36,865,175</u>	<u>40,006,984</u>	<u>32,174,012</u>	<u>30,675,023</u>	<u>26,450,150</u>
Assigned -					
Purchases on order	180,591	431,800	900,772	1,389,154	751,962
Assigned for Hurricane IDA Expenditures	-	-	-	592,453	-
	<u>180,591</u>	<u>431,800</u>	<u>900,772</u>	<u>1,981,607</u>	<u>751,962</u>
Unassigned	<u>4,724,927</u>	<u>4,536,642</u>	<u>4,319,975</u>	<u>4,074,101</u>	<u>3,829,870</u>
Total Fund Balance	<u>\$ 41,770,693</u>	<u>\$ 44,975,426</u>	<u>\$ 37,394,759</u>	<u>\$ 36,730,731</u>	<u>\$ 31,031,982</u>
	<u>4,724,927</u>				
	118,123,184	=	4.00%		

Other Considerations – Other Funds

Other Funds Results and Fund Balance Analysis

	<u>Capital Projects Fund</u>	<u>Special Aid Fund *</u>	<u>School Lunch Fund</u>	<u>Special Purpose Fund</u>
Fund balance - 6/30/2024	\$ (3,463,190)	\$ -	\$ 214,314	\$ 132,674
Revenues & Other Financing Sources*	14,495,641	7,986,378	2,345,866	355,854
Expenditures & Other Financing Uses	<u>(15,649,868)</u>	<u>(7,986,378)</u>	<u>(2,231,343)</u>	<u>(375,953)</u>
Fund balance - 6/30/2025	<u>\$ (4,617,417)</u>	<u>\$ -</u>	<u>\$ 328,837</u>	<u>\$ 112,575</u>

* The District expended in excess of \$750,000, thus requiring a single audit in accordance with Uniform Guidance

	<u>Capital Projects Fund</u>	<u>Special Aid Fund</u>	<u>School Lunch Fund</u>	<u>Special Purpose Fund</u>
Nonspendable				
Inventories	\$ -	\$ -	\$ 1,154	\$ -
Restricted				
Capital Projects	-	-	-	-
Special Purposes	-	-	-	112,575
Assigned Balance	-	-	327,683	-
Unassigned Balance	<u>(4,617,417)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balance	<u>\$ (4,617,417)</u>	<u>\$ -</u>	<u>\$ 328,837</u>	<u>\$ 112,575</u>

Other Considerations – Debt Service Requirements (Cont'd)

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rates	Amount Outstanding at June 30, 2025
District-wide Improvements	2010	\$ 3,456,250	May 2026	3.375 %	\$ 250,000

Year Ending June 30,	Bonds		Financed Purchase Debt		Energy Performance Contract Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2026	\$ 250,000	\$ 8,438	\$ 381,155	\$ 30,708	\$ 319,293	\$ 187,596	\$ 950,448
2027	-	-	191,284	17,245	330,209	176,681	521,493	193,926
2028	-	-	201,134	7,395	341,498	165,392	542,632	172,787
2029	-	-	36,115	784	353,173	153,717	389,288	154,501
2030	-	-	-	-	365,247	141,643	365,247	141,643
2031-2035	-	-	-	-	2,022,295	512,151	2,022,295	512,151
2036-2039	-	-	-	-	1,881,253	146,306	1,881,253	146,306
	<u>\$ 250,000</u>	<u>\$ 8,438</u>	<u>\$ 809,688</u>	<u>\$ 56,132</u>	<u>\$ 5,612,968</u>	<u>\$ 1,483,486</u>	<u>\$ 6,672,656</u>	<u>\$ 1,548,056</u>

Shortterm Bond anticipation notes payable

Purpose	Year of			Balance		Redemptions	Balance June 30, 2025
	Original Issue	Maturity Date	Rate of Interest	July 1, 2024	New Issues		
Various	2025	6/25/2026	3.50 %	\$ 7,715,000	\$ 21,250,000	\$ 350,000	\$ 28,615,000

Overall Financial Health

The Continuation of the School District's overall good financial health can be credited to:

- Continued leadership of the District's Board and Administration, Business Office
 - Having remained within the 2% tax cap "Tax Levy Limitation Law" since it was enacted in June 2011
 - The School District is currently the only district in Nassau and Suffolk Counties which must pay tax certiorari judgements directly to the taxpayers. In other District's, they are paid by the County. This unanticipated annual expenditure places a significant burden on the budget
 - Continued commitment to funding reserves

Financial Health is important because:

- Assists in the computation of the School District's Tax levy
- Improves cash flow and will eventually impact credit rating
- Utilization of Reserves – ie. Capital Reserve in conjunction with borrowings
- Funds unexpected and unbudgeted contingent expenditures potential state aid shortfalls while preserving existing student programs
- Enables the District to meet future challenges while continuing program objectives

Summary – Closing Points

Issued Our Communication to Those Charged With Governance

“Management letter”, No material weaknesses or significant deficiencies noted.

Internal controls over major classes of transactions appear to be operating as designed.

On the Horizon - Government Accounting Standards Board (GASB)

- Statement No. 103 *“Financial Reporting Model Improvements”*.
 - *Effective June 30, 2026*
- Statement No. 104 *“Disclosure of Certain Capital Assets”*.
 - *Effective June 30, 2026*

Contact Us

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Partner

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Celebrating Students!

- Congratulations to the Boys Varsity Soccer Team for qualifying for the postseason. They played their first game of the playoff last Saturday and won 3-2 against MacArthur High School! Yesterday's game also yielded a 4-1 win against Mepham High School!
- Friday, the team plays at South Side High School in Rockville Center at 2pm.





Celebrating Staff!

Mr. Hudson honored by the Chamber of
Commerce on Friday October 24!



Mrs. Bennardo was honored by
FAME on Monday October 20!



Glen Cove High School and Robert M. Finley Middle School Gymnasiums opened!





LEAD LI Presentation - Melville, NY
October 10, 2025

Workshop Title: Districtwide Shifts, Targeted Results: Advancing ELL Literacy with Responsive, Data-Driven Instruction

Our district-wide initiative created a systematic shift toward intentional, data-driven small-group instruction for Emerging Newcomer Learners (ENL), resulting in measurable academic growth. By leveraging frequent formative and diagnostic assessments, educators form small, targeted instructional groups based on specific language proficiency levels and skill gaps, consistent with research-supported best practices. This structured approach amplifies educator responsiveness, allowing for precise scaffolding, immediate feedback, and differentiated pacing. ENL students who received this focused intervention demonstrated significant proficiency gains. This workshop will equip district leaders with practical implementation strategies—data protocols, formative assessment frameworks, group formation guidelines, and professional learning models—empowering teams to embed these targeted instructional shifts into their daily practice. Participants will leave with a clear roadmap for scaling intentional ENL-focused small-group instruction across the district to achieve sustained, targeted results.

**DISTRICTWIDE SHIFTS, TARGETED RESULTS:
ADVANCING ELL LITERACY WITH RESPONSIVE,
DATA-DRIVEN INSTRUCTION**

LEAD LI Conference | October 2025



**DISTRICTWIDE SHIFTS, TARGETED RESULTS:
ADVANCING ELL LITERACY WITH RESPONSIVE,
DATA-DRIVEN INSTRUCTION**

LEAD LI Conference | October 2025



Please include your name, title, district and what a challenge with MLLs you may have?

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Anthony Mignella, Superintendent, Baldwin UFSD

Bel 09 reading proficiency

Christopher Crawford, Attendance teacher, connecting with the families and stressing the importance of education/attendance has been a struggle, particularly when priorities shift from education to em

Melissa Corbett, Assistant Superintendent of Curriculum & Instruction Referring ELLs for services very early

Variety of levels in one class. Mike Imondi, Director of ELA, Reading, and Library Services, K-12.

Ryan Jones ELA teacher Patchogue Medford. Making sure I am giving enough individualized instruction to MLLs in my classroom

Catie Mineola Distinguishing language or disability when determine response to intervention

Robin Greenberg Westbury Background knowledge knowing what their prior knowledge is to help drive instruction. (limited vocab)

Cathy Carella-Dean, Ed.D. Hicksville High stakes exams only administered in English language.

Melba Martinez, supervisor of ENL, Dual Language, world languages for South Huntington UFSD. Reading support for ELLs in dual language k-5

Common Struggle



Common Struggle



Cathy Carella-Dean, Ed.D. Hicksville High stakes exams only administered in English language.

Frank Geritano Assistant Principal Sewanhaka Central High School District Acclimating my ELLS both within and outside the classroom

Elaine Jung, Director of Special Education, Island Trees. Providing appropriate instruction and support so they don't end up incorrectly in special education

Paula Gilman. Reading specialist Westbury school district A challenge i have with MLL students is their limited vocabulary and being able to communicate effectively.

Shelita Watkis, Eastport-South Manor CSD, faculty effectively differentiating to give students access to learning and ability to demonstrate success on assessments.

