

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

June 13, 2024

6:00 PM

Large Group Instruction Room at the District Office

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 June 13, 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 specific employees.

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.

1000	By Laws	
1510	Regular Board Meetings and Rules (Quorum and Parliamentary Procedure) and Public Participation	Revised
3000	Community Relations	
3262	Solicitation of Charitable Donations	Revised
5000	Non-Instructional/Business Operations	
5220	District Investments	Revised
6000	Personnel	
6217	Professional Staff: Separation	Revised
6218	Selection of Athletic Coaches	Delete
6310	Appointment – Support Staff	Delete
6320	Supplementary School Personnel	Delete
7000	Students	
7211	Provision of Interpreter Services to Parents Who are Hearing Impaired	Revised

- The following policies are being submitted as reviewed.

3000	Community Relations	
3411	Prohibition of Weapons on School Grounds	Reviewed
5000	Non-Instructional/Business Operations	
5410	Purchasing: Competitive Bidding and Offering	Reviewed
5411	Procurement of Goods and Services	Reviewed
5412	Alternative Formats for Instructional Materials	Reviewed
5571	Allegations of Fraud	Reviewed
7000	Students	
7360	Weapons in School and the Gun-Free Schools Act	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 May 21, 2024.

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 May 23, 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 April 9, 24, 26, May 1, 8, 15, 22, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

13735	14009	14349	14255	13965	14118	14268	14367	12210
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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 April 2024.

e. Final Reserve Fund Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Report of Reserve Funds and Use of Reserves Policy to be updated annually.

f. Funds Transfer

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the transfers of up to \$25,000 to the EBALR Reserve, up to \$375,000 to the (ERS) Retirement Contribution Reserve Account, up to \$475,000 to the TRS Reserve Account, up to \$750,000 to the Capital Bus Reserve, and up to \$6,000,000 to the Capital Building Reserve Account to be funded with unexpended funds as of June 30, 2024, in accordance with the District's Funding and Use of Reserves Policy.

g. Reasonable Assurance Letters

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Director of Human Resources to transmit reasonable assurance

letters in compliance with Federal Unemployment Act enacted under Public Law 94-566, to all eligible and active employees for the 2024-2025 school year, commencing on July 1, 2024 and ending June 30, 2025.

h. Amendment to 2023-24 Budget

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approve a budget amendment in the amount of \$285,279 due to a credit of prior year consulting costs associated with the 2017 Capital Project and amend the 2023-24 budget by an increase of \$285,279 to revenue code A-2701 and increase to the budget code A-1620-400-05-1000.

i. Amendment to 2023-24 Budget

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approve the budget amendment in the amount of \$6,285.00 from Auction International bid Award for Surplus Vehicles & Miscellaneous Parts and amend the 2023-2024 budget by an increase of \$6,285.00 to the District Equipment code A-5510-200-06-0000.

j. Award Bid for Surplus Equipment

It is the recommendation to award the NRWCS D Surplus Vehicle & Miscellaneous Parts Bid to the following Auction International bidders:

RESOLUTION

Be it Resolved, the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes awarding a bid to the bidder deemed to be the highest bidder.

Items	Amount
2012 Dodge SE Grand Caravan (non-operable)	760.00
2018 Dodge SE Grand Caravan	3,850.00
2013 Dodge SE Grand Caravan (non-operable)	860.00
2012 Dodge SE Grand Caravan(non-operable)	760.00
Bus & Vehicle Miscellaneous Parts, New/ Old Stock	55.00
Total Auction Amount	\$ 6,285.00

k. Provisional Employment of Staff

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Superintendent to provisionally employ staff necessary for the Academic and Enrichment Program Appointments for the 2024-2025 school year until their official Board of Education appointment.

l. Establish Reorganization Meeting Date - 2024-2025 School Year

RESOLUTION

BE IT RESOLVED, pursuant to § 1707(2) of the NYS Education Law, that the annual reorganizational meeting of the Board of Education of the North Rose-Wolcott Central School District for the 2024-2025 school year will be held on Thursday, July 11, 2024 at 6:00 p.m. in the District Office Conference Room.

m. Board Seat Vacated

WHEREAS, Mr. Jasen Sloan was advised of the meeting dates for the 2023-24 school year; and

WHEREAS, Mr. Jasen Sloan has been absent for four (4) successive Board meetings, on 4/11, 4/24, 5/9, 5/23, without rendering a good and valid excuse.

NOW THEREFORE, BE IT RESOLVED, that due to Mr. Jasen Sloan failing to attend four (4) successive meetings for which he was duly notified without rendering a good and valid excuse, the Board of Education of the North Rose-Wolcott Central School District declares and determines that Mr. Jasen Sloan vacated the Board seat held by him by operation of law, pursuant to Education Law Section 2109, effective May 9, 2024.

n. Personnel Items:

1. Letter of Resignation – Jennifer Schmiegel

Jennifer Schmiegel has submitted a letter of resignation as Bus Driver.

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 Jennifer Schmiegel as Bus Driver effective May 29, 2024.

2. Letter of Resignation – Brandon Kapcinski

Brandon Kapcinski has submitted a letter of resignation as Mathematics Teacher.

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 Brandon Kapcinski as Mathematics Teacher effective July 1, 2024.

3. Letter of Resignation – Michael Flaherty

Michael Flaherty has submitted a letter of resignation as Social Studies Teacher.

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 Michael Flaherty as Social Studies Teacher effective June 30, 2024.

4. Letter of Resignation – Jessica Meissner

Jessica Meissner has submitted a letter of resignation as Director of Special Education and Pupil Personnel Services.

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 Jessica Meissner as Director of Special Education and Pupil Personnel Services effective June 30, 2024.

5. Letter of Resignation – Sarah Munger

Sarah Munger has submitted a letter of resignation as Clerk/Typist.

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 Sarah Munger as Clerk/Typist effective June 24, 2024.

6. Correction Provisionally Appoint Clerk/Typist – Amanda Paylor

Nicole Sinclair recommends Amanda Paylor to fill a Clerk/Typist 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~~ *provisional* appointment of Amanda Paylor as a Clerk/Typist, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 ~~as follows~~; effective May 20, 2024.

~~Probationary Period: May 20, 2024-May 19, 2025~~
Salary: \$15.50/hour

7. Tenure Appointment – Ethan Durocher

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Ethan Durocher on tenure in the Technology tenure area effective September 1, 2024.

8. Permanent Appointment – Mikayla Stanley

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the permanent appointment of Mikayla Stanley as School Nurse effective August 20, 2024.

9. Summer Curriculum Writing/Professional Development

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 participate in curriculum writing workshops in July-August 2024 at \$35.00/hr.

Eric Simpson

10. Create and Appoint Technology Teacher – Eric Simpson

RESOLUTION

RESOLVED, that upon the recommendation of the Superintendent of Schools, the Board of Education of the North Rose-Wolcott Central School District creates the following teaching position in the Industrial Arts -Technology tenure area and approves the following appointment:

Position: 1.0 FTE - Industrial Arts - Technology
Appointment/Name: Eric Simpson
Certification: Educational Technology Specialist, Professional
Probationary Period: August 28, 2024-August 27, 2028
Classification/Salary : Exempt /Step F \$52,931 to be adjusted upon completion of negotiations

11. Academic and Enrichment Summer Program Appointments

The following individuals are being recommended to work in the summer academic and enrichment programs that are funded by grants.

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 summer academic and enrichment programs from July 1, 2024 through August 27, 2024 conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Vickie Randall	Grant Program Nurse	\$41.37/hr.
Mikayla Stanley	Grant Program Nurse	\$41.37/hr.
Amanda Johnson	Grant Program Teacher	\$41.37/hr.

Bradley LeFevre	Grant Program Teacher	\$41.37/hr.
Daniel Kim	Grant Program Teacher	\$41.37/hr.
Melissa Mason	Grant Program Teacher	\$41.37/hr.
Joanna Samar	Grant Program Teacher	\$41.37/hr.
Brenda Mitchell	Grant Program Teacher	\$41.37/hr.
Patricia Weber	Grant Program Teacher	\$41.37/hr.
Julie Norris	Grant Program Teacher	\$41.37/hr.
Lindsey Roberts	Grant Program Teacher	\$41.37/hr.
Jordan Camp	Grant Program Teacher	\$41.37/hr.
Carrie Hoestermann	Grant Program Teacher	\$41.37/hr.
Kaylina Gropp	Grant Program Teacher	\$41.37/hr.
Lucia Copeland	Grant Program Teacher	\$41.37/hr.
Irene Miller	Grant Program Teacher	\$41.37/hr.
Jennifer Marriott	Grant Program Teacher	\$41.37/hr.
Lisa Olmstead	Grant Program Teacher	\$41.37/hr.
Margaret Macaluso	Grant Program Teacher	\$41.37/hr.
Kelly Cole	Grant Program Teacher	\$41.37/hr.
Amy Suss	Grant Program Teacher	\$41.37/hr.
Cary Merritt	Grant Program Teacher	\$41.37/hr.
Allison Thompson	Grant Program Teacher	\$41.37/hr.
Maja Swasty	Grant Program Teacher	\$41.37/hr.
Zach Norris	Grant Program Teacher	\$41.37/hr.
Steve Johnson	Grant Program Teacher	\$41.37/hr.
Brian LaValley	Grant Program Teacher	\$41.37/hr.
Miranda Motyka	Grant Program Teacher	\$41.37/hr.
Paul Maring	Grant Program Teacher	\$41.37/hr.
David Hahn	Grant Program Teacher	\$41.37/hr.
Ashley Kennedy	Grant Program Teacher	\$41.37/hr.
Alexis Ball	Grant Program Teacher	\$41.37/hr.
Kaitlyn Bouwens	Grant Program Teacher	\$41.37/hr.
Amy Lynch Johnson	Grant Program Teacher	\$41.37/hr.
Caroline Strub	Grant Program Teacher	\$41.37/hr.
Kurt Laird	Grant Program Teacher	\$41.37/hr.
Michael Flaherty	Grant Program Teacher	\$41.37/hr.
Alex Richwalder	Grant Program Teacher	\$41.37/hr.
Ryan Haskins	Grant Program Teacher	\$41.37/hr.
William McDermott	Grant Program Teacher	\$41.37/hr.
Brandon Kipcinski	Grant Program Teacher	\$41.37/hr.
Mike Vandoren	Grant Program Teacher	\$41.37/hr.
Nicole Smith	Grant Program Teaching Assistant	\$19.86/hr.
Amber Humbert	Grant Program Teaching Assistant	\$19.86/hr.
Aubrey Liseno	Grant Program Teacher Aide	\$15.86/hr.
Sally Brown	Grant Program Teacher Aide	\$17.50/hr.
Cindy O'Dell	Grant Program Teacher Aide	\$18.30/hr.
Kim Youngman	Grant Program Teacher Aide	\$17.50/hr.
Crystal Shaft	Grant Program Teacher Aide	\$15.86/hr.
Stephanie Kerr	Grant Program Teacher Aide	\$17.32/hr.
Tracy Frazer	Grant Program Teacher Aide	\$17.65/hr.
Jennifer McKown	Grant Program Teacher Aide	\$19.21/hr.
Sundra Wendt	Grant Program Teacher Aide	\$18.30/hr.
Zackery Wilhoit	Grant Program Teacher Aide	\$15.86/hr.

Mikayla Ritchie	Grant Program Teacher Aide	\$15.86/hr.
Hailey Denoto	Grant Program Teacher Aide	\$15.50/hr.
Kursty Mendenhall	Grant Program Teacher Aide	\$15.50/hr.
Josie Visalli	Grant Program Teacher Aide	\$15.50/hr.
Eryn Youngman	Grant Program Teacher Aide	\$15.50/hr.
Christina Marriott	Food Service Site Supervisor	\$21.22/hr.
Heidi Pare	Food Service Helper	\$16.06/hr.
Keri McQuown	Cook	\$16.57/hr.

12. Appoint Extended School Year (ESY) Summer School Staff

Jessica Meissner is recommending the following individuals to staff the Special Education Summer School Program.

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 positions for Special Education Summer School, from July 1, 2024 through August 27, 2024.

Name	Position	Salary
Emilee Bundy	ESY Teacher Aide	\$15.50/hr.
Carol Hull	ESY Teacher Aide	\$21.80/hr.
Brenda Lockwood	ESY Teacher Aide	\$17.64/hr.
Sarah Vanderlinde	ESY Teacher Aide	\$18.90/hr.
Melissa Stevens	ESY Teacher Aide	\$21.75/hr.
Jody Parrish	ESY Teacher Aide	\$16.33/hr.
Tina Guerra	ESY Teaching Assistant	\$19.86/hr.
Sarah Woodland	ESY Teaching Assistant	\$19.86/hr.
Jamie Akerley	ESY – Speech	\$41.37/hr.
Kristina Marolf	ESY – Speech	\$41.37/hr.
Kristin Winslow	ESY – Teacher	\$41.37/hr.
Cathy LaValley	ESY – Teacher	\$41.37/hr.

13. Approve Terms & Conditions of Employment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Terms and Conditions of Employment for the employee deemed Confidential for the 2024-2025 school year. The contract is on file with the District Clerk.

14. Written Agreement between the Superintendent and an Employee of the District

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on June 4, 2024.

15. North Rose-Wolcott Teachers’ Association Contract Ratification

Be it resolved that the Board of Education, upon recommendation of the Superintendent of School and pursuant to Education Law, hereby ratifies and approves the terms of the Agreement between the Superintendent of Schools of the North Rose - Wolcott Central School District and the North Rose - Wolcott Teachers'-Association for the period covering July 1, 2024 through June 30, 2027, and authorizes the Superintendent and Board of Education President to execute the final contract.

16. 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.

Chelsea Eygnor

Board Member Requests/Comments/Discussion:

Good News:

Informational Items:

- Claims Auditor Reports

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.

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) AND PUBLIC PARTICIPATION

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent will attend all Board meetings, unless mutually agreed upon between the President/Vice President and Superintendent. Members of the Superintendent's staff may attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the District Clerk to notify all members. The District Clerk will provide the Board members written or electronic notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least 72 hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the news media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. The District will conspicuously post the meeting notices on its website.

~~If videoconferencing or online technology is used to conduct a meeting, the public notice for the meeting will inform the public, identify all the locations for the meeting, and state that the public has the right to attend at any of the locations.~~ If a meeting is streamed live over the Internet, the public notice will inform the public of the website's Internet address. ~~Voting may be done through videoconferencing, provided that members can be both seen and heard voting and participating from remote locations.~~

The Superintendent will prepare the agenda during the week before the meeting and review it with the Board President and Vice President. The agenda will then be distributed to Board members no later than three days before such regular meeting. Whenever the President or other members of the Board wish to bring a matter to the attention of the Board:

- a) Such request should be made to the Board President. ~~and/or Vice President with supporting rationale;~~
- b) The matter will be placed on the agenda for consideration;
- c) After discussion, Board members will vote as to whether or not there is sufficient interest in the matter;

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) AND PUBLIC PARTICIPATION (Cont'd.)

- d) If the vote is affirmative, the Board will request the Superintendent to investigate/gather information on the topic for Board discussion at a later time.

Whenever individuals or groups wish to bring a matter to the attention of the Board, such request shall be addressed in writing to the Superintendent and the Board President and/or Vice President for determination of inclusion on the agenda.

District records available to the public under the Freedom of Information Law, as well as any proposed resolution, rule, regulation, policy, or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable at least 24 hours before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the District's website to the extent practicable at least 24 hours before the meeting.

Using Videoconferencing to Conduct Board Meetings

If videoconferencing is used to conduct a Board meeting:

- a) The Board will provide an opportunity for the public to attend, listen, and observe the meeting at any location where a Board member is participating; and
- b) The public notice for the meeting will inform the public that videoconferencing will be used, identify the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations.

Voting may be done through videoconferencing provided that Board members can be both seen and heard voting and participating from remote locations.

Extraordinary Circumstances

In extraordinary circumstances, the Board may, in its discretion, permit Board members to participate in a Board meeting remotely by videoconference from locations that are not open to the public. For purposes of this policy, this is referred to as extraordinary circumstances videoconferencing.

However, in order for the Board to utilize extraordinary circumstances videoconferencing, the following conditions must be met:

- a) The District must maintain an official website.
- b) The Board must have adopted a resolution, following a public hearing, authorizing the use of extraordinary circumstances videoconferencing:
 1. For itself and its committees or subcommittees; or
 2. Specifying that each committee or subcommittee may make its own determination.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) AND PUBLIC PARTICIPATION (Cont'd.)

- c) The Board must have established written procedures governing Board member and public attendance at meetings where extraordinary circumstances videoconferencing is being used that are consistent with law and those procedures must be conspicuously posted on the District's website.
- d) Board members must only participate in meetings remotely from locations that are not open to the public in an extraordinary circumstance. How the Board defines extraordinary circumstances must be set forth in the Board's resolution and written procedures related to extraordinary circumstances videoconferencing. Extraordinary circumstances may include disability, illness, caregiving responsibilities, or other significant or unexpected factor or event which precludes the Board member's physical attendance at a meeting. Except for an extraordinary circumstance, Board members must be physically present at meetings unless a state disaster emergency has been declared or a local state of emergency has been proclaimed and the Board has determined that the circumstances necessitating the emergency declaration would affect or impair the ability of the Board to hold an in-person meeting.
- e) At the meeting where extraordinary circumstances videoconferencing is being used:
 - 1. The public must be able to attend, listen, and observe the meeting in at least one physical location at which a Board member is participating.
 - 2. A minimum number of Board members must be present to fulfill the quorum requirement in the same physical location or locations where the public can attend.
 - 3. Except in the case of executive sessions, Board members must be able to be heard, seen, and identified while the meeting is being conducted, including, but not limited to, any motions, proposals, resolutions, and any other matter formally discussed or voted upon.
 - 4. The minutes of the meeting must include which, if any, Board members participated remotely and must be made available in accordance with law.
 - 5. The public notice must inform the public that: videoconferencing will be used; where the public can view and/or participate in the meeting; where required documents and records will be posted or available; and identify the physical location(s) for the meeting where the public can attend.
 - 6. The meeting must be recorded. The recordings must be posted or linked on the District's website within five business days following the meeting, and must remain available for a minimum of five years thereafter. Upon request, these recordings must be transcribed.
 - 7. The Board must provide the opportunity for the public to view the meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and must ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) AND PUBLIC PARTICIPATION (Cont'd.)

8. The Board must utilize technology to permit access by individuals with disabilities consistent with the 1990 Americans with Disabilities Act, as amended, and corresponding guidelines.

Recording Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded and/or transmitted by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Quorum

The quorum for any Board meeting is four members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of Order to conduct its business.

Public Participation

The Board desires to hear the viewpoints of ~~residents throughout the District~~ people who would have a reasonable interest in addressing the Board. These people may include:

- a. A District resident;
- b. A parent or person in parental control of a current District student;
- c. An employee of the District;
- d. A person who owns property in the District;
- e. If a non-resident wishes to address the Board they must do so in writing.

One period will be scheduled during each meeting to provide an opportunity to address the Board. The meetings are not public forum meetings, but are meetings held in public.

A reasonable period of time, not to exceed 30 minutes shall be set aside during the first part of each regular and special Board meeting. The speaker will be allowed three minutes to address the Board. Allocations of time are not transferrable. All participants are required to comply with the District *Code of Conduct*.

People wanting to speak to the Board during public access time must sign up and state their topic on the form provided prior to the beginning of the meeting. They will receive a copy of this policy and must commit to the rules thereof. If the Board meeting is held virtually, a resident must contact the District Clerk to comply with the above procedures.

Speakers may offer objective comments of school operations and programs. However, the Board will not hear, in public session, personal complaints of School District personnel, nor complaints against

any person connected with the school system. Such complaints are to be addressed first through proper administrative channels. Only in those cases where satisfactory adjustment cannot be made by the Superintendent's Office should complaints be submitted, in writing, to the Board.

(Continued)

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) AND PUBLIC PARTICIPATION (Cont'd.)

In accordance with provisions of state law, discussion or action by the Board on an item presented under the public participation agenda topic is not permitted. The President will advise speakers that no response of any kind will be made by any member of the Board of Education or administration either during or at the conclusion of the speaker's remarks. The Board President may ask a speaker for clarification. Such matters may be taken under consideration and addressed at a subsequent Board meeting.

The presentation should be as brief as possible and relate to school matters. All speakers are to conduct themselves in a civil manner. Obscene language, libelous statements, threats of violence, statements advocating or implying racial, religious, or other forms of prejudice will not be tolerated. The Board vests in its President or other presiding officer the authority to terminate the remarks of any individual when the individual does not adhere to established rules.

The President is responsible for the orderly conduct of the meeting and shall rule on such matters as the time allowed for public discussion, the appropriateness of the subject being presented, and suitability of the time for such a presentation. The Board as a whole shall have the final decision in determining the appropriateness of all such rulings.

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District *Code of Conduct*. The Board President may call for the removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruption or unruly behavior may be subject to criminal sanctions.

Copies of this policy will be made available to any interested individual(s) prior to a Board meeting.

The Board of Education reserves the right to enter into executive session as specified in Policy #1530.

Education Law §§ 1708, 2504, and 2801
General Construction Law § 41
Penal Law § 240.20
Public Officers Law Article 7
8 NYCRR § 100.2

NOTE: Refer also to Policies #1520 -- Special Meetings of the Board of Education
#1540 -- Executive Sessions
#3220 -- Public Participation at Board Meetings
#6211 -- Employment of Relatives of Board Members

Adopted: 1992
Revised: 11/12/03; 1/9/07; 4/3/12; 4/14/15; 6/9/20; 2/24/22; 1/12/23;

Community Relations

SUBJECT: SOLICITATION OF CHARITABLE DONATIONS**School Children**

Direct solicitation of charitable donations from children in the District schools on school property during regular school hours will not be permitted. It will be a violation of District policy to ask District school children directly to contribute money or goods for the benefit of a charity during the hours in which District students are compelled to be on school premises.

However, this policy does not prevent the following types of fund raising activities:

- a) Fundraising activities which take place off school premises, or outside of regular school hours during before-school or after-school extracurricular periods;
- b) Arms-length transactions, where the purchaser receives a consideration for his or her donation. For example, the sale of goods or tickets for concerts or social events, where the proceeds go to charity, will not be prohibited as the purchaser will receive consideration - the concert or social event - for the funds expended;
- c) Indirect forms of charitable solicitation on school premises that do not involve coercion, such as placing a bin or collection box in a hallway or other common area for the donation of food, clothing, other goods or money. However, collection of charitable contributions of food, clothing, other goods or funds from students in the classroom or homeroom is prohibited.

The **Board Superintendent or Designee** will ultimately decide which organizations, groups, etc. can solicit charitable donations and for what purposes, as long as the activities comply with the terms of this policy and the Rules of the Board of Regents.

School Personnel

Soliciting of funds from school personnel by persons or organizations representing public or private organizations will be prohibited. The Superintendent will have the authority to make exceptions to this policy in cases where solicitation is considered to be in the District's best interest. The Board will be notified of these instances.

Distribution of information about worthwhile area charities may be made through the Office of the Superintendent as a service to District personnel.

New York State Constitution Article VIII, § 1
Education Law § 414
8 NYCRR § 19.6

Adopted: 6/24/97
Revised: 6/13/17

SUBJECT: DISTRICT INVESTMENTS

Whenever the District has funds (including operating funds, reserve funds and proceeds of obligations) that exceed those necessary to meet current expenses, the Board will authorize the Treasurer to invest such funds in accordance with all applicable laws and regulations and in conformity with the guidelines established by this policy.

Objective

The objectives of this investment policy are four-fold:

- a) Investments will be made in a manner so as to safeguard the funds of the School District; and
- b) Bank deposits will be made in a manner so as to safeguard the funds of the School District.
- c) Investments will be sufficiently liquid so as to allow funds to be available as needed to meet the obligations of the District.
- d) Funds will be invested in such a way as to earn the maximum yield possible given the first three investment objectives.

Authorization

The authority to deposit and invest funds is delegated to the Treasurer. These functions will be performed in accordance with the applicable sections of the General Municipal Law and the Local Finance Law of the State of New York.

The Treasurer may invest funds in the following eligible investments:

- a) Obligations of the State of New York.
- b) Obligations of the United States Government, or any obligations for which principal and interest are fully guaranteed by the United States Government.
- c) Time Deposit Accounts placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law. [Banking Law Section 237(2) prohibits a savings bank from accepting a deposit from a local government. This also applies to savings and loan associations.]
- d) Transaction accounts (demand deposits) both interest bearing and non-interest bearing that do not require notice of withdrawal placed in a commercial bank authorized to do business in the State of New York, providing the account is collateralized as required by law.

(Continued)

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)

- e) Participation in New York cooperative Liquid Assets Security System (NYCLASS), a municipal cooperation agreement in accordance with NYS General Municipal Law (GMC).
- f) Certificates of Deposits placed in a commercial bank authorized to do business in the State of New York providing the Certificates are collateralized as required by law.
 - 1. Deposits in excess of the amount insured by the Federal Deposit Insurance Corporation will be secured in accordance with subdivision 3 of the General Municipal Law Section 10.
 - 2. The District may, in its discretion, authorize the bank designated for the deposit of District funds to arrange for the redeposit of such funds in one or more banking institutions, for the account of the District, through a deposit placement that meets the conditions set forth in General Municipal Law Section 10(2)(a)(ii).
- g) Securities purchased pursuant to a Repurchase Agreement whereby one party purchases securities from a second party and the second party agrees to repurchase those same securities on a specific future date at an agreed rate of return (the interest rate).

Implementation

Using the policy as a framework, regulations and procedures shall be developed which reflect:

- a) A list of authorized investments;
- b) Procedures including a signed agreement to ensure the District's financial interest in investments;
- c) Standards for written agreements consistent with legal requirements;
- d) Procedures for the monitoring, control, deposit and retention of investments and collateral which shall be done at least once a month;
- e) Standards for security agreements and custodial agreements consistent with legal requirements;
- f) Standards for diversification of investments including diversification as to type of investments, and firms and banks with whom the District transacts business; and
- g) Standards for qualification of investment agents which transact business with the District including, at minimum, the Annual Report of the Trading Partner.

This policy will be reviewed and re-adopted at least annually or whenever new investment legislation becomes law, as staff capabilities change, or whenever external or internal issues warrant modification.

(Continued)

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3 of 3

Non-Instructional/Business
Operations

SUBJECT: DISTRICT INVESTMENTS (Cont'd.)

Education Law §§ 1604-a, 1723(a), 2503(1) and 3652
General Municipal Law §§ 10 and 39
Local Finance Law § 165

Revised: 6/24/97; 6/9/15; 6/13/17

Personnel

SUBJECT: PROFESSIONAL STAFF: SEPARATION

A probationary professional staff member may be discontinued at any time during his or her probationary period on the recommendation of the Superintendent and by a majority vote of the Board of Education.

If the Superintendent will be submitting to the Board a negative recommendation for tenure or a recommendation to discontinue the services of a probationary professional staff member, the Superintendent must give the probationary employee written notice 30 days prior to the Board meeting at which such recommendation will be considered. If a majority of the Board accepts the recommendation and votes to dismiss, the professional staff member must then be given a written notice at least 30 days prior to the effective date of termination of services. The District will adhere to all other statutory timeframes.

The Board shall expect any professional staff member desiring to terminate his or her services to provide the Board with a minimum of 30 days notice before the effective termination date *whenever possible or unless deemed appropriate or necessary to vary from this by the Superintendent.*

When possible, a teacher shall make every effort to terminate employment at the end of the school year. Resignations must be in writing and include the effective date.

Education Law Sections 2509, 3012, 3019-a, and 3031

SUBJECT: SELECTION OF ATHLETIC COACHES

— In accordance with Commissioner's regulations, the appointment of coaches for interscholastic athletics teams must meet certain criteria.

— Specifically, certified physical education teachers may coach any sport, and teachers with coaching qualifications and experience certified in areas other than physical education may coach any sport provided they complete certain first aid and course requirements as enumerated in Commissioner's regulations.

— Also, the Board of Education may employ as temporary coaches of interschool sport teams uncertified persons, including volunteers, with coaching qualifications and experience satisfactory to the Board, *but only when certified physical education teachers or teachers certified in other areas with coaching qualifications and experience are not available*. Uncertified persons, including volunteers, must *first* obtain a temporary coaching license, valid for one year, issued pursuant to the conditions as specified in Commissioner's regulations.

— The temporary coaching license may be renewed once upon the completion of or enrollment in an approved course in philosophy, principles and organization of athletics; and candidates for any subsequent renewal of a temporary coaching license shall have completed or demonstrate evidence of satisfactory progress toward the completion of an approved education program for coaches pursuant to Commissioner's regulations.

— The Superintendent or his/her designee will ensure that the appointment of athletic coaches is in compliance with all applicable laws and regulations; and a job description will be provided to all candidates for athletic coaching positions in the District.

Education Law Sections 3009(1) and 3010

8 New York Code of Rules and Regulations (NYCRR) Sections 80.18 and 135.4(e)(7)(i)(e)

Adopted: 7/12/00

SUBJECT: ~~APPOINTMENT - SUPPORT STAFF~~

~~_____The probationary period for all new civil service employees shall be for the maximum period established by the local Civil Service Commission.~~

~~_____The time, place, conditions of employment, and transfer of support staff shall be vested in the Superintendent of Schools who shall conduct such actions in compliance with all applicable contract provisions. The duties for each Civil Service employee shall be clearly defined.~~

~~Civil Service Law Section 63~~

SUBJECT: ~~SUPPLEMENTARY SCHOOL PERSONNEL~~

Teacher Aides

~~— In accordance with the regulations of the Commissioner, the Board of Education may employ teacher aides to assist in the daily operation of the school through **non-teaching duties**.~~

~~— The duties and responsibilities to be assumed by teacher aides shall be outlined by the Superintendent in accordance with Civil Service guidelines. Teacher aides shall be responsible to the building principal/designee.~~

~~— A teacher aide may be assigned to assist teachers in such non-teaching duties as:~~

- ~~a) — Managing records, materials and equipment;~~
- ~~b) — Attending to the physical needs of children; and~~
- ~~c) — Supervising students and performing such other services as support teaching duties when such services are determined and supervised by a teacher.~~

Teaching Assistants

~~— In accordance with the regulations of the Commissioner, the Board of Education may employ teaching assistants to provide, under the general supervision of a licensed or certified teacher, **direct instructional service** to students.~~

~~— Teaching assistants assist teachers by performing duties such as:~~

- ~~a) — Working with individual students or groups of students on special instructional projects;~~
- ~~b) — Providing the teacher with information about students that will assist the teacher in the development of appropriate learning aspects;~~
- ~~c) — Assisting students in the use of available instructional resources and assisting in the development of instructional materials;~~
- ~~d) — Utilizing their own special skills and abilities by assisting in instructional programs in such areas as foreign language, arts, crafts, music, and similar subjects; and~~
- ~~e) — Assisting in related instructional work as required.~~

~~— Teaching assistants who hold a pre-professional teaching assistant certificate shall have the same scope of duties as enumerated above for other teaching assistants. Within that scope of duties, teaching assistants holding a pre-professional teaching assistant certificate may, at the discretion of the District, and while under the general supervision of a teacher, perform such duties as:~~

(Continued)

SUBJECT: ~~SUPPLEMENTARY SCHOOL PERSONNEL (Cont'd.)~~

- ~~a) Working with small groups of students so that the teacher can work with a large group or individual students;~~
- ~~b) Helping a teacher to construct a lesson plan;~~
- ~~c) Presenting segments of lesson plans, as directed by the teacher;~~
- ~~d) Communicating with parents of students at a school site or as otherwise directed by a teacher;
and~~
- ~~e) Helping a teacher to train other teaching assistants.~~

~~Licensure and certification requirements shall be as mandated pursuant to Commissioner's regulations.~~

~~8 New York Code of Rules and Regulations (NYCRR) Section 80-5.6~~

Students

SUBJECT: PROVISION OF INTERPRETER SERVICES TO PARENTS WHO ARE HEARING IMPAIRED

The Board of Education assures parents or persons in parental relationship who are hearing impaired the right to meaningful access to school initiated meetings or activities pertaining to the academic and/or disciplinary aspects of their children's education. School initiated meetings or activities are defined to include, but are not limited to, parent-teacher conferences, child study or building-level team meetings, planning meetings with school counselors regarding educational progress and career planning, suspension hearings or any conferences with school officials relating to disciplinary actions. The term "hearing impaired" shall include any hearing impairment, whether permanent or fluctuating, which prevents meaningful participation in ~~School~~ District meetings or activities.

Parents or persons in parental relationship shall be notified of the availability of interpreter services to be provided at no charge, provided that a written request is made to the ~~School~~ District within 14 days of the scheduled event. Exceptions to the time frame request may be made for unanticipated circumstances as determined by the principal/designee. The District shall also notify appropriate school personnel as to the terms and implementation of this policy.

If interpreter services are requested, the District shall appoint an interpreter for the hearing impaired to interpret during the meeting or activity. The District will arrange for interpreters through a District-created list or through an interpreter referral service. The District shall also develop interagency agreements, as appropriate, to ensure that sign language interpreters are provided for eligible parents or persons in parental relationship when District students attend out-of-District schools or programs.

In the event that an interpreter is unavailable, the ~~School~~ District shall make other reasonable accommodations which are satisfactory to the parents or persons in parental relationship. Examples of what constitutes reasonable accommodations in the event an interpreter cannot be located may include, but are not limited to, the use of:

- a) Written communications, transcripts, note takers, etc.; and
- b) Technology, such as: a decoder or telecommunication device for the deaf, assistive listening devices, and closed or open captioning.

Education Law Section 3230

8 New York Code of Rules and Regulations (NYCRR) Section 100.2(aa)

Revised: 6/24/97; 11/12/03

Community Relations

SUBJECT: PROHIBITION OF WEAPONS ON SCHOOL GROUNDS

With the exception of law enforcement officers, as permitted by law, and individuals who have the express written permission of the Board of Education or its designee, no person may have in his or her possession any weapon on school grounds, in any District building, on a school bus or District vehicle, or at any school-sponsored activity or setting under the control and supervision of the District. This prohibition shall include, but not be limited to: any of the objects or instruments referred to in Section 265.01 of the New York State Penal Law; any air-gun, spring-gun, or other instrument or weapon in which the propelling force is a spring, air, piston or CO2 cartridge; and any object that could be considered a reasonable facsimile of a weapon.

Penal Law §§ 265.01-265.06, 265.20

NOTE: Refer also to Policies #3410 -- Code of Conduct on School Property
#7313 -- Suspension of Students
#7360 -- Weapons in School and the Gun-Free Schools Act

Adopted: 6/24/97

Revised: 11/12/03; 10/28/08; 4/23/14; 11/18/14; 4/14/15

SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING

Except as otherwise provided by law, all contracts for public work involving an expenditure of more than \$35,000 and all purchase contracts involving an expenditure of more than \$20,000 shall be awarded by the District to the lowest responsible bidder furnishing the required security after advertisement for sealed bids. However, the District may, in its discretion, award purchase contracts on the basis of "best value" to a responsive and responsible bidder or offeror, provided the Board of Education has authorized such action by rule, regulation or resolution adopted at a public meeting.

No bid or offer shall be accepted that does not conform to specifications furnished unless such specifications are waived by Board action. The District may, in its discretion, reject all bids or offers and readvertise for new bids or offers in a manner consistent with New York State law.

All contracts requiring public advertising and competitive bidding or offering will be awarded by resolution of the Board.

Except as authorized by law, no Board member or employee of the School District shall have an interest in any contract entered into by the School District.

Standardization

Upon the adoption of a standardization resolution by a vote of at least 3/5 of all Board members, purchase contracts for a particular type or kind of equipment, materials or supplies of more than \$20,000 may be awarded by the Board to the lowest responsible bidder or offeror furnishing the required security after advertisement for sealed bids in the manner provided in law. Such resolution must state that, for reasons of efficiency or economy, there is a need for standardization and must contain a full explanation of those reasons. Upon the adoption of a valid standardization resolution, the District may provide in its specifications for a particular make or brand to the exclusion of others.

"Piggybacking" Exception to Competitive Bidding

The District may, in its discretion, purchase certain goods and services (apparatus, materials, equipment and supplies) at costs beyond the above-referenced thresholds through the use of contracts let by the United States or any agency thereof, any state, and any county, political subdivision or district of any state.

This method of procurement is permitted on contracts issued by other governmental entities, provided that the original contract:

- a) Has been let by the United States or any agency thereof, any state (including New York State) or any other political subdivision or district therein;

(Continued)

SUBJECT: PURCHASING: COMPETITIVE BIDDING AND OFFERING (Cont'd.)

- b) Was made available for use by other governmental entities and agreeable with the contract holder; and
- c) Was let in a manner that constitutes competitive bidding consistent with New York State law, or was awarded on the basis of best value, and is not in conflict with other New York State laws.

Annual Review

Comments concerning the District's bidding and purchasing policies and procedures will be solicited from those District employees involved in the procurement process from time to time.

The Board of Education will annually review its bidding and purchasing policies and procedures. The School Business Official will be responsible for conducting an annual review of such policies and for an evaluation of the internal control structure established to ensure compliance with the procurement policy.

General Municipal Law Articles 5-A and 18
State Finance Law §§ 162, 163 and 163-b

Adopted: 1992
Revised: 11/12/03; 1/9/07; 10/28/08; 2/12/13; 5/5/15

SUBJECT: PROCUREMENT OF GOODS AND SERVICES**Purchasing Authority**

The District's purchasing activities will be part of the responsibilities of the Business Office, under the general supervision of the Purchasing Agent designated by the Board. The Purchasing Agent is authorized to enter into cooperative bidding and cooperative purchasing arrangements to meet the various needs of the District. No contracts for goods and services will be made by individuals or organizations in the school that involve expenditures without first securing approval for the contract from the Purchasing Agent.

Except as authorized by law, no Board member or employee of the District will have an interest in any contract entered into by the District.

Purchasing Process

The Board recognizes its responsibility to ensure the development of procedures for the procurement of goods and services not required by law to be made pursuant to competitive bidding requirements. These goods and services will be procured in a manner so as to:

- a) Assure the prudent and economical use of public moneys in the best interest of the taxpayer;
- b) Facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- c) Guard against favoritism, improvidence, extravagance, fraud and corruption.

These procedures will contain, at a minimum, provisions which:

- a) Prescribe a process for determining whether a procurement of goods and services is subject to competitive bidding and if it is not, documenting the basis for such determination;
- b) With certain exceptions, provide that alternative proposals or quotations for goods and services will be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of General Municipal Law Section 104-b;
- c) Set forth when each method of procurement will be utilized;
- d) Require adequate documentation of actions taken with each method of procurement;
- e) Require justification and documentation of any contract awarded to other than the lowest responsible dollar offer, stating the reasons;

(Continued)

SUBJECT: PROCUREMENT OF GOODS AND SERVICES (Cont'd.)

- f) Set forth any circumstances when, or the types of procurement for which, the solicitation of alternative proposals or quotations will not be in the best interest of the District; and
- g) Identify the individual or individuals responsible for purchasing and their respective titles. This information will be updated biennially.

Any unintentional failure to fully comply with these provisions will not be grounds to void action taken or give rise to a cause of action against the District or any District employee.

The District will develop administrative regulations to establish procedures for the procurement of goods and services.

Professional Services

Professional services are generally those services that require specialized skills, training, professional judgment, expertise, and creativity. Examples include attorneys, architects, and engineers. The procurement of professional services falls within an exception to competitive bidding. In order to procure professional services, the District will use the request for proposals (RFP) process as set forth in General Municipal Law in order to protect the District's interests and to avoid the appearance of favoritism or impropriety. Although not necessarily bound to select the lowest bidder in response to its RFP, the District will adequately document its selection process to demonstrate its economical and prudent use of public monies and to ensure fair competition.

Education Law §§ 1604, 1709, 1950, 2503, 2554 and 3602
General Municipal Law Articles 5-A and 18
General Municipal Law § 119-o

Adopted: 5/5/15
Revised: 6/13/17

SUBJECT: ALTERNATIVE FORMATS FOR INSTRUCTIONAL MATERIALS

Preference in the purchase of instructional materials will be given to vendors who agree to provide materials in a usable alternative format (i.e., any medium or format, other than a traditional print textbook, for presentation of instructional materials that is needed as an accommodation for each student with a disability, including students requiring Section 504 Accommodation Plans, enrolled in the School District). Alternative formats include, but are not limited to, Braille, large print, open and closed captioned, audio, or an electronic file in an approved format as defined in Commissioner's regulations.

The District has adopted the National Instructional Materials Accessibility Standard (NIMAS) to ensure that curriculum materials are available in a usable alternative format for students with disabilities. The District will be responsible to ensure that each student who requires instructional materials in an alternate format will receive it in a timely manner and in a format that meets NIMAS standards.

The District will establish a plan to ensure that instructional materials in a usable alternative format for each student with a disability (including students requiring Section 504 Accommodation Plans) are based upon the student's educational needs and course selections, and will be available at the same time as such instructional materials are available to non-disabled students.

Such Plan will:

- a) Ensure that the District gives a preference in the purchase of instructional materials it has selected for its students to those vendors who agree to provide such instructional materials in alternative formats;
- b) Specify when an electronic file is provided, how the format will be accessed by students and/or how the District will convert to an accessible format;
- c) Specify the process to be used when ordering materials to identify the needs of students with disabilities residing in the District for alternative format materials;
- d) Specify ordering timelines to ensure that alternative format materials are available at the same time as regular format materials are available; and
- e) Include procedures so that when students with disabilities move into the School District during the school year, the process to obtain needed materials in alternative formats for such students is initiated without delay.

20 USC Section 1474(e)(3)(B)
8 NYCRR Sections 200.2(b)(10), 200.2(c)(2) and 200.2(i)

Adopted: 5/5/15

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)

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

Students

SUBJECT: WEAPONS IN SCHOOL AND THE GUN-FREE SCHOOLS ACT

With the exception of those students who receive prior written permission from the Board of Education or its designee, no student may bring in or possess any "firearm" or "weapon" on school property, on a school bus or District vehicle, in school buildings, or at school-sponsored activities or settings under the control or supervision of the District regardless of location. Any student who has been found guilty of bringing in or possessing a firearm or weapon in violation of this policy will be disciplined in a manner consistent with state and federal law and the District's *Code of Conduct*. Such discipline may include a mandatory suspension for a period of not less than one calendar year for a student who is determined to have violated the Federal Gun-Free Schools Act and its implementing provisions in the New York State Education Law, provided that the Superintendent may modify the suspension requirement on a case-by-case basis.

Students who have brought a "weapon" or "firearm" to school will be referred by the Superintendent to either a presentment agency (the agency or authority responsible for presenting a juvenile delinquency proceeding) or to appropriate law enforcement officials. Such referrals will be made as follows: a student who is under the age of 16 and who is not a 14 or 15 year-old who qualifies for juvenile offender status under the Criminal Procedure Law will be referred to a presentment agency for juvenile delinquency proceedings; a student who is 16 years old or older, or who is 14 or 15 and qualifies for juvenile offender status, will be referred to the appropriate law enforcement authorities.

For the purposes of this policy, the term "weapon" will be as defined in 18 USC 930(g)(2).

For the purposes of this policy, the term "firearm" will be as defined in 18 USC 921(a).

Students with disabilities continue to be entitled to all rights set forth in the Individuals with Disabilities Act and Education Law Article 89. This policy shall not be deemed to authorize suspension of students with disabilities in violation of those authorities.

This policy also does not diminish the authority of the Board of Education to offer courses in instruction in the safe use of firearms in accordance with Education Law Section 809-a.

Gun-Free Schools Act as reauthorized by the No Child Left Behind Act of 2001

18 USC §§ 921(a) and 930

Criminal Procedure Law § 1.20(42)

Education Law §§ 809-a and 3214

NOTE: Refer also to Policies #3411 -- Prohibition of Weapons on School Grounds
#7313 -- Suspension of Students
District Code of Conduct

Adopted: 6/24/97

Revised: 11/12/03; 10/28/08; 4/23/14; 11/18/14

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANNUAL BUDGET VOTE AND ELECTION OF BOARD MEMBERS
MEETING MINUTES

May 21, 2024

12:00 NOON - 8:00 PM

FOYER OF THE HIGH SCHOOL

PRESENT

Chelsey Palmer, Tina St. John, William Fisher, Ruth Martin, Kathy Topping, Melanie Geil

CALL TO ORDER

Chairman, Chelsey Palmer, called the meeting to order at 11:45 AM.

Melanie Geil moved and William Fisher seconded the following motion.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves withholding of the reading of the Legal Notice of the Budget Vote and Election of Board members on May 21, 2024.

A copy of the Legal Notice and a list of appointed inspectors and clerks are on file in the District Clerk's office.

The Chief Inspector of Elections, Chelsey Palmer, confirmed the following:

- that Election Inspectors and Assistant Clerks had signed oath of office.
- that the voter qualifications are posted.

The Chairman announced that voting would proceed, the polls were declared open promptly at 12:00 noon, and that all duly qualified voters desiring to vote at any time until 8:00 PM were entitled to cast their vote.

At 4:30 PM, the Chairperson/Chief Inspector of Elections supervised a change of personnel and confirmed that the oath of office was signed.

At 7:55 PM, it was announced that the polls would close in five minutes.

At 8:00 PM, the polls closed. The voting results were recorded and announced at this time. Copies of the results of the vote are on file in the District Clerk's Office.

The meeting adjourned at 9:10 PM

Clerk of the Board of Education

TALLY SHEET
NORTH ROSE-WOLCOTT
Annual Budget Vote and Election of Board Members
Date: May 21, 2024

	TOTALS		
	YES	NO	
Proposition 1 - Budget	240	82	
Proposition 2 - Transportation Purchases	266	55	
Proposition 3 - Library	267	57	
Proposition 4 - Fund Repair Reserve	263	56	
BOARD CANDIDATES	TOTALS		Term
Michael VanAkin	49		
Erica Hacker	103		
Lesley Haffner	225		7/1/2024-6/30/2029
Travis Kerr	243		7/1/2024-6/30/2029
Write In Candidates:			
Gina Musso - 2			
Paul Statskey - 1			
Jeff Smith - 1			
Jon LeFluer - 1			
Jenny Banas - 1			

UNOFFICIAL

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

May 23, 2024

6:00 PM

Large Group Instruction Room at the District Office

PRESENT:

BOE Members: Lucinda Collier, Tina Reed, John Boogaard, Shelly Cahoon, Linda Eygnor [via video-conferencing], Paul Statskey

Absent: Jasen Sloan

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 6 students, staff and guests

1. Call to Order/Pledge of Allegiance

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

Approval of Agenda:

Motion for approval was made by Paul Statskey and seconded by Shelly Cahoon with the motion approve 6-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of May 23, 2024.

Additions to the Agenda:

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the additions to the May 23, 2024 meeting agenda.

The motion was made by Paul Statskey and seconded by Tina Reed with motion approved 6-0.

2. Public Access to the Board:

- No one addressed the Board of Education

3. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Tina Reed and seconded by Shelly Cahoon with the motion approved 6-0.

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 May 9, 2024.

b. 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.

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

March 13, 26, April 9, 12, 15, 17, 18, 22, and May 7, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14786	14099	14340	14706	13725	14057	14588	14294
IEP Amendments							
15082	15080	15081	13665	13846	14028		

d. Cooperative Purchasing Services 2024-25 – CiTi BOCES

**FOOD AND CAFETERIA SUPPLIES
SCHOOL YEAR 2024-2025**

WHEREAS,

It is a plan of a number of public school districts in the Oswego County Board of Cooperative Educational Services Area in New York (known as the Center for Instruction, Technology & Innovation [CiTi]), to bid jointly Cafeteria supplies including but not limited to food and paper items, and

WHEREAS,

The North Rose-Wolcott CSD is desirous of participating with other districts in the Oswego County Board of Cooperative Educational Services/CiTi area in the joint bidding of the commodities mentioned above as authorized by General Municipal Law, Section 119-o, and

WHEREAS,

The North Rose-Wolcott CSD wishes to appoint a committee made up of participating schools to assume the responsibility for drafting of specifications, advertising for bids, accepting and opening bids, tabulating bids and awarding bids and reporting the results to the schools; therefore;

BE IT RESOLVED,

That the Board of Education of the North Rose-Wolcott CSD hereby appoints the Oswego County Board of Cooperative Educational Services/CiTi to represent it in all matters relating above, and designates the Oswego County Board of Cooperative Educational Services/CiTi designated newspaper(s) as the legal publication(s) for all Cooperative Purchasing bid notifications, and,

BE IT FURTHER RESOLVED,

That the Board of Education of the North Rose-Wolcott CSD authorizes the above committee to represent it in all matters leading up to the entering into a contract for the purchase of the above mentioned commodities, and,

BE IT FURTHER RESOLVED,

That the Board of Education of the North Rose-Wolcott CSD agrees to (1) assume its equitable share of the costs of the Cooperative Bidding; (2) abide by majority decisions of the participating districts on quality standards; (3) abide by the Award of the Oswego County Board of Cooperative Educational Services/CiTi according to the recommendations of the committee; (4) and that after the award of the bid it will conduct all negotiations directly with the successful bidder(s).

e. Future Business Leaders of America FBLA Overnight Field Trip

Business Teacher Jennifer Judge is planning to take two (2) members of the Future Business Leaders of America Club to Orlando, FL to compete in the National Conference. The cost of this trip and overnight stay will be paid for by FBLA, fundraising and a grant.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Future Business Leaders of America (FBLA) Club overnight field trip to Orlando, Florida on June 29, 2024-July 2, 2024. Jennifer Judge will serve as a chaperone and the

trip will be paid for by FBLA, fundraising and a grant.

f. Personnel Items:

1. Letter of Resignation – Kailea Nelson

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 Kailea Nelson as Math Teacher, effective April 19, 2024.

2. Letter of Resignation – Christy Grimsley

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 Christy Grimsley as Teacher Aide, effective June 7, 2024.

3. Letter of Resignation – Amber Landry

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 Amber Landry as Science Teacher, effective July 1, 2024.

4. Appoint Clerk/Typist – Amanda Paylor

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 Amanda Paylor as a Clerk/Typist, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: May 20, 2024-May 19, 2025

Salary: \$15.50/hour

5. Permanent Appointment – Linda Maeske

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Linda Maeske as Bus Driver effective June 12, 2024.

6. Permanent Appointment – Harley Seager

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Harley Seager as Senior Clerk Typist effective June 12, 2024.

7. Provisionally Appoint Senior Computer Services Assistant – Christopher Borrelli

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the provisional appointment of Christopher Borrelli as a Senior Computer Services Assistant, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 at a rate of \$29.00/hour effective May 28, 2024.

8. Appoint School Psychologist – Joy Fields

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four-year probationary appointment of Joy Fields as a School Psychologist conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: School Psychologist - Provisional

Tenure Area: Psychologist

Probationary Period: July 1, 2024-June 30, 2028

Salary: Step C \$50,790 to be adjusted upon completion of negotiations

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

9. Written Agreement between the Superintendent and the North Rose-Wolcott Administrators' Association

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Administrators' Association, executed on May 7, 2024.

10. 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.

Nichole Divelbliss

Stacy Scott

Marissa Durgan

Jessica Caves

4. Policies

A motion for approval of Item items as listed under Policies is made by Shelly Cahoon and seconded by Paul Statskey with the with the motion approved 6-0.

Prior to the approval of the policies, there was a discussion regarding policy #7110- Comprehensive Student Attendance. It was decided that this policy would be returned to the Policy Committee for further review of the Chronic Absenteeism section.

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:

5000	By Laws	
5722	Childcare Transportation	Revised
7000	Students	
7110	Comprehensive Student Attendance	Revised

➤ The following policies are being submitted as reviewed.

7000	Non-Instructional/Business Operations	
7315	Student Acceptable Use Policy (AUP)	Reviewed

Additions to the Agenda:

A motion for approval of the item as listed under the ADDITIONS TO THE AGENDA is made by Paul Statskey and seconded by Tina Reed with the motion approved 6-0.

1. Letter of Resignation – Karen Haak

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 Karen Haak as Assistant Principal effective with the close of business of February 11, 2024.

2. Appoint Elementary School Principal: Karen Haak

RESOLUTION

Be it resolved, that on the recommendation of the Superintendent of Schools, the Board of Education hereby appoints Karen Haak, who holds a School Building Leader certification to a four year probationary appointment in the tenure area of Principal, with the probationary appointment commencing on February 12, 2024 and expiring on February 11, 2028 (unless extended in accordance with the law). This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3012 of the Education Law, in order to be granted tenure the Principal must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least three (3) of the four (4) preceding years, and if the Principal receives an ineffective composite or overall rating in the final year of the probationary period the Principal shall not be eligible for tenure at that time.

Certification: School Building Leader - Initial
School District Leader - Professional

Tenure Area: Principal

Probationary Period: February 12, 2024-February 11, 2028

Salary: \$85,000

3. Letter of Resignation – Benjamin Stopka

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 Benjamin Stopka as Assistant Principal effective with the close of business of March 3, 2024.

4. Appoint Elementary Assistant Principal – Benjamin Stopka

RESOLUTION

Be it resolved, that on the recommendation of the Superintendent of Schools, the Board of Education hereby appoints Benjamin Stopka who holds a School Building Leader certification to a four year probationary appointment in the tenure area of Assistant Principal, with the probationary appointment commencing on March 4, 2024 expiring on March 3, 2028 (unless extended in accordance with the law). This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3012 of the Education Law, in order to be granted tenure the Assistant Principal must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least three (3) of the four (4) preceding years, and if the Assistant Principal receives an ineffective composite or overall rating in the final year of the probationary period the Assistant Principal shall not be eligible for tenure at that time.

Certification: School Building Leader –Internship

Tenure Area: Assistant Principal
Probationary Period: March 4, 2024-March 3, 2028
Salary: \$81,160

Board Member Requests/Comments/Discussion:

- Paul Statskey made a motion to receive a budget line item report for the Board of Education. John Boogaard seconded with the motion approved 6-0.
- The BOE would like to see what NYSSBA offers for a workshop regarding what is the Board's role in using data.

Good News:

- FBLA
- Various newspaper articles

Informational Items:

EXECUTIVE SESSION:

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

The motion was made by John Boogaard and seconded by Shelly Cahoon with motion approved 6-0.

Time entered: 7:06p.m.

Linda Eygnor left the meeting.

Return to Regular Session: 9.00p.m.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by John Boogaard and seconded by Shelly Cahoon with motion approved 5-0.

Time adjourned 9:01p.m.

Tina St. John, Clerk of the Board of Education

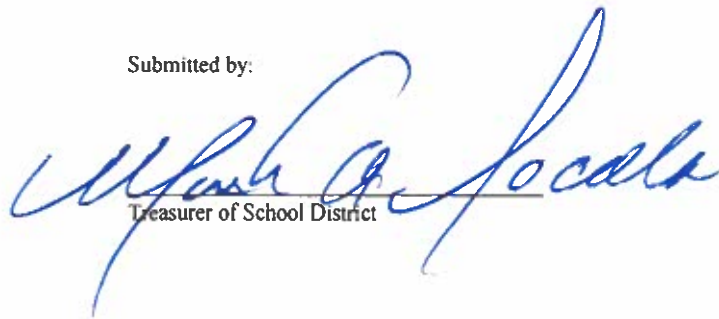
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING APRIL 30, 2024

- 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:



Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING APRIL 30, 2024**

<u>CASH</u>	<u>GENERAL FUND</u>	<u>SCHOOL LUNCH FUND</u>	<u>MISC SPECIAL REVENUE FUND</u>	<u>SPECIAL AID FUND</u>	<u>CAPITAL FUND</u>	<u>TRUST CUSTODIAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>DISTRICT TOTALS</u>
Checking / Savings	\$ 2,733,501.92	\$ 550,630.54	\$ 19,378.10	\$ 156,268.01	\$ 774,024.20	\$ 195,742.35	\$ 1,580,806.03	\$ 6,010,351.15
Money Market	230,024.91	-	-	-	-	-	-	230,024.91
LIQUID Investments \ NYCLASS	14,662,271.56	-	65,104.47	-	6,408,203.79	-	-	21,135,579.82
Fund Totals	\$ 17,625,798.39	\$ 550,630.54	\$ 84,482.57	\$ 156,268.01	\$ 7,182,227.99	\$ 195,742.35	\$ 1,580,806.03	\$ 27,375,955.88
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 162,822.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,822.29
Unemployment Insurance Reserve	33,805.33	-	-	-	-	-	-	33,805.33
ERS Retirement Contribution Reserve	1,427,264.78	-	-	-	-	-	-	1,427,264.78
Retirement Contribution Reserve - TRS Subfund	648,165.54	-	-	-	-	-	-	648,165.54
Liability Reserve	1,046,282.84	-	-	-	-	-	-	1,046,282.84
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	261,739.79	-	-	-	-	-	-	261,739.79
2023 Capital Bus Reserve Fund	1,370,166.20	-	-	-	-	-	-	1,370,166.20
Capital Building Reserve - 2022	690,767.82	-	-	-	-	-	-	690,767.82
Debt Service Reserve	-	-	-	-	-	-	1,580,806.03	1,580,806.03
Reserve Fund Totals	\$ 5,683,878.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,580,806.03	\$ 7,264,684.16

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING APRIL 30, 2024**

	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	\$ 18,015,521.20	\$ 502,469.76	\$ 84,193.89	\$ 383,032.12	\$ 7,412,078.84	\$ 194,215.55	\$ 1,704,691.01	28,296,202.37
<u>Add: Cash Receipts</u>								
Interest Earnings	65,039.57	-	288.68	-	26,967.13	-	1,115.02	93,410.40
Taxes / Penalties / PILOTS/STAR Aid	697,754.34	-	-	-	-	-	-	697,754.34
State Aid / SCA / FEMA	1,045,863.84	-	-	-	-	-	-	1,045,863.84
Medicaid Claims	42,221.22	-	-	-	-	-	-	42,221.22
Wayne Co Sales Tax - Q4 2023	-	-	-	-	-	-	-	-
BOCES - Teacher Stipends	11,130.00	-	-	-	-	-	-	11,130.00
Meal Sales / Catering / Vending Machines	-	3,508.22	-	-	-	-	-	3,508.22
Online Prepayments	-	1,022.00	-	-	-	-	-	1,022.00
Grant Aid	-	-	-	141,631.00	-	-	-	141,631.00
School Lunch Aid / Meal Claims	-	94,046.00	-	-	-	-	-	94,046.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	28,755.31	-	-	-	-	4,291.88	-	33,047.19
Total Cash Receipts	\$ 1,890,764.28	\$ 98,576.22	\$ 288.68	\$ 141,631.00	\$ 26,967.13	\$ 4,291.88	\$ 1,115.02	\$ 2,163,634.21
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,074,791.28	31,883.41	-	177,642.79	-	-	-	1,284,317.48
Check Disbursements	1,310,978.83	18,532.03	-	110,469.30	356,817.98	2,765.08	-	1,799,563.22
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 2,385,770.11	\$ 50,415.44	\$ -	\$ 288,112.09	\$ 356,817.98	\$ 2,765.08	\$ -	\$ 3,083,880.70
Net Transfers In (Out)	105,283.02	-	-	(80,283.02)	100,000.00	-	(125,000.00)	-
Cash Balances - End of Month	\$ 17,625,798.39	\$ 550,630.54	\$ 84,482.57	\$ 156,268.01	\$ 7,182,227.99	\$ 195,742.35	\$ 1,580,806.03	\$ 27,375,955.88
<u>Bank Reconciliation</u>								
Outstanding Checks	637,010.75	64.40	1,150.00	5,582.20	53,070.00	-	-	696,877.35
Items in Transit	-	(235.30)	-	-	-	-	-	(235.30)
Bank Statement Balances	\$ 18,262,809.14	\$ 550,459.64	\$ 85,632.57	\$ 161,850.21	\$ 7,235,297.99	\$ 195,742.35	\$ 1,580,806.03	\$ 28,072,597.93

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 04/30/2024

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	37,492.55		17,492.55
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	444,183.12		4,183.12
1335.000		Oth Student Fee/Charges (3,000.00	0.00	3,000.00	1,269.00	1,731.00	
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	2,746.00		246.00
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	3,102.00		2,352.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	2,680.00		680.00
2230.000		Day School Tuit-Oth Dist. NYS	0.00	0.00	0.00	-3,524.00	3,524.00	
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	581,165.43		516,165.43
2410.000		Rental of Real Property,Indiv.	0.00	0.00	0.00	2,000.00		2,000.00
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	3,348.94		3,348.94
2665.000		Sale of Equipment	0.00	18,790.00	18,790.00	18,665.00	125.00	
2680.000		Insurance Recoveries-Othe	0.00	8,545.00	8,545.00	13,203.19		4,658.19
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	303,548.14		103,548.14
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	242.16	4,757.84	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	34,325.02		34,325.02
2704.000		Refund Pr Yr, Appv Priv Sch	0.00	0.00	0.00	4,623.83		4,623.83
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	44,400.84		34,400.84
3101.000		Basic Formula Aid-Gen Aid	18,461,692.00	0.00	18,461,692.00	13,172,805.29	5,288,886.71	
3101.010		Basic Formula Aid-Excess	648,000.00	0.00	648,000.00	1,736,083.30		1,088,083.30
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	699,070.03		699,070.03
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
3102.COG		Commercial Gaming Grant	0.00	0.00	0.00	93,247.01		93,247.01
3103.000		BOCES Aid (Sect 3609a Ed	1,463,891.00	0.00	1,463,891.00	402,031.00	1,061,860.00	
3260.000		Textbook Aid (Incl Txtbk/	62,419.00	0.00	62,419.00	64,541.00		2,122.00
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	34,419.00	305.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	6,720.00	186.00	

* 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: 04/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	116,528.46		16,528.46
5050.000		Interfund Trans. for Debt	125,000.00	0.00	125,000.00	125,000.00		
5999.000		Appropriated Fund Balance	150,000.00	5,053,368.00	5,203,368.00	0.00	5,203,368.00	
5999.815		Approp. Reserve Unemploym	25,000.00	0.00	25,000.00	0.00	25,000.00	
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	5,860,536.55	40,570,983.55	30,410,114.66	14,350,471.79	4,189,602.90

* 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: 04/30/2024

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	2,264.02		2,264.02
1445.000		Other Cafeteria Sales	0.00	0.00	0.00	30,516.57		30,516.57
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	482.76		482.76
2770.010		Vending Machine Sales	0.00	0.00	0.00	15,962.71		15,962.71
3190.010		State Reimburse-Brk	0.00	0.00	0.00	55,915.00		55,915.00
3190.020		State Reimburse-Lnch	0.00	0.00	0.00	88,745.00		88,745.00
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	217,026.00		217,026.00
4190.020		Fed Reimbursement-Lnch	0.00	0.00	0.00	374,882.00		374,882.00
4190.040		Fed Reimbursement (Snack)	0.00	0.00	0.00	3,612.00		3,612.00
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	847,352.06	0.00	847,352.06

* 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: 04/30/2024

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	2,881.43		2,881.43
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	3,225.00		3,225.00
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	6,106.43	0.00	6,106.43

* 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: 04/30/2024

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	32,357.51	177,046.00	
ARH-4289.000	ARH	Oth Fed-	6,719.77	0.00	6,719.77	3,067.00	3,652.77	
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	214,039.35	614,322.00	
ARP-4289.000	ARP	Oth Fed-	1,375,539.17	0.00	1,375,539.17	424,578.17	950,961.00	
ARS-4289.000	ARS	Oth Fed-	98,722.65	0.00	98,722.65	72,740.00	25,982.65	
BJ1-4289.000	BJ1	Oth Fed-	86,298.32	0.00	86,298.32	61,172.90	25,125.42	
BJ2-4289.000	BJ2	Other Federal Aid	329,969.00	0.00	329,969.00	0.00	329,969.00	
C24-3289.018	C24	UPK for 4YO	607,678.00	0.00	607,678.00	304,794.00	302,884.00	
D24-3289.001	D24	Universal Pre-K	0.00	0.00	0.00	1,067.00		1,067.00
DOJ-4289.000	DOJ	Other Federal Aid	333,980.00	0.00	333,980.00	0.00	333,980.00	
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	38,708.00	86,292.00	
ES1-3289.002	ES1	Other State Aid	73,320.00	0.00	73,320.00	6,180.00	67,140.00	
H24-3289.015	H24	Sec 4408-Sch Age J/Ag-Su	0.00	0.00	0.00	11,940.24		11,940.24
HW1-3289.002	HW1	Other State Aid	16,147.50	0.00	16,147.50	16,147.50		
I24-4256.018	I24	Indiv. w/Disab	386,521.00	0.00	386,521.00	268,473.00	118,048.00	
J23-4256.018	J23	Indiv. w/Disab 17-18	0.00	0.00	0.00	-683.75	683.75	
J24-4256.018	J24	Indiv. w/Disab	19,557.00	0.00	19,557.00	8,037.00	11,520.00	
LT1-3289.014	LT1	Learning Technology	52,767.00	0.00	52,767.00	15,240.00	37,527.00	
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	10,204.83	77,648.14	
N24-4126.000	N24	ESEA-Title I, Title II	347,394.00	0.00	347,394.00	181,933.00	165,461.00	
O23-4289.000	O23	Other Federal Aid	10,680.92	0.00	10,680.92	1,873.00	8,807.92	
O24-4289.000	O24	Other Federal Aid	41,067.00	0.00	41,067.00	20,673.00	20,394.00	
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	

* 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: 04/30/2024

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
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	20,882.00	44,118.00	
SV2-3289.100	SV2	Miscellaneous State Aid	350,000.00	0.00	350,000.00	151,692.00	198,308.00	
W23-4289.000	W23	Other Federal Aid	0.00	0.00	0.00	-95.93	95.93	
W24-4289.000	W24	Other Federal Aid	19,948.00	0.00	19,948.00	3,989.00	15,959.00	
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	4,098.00	60,902.00	
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			6,142,643.86	0.00	6,142,643.86	2,129,542.53	4,056,477.65	43,376.32

* 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: 04/30/2024

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	716,219.43		716,219.43
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	4,350,000.00		4,350,000.00
Total CAPITAL FUND			0.00	0.00	0.00	5,066,219.10	0.33	5,066,219.43

* 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: 04/30/2024

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	23,429.42		23,429.42
Total CUSTODIAL FUND			0.00	0.00	0.00	23,429.42	0.00	23,429.42

* 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: 04/30/2024

Fiscal Year: 2024

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	312,396.93		312,396.93
2710.000		Premium on Obligations	0.00	0.00	0.00	64,108.00		64,108.00
Total DEBT SERVICE			0.00	0.00	0.00	376,504.93	0.00	376,504.93

Selection Criteria

Criteria Name: Last Run
As Of Date: 04/30/2024
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

Budget Status Report As Of: 04/30/2024

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	7,750.00	51,106.00	14,567.87	1,629.55	34,908.58
1040	District Clerk	8,082.00	0.00	8,082.00	6,347.57	1,134.60	599.83
1060	District Meeting	5,353.00	2,500.00	7,853.00	2,778.55	1,383.33	3,691.12
Subtotal of 10 Board of Education		56,791.00	10,250.00	67,041.00	23,693.99	4,147.48	39,199.53
12 Central Administration							
1240	Chief School Administrator	310,868.00	-7,553.00	303,315.00	224,549.57	46,791.97	31,973.46
Subtotal of 12 Central Administration		310,868.00	-7,553.00	303,315.00	224,549.57	46,791.97	31,973.46
13 Finance							
1310	Business Administration	527,335.00	72,091.79	599,426.79	495,380.86	95,930.64	8,115.29
1320	Auditing	27,196.00	6,229.00	33,425.00	19,269.22	12,905.00	1,250.78
1325	Treasurer	576.00	75.00	651.00	465.00	0.00	186.00
1330	Tax Collector	16,297.00	602.00	16,899.00	13,361.00	3,249.60	288.40
1345	Purchasing	57,374.00	7,345.00	64,719.00	48,648.32	8,130.34	7,940.34
Subtotal of 13 Finance		628,778.00	86,342.79	715,120.79	577,124.40	120,215.58	17,780.81
14 Staff							
1420	Legal	137,077.00	-19,400.00	117,677.00	64,254.36	35,717.04	17,705.60
1430	Personnel	109,934.00	5,025.00	114,959.00	82,107.30	15,197.66	17,654.04
1480	Public Information and Services	122,072.00	-550.00	121,522.00	107,941.53	7,006.77	6,573.70
Subtotal of 14 Staff		369,083.00	-14,925.00	354,158.00	254,303.19	57,921.47	41,933.34
16 Central Services							
1620	Operation of Plant	1,932,570.00	112,745.70	2,045,315.70	1,364,734.47	453,897.08	226,684.15
1621	Maintenance of Plant	246,491.00	146,126.46	392,617.46	169,471.04	74,914.76	148,231.66
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	245,145.99	117.78	114,936.23
Subtotal of 16 Central Services		2,566,517.00	258,872.16	2,825,389.16	1,798,179.12	528,929.62	498,280.42
19 Special Items (Contractual Expense)							
1910	Unallocated Insurance	152,340.00	-6,100.00	146,240.00	74,946.00	172.00	71,122.00
1920	School Association Dues	11,557.00	0.00	11,557.00	9,283.00	100.00	2,174.00
1950	Assessments on School Property	23,114.00	-5,900.00	17,214.00	17,213.45	0.00	0.55
1964	Refund on Real Property Taxes	1,051.00	12,000.00	13,051.00	0.00	0.00	13,051.00
1981	BOCES Administrative Costs	234,215.00	-25,000.00	209,215.00	188,838.70	10,059.18	10,317.12
Subtotal of 19 Special Items (Contractual Expense)		422,277.00	-25,000.00	397,277.00	290,281.15	10,331.18	96,664.67
Subtotal of 1 GENERAL SUPPORT		4,354,314.00	307,986.95	4,662,300.95	3,168,131.42	768,337.30	725,832.23
2 INSTRUCTION							
20 Administration and Improvement							
2010	Curriculum Devel and Suprvsn	320,195.00	10,135.97	330,330.97	263,199.91	64,755.64	2,375.42
2020	Supervision-Regular School	829,206.00	14,221.31	843,427.31	562,819.29	108,214.58	172,393.44

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	-2,500.00	161,542.00	45,111.01	13,381.83	103,049.16
Subtotal of 20 Administration and Improvement		1,313,443.00	21,857.28	1,335,300.28	871,130.21	186,352.05	277,818.02
21 Teaching							
2110 Teaching-Regular School		6,800,743.00	-148,766.82	6,651,976.18	4,053,518.33	1,405,960.09	1,192,497.76
2250 Prg For Sdnts w/Disabil-Med Elgble		4,937,137.00	270,336.76	5,207,473.76	3,999,660.45	1,044,733.22	163,080.09
2280 Occupational Education(Grades 9-12)		827,122.00	76,260.00	903,382.00	858,147.88	45,234.12	0.00
2330 Teaching-Special Schools		198,003.00	-50,519.00	147,484.00	37,967.24	0.00	109,516.76
Subtotal of 21 Teaching		12,763,005.00	147,310.94	12,910,315.94	8,949,293.90	2,495,927.43	1,465,094.61
26 Instructional Media							
2610 School Library & AV		274,173.00	1,207.35	275,380.35	177,249.34	64,638.62	33,492.39
2630 Computer Assisted Instruction		1,305,808.00	146,201.84	1,452,009.84	1,101,210.16	349,384.79	1,414.89
Subtotal of 26 Instructional Media		1,579,981.00	147,409.19	1,727,390.19	1,278,459.50	414,023.41	34,907.28
28 Pupil Services							
2810 Guidance-Regular School		356,137.00	-7,246.80	348,890.20	203,648.63	100,266.08	44,975.49
2815 Health Svcs-Regular School		158,738.00	52,733.29	211,471.29	142,245.44	46,441.88	22,783.97
2820 Psychological Svcs-Reg Schl		234,324.00	49.99	234,373.99	146,459.74	60,631.25	27,283.00
2825 Social Work Svcs-Regular School		65,792.00	38,792.00	104,584.00	76,357.92	28,226.08	0.00
2850 Co-Curricular Activ-Reg Schl		116,816.00	-2,050.00	114,766.00	3,996.35	86,462.00	24,307.65
2855 Interscholastic Athletics-Reg Schl		521,454.00	31,055.63	552,509.63	433,310.82	91,680.99	27,517.82
Subtotal of 28 Pupil Services		1,453,261.00	113,334.11	1,566,595.11	1,006,018.90	413,708.28	146,867.93
Subtotal of 2 INSTRUCTION		17,109,690.00	429,911.52	17,539,601.52	12,104,902.51	3,510,011.17	1,924,687.84
5 PUPIL TRANSPORTATION							
55 Pupil Transportation							
5510 District Transport Svcs-Med Elgble		1,762,241.00	310,768.88	2,073,009.88	1,513,697.55	387,038.38	172,273.95
5530 Garage Building		65,458.00	47,941.20	113,399.20	24,465.77	81,727.19	7,206.24
5581 Transportation from Boces		10,599.00	4,080.00	14,679.00	12,224.08	413.24	2,041.68
Subtotal of 55 Pupil Transportation		1,838,298.00	362,790.08	2,201,088.08	1,550,387.40	469,178.81	181,521.87
Subtotal of 5 PUPIL TRANSPORTATION		1,838,298.00	362,790.08	2,201,088.08	1,550,387.40	469,178.81	181,521.87
7 COMMUNITY SERVICES							
7 Community Services							
7310 Youth Program		145,587.00	-123,600.00	21,987.00	0.00	7,500.00	14,487.00
Subtotal of 7 Community Services		145,587.00	-123,600.00	21,987.00	0.00	7,500.00	14,487.00
8 Other Community Services							
8060 Civic Activities		84,652.00	0.00	84,652.00	29,343.33	3,907.81	51,400.86
Subtotal of 8 Other Community Services		84,652.00	0.00	84,652.00	29,343.33	3,907.81	51,400.86
Subtotal of 7 COMMUNITY SERVICES		230,239.00	-123,600.00	106,639.00	29,343.33	11,407.81	65,887.86
9 UNDISTRIBUTED							
90 Employee Benefits							
9010 State Retirement		505,817.00	0.00	505,817.00	313,593.99	84,957.61	107,265.40

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	588,746.42	225,494.60	287,588.98
9030	Social Security	1,023,934.00	0.00	1,023,934.00	648,644.14	229,630.61	145,659.25
9040	Workers' Compensation	157,996.00	0.00	157,996.00	148,424.73	0.00	9,571.27
9045	Life Insurance	3,931.00	0.00	3,931.00	1,800.00	600.00	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	3,393,225.22	0.00	1,433,174.78
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	5,098,447.00	540,682.82	2,092,766.18
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	4,970,668.00	5,170,668.00	5,066,219.43	0.00	104,448.57
Subtotal of 99 Interfund Transfers		277,290.00	4,970,668.00	5,247,958.00	5,066,219.43	0.00	181,738.57
Subtotal of 9 UNDISTRIBUTED		11,177,906.00	4,883,448.00	16,061,354.00	10,367,916.43	540,682.82	5,152,754.75
Total GENERAL FUND		34,710,447.00	5,860,536.55	40,570,983.55	27,220,681.09	5,299,617.91	8,050,684.55

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

Fiscal Year: 2024

Fund: A GENERAL FUND

Selection Criteria

Criteria Name: Last Run

Fund: A

Budget type: Current Year

As Of Date: 04/30/2024

Suppress Budget Accounts with no activity

Print Summary Only

Sort by: Fund/State Area/State Function Group/Function

Printed by Norma Lewis

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	255,020.58	80,263.61	-15,884.19
200 Equipment		50,000.00	22,000.00	72,000.00	49,934.40	11,192.45	10,873.15
400 Contractual SFSP		6,000.00	8,346.71	14,346.71	6,758.54	10,831.43	-3,243.26
414 Food		475,000.00	45,122.18	520,122.18	285,704.35	213,920.04	20,497.79
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	15,449.92	50,449.92	29,636.77	12,631.68	8,181.47
800 Employee Benefits		86,600.00	0.00	86,600.00	90,413.81	15,103.04	-18,916.85
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	718,109.66	343,942.25	88,866.90

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	49,675.14	591.47	159,136.90
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	4,221.00	0.00	0.00
ARL ARP SLR Learning Loss		828,361.35	0.00	828,361.35	270,373.97	47,459.90	510,527.48
ARP American Rescue Plan Act		639,949.54	735,589.63	1,375,539.17	477,505.68	585,680.38	312,353.11
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	131,282.01	86,407.20	112,279.79
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	431,497.49	109,486.36	68,604.15
D24 SUFPK Expansion 4Y		4,269.00	0.00	4,269.00	0.00	0.00	4,269.00
DOJ Stop School Violence - DO		333,980.00	0.00	333,980.00	0.00	61,500.47	272,479.53
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	59,296.70	47,270.97	18,432.33
ES1 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	15,079.65	5,050.00	53,190.35
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	7,153.02	14,500.00	-68,284.17
H24 July/Aug Summer School		359,600.00	0.00	359,600.00	315,647.77	0.00	43,952.23
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	337,296.50	86,436.91	-37,212.41
J23 Section 619		13,340.25	0.00	13,340.25	-683.75	0.00	14,024.00
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	25,124.23	1,112.20	26,530.57
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	15,155.80	12,509.20	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	43,935.55	42,095.69	38,968.76
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	249,582.27	73,309.92	24,501.81
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	32,524.09	6,065.72	2,477.19
OM1 Office of Mental Health		174,967.00	0.00	174,967.00	45,126.09	13,314.34	116,526.57
OMH Office of Mental Health		136,540.82	0.00	136,540.82	23,307.51	2,418.65	110,814.66
PP1 Primary Project		0.00	0.00	0.00	406.62	0.00	-406.62
PP2 Primary Project		8,294.17	0.00	8,294.17	6,263.28	1,198.57	832.32

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
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	30,883.22	215.30	30,901.48
SV2	School Violence Preventio	350,000.00	0.00	350,000.00	224,041.97	109,534.14	16,423.89
V23	Section 4201	4,800.00	12,226.23	17,026.23	0.00	12,226.23	4,800.00
W23	Title IIIA Newcomers	-95.93	0.00	-95.93	-95.93	0.00	0.00
W24	Title IIIA	19,948.00	13,830.00	33,778.00	0.00	26,198.00	7,580.00
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	20,120.88	2,662.48	42,216.64
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
Total SPECIAL AID FUND		5,800,055.19	867,319.18	6,667,374.37	3,205,607.13	1,354,033.43	2,107,733.81

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	716,219.43	0.00	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	716,219.43	0.00	731,448.57
CAP CAPITAL PHASE							
CO22 2022 CAPITAL OUTLAY PROJECT		0.00	1,339.00	1,339.00	0.00	1,265.32	73.68
CO23 2022-23 Cap Outlay		0.00	65.49	65.49	5,233.68	0.00	-5,168.19
CO24 2023-24 Cap Outlay		100,000.00	0.00	100,000.00	5,253.21	3,088.28	91,658.51
ER22 ES EMERGENCY ROOF PROJ 2022		0.00	3,604.88	3,604.88	2,034.00	1,570.88	0.00
ER23 ES Emergency Hot Water Boiler Proj		33,100.00	0.00	33,100.00	0.00	0.00	33,100.00
PR17 Capital Project Vote 2-28-17 \$30,590,000		0.00	320,093.37	320,093.37	58,892.73	306,569.52	-45,368.88
PR21 Capital Project Vote 12-16-21 \$11,100,00		0.00	8,106,070.51	8,106,070.51	7,307,766.35	2,666,626.01	-1,868,321.85
Subtotal of CAP CAPITAL PHASE		133,100.00	8,431,173.25	8,564,273.25	7,379,179.97	2,979,120.01	-1,794,026.73
Total CAPITAL FUND		1,580,768.00	8,431,173.25	10,011,941.25	8,095,399.40	2,979,120.01	-1,062,578.16

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

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	19,671.52	0.00	-19,671.52
SDP Self-Insured Dental Plan - Subfund Subtotal		0.00	0.00	0.00	19,671.52	0.00	-19,671.52
Total CUSTODIAL FUND		0.00	0.00	0.00	19,671.52	0.00	-19,671.52

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 04/30/2024

Fiscal Year: 2024

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901900	Interfund Transfers	0.00	0.00	0.00	125,000.00	0.00	-125,000.00
Total DEBT SERVICE		0.00	0.00	0.00	125,000.00	0.00	-125,000.00

Claims Audit Report NRW CSD Warrant 0074

5/8/2024

Summary of findings:

I checked all transactions in Warrant 0074 dated 5/9/2024 with the following findings:

PO 24-01067 (Tozzi Yoga LLC) Dated 5/2/2024, was placed after invoice was received and services were rendered. Invoice 0505 for Wellness Day Yoga on 3/15/2024, due date is 3/29/2024, invoice is overdue.

All other transactions are okay, no other findings to report.

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					232,730.91	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					232,730.91	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report:					232,730.91	
Net Disbursement by Fund - All Payments						
Fund Summary						
A					\$ 100,485.08	
C					195.43	
F					53,871.73	
H					78,178.67	
Total for All Funds					\$ 232,730.91	
Bank Account Summary						
	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	47 Checks (148554-148600)	0	0	53	\$ 100,485.08	
LYONS BANK SCHOOL LU	1 Check (013196)	0	0	1	195.43	
LYONS BANK SPECIAL A	5 Checks (003225-003229)	0	0	6	53,871.73	
H- CAPITAL FUND CHEC	4 Checks (001023-001026)	0	0	4	78,178.67	
Total for All Computer Checks					\$ 232,730.91	

I hereby certify that I have audited the claims for the 57 checks and 0 electronic disbursements above, in the total amount of \$ 232,730.91. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

5/8/24 *Harley Seager*
 Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0077

5/17/2024

Summary of findings:

I checked all transactions in Warrant 0077 dated 5/17/2024, and there were no findings to report.

May 16, 2024
02:10:41 pm

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2024

Warrant: 0077-Payables 05/17/24

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
					62,940.73	
Total for assigned computer checks						
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					62,940.73	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					62,940.73	
Net Disbursement by Fund - All Payments						

Fund Summary						
A						\$ 41,713.32
C						623.31
F						11,000.00
H						9,604.10
Total for All Funds						\$ 62,940.73
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	32 Checks (148601-148632)	0	0	35	\$	41,713.32
LYONS BANK SCHOOL LU	1 Check (013197)	0	0	1		623.31
LYONS BANK SPECIAL A	1 Check (003230)	0	0	1		11,000.00
H- CAPITAL FUND CHEC	1 Check (001028)	0	0	1		9,604.10
Total for All Computer Checks						\$ 62,940.73

I hereby certify that I have audited the claims for the 35 checks and 0 electronic disbursements above, in the total amount of \$ 62,940.73 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

5/17/2024
Date

 Claims Auditor

Emily Merry, Claims Auditor

Claims Audit Report NRW CSD Warrant 0080

5/23/2024

Summary of findings:

I checked all transactions in Warrant 0080 dated 5/23/2024, and there were no findings to report.

May 23, 2024
10:03:26 am

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2024

Warrant: 0080-Payables 05/23/24

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
					\$26,482.42	
Total for assigned computer checks					0.00	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					526,482.42	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					526,482.42	

Net Disbursement by Fund - All Payments						
Fund Summary						
A					\$ 495,828.71	
C					19,070.39	
F					11,583.32	
Total for All Funds					\$ 526,482.42	
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F	53 Checks (140634-140696)	0		0	59	\$ 495,828.71
LYONS BANK SCHOOL LU	5 Checks (013198-013202)	0		0	5	19,070.39
LYONS BANK SPECIAL A	3 Checks (003231-003233)	0		0	3	11,583.32
Total for All Computer Checks					\$ 526,482.42	

I hereby certify that I have audited the claims for the 61 checks and 0 electronic disbursements above, in the total amount of \$ 526,482.42 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

5/23/2024 *Emily J. Macey*
Date Claims Auditor

Claims Audit Report NRW CSD Warrant 0082

5/31/2024

Summary of findings:

I checked all transactions in Warrant 0082 dated 5/31/2024, and there were no findings to report.

May 31, 2024
09:59:27 am

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2024
Warrant: 0082-Payables 05/31/24

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P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
					928,900.26	
Total for assigned computer checks						
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					928,900.26	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					928,900.26	

Net Disbursement by Fund - All Payments					
Fund Summary					
A					\$ 615,285.70
C					9,410.31
F					380.00
H					303,824.25
Total for All Funds					\$ 928,900.26
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F	19 Checks (148688-148706)	0	0	24	\$ 615,285.70
LYONS BANK SCHOOL LU	1 Check (013203)	0	0	1	9,410.31
LYONS BANK SPECIAL A	1 Check (003234)	0	0	1	380.00
H- CAPITAL FUND CHEC	4 Checks (001029-001032)	0	0	4	303,824.25
Total for All Computer Checks					\$ 928,900.26

I hereby certify that I have audited the claims for the 25 checks and 0 electronic disbursements above, in the total amount of \$ 928,900.26 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

5/31/2024 *[Signature]*
Date Claims Auditor

Claims Audit Report NRW CSD Warrant 0085

6/6/2024

Summary of findings:

I checked all transactions in Warrant 0085 dated 6/6/2024, and there were no findings to report.

June 06, 2024
03:18:00 pm

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2024

Warrant: 0095-Payables 06/07/24

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
					105,891.78	
Total for assigned computer checks						
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					105,891.78	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					105,891.78	
Net Disbursement by Fund - All Payments						
Fund Summary						
A						\$ 77,207.91
F						4,975.25
H						23,708.62
Total for All Funds						\$ 105,891.78
Bank Account Summary						
		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F		42 Checks (148707-148748)	0	0	46	\$ 77,207.91
LYONS BANK SPECIAL A		4 Checks (003237-003240)	0	0	4	4,975.25
H- CAPITAL FUND CHEC		1 Check (001033)	0	0	1	23,708.62
Total for All Computer Checks						\$ 105,891.78

I hereby certify that I have audited the claims for the 47 checks and 0 electronic disbursements above, in the total amount of \$ 105,891.78 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

6/6/2024 *Emilie J. Moore*
Date Claims Auditor



NORTH ROSE – WOLCOTT CENTRAL SCHOOL DISTRICT

Report of Reserve Funds and Use of Reserves Policy

Updated June 2024

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Overview

The establishment and funding of reserves is an important consideration in the maintenance of a sound financial plan for any school district. While strict adherence to state law is required to ensure reserves are both legal and appropriate, adequately funded reserves are vital to the long-term health and stability of the school district. This concept is recognized by the New York State Comptroller:

Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use. (*Office of the New York State Comptroller – Local Government Management Guide – Reserve Funds, Pg. 1*)

The North Rose – Wolcott Central School District believes that judicious use of reserves greatly reduces long-term borrowing costs, smooths large fluctuations in tax rates, and minimizes the possibility of draconian mid-year budget cuts which would have a direct impact on students. It believes it is in the best interest of both the students and taxpayers to prudently establish and use reserves to weather the financial storms and uncertainties that will occur. Again, the Comptroller notes:

The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management. Saving for future capital needs can reduce or eliminate interest and other costs associated with debt issuances. Similarly, certain reserve funds can be utilized to protect the budget against known risks (a potential lawsuit) or unknown risks (a major ice storm). (*Office of the New York State Comptroller – Local Government Management Guide – Reserve Funds, Pg. 2*)

This quote reflects the two purposes for the establishment of reserves:

1. Saving money for a large, one time future expenditure such as a capital reserve for the replacement of a roof as an example.
2. Reserves which are intended to protect the district against a large, currently unforeseen risk.

Since New York State law mandates that expenditures can be no greater than the budget approved by the voters in May, the North Rose – Wolcott Central School District budgets conservatively and practices fiscal prudence throughout each budget year to ensure that unanticipated expenditures do not result in mid-year budget cuts which would have an immediate impact on students. This practice has allowed and will allow the district in the future to weather state aid holdbacks and other negative budget impacts without impacting instructional programs. However, conservative budgeting can also result in budget surpluses at year-end. The Board of Education reviews any budget surpluses and determines the best use of these surpluses including transfers to voter or Board of Education approved reserves or to a reduction in the ensuing year's tax levy. Legally established reserves can provide many benefits to the school district and to its taxpayers. However, these reserves can also cause confusion when their purpose is not clearly understood by the community. The purpose of this document is to detail the North Rose – Wolcott Central School District's plan for the purpose, accumulation, use, and maintenance of reserve funds.

TAX CERTIORARI RESERVE

Purpose: Any School District may establish a reserve fund for the payment of judgments and claims in tax certiorari proceedings in accordance with article seven of the real property tax law, without approval of the qualified voters of the District, provided, however, that the total of the monies held in such reserve fund shall not exceed that amount which might reasonably be deemed necessary to meet anticipated judgments and claims arising out of such tax certiorari proceedings.

Use of Unexpended Balances: Funds reserved for tax certiorari judgments and claims pursuant to Education Law, Section 3651[1-a] that are not expended for the payment of judgments or claims arising out of tax certiorari proceedings for the tax roll in the year the monies are deposited to the fund and/or that will not be “reasonably required to pay any such judgment or claim”, must be returned to the General Fund on or before the first day of the fourth fiscal year following the deposit of such monies to the reserve fund.

<u>Balance June 30, 2020:</u>	\$0
<u>Balance June 30, 2021:</u>	\$21,324
<u>Balance June 30, 2022:</u>	\$42,864
<u>Balance June 30, 2023:</u>	\$42,864
Anticipated Balance June 30, 2024,	\$42,864

Ideal Balance: Potential liability for all outstanding judgments or claims arising out of tax certiorari proceedings.

Discussion: This reserve was funded in August of 2020 when we received notice of five potential tax certiorari proceedings. The remaining funds should remain in the reserve until a final determination is made on the remaining property. We will continue to fund and liquidate as appropriate. I am recommending no increase to this reserve currently.

WORKERS' COMPENSATION RESERVE

Purpose: An expenditure shall be made from such fund only for the payment of compensation and benefits, medical, hospital or other expense authorized by article two of the workmen's compensation law and expenses of administering the self-insurance program for such School District.

Use of Unexpended Balances: If the monies in the fund exceed the amounts required to be paid for compensation, benefits and expenses, plus any additional amount required to pay all pending claims, the governing board, within 60 days of the close of such fiscal year, may elect to transfer all or part of the excess amount to certain other reserve funds or may apply all or part of the excess to the budget appropriation of the next succeeding fiscal year.

<u>Balance June 30, 2018:</u>	\$228,734
<u>Balance June 30, 2019:</u>	\$203,552
<u>Balance June 30, 2020:</u>	\$175,937
<u>Balance June 30, 2021:</u>	\$176,071
<u>Balance June 30, 2022:</u>	\$150,797
<u>Balance June 30, 2023:</u>	\$156,172
Anticipated Balance June 30, 2024,	\$163,473

Ideal Balance: Approximately equivalent to one year of the District's annual contributions to the consortium.

Discussion: The district is projecting the 2024-25 contribution to the consortium to be \$157,606. Our 2023-24 contributions to the consortium will be \$154,220. This is an increase from our 2022-23 contributions of \$152,982. I am recommending no increase to this reserve currently.

UNEMPLOYMENT INSURANCE RESERVE

Purpose: An expenditