

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING

January 25, 2024

6:00 PM

Auditorium of the Leavenworth Middle School

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 25, 2024.

Motion for approval by _____, seconded by _____, all in favor ___-___.

2. EXECUTIVE SESSION:

A motion will be requested to enter executive session to discuss the employment history of a specific employee.

The motion was made by _____, and seconded by _____ any discussion- All in favor ___-___.

3. Reports and Correspondence:

- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

5000	Non-Instructional/Business Operations	
5540	Publication of District’s Annual Financial Statement	Delete
5550	Maintenance of Fiscal Effort (Title 1 Programs)	Delete
5572	Audit Committee	Revised
5573	Internal Audit Function	Revised

- The Committee has reviewed the following policy and does not recommend any changes:

5000	Non-Instructional/Business Operations	
5571	Allegations of Fraud	Reviewed

4. Public Access to the Board:

This time is provided for residents of the District to address the Board of Education. Persons wishing to speak must complete the sign in sheet and be recognized by the President. The speaker will be allowed three minutes to address the Board of Education.

5. Consent Agenda:

A motion for approval of items as listed under the CONSENT AGENDA ITEMS is made by _____, and seconded by _____ any discussion- All in favor ___-___.

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of January 11, 2024.

b. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and

pursuant to Education Law, approves the recommendations for the Committee on Special Education dated November 15, 16, 21, 29, 30, 2023, and January 2, and 9, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14645	15018	14305	14860	14870	14133	13841	14670	13899
13083	13910	14843	13287					
IEP Amendments:								
14761								

c. Substitute Teachers and Substitute Service Personnel

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the individuals named on the substitute lists, which are on file with the District Clerk.

d. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for December 2023.

e. Personnel Items:

1. Letter of Resignation – Luke VanAlstyne

Luke VanAlstyne, Maintenance Worker, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Luke VanAlstyne as Maintenance Worker, effective January 19, 2024.

2. Letter of Resignation – Jamie Balcom

Jamie Balcom, Food Service Helper, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Jamie Balcom as Food Service Helper, effective January 16, 2024.

3. Appoint School Monitor – Sara Countryman

Christie Graves recommends Sara Countryman to fill a School Monitor position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the 52-week probationary appointment of Sara Countryman as a School Monitor conditional upon a criminal history record check according to commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 16, 2024-January 15, 2025

Salary: \$15.25/hr.

4. Temporarily Provisionally Appoint School Bus Driver Trainee – Michael Zerniak

Todd Henry recommends Michael Zerniak as a School Bus Driver Trainee.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the temporary provisional appointment of Michael Zerniak as a School Bus Driver Trainee, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 at a rate of pay of \$20.00/hr. effective January 22, 2024-April 21, 2024.

5. Appoint School Nurse – Eileen Burghdurf

Megan Paliotti recommends Eileen Burghdurf to fill a School Nurse position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 52 week probationary appointment of Eileen Burghdurf, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

License: Registered Nurse

Probationary Period: January 29, 2024-January 28, 2025

Salary: \$41,894, Step 10

6. Coaching and Athletic Department Appointments

Marc Blankenberg recommends the following individuals to fill coaching positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 2023-24 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Position		Name	Step	Years	Salary
Volunteer Wrestling Coach	Modified	Kayla Byler			Volunteer
Wrestling Coach	Modified	Nicholas Buehler	1	1	\$2,729

7. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2023-2024 school year.

Tera Ludlum Hayden

Lesley Haffner

Kayleigh Voce

Good News:

Board Member Requests/Comments/Discussion:

Motion for Adjournment:

There being no further business or discussion, a motion is requested adjourn the regular meeting.

Motion for approval by ____, seconded by ____, with motion approved __-__. Time adjourned: __: __ p.m.

SUBJECT: INTERNAL AUDIT FUNCTION

~~No later than July 1, 2006~~, The District shall establish an Internal Audit Function ~~to be in operation no later than December 31, 2006~~. The Internal Audit Function shall include:

- a) Development of a risk assessment of District operations including, but not limited to, a review of financial policies, procedures and practices;
- b) An annual review and update of such risk assessment;
- c) Annual testing and evaluation of one or more of the District's internal controls, taking into account risk, control weaknesses, size, and complexity of operations;
- d) Preparation of reports, at least annually or more frequently as the Board may direct, which analyze significant risk assessment findings, recommend changes for strengthening controls and reducing identified risks, and specify timeframes for implementation of such recommendations.

The District is permitted to utilize existing District personnel to fulfill the Internal Audit Function, but such persons shall not have any responsibility for other business operations of the District while performing Internal Audit Functions. The District shall also be permitted to use inter-municipal cooperative agreements, shared services to the extent authorized by Education Law Section 1950 or independent contractors to fulfill the Internal Audit Function as long as the personnel or entities performing this Function comply with any regulations issued by the Commissioner of Education and meet professional auditing standards for independence between the auditor and the District.

Personnel or entities serving as the Internal Auditor and performing the Internal Audit Function shall report directly to the Board of Education. The audit committee shall assist in the oversight of the Internal Audit Function on behalf of the Board.

Education Law Sections 1950, 2116-b and 2116-c
8 New York Code of Rules and Regulations (NYCRR) Section 170.12(d)

NOTE: Refer also to Policy #1338 – Duties of the Internal Auditor

Adopted: 1/9/07

SUBJECT: ALLEGATIONS OF FRAUD**Reporting and Investigations of Allegations of Fraud**

All Board members and officers, District employees and third-party consultants are required to abide by the District's policies, administrative regulations and procedures in the conduct of their duties. Further, all applicable federal and/or state laws and regulations must be adhered to in the course of District operations and practices. Any individual who has reason to believe that financial improprieties or wrongful conduct is occurring within the School System must disclose such information according to the reporting procedures established by the District. The reporting procedures will follow the chain of command as established within the department or school building or as enumerated in the District's Organizational Chart. In the event that the allegations of financial improprieties/fraud and/or wrongful conduct concern the investigating official, the report shall be made to the next level of supervisory authority. If the chain of supervisory command is not sufficient to provide impartial investigation, allegations of financial improprieties/fraud and/or wrongful conduct must be reported to the Board of Education.

Upon receipt of an allegation of financial improprieties/fraud and/or wrongful conduct, the Board or designated employee(s) or third party(ies) will conduct a thorough investigation of the charges. However, even in the absence of a report of suspected wrongful conduct, if the District has knowledge of, or reason to know of, any occurrence of financial improprieties/fraud and/or wrongful conduct, the District will investigate such conduct promptly and thoroughly. To the extent possible, within legal constraints, all reports will be treated as confidentially and privately as possible. However, disclosure may be necessary to complete a thorough investigation of the charges and/or to notify law enforcement officials as warranted, and any disclosure will be provided on a "need to know" basis. Written records of the allegation, and resulting investigation and outcome will be maintained in accordance with law.

Based upon the results of this investigation, if the District determines that a school official has engaged in financial improprieties/fraudulent and/or wrongful actions, appropriate disciplinary measures will be taken/sought, up to and including termination of employment, in accordance with legal guidelines, District policy and regulation, and any applicable collective bargaining agreement. Third parties who are found to have engaged in financial improprieties/fraud and/or wrongful conduct will be subject to appropriate sanctions as warranted and in compliance with law. The application of such disciplinary measures by the District does not preclude the filing of civil and/or criminal charges as may be warranted. Rather, when school officials receive a complaint or report of alleged financial improprieties/fraud and/or wrongful conduct that may be criminal in nature, law authorities must be immediately notified.

Protection of School Employees who Report Information Regarding Illegal or Inappropriate Financial Practices

Any employee of the School District who has reasonable cause to believe that the fiscal practices or actions of an employee or officer of the District violates any local, state, federal law or rule and regulation relating to the financial practices of the District, and who in good faith reports such

(Continued)

POLICY

2022

5571
2 of 2

Non-Instructional/Business
Operations

SUBJECT: ALLEGATIONS OF FRAUD (Cont'd.)

information to an employee or official of the District, or to the Office of the State Comptroller, the Commissioner of Education, or to law enforcement authorities, shall have immunity from any civil liability that may arise from the making of such report, as provided by law and Board policy. Further, neither the School District, nor employee or officer thereof, shall take, request, or cause a retaliatory action against any such employee who makes such a report.

The Board also prohibits any retaliatory behavior directed against any witnesses and/or any other individuals who participate in the investigation of an allegation of illegal or inappropriate fiscal practices or actions. Follow-up inquiries shall be made to verify that no reprisals or retaliatory behavior has occurred to those involved in the reporting and/or investigation of allegations. Any act of retaliation is prohibited and subject to appropriate disciplinary and/or civil/criminal action by the District.

Knowingly Makes False Accusations

Any individual who knowingly makes false accusations against another individual as to allegations of financial improprieties/fraud may also face appropriate disciplinary action.

Education Law § 3028-d

Adopted: 11/14/06
Revised: 3/24/22

SUBJECT: AUDIT COMMITTEE

An Audit Committee has been established by Board resolution. The Audit Committee may consist of:

- a) The Board as a whole;
- b) A subcommittee of the Board; or
- c) An Advisory Committee that may include, or be composed entirely of persons other than Board members if, in the opinion of the Board, membership is advisable to provide accounting and auditing expertise.

Persons other than Board members who serve on the advisory committee shall be independent and will not be:

1. Employed by the District;
2. An individual who within the last two years provided, or currently provides, services or goods to the District;
3. The owner of or have a direct and material interest in a company providing goods or services to the District; or
4. A close or immediate family member of an employee, officer, or contractor providing services to the District. A "close family member" is defined as a parent, sibling, or nondependent child; an "immediate family member" is a spouse, spouse equivalent, or dependent (whether or not related).

The Audit Committee will consist of at least three members who should collectively possess knowledge in accounting, auditing, financial reporting, and District finances. They will serve without compensation, but will be reimbursed for any actual and necessary expenditure incurred in relation to attendance at meetings. Employees of the District are prohibited from serving on the Audit Committee. Members of the Audit Committee will be deemed District Officers, but will not be required to be residents of the District.

The role of the Audit Committee will be advisory unless the Audit Committee consists of at least a quorum of Board members, and any recommendations it provides to the Board will not substitute for any required review and acceptance by the Board.

~~The Audit Committee will develop and submit to the Board for approval a formal, written charter which includes, but is not limited to, provisions regarding the committee's purpose, mission, duties, responsibilities and membership requirements.~~

(Continued)

SUBJECT: AUDIT COMMITTEE (Cont'd.)

The Audit Committee will hold regularly scheduled meetings and report to the Board on the activities of the Committee on an as needed basis, but not less than annually. The report will address or include at a minimum:

- a) The activities of the Audit Committee;
- b) A summary of the minutes of the meeting;
- c) Significant findings brought to the attention of the Audit Committee;
- d) Any indications of suspected fraud, waste, or abuse;
- e) Significant internal control findings; and
- f) Activities of the internal audit function.

The responsibilities of the Audit Committee include the following:

- a) Providing recommendations regarding the appointment of the External (Independent) Auditor for the District;
- b) Reviewing and discussing with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable;
- c) Receiving and reviewing the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assisting the Board in interpreting such documents;
- d) Making a recommendation to the Board on accepting the annual audit report; and
- e) Discussing and analyzing every corrective action plan developed by the District and assist the Board in its implementation.

Corrective Action Plan

Within 90 days of receipt of the report or management letter, the Superintendent will prepare a corrective action plan approved by the Board in response to any findings contained in:

- a) The annual external audit report or management letter;
- b) A final audit report issued by the District's internal auditor;

(Continued)

SUBJECT: AUDIT COMMITTEE (Cont'd.)

- c) A final report issued by the State Comptroller;
- d) A final audit report issued by the State Education Department (SED); or
- e) A final audit report issued by the United States or an office, agency or department thereof.

The Audit Committee will review and approve the corrective action plans developed by the Superintendent and Business Official. The corrective action plan must be filed with the SED, and if appropriate, must include the expected date(s) of implementation. The District will also timely post a copy of this plan in its website. To the extent practicable, implementation of the corrective action plan should begin no later than the end of the next fiscal year.

Additional responsibilities of the Audit Committee include: assisting in the oversight of the Internal Audit Function including, but not limited to, providing recommendations regarding the appointment of the Internal Auditor; reviewing significant findings and recommendations of the Internal Auditor; monitoring the District's implementation of these recommendations; and participating in the evaluation of the performance of the Internal Audit Function.

The Audit Committee may conduct an Executive Session pertaining to the following matters:

- a) To meet with the External (Independent) Auditor prior to commencement of the audit;
- b) To review and discuss with the External (Independent) Auditor any risk assessment of the District's fiscal operations developed as part of the Auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards if applicable; and
- c) To receive and review the draft annual audit report and accompanying draft management letter and, working directly with the External (Independent) Auditor, assist the Board in interpreting such documents;

Any Board member who is not a member of the Audit Committee may be allowed to attend an Audit Committee meeting, including an executive session if authorized by a Board resolution. However, if the Board member's attendance results in a meeting of a quorum of the full Board, any action taken by formal vote may constitute official Board action.

Education Law §§ 2116-a, 2116-c, and 3811-3813
Public Officers Law §§ 105(b), 105(c) and 105(d)
8 NYCRR § 170.12(d)

NOTE: Refer also to Policies #1330 -- Appointments and Designations by the Board
#1335 -- Appointment and Duties of the Claims Auditor
#2210 -- Committees of the Board

Adopted: 3/14/06
Revised: 1/9/07; 6/13/17

2008-5540

Non-Instructional/Business
Operations

SUBJECT:—PUBLICATION OF DISTRICT'S ANNUAL FINANCIAL STATEMENT

— In compliance with Education Law, the Board of Education is required to publish a financial statement, including a full, detailed account of moneys received and moneys expended, at least once a year, during either July or August. This annual financial report will be in the form prescribed in Commissioner's regulations.

— The law requires that the information be published in one public newspaper which is published in the District. If no public newspaper is published in the District, then the District must use a newspaper having general circulation in the District. If no public newspaper is published in the District, and there is no newspaper having general circulation in the District, then the School District must provide the information to the taxpayers by posting copies in five public places in the District.

Education Law Sections 1610, 1721, 2117, 2528 and 2577
8 New York Code of Rules and Regulations (NYCRR) Section 170

Adopted: ~~1992~~
Revised: ~~11/12/03; 10/28/08~~

Non-Instructional/Business
Operations

SUBJECT: — MAINTENANCE OF FISCAL EFFORT (TITLE I PROGRAMS)

— A Local Educational Agency (LEA) may receive its full allocation of Title I funds if the combined fiscal effort per student or the aggregate expenditures of state and local funds with respect to the provision of free public education in the (LEA) for the preceding fiscal year was not less than 90% of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year.

— In determining an LEA's compliance with the maintenance of effort requirement, the State Educational Agency (SEA) shall consider the LEA's expenditures from state and local funds for free public education. These include expenditures for administration, instruction, attendance, health services, student transportation services, plant operation and maintenance, fixed charges, and net expenditures to cover deficits for food services and student body activities.

— The SEA shall not consider the following expenditures in determining an LEA's compliance with the maintenance of effort requirements:

- a) — Any expenditures for community services, capital outlay, and debt service;
- b) — Any expenditures made from funds provided by the federal government for which the LEA is required to account to the federal government directly or through the SEA.

— The Board of Education assigns the School Business Executive the responsibility of reviewing, as part of the budgeting process, combined fiscal effort so that expenditures of state and local funds with respect to the provision of free public education per student and in the aggregate for any fiscal year are not budgeted at less than 90% of the combined fiscal effort per student or the aggregate of expenditures for the preceding fiscal year.

Title I of the Elementary and Secondary
Education Act of 1965, as amended by The Improving America's Schools Act of 1994
34 Code of Federal Regulations (CFR) Part 200

Adopted: 6/24/97

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING

January 11, 2024

6:00 PM

AUDITORIUM OF THE LEAVENWORTH MIDDLE SCHOOL

PRESENT:

BOE Members: Lucinda Collier, Tina Reed, John Boogaard, Shelly, Cahoon, Linda Eygnor, Paul Statskey, Jasen Sloan

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 21 students, staff and guests

1. Call to Order/Pledge of Allegiance

President, Lucinda Callier called the meeting to order at 6:00p.m.

Approval of Agenda:

Motion for approval was made by Paul Statskey and seconded by Linda Eygnor with the motion approve 7-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 11, 2024.

2. Presentations:

- Student Presentation – Leavenworth Middle School
 - Mason Granger, 5th grade was the student presenter.
- Library Process – Megan Paliotti
 - Ms. Paliotti presented and answered questions regarding the Library Process.
- Superintendent Update – Michael Pullen
 - Mr. Pullen presented the 2024-2025 budget guidelines, goals and timeline.
 - Mr. Pullen provided a construction update.

3. Reports and Correspondence: Committee chairperson or liaison provided an update.

- Board of Education Building Liaisons
 - Elementary School –John Boogaard
 - Middle School – Shelly Cahoon
 - High School – Linda Eygnor
 - Cougar Ops – Tina Reed – no report given
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- Handbook Committee – Lucinda Collier, Jasen Sloan, Paul Statskey – no report given
- Audit Committee –John Boogaard, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan – no report given
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
- Personnel & Negotiations Committee – Tina Reed, John Boogaard, Lucinda Collier – no report given

4. Public Access to the Board:

- No one addressed the Board of Education

5. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Shelly Cahoon and seconded by Tina Reed with the motion approved 7-0.

- a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of December 13, 2023.

b. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of December 14, 2023.

c. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated November 1, 2, 3, 9, 14, 15, December 14, 2023 and January 4, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14424	13870	12695	14960	12429	13780	14501	13236	13786	14872
14931									
IEP Amendments:									
14947									

d. Substitute Teachers and Substitute Service Personnel

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the individuals named on the substitute lists, which are on file with the District Clerk.

e. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for November 2023.

f. Basic Financial Statements - Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Corrective Action Plan for the year ending June 30, 2023.

g. Single Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Single Audit Report for the year ending June 30, 2023.

h. Extra-classroom Activity Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Audit Report for the year ending June 30, 2023.

i. Extra-classroom Activity Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Corrective Action Plan for the year ending June 30, 2023.

j. Personnel Items:

1. Termination of Employment – Owen Bryant

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the termination of employment of Owen Bryant as a School Monitor, effective January 2, 2024.

2. Letter of Resignation – Anna Howell

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Anna Howell as Art Teacher and Musical Set Construction, effective January 19, 2024.

3. Appoint Bus Driver – Kristine Lyman

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 52 week probationary appointment of Kristine Lyman as Bus Driver, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: January 2, 2024-January 1, 2025

Salary: \$27.75/hr.

4. Appoint Student Worker – Brody Kerr

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves Brody Kerr as a Student Worker effective January 12, 2024 through June 30, 2024 at the rate of pay of \$15.00/hr.

5. Temporarily Provisionally Appoint School Bus Driver Trainee – Todd Montondo

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the temporary provisional appointment of Todd Montondo as a School Bus Driver Trainee, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 at a rate of pay of \$20.00/hr. effective December 27, 2023-March 26, 2024.

6. Temporarily Provisionally Appoint School Bus Driver Trainee – William Pinkerton

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the temporary provisional appointment of William Pinkerton as a School Bus Driver Trainee, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 at a rate of pay of \$20.00/hr. effective January 12, 2024-April 11, 2024.

7. Appoint Automotive Mechanic – Steven Mitchell

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 52 week probationary appointment of Steven Mitchell as Automotive Mechanic, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: January 22, 2024-January 21, 2025

Salary: \$25.00/hr.

8. Program Appointment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2023-2024 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Josephine Visalli	Grant Program Aide	\$15.25/hr.
Catelyn Glerum	Grant Program Aide	\$15.25/hr.
Tina Guerra	Grant Program Teaching Assistant	\$20.00/hr.

9. Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2023-24 school year.

Name	Bldg.	Title	Step	Year	Salary
Deborah McIntyre		Athletic Event Staff			Per NRWTA contract

10. Coaching and Athletic Department Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 2023-24 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Position		Name	Step	Years	Salary
Girls Basketball Coach	Modified	Paul Maring	3	8	\$4,094

11. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2023-2024 school year.

Cheryl Rice

Joseph VanCura

Angela Watts

Shannon Moore

6. Policies:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Paul Statskey and seconded by Linda Eygnor with the motion approved 7-0.

a) Approval of Policies

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following new and/or revised policies:

2000	Internal Operations	
2210	Committees of the Board	Revised

3000	Community Relations	
3110	Media/Municipal Government/Senior Citizens	Revised
3150	School Volunteers	Revised
3210	Visitors to the School	Revised
3270	Use of School Facilities, Materials and Equipment	Revised
3510	Emergency School Closings	Revised
4000	Administration	
4210	Administrative Organization and Operation	Delete
4220	Administrative Authority	Revised

➤ The Committee has reviewed the following policy and does not recommend any changes:

3000	Community Relations	
3112	Advertising Materials and Announcements Policy	Reviewed
4000	Administration	
4230	Use of Committees	Reviewed

Board Member Requests/Comments/Discussion:

- Linda Eynor accepted the Voices of Wayne County, A Bicentennial Commemorative Book.
- Paul Statsky asked for an update regarding the survey status.

Good News:

- There was no report.

Informational Items:

- Claims Auditor Reports

EXECUTIVE SESSION:

A motion was requested to enter executive session to discuss a legal matter.

The motion was made by John Boogaard and seconded by Tina Reed with motion approved 7-0.

Time entered: 6:44p.m.

Return to Regular Session: 7:59p.m.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Jasen Sloan and seconded by Shelly Cahoon with motion approved 7-0.

Time adjourned: 8:00p.m.

Tina St. John, Clerk of the Board of Education

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING DECEMBER 31, 2023

- 1 CASH SUMMARY REPORT (ALL FUNDS)**
- 2 CASH ANALYSIS REPORT (ALL FUNDS)**
- 3 REVENUE STATUS REPORTS**
 - a) General Fund**
 - b) School Lunch Fund**
 - c) Miscellaneous Special Revenue Fund**
 - d) Special Aid Fund**
 - e) Capital Fund**
 - f) Trust Custodial Fund**
 - g) Debt Service Fund**
- 4 BUDGET STATUS REPORTS**
 - a) General Fund**
 - b) School Lunch Fund**
 - d) Special Aid Fund**
 - e) Capital Fund**
 - f) Trust Custodial Fund**
 - g) Debt Service Fund**

Submitted by:



Mark A. Scala

Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING DECEMBER 31, 2023**

<u>CASH</u>	<u>GENERAL</u> <u>FUND</u>	<u>SCHOOL</u> <u>LUNCH FUND</u>	<u>MISC SPECIAL</u> <u>REVENUE FUND</u>	<u>SPECIAL AID</u> <u>FUND</u>	<u>CAPITAL</u> <u>FUND</u>	<u>TRUST</u> <u>CUSTODIAL FUND</u>	<u>DEBT SERVICE</u> <u>FUND</u>	<u>DISTRICT</u> <u>TOTALS</u>
Checking / Savings	\$ 1,308,055.08	\$ 466,724.02	\$ 19,309.78	\$ 394,483.09	\$ 376,836.10	\$ 191,442.10	\$ 1,701,296.69	\$ 4,458,146.86
Money Market	150,478.09	-	-	-	-	-	-	150,478.09
LIQUID Investments \ NYCLASS	11,875,839.35	-	63,986.13	-	8,983,847.12	-	-	20,923,672.60
Fund Totals	\$ 13,334,372.52	\$ 466,724.02	\$ 83,295.91	\$ 394,483.09	\$ 9,360,683.22	\$ 191,442.10	\$ 1,701,296.69	\$ 25,532,297.55
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 160,160.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,160.48
Unemployment Insurance Reserve	33,252.68	-	-	-	-	-	-	33,252.68
ERS Retirement Contribution Reserve	1,403,931.89	-	-	-	-	-	-	1,403,931.89
Retirement Contribution Reserve - TRS Subfund	637,569.35	-	-	-	-	-	-	637,569.35
Liability Reserve	1,029,178.24	-	-	-	-	-	-	1,029,178.24
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	257,460.87	-	-	-	-	-	-	257,460.87
2023 Capital Bus Reserve Fund	1,493,648.61	-	-	-	-	-	-	1,493,648.61
Capital Building Reserve - 2022	679,475.17	-	-	-	-	-	-	679,475.17
Debt Service Reserve	-	-	-	-	-	-	1,701,296.69	1,701,296.69
Reserve Fund Totals	\$ 5,737,540.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,701,296.69	\$ 7,438,837.52

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING DECEMBER 31, 2023**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 17,311,460.60	\$ 377,799.25	\$ 82,998.37	\$ 507,227.56	\$ 6,581,947.60	\$ 192,989.74	\$ 1,700,141.94	26,754,565.06
Add: Cash Receipts								
Interest Earnings	67,059.04	-	297.54	-	30,365.51	-	1,154.75	98,876.84
Taxes / Penalties / PILOTS/STAR Aid	2,175.25	-	-	-	-	-	-	2,175.25
State Aid / SCA / FEMA	1,679,472.75	-	-	-	-	-	-	1,679,472.75
Medicaid Claims	47,847.20	-	-	-	-	-	-	47,847.20
SCA Funds	-	34,494.00	-	-	-	-	-	34,494.00
BOCES - FY23 Aid	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	4,205.34	-	-	-	-	-	4,205.34
Online Prepayments	-	1,144.00	-	-	-	-	-	1,144.00
Grant Aid	-	-	-	197,246.00	-	-	-	197,246.00
School Lunch Aid / Meal Claims	-	179,576.00	-	-	-	-	-	179,576.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	38,808.15	32.00	-	-	-	-	-	38,840.15
Total Cash Receipts	\$ 1,835,362.39	\$ 219,451.34	\$ 297.54	\$ 197,246.00	\$ 30,365.51	\$ -	\$ 1,154.75	\$ 2,283,877.53
Less: Cash Disbursements								
Payroll Transfers & Disbursements	1,116,364.61	35,203.98	-	182,100.57	-	-	-	1,333,669.16
Check Disbursements	267,459.44	95,322.59	-	103,266.32	1,501,629.89	1,547.64	-	1,969,225.88
Debt Service Payments	203,250.00	-	-	-	-	-	-	203,250.00
Total Cash Disbursements	\$ 1,587,074.05	\$ 130,526.57	\$ -	\$ 285,366.89	\$ 1,501,629.89	\$ 1,547.64	\$ -	\$ 3,506,145.04
Net Transfers In (Out)	(4,225,376.42)	-	-	(24,623.58)	4,250,000.00	-	-	-
Cash Balances - End of Month	\$ 13,334,372.52	\$ 466,724.02	\$ 83,295.91	\$ 394,483.09	\$ 9,360,683.22	\$ 191,442.10	\$ 1,701,296.69	\$ 25,532,297.55
Bank Reconciliation								
Outstanding Checks	81,666.84	43,458.06	1,150.00	38,238.51	72,482.18	-	-	236,995.59
Items in Transit	(171.53)	(56.82)	-	-	-	-	-	(228.35)
Bank Statement Balances	\$ 13,415,867.83	\$ 510,125.26	\$ 84,445.91	\$ 432,721.60	\$ 9,433,165.40	\$ 191,442.10	\$ 1,701,296.69	\$ 25,769,064.79

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,668,559.00	0.00	10,668,559.00	9,681,830.91	986,728.09	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	16,134.57		128.57
1085.000		STAR Reimbursement	0.00	0.00	0.00	984,531.86		984,531.86
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	12,569.68	7,430.32	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (3,000.00	0.00	3,000.00	1,085.00	1,915.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	125.00		125.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	2,092.50	407.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	2,907.00		2,157.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	1,395.00	605.00	
2230.000		Day School Tuit-Oth Dist. NYS	0.00	0.00	0.00	312.00		312.00
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2401.000		Interest & Earnings	65,000.00	0.00	65,000.00	342,956.60		277,956.60
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	2,261.33		2,261.33
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	4,658.22		4,658.22
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	5,621.15		5,621.15
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	367.50	199,632.50	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	0.00	5,000.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	33,918.40		33,918.40
2705.000		Gifts and Donations	0.00	0.00	0.00	3,605.00		3,605.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	39,453.34		29,453.34
3101.000		Basic Formula Aid-Gen Aid	18,461,692.00	0.00	18,461,692.00	3,367,714.18	15,093,977.82	
3101.010		Basic Formula Aid-Excess	648,000.00	0.00	648,000.00	620,029.75	27,970.25	
3102.000		Lottery Aid (Sect 3609a E	1,690,000.00	0.00	1,690,000.00	1,205,833.40	484,166.60	
3102.010		Lottery Grant	0.00	0.00	0.00	384,488.50		384,488.50
3102.020		Mobile Sports Wagering	0.00	0.00	0.00	565,926.44		565,926.44
3102.030		Cannibis Revenue	0.00	0.00	0.00	2,590.02		2,590.02
3103.000		BOCES Aid (Sect 3609a Ed	1,463,891.00	0.00	1,463,891.00	0.00	1,463,891.00	
3260.000		Textbook Aid (Incl Txtbk/	62,419.00	0.00	62,419.00	16,620.00	45,799.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	47,847.20	52,152.80	
5050.000		Interfund Trans. for Debt	125,000.00	0.00	125,000.00	0.00	125,000.00	
5999.000		Appropriated Fund Balance	150,000.00	4,977,668.00	5,127,668.00	0.00	5,127,668.00	
5999.815		Approp. Reserve Unemploy	25,000.00	0.00	25,000.00	0.00	25,000.00	

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
5999.827		Approp. Reserve -Retirement Co	450,000.00	0.00	450,000.00	0.00	450,000.00	
5999.828		Appropriated Employee Benefit	20,000.00	0.00	20,000.00	0.00	20,000.00	
5999.999		Est. for Carryover Encumbrance	0.00	779,833.55	779,833.55	0.00	779,833.55	
Total GENERAL FUND			34,710,447.00	5,757,501.55	40,467,948.55	17,346,874.55	25,418,807.43	2,297,733.43

Selection Criteria

Criteria Name: Last Run
 As Of Date: 12/31/2023
 Suppress revenue accounts with no activity
 Show special revenue accounts 5997-5999
 Sort by: Fund
 Printed by Norma Lewis

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	0.00	0.00	0.00	1,265.04		1,265.04
1445.000		Other Cafeteria Sales	0.00	0.00	0.00	14,962.46		14,962.46
2705.000		Gifts and Donations	0.00	0.00	0.00	32.00		32.00
2770.000		Misc Rev Local Sources (S	0.00	0.00	0.00	134.73		134.73
2770.010		Vending Machine Sales	0.00	0.00	0.00	9,428.71		9,428.71
3190.010		State Reimburse-Brk	0.00	0.00	0.00	27,997.00		27,997.00
3190.020		State Reimburse-Lnch	0.00	0.00	0.00	44,715.00		44,715.00
3190.060		Sum Food Svs Prog for Chi	0.00	0.00	0.00	683.00		683.00
4190.001		Supply Chain Assistance Funds	0.00	0.00	0.00	34,494.00		34,494.00
4190.010		Fed Reimbursement-Brk	0.00	0.00	0.00	108,672.00		108,672.00
4190.020		Fed Reimbursement-Lnch	0.00	0.00	0.00	188,896.00		188,896.00
4190.040		Fed Reimbursement (Snack)	0.00	0.00	0.00	1,278.00		1,278.00
4192.000		Sum Food Svs Prog for Chi	0.00	0.00	0.00	22,737.00		22,737.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	455,294.94	0.00	455,294.94

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	1,719.77		1,719.77
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	3,200.00		3,200.00
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	4,919.77	0.00	4,919.77

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ACY-4289.000	ACY	Oth Fed-	12,900.00	0.00	12,900.00	2,580.00	10,320.00	
AHS-4289.000	AHS	Other Federal	3,534.00	0.00	3,534.00	706.00	2,828.00	
ARC-4289.000	ARC	Oth Fed-	209,403.51	0.00	209,403.51	1,490.51	207,913.00	
ARH-4289.000	ARH	Oth Fed-	6,719.77	0.00	6,719.77	0.00	6,719.77	
ARI-4289.000	ARI	Oth Fed-	62,821.00	0.00	62,821.00	62,821.00		
ARJ-4289.000	ARJ	Oth Fed-	4,221.00	0.00	4,221.00	4,221.00		
ARL-4289.000	ARL	Oth Fed-	828,361.35	0.00	828,361.35	0.00	828,361.35	
ARP-4289.000	ARP	Oth Fed-	1,375,539.17	0.00	1,375,539.17	0.00	1,375,539.17	
ARS-4289.000	ARS	Oth Fed-	98,722.65	0.00	98,722.65	0.00	98,722.65	
BJ1-4289.000	BJ1	Oth Fed-	86,298.32	0.00	86,298.32	200,000.00		113,701.68
BJ2-4289.000	BJ2	Other Federal Aid	329,969.00	0.00	329,969.00	61,000.00	268,969.00	
C24-3289.018	C24	UPK for 4YO	607,678.00	0.00	607,678.00	304,794.00	302,884.00	
E23-4289.018	E23	MKV BASELINE	65,149.38	0.00	65,149.38	33,206.88	31,942.50	
E24-4289.000	E24	Oth Fed-	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
ES1-3289.002	ES1	Other State Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
HW1-3289.002	HW1	Other State Aid	16,147.50	0.00	16,147.50	17,762.25		1,614.75
I24-4256.018	I24	Indiv. w/Disab	386,521.00	0.00	386,521.00	77,304.00	309,217.00	
J24-4256.018	J24	Indiv. w/Disab	19,557.00	0.00	19,557.00	3,911.00	15,646.00	
LT1-3289.014	LT1	Learning Technology	52,767.00	0.00	52,767.00	0.00	52,767.00	
M23-4129.000	M23	ESEA-Title IV Safe & Drug	9,724.86	0.00	9,724.86	0.00	9,724.86	
M24-4129.000	M24	ESEA-Title IV Safe & Drug	27,665.00	0.00	27,665.00	5,533.00	22,132.00	
MH1-4289.000	MH1	Oth Federal Aid	72,218.45	0.00	72,218.45	72,218.45		
MH2-4289.000	MH2	Oth Federal Aid	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
MHG-4289.000	MHG	Oth Federal Aid	0.00	0.00	0.00	29,962.46		29,962.46
N23-4126.000	N23	ESEA-Title I, Title II	87,852.97	0.00	87,852.97	0.00	87,852.97	
N24-4126.000	N24	ESEA-Title I, Title II	347,394.00	0.00	347,394.00	69,478.00	277,916.00	
O23-4289.000	O23	Other Federal Aid	10,680.92	0.00	10,680.92	0.00	10,680.92	
O24-4289.000	O24	Other Federal Aid	41,067.00	0.00	41,067.00	8,213.00	32,854.00	
OM1-3289.002	OM1	Other State Aid	174,967.00	0.00	174,967.00	0.00	174,967.00	
PP1-3289.100	PP1	Miscellaneous State Aid	0.00	0.00	0.00	406.62		406.62
PP2-3289.100	PP2	Miscellaneous State Aid	8,294.17	0.00	8,294.17	0.00	8,294.17	
SR1-4289.022	SR1	Other Federal Aid	10,881.46	0.00	10,881.46	7,809.38	3,072.08	
SR2-4289.022	SR2	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
SV2-3289.100	SV2	Miscellaneous State Aid	350,000.00	0.00	350,000.00	87,500.00	262,500.00	
W24-4289.000	W24	Other Federal Aid	19,948.00	0.00	19,948.00	0.00	19,948.00	

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
X23-4289.000	X23	Other Federal Aid	1,184.98	0.00	1,184.98	1,184.98		
X24-4289.000	X24	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
Z23-4289.021	Z23	Other Federal Aid	12,530.40	0.00	12,530.40	10,785.94	1,744.46	
Z24-4289.021	Z24	Other Federal Aid	14,625.00	0.00	14,625.00	0.00	14,625.00	
Total SPECIAL AID FUND			5,808,663.86	0.00	5,808,663.86	1,112,888.47	4,841,460.90	145,685.51

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
BUS-5031.000	BUS	Interfund Transfers	0.00	0.00	0.00	569,771.58		569,771.58
CAP-3297.000	CAP	State Sources, Oth (SSBA)	0.00	0.00	0.00	-0.33	0.33	
CAP-5031.080	CAP	Interfund Transfers	0.00	0.00	0.00	4,250,000.00		4,250,000.00
Total CAPITAL FUND			0.00	0.00	0.00	4,819,771.25	0.33	4,819,771.58

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.

These are estimates to balance the budget.

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	10,525.49		10,525.49
Total CUSTODIAL FUND			0.00	0.00	0.00	10,525.49	0.00	10,525.49

* Estimated revenue for Carryover Encumbrances from the prior fiscal year will not be realized.
These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
10 Board of Education							
1010	Board Of Education	43,356.00	-2,500.00	40,856.00	5,111.93	10,962.67	24,781.40
1040	District Clerk	8,082.00	0.00	8,082.00	3,404.04	3,572.83	1,105.13
1060	District Meeting	5,353.00	2,500.00	7,853.00	2,186.57	2,545.98	3,120.45
Subtotal of 10 Board of Education		56,791.00	0.00	56,791.00	10,702.54	17,081.48	29,006.98
12 Central Administration							
1240	Chief School Administrator	310,868.00	-7,553.00	303,315.00	138,350.75	134,367.69	30,596.56
Subtotal of 12 Central Administration		310,868.00	-7,553.00	303,315.00	138,350.75	134,367.69	30,596.56
13 Finance							
1310	Business Administration	527,335.00	22,916.79	550,251.79	217,677.39	309,509.85	23,064.55
1320	Auditing	27,196.00	6,229.00	33,425.00	14,602.44	18,602.56	220.00
1325	Treasurer	576.00	75.00	651.00	180.00	0.00	471.00
1330	Tax Collector	16,297.00	602.00	16,899.00	8,151.00	5,025.60	3,722.40
1345	Purchasing	57,374.00	7,220.00	64,594.00	25,338.26	31,440.40	7,815.34
Subtotal of 13 Finance		628,778.00	37,042.79	665,820.79	265,949.09	364,578.41	35,293.29
14 Staff							
1420	Legal	137,077.00	-19,400.00	117,677.00	26,452.22	73,519.18	17,705.60
1430	Personnel	109,934.00	5,025.00	114,959.00	37,814.64	48,234.16	28,910.20
1480	Public Information and Services	122,072.00	-550.00	121,522.00	34,838.31	80,109.99	6,573.70
Subtotal of 14 Staff		369,083.00	-14,925.00	354,158.00	99,105.17	201,863.33	53,189.50
16 Central Services							
1620	Operation of Plant	1,932,570.00	124,200.70	2,056,770.70	792,488.62	961,607.40	302,674.68
1621	Maintenance of Plant	246,491.00	44,126.46	290,617.46	95,166.26	89,923.97	105,527.23
1670	Central Printing & Mailing	27,256.00	0.00	27,256.00	18,827.62	0.00	8,428.38
1680	Central Data Processing	360,200.00	0.00	360,200.00	123,641.61	107,368.45	129,189.94
Subtotal of 16 Central Services		2,566,517.00	168,327.16	2,734,844.16	1,030,124.11	1,158,899.82	545,820.23
19 Special Items (Contractual Expense)							
1910	Unallocated Insurance	152,340.00	0.00	152,340.00	18,444.00	172.00	133,724.00
1920	School Association Dues	11,557.00	0.00	11,557.00	9,133.00	350.00	2,074.00
1950	Assessments on School Property	23,114.00	-12,000.00	11,114.00	0.00	0.00	11,114.00
1964	Refund on Real Property Taxes	1,051.00	12,000.00	13,051.00	3,736.48	0.00	9,314.52
1981	BOCES Administrative Costs	234,215.00	0.00	234,215.00	59,669.37	139,228.51	35,317.12
Subtotal of 19 Special Items (Contractual Expense)		422,277.00	0.00	422,277.00	90,982.85	139,750.51	191,543.64
Subtotal of 1 GENERAL SUPPORT		4,354,314.00	182,891.95	4,537,205.95	1,635,214.51	2,016,541.24	885,450.20
2 INSTRUCTION							
20 Administration and Improvement							
2010	Curriculum Devel and Suprvsn	320,195.00	10,135.97	330,330.97	167,631.99	125,649.77	37,049.21
2020	Supervision-Regular School	829,206.00	14,221.31	843,427.31	332,323.93	356,116.26	154,987.12

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2070	Inservice Training-Instruction	164,042.00	7,500.00	171,542.00	26,504.25	42,025.55	103,012.20
Subtotal of 20 Administration and Improvement		1,313,443.00	31,857.28	1,345,300.28	526,460.17	523,791.58	295,048.53
21 Teaching							
2110	Teaching-Regular School	6,800,743.00	-106,887.82	6,693,855.18	1,991,643.27	3,323,754.30	1,378,457.61
2250	Prg For Sdnts w/Disabil-Med Elgble	4,937,137.00	192,486.76	5,129,623.76	1,466,147.48	3,539,923.57	123,552.71
2280	Occupational Education(Grades 9-12)	827,122.00	76,260.00	903,382.00	271,014.60	632,367.40	0.00
2330	Teaching-Special Schools	198,003.00	-44,519.00	153,484.00	35,946.40	0.00	117,537.60
Subtotal of 21 Teaching		12,763,005.00	117,339.94	12,880,344.94	3,764,751.75	7,496,045.27	1,619,547.92
26 Instructional Media							
2610	School Library & AV	274,173.00	507.35	274,680.35	78,994.12	162,484.67	33,201.56
2630	Computer Assisted Instruction	1,305,808.00	242,082.84	1,547,890.84	596,334.57	650,663.74	300,892.53
Subtotal of 26 Instructional Media		1,579,981.00	242,590.19	1,822,571.19	675,328.69	813,148.41	334,094.09
28 Pupil Services							
2810	Guidance-Regular School	356,137.00	-7,746.80	348,390.20	100,673.38	175,597.56	72,119.26
2815	Health Svcs-Regular School	158,738.00	52,733.29	211,471.29	73,683.88	96,045.72	41,741.69
2820	Psychological Svcs-Reg Schl	234,324.00	49.99	234,373.99	67,217.24	139,474.75	27,682.00
2825	Social Work Svcs-Regular School	65,792.00	38,292.00	104,084.00	38,428.96	66,155.04	-500.00
2850	Co-Curricular Activ-Reg Schl	116,816.00	0.00	116,816.00	580.00	89,315.00	26,921.00
2855	Interscholastic Athletics-Reg Schl	521,454.00	26,055.63	547,509.63	246,613.18	150,478.41	150,418.04
Subtotal of 28 Pupil Services		1,453,261.00	109,384.11	1,562,645.11	527,196.64	717,066.48	318,381.99
Subtotal of 2 INSTRUCTION		17,109,690.00	501,171.52	17,610,861.52	5,493,737.25	9,550,051.74	2,567,072.53
5 PUPIL TRANSPORTATION							
55 Pupil Transportation							
5510	District Transportation Services	1,762,241.00	192,291.88	1,954,532.88	793,043.42	860,948.38	300,541.08
5530	Garage Building	65,458.00	1,618.20	67,076.20	1,478.61	8,794.59	56,803.00
5581	Transportation from Boces	10,599.00	4,080.00	14,679.00	3,684.01	8,953.31	2,041.68
Subtotal of 55 Pupil Transportation		1,838,298.00	197,990.08	2,036,288.08	798,206.04	878,696.28	359,385.76
Subtotal of 5 PUPIL TRANSPORTATION		1,838,298.00	197,990.08	2,036,288.08	798,206.04	878,696.28	359,385.76
7 COMMUNITY SERVICES							
7 Community Services							
7310	Youth Program	145,587.00	-15,000.00	130,587.00	0.00	7,500.00	123,087.00
Subtotal of 7 Community Services		145,587.00	-15,000.00	130,587.00	0.00	7,500.00	123,087.00
8 Other Community Services							
8060	Civic Activities	84,652.00	0.00	84,652.00	18,335.71	2,690.56	63,625.73
Subtotal of 8 Other Community Services		84,652.00	0.00	84,652.00	18,335.71	2,690.56	63,625.73
Subtotal of 7 COMMUNITY SERVICES		230,239.00	-15,000.00	215,239.00	18,335.71	10,190.56	186,712.73
9 UNDISTRIBUTED							
90 Employee Benefits							
9010	State Retirement	505,817.00	0.00	505,817.00	175,916.42	191,959.91	137,940.67

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9020	Teachers' Retirement	1,101,830.00	0.00	1,101,830.00	303,037.03	497,233.44	301,559.53
9030	Social Security	1,023,934.00	0.00	1,023,934.00	342,712.97	528,331.11	152,889.92
9040	Workers' Compensation	157,996.00	0.00	157,996.00	73,173.15	0.00	84,822.85
9045	Life Insurance	3,931.00	0.00	3,931.00	1,000.00	1,400.00	1,531.00
9050	Unemployment Insurance	45,071.00	0.00	45,071.00	0.00	0.00	45,071.00
9060	Hospital, Medical, Dental Insurance	4,913,620.00	-87,220.00	4,826,400.00	1,816,917.53	0.00	3,009,482.47
9089	Other (specify)	66,917.00	0.00	66,917.00	4,012.50	0.00	62,904.50
Subtotal of 90 Employee Benefits		7,819,116.00	-87,220.00	7,731,896.00	2,716,769.60	1,218,924.46	3,796,201.94
97 Debt Service							
9711	Serial Bonds-School Construction	3,081,500.00	0.00	3,081,500.00	203,250.00	0.00	2,878,250.00
Subtotal of 97 Debt Service		3,081,500.00	0.00	3,081,500.00	203,250.00	0.00	2,878,250.00
99 Interfund Transfers							
9901	Transfer to Other Funds	77,290.00	0.00	77,290.00	0.00	0.00	77,290.00
9950	Transfer to Capital Fund	200,000.00	4,977,668.00	5,177,668.00	4,819,771.58	0.00	357,896.42
Subtotal of 99 Interfund Transfers		277,290.00	4,977,668.00	5,254,958.00	4,819,771.58	0.00	435,186.42
Subtotal of 9 UNDISTRIBUTED		11,177,906.00	4,890,448.00	16,068,354.00	7,739,791.18	1,218,924.46	7,109,638.36
Total GENERAL FUND		34,710,447.00	5,757,501.55	40,467,948.55	15,685,284.69	13,674,404.28	11,108,259.58

North Rose-Wolcott Central School Dist

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Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		319,400.00	0.00	319,400.00	137,838.69	195,057.39	-13,496.08
200 Equipment		50,000.00	22,000.00	72,000.00	21,814.55	0.00	50,185.45
400 Contractual SFSP		6,000.00	8,346.71	14,346.71	5,587.01	10,731.69	-1,971.99
414 Food		475,000.00	55,122.18	530,122.18	177,445.83	221,930.94	130,745.41
419 Net Cost of Food Used		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
450 Materials & Supplies SFSP		35,000.00	5,449.92	40,449.92	19,151.02	10,141.48	11,157.42
800 Employee Benefits		86,600.00	0.00	86,600.00	48,343.82	33,078.25	5,177.93
802 ERS		36,000.00	0.00	36,000.00	641.21	0.00	35,358.79
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Total SCHOOL LUNCH FUND		1,060,000.00	90,918.81	1,150,918.81	410,822.13	470,939.75	269,156.93

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		1,554.15	64.80	1,618.95	0.00	64.80	1,554.15
ACY ARPA HCY II		12,900.00	0.00	12,900.00	2,962.50	0.00	9,937.50
AHS ARP-Homeless II SL		3,534.00	0.00	3,534.00	0.00	0.00	3,534.00
ARC ARP SLR Comprehens		209,103.51	300.00	209,403.51	14,221.51	732.00	194,450.00
ARH ARPA Homeless Child & Yth		6,719.77	0.00	6,719.77	2,962.50	0.00	3,757.27
ARI ARP IDEA Sect 611		62,821.00	0.00	62,821.00	62,821.00	0.00	0.00
ARJ ARP IDEA Sect 619		4,221.00	0.00	4,221.00	4,620.00	0.00	-399.00
ARL ARP SLR Learning Loss		828,361.35	0.00	828,361.35	120,621.04	121,419.21	586,321.10
ARP American Rescue Plan Act		639,949.54	735,589.63	1,375,539.17	367,426.89	666,328.04	341,784.24
ARS ARP SLR Summer Enr		98,722.65	0.00	98,722.65	92,001.72	0.00	6,720.93
BJ1 STOP School Violence Gran		84,988.32	1,310.00	86,298.32	68,670.69	1,310.00	16,317.63
BJ2 STOP School Violence Gran		329,969.00	0.00	329,969.00	58,092.31	104,795.91	167,080.78
C23 4 Year Old UPK Grant		26,119.53	1,019.73	27,139.26	0.00	0.00	27,139.26
C24 4 Year Old UPK Grant		609,588.00	0.00	609,588.00	229,810.60	304,565.41	75,211.99
E23 McKinney-Vento Baseline		10,023.38	55,126.00	65,149.38	33,206.88	0.00	31,942.50
E24 McKinney-Vento Grant		125,000.00	0.00	125,000.00	25,179.11	71,273.96	28,546.93
ES1 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	5,179.65	6,550.00	61,590.35
ESR CRRSA ESSER 2		1.62	0.00	1.62	0.00	0.00	1.62
H23 July/Aug Summer School		-62,201.05	15,569.90	-46,631.15	0.00	21,653.02	-68,284.17
H24 July/Aug Summer School		0.00	0.00	0.00	127,000.52	6,326.68	-133,327.20
HW1 Healthcare Worker Bonus		0.00	0.00	0.00	16,147.50	0.00	-16,147.50
I24 Section 611		386,521.00	0.00	386,521.00	200,779.42	213,176.48	-27,434.90
J24 Section 619		19,557.00	0.00	19,557.00	8,037.00	0.00	11,520.00
LT1 Learning Technology - So		52,767.00	0.00	52,767.00	14,581.23	7,291.64	30,894.13
M23 Title IV 2022-23		9,724.86	0.00	9,724.86	0.00	0.00	9,724.86
M24 Title IV 2023-24		27,665.00	0.00	27,665.00	2,625.44	25,039.56	0.00
MH1 Mental Hlth Awareness Tra		41,618.45	30,600.00	72,218.45	72,218.45	4,696.40	-4,696.40
MH2 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	17,090.91	62,738.82	45,170.27
MHG Mental Hlth Awareness Tra		29,644.33	318.13	29,962.46	0.00	318.13	29,644.33
N23 Title I A&D Improv		87,852.97	0.00	87,852.97	10,204.83	0.00	77,648.14
N24 Title I A&D Improv		347,394.00	0.00	347,394.00	132,923.60	168,681.85	45,788.55
O23 Title IIA, Teach/Pr		10,680.92	0.00	10,680.92	1,873.00	0.00	8,807.92
O24 Title IIA, Teach/Pr		41,067.00	0.00	41,067.00	17,647.40	18,197.18	5,222.42
OM1 Office of Mental Health		174,967.00	0.00	174,967.00	22,697.61	33,642.83	118,626.56
OMH Office of Mental Health		136,540.82	0.00	136,540.82	18,470.20	7,255.94	110,814.68
PP2 Primary Project		8,294.17	0.00	8,294.17	3,954.50	3,541.50	798.17
SR1 Sexual Risk Avoidance Edu		10,881.46	0.00	10,881.46	7,809.38	0.00	3,072.08
SR2 Sexual Risk Avoidance Edu		62,000.00	0.00	62,000.00	16,637.27	25,836.00	19,526.73
SV2 School Violence Preventio		350,000.00	0.00	350,000.00	92,504.33	221,868.41	35,627.26
V23 Section 4201		4,800.00	12,226.23	17,026.23	0.00	12,226.23	4,800.00

North Rose-Wolcott Central School Dist

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Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
W23 Title IIIA Newcomers		-95.93	0.00	-95.93	0.00	0.00	-95.93
W24 Title IIIA		19,948.00	0.00	19,948.00	0.00	0.00	19,948.00
X23 Full Serv Comm Sch- Sodus		684.98	500.00	1,184.98	1,184.98	0.00	0.00
X24 Full Serv Comm Sch- Sodus		65,000.00	0.00	65,000.00	3,217.95	9,337.32	52,444.73
Y23 Mental Hlth Demo Grant- S		-8.50	0.00	-8.50	0.00	0.00	-8.50
Z23 School Safety Grant-Sodus		11,665.64	864.76	12,530.40	10,785.94	400.00	1,344.46
Z24 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	0.00	0.00	14,625.00
Total SPECIAL AID FUND		5,103,490.94	853,489.18	5,956,980.12	1,886,167.86	2,119,267.32	1,951,544.94

North Rose-Wolcott Central School Dist

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Fiscal Year: 2024

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
BUS CAPITAL BUS							
2023	2022-23	727,668.00	0.00	727,668.00	569,771.58	146,447.85	11,448.57
2024	2023-24	720,000.00	0.00	720,000.00	0.00	0.00	720,000.00
Subtotal of BUS CAPITAL BUS		1,447,668.00	0.00	1,447,668.00	569,771.58	146,447.85	731,448.57
CAP CAPITAL PHASE							
CO22	2022 CAPITAL OUTLAY PROJECT	0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
CO23	2022-23 Cap Outlay	0.00	65.49	65.49	0.00	65.49	0.00
CO24	2023-24 Cap Outlay	8,500.00	0.00	8,500.00	5,040.00	2,960.00	500.00
ER22	ES EMERGENCY ROOF PROJ 2022	0.00	3,604.88	3,604.88	2,034.00	1,570.88	0.00
PR17	Capital Project Vote 2-28-17 \$30,590,000	0.00	320,093.37	320,093.37	45,947.26	314,146.11	-40,000.00
PR21	Capital Project Vote 12-16-21 \$11,100,00	0.00	8,106,070.51	8,106,070.51	5,097,082.78	4,566,828.07	-1,557,840.34
Subtotal of CAP CAPITAL PHASE		8,500.00	8,431,173.25	8,439,673.25	5,150,104.04	4,886,909.55	-1,597,340.34
Total CAPITAL FUND		1,456,168.00	8,431,173.25	9,887,341.25	5,719,875.62	5,033,357.40	-865,891.77

North Rose-Wolcott Central School Dist

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Fiscal Year: 2024

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP-9089-800-05-0000	Other Employee Benefits	0.00	0.00	0.00	11,067.84	0.00	-11,067.84
Total CUSTODIAL FUND		0.00	0.00	0.00	11,067.84	0.00	-11,067.84