Melba Martinez, supervisor of ENL, Dual Language, world languages for South Huntington UFSD. Reading support for ELLs in dual language k-5

Jill Schilling, Director of WL, ENL, and Bilingual Education. One challenge has been the transitional student that need the extra period of support. We created an ELL elective class at the MS & HS

Max SpEd/ELA @ Pat Med Equipping MLLs with the tools to be successful during state assessments while maintaining pace with native English speaking peers.

Keith Coles, Social Worker, Uniondale. Challenges for MLL reading on grade level. Graduating with proficiency.

Sonia Montalvo Bay Shore School District Family Engagement

Show less

Meredith Matson K-12 social studies director at Herricks. my social studies teachers reach out for support in their content classes for their ENL students when they don't have a co-teacher

Rebecca Bellezza Principal Eastport South Manor Limited information on MLLs backgrounds at times, no prior school experiences, language barrier with parents/guardians

Laura Caines, Director of ENL, Language Immersion, and World Languages (K-12) The understanding that MLLs have many different profiles.

Dana Jean Instructional coach (SBU EDL Aspiring leader) A challenge with MLLs we have are being able to address the deficiency in phonics of upper elementary students.

Amber Hudson, Teacher/ Peer Collaborative Teacher Leader/District 19, Brooklyn, NY/One challenge we have is making sure that students have appropriate interventions for their level.

Nicole Schimpf Cold spring harbor Challenge is progress monitoring and co-teaching

A challenge I see with our ELLs is that once they have reached expanding level and get places in gen ed classes, they feel unsupported and ask to be returned into ENL sheltered classes.

Common Struggle

Show less



WELCOME & OBJECTIVES

Districtwide Shifts, Targeted Results: Advancing ELL Literacy with Responsive, Data-Driven Instruction

Purpose: Ensure all students are receiving research-based Tier 1, 2 and 3 instruction and interventions aligned with the Science of Reading.

Overview of Districtwide Initiative: Literacy Instruction

Expected Outcomes for Participants: How will you take the information presented today and apply it in your role/school?





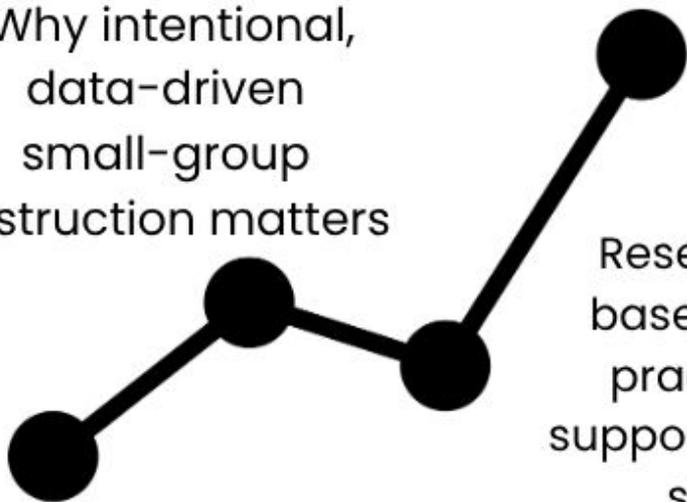
THE CASE FOR CHANGE



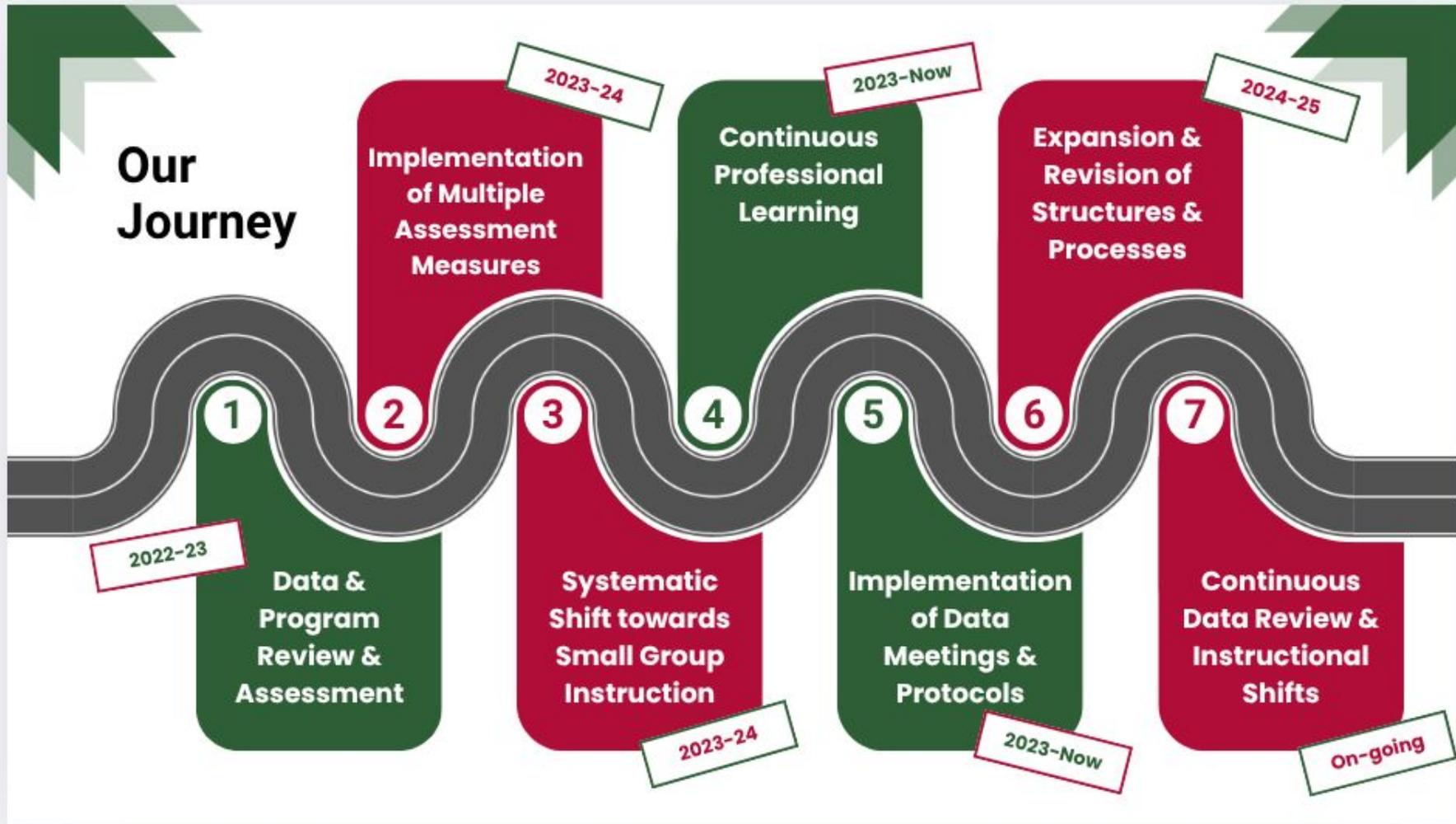
Why intentional,
data-driven
small-group
instruction matters

Challenges
faced by ELLs

Research-
based best
practices
supporting this
shift



Our Journey



PROFESSIONAL LEARNING MODELS



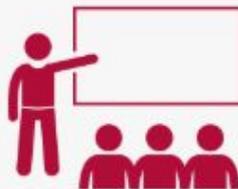
COACHING

- Cycles
- Literacy Coach
- Reading Teacher (K)
- TC Staff Developer



ONGOING SUPPORT

- Intervisitations
- Literacy Coach
- Assessment and Cycle Meetings
- TC Staff Developer



COLLABORATIVE PLANNING



IMPLEMENTATION STEPS



Beginning this Work: Start Small

- Review Existing Structures
- Assess Needs
- Set a SMART Goal that is Research-aligned

Continuing this Work: Assess Progress

- Review Instructional Programs
- Review Assessment Data & Systems
- Set/Revise Goal

Strengthening this Work: Continue Forward

- Revise Programs & Systems
- Continually Assess Progress
- Adjust Goal(s) as Needed



Public Comment Protocol - Agenda & Non-Agenda Items



Thank you for attending and signing in to speak. We value community input on matters related to our school district.

Speaking Expectations

- Public comment - **Glen Cove community members.**
- Each speaker has **3 minutes.**
- All comments delivered in a **respectful manner** as we model respect for our students
- Naming **individuals** (staff, students, or community members) is **strictly prohibited.**
- Concerns regarding **individual** students or staff should be **directed to building or central administration.**

- The Board is here to **listen** to your input and concerns.
- The public comment period is **not a discussion or Q&A session.**
- Questions and concerns may require **research and consideration.**
- The Board or appropriate staff member will follow up at a future meeting or at the appropriate time.

Additional Communication: supplemental materials or further comments can be emailed to the Board at: GCBOE_SUPT@glencoveschools.org

Thank You for Your Public Comments!



- We appreciate your time, presence, and engagement in tonight's meeting.
- Your input helps inform our decision-making and strengthens our school community.
- Thank you for sharing your thoughts, concerns, and suggestions respectfully.
- We are committed to listening, reflecting, and following up as appropriate.
- Your voice plays an important role in supporting the success of our students and schools.
- Please continue to stay involved and connected with our district.

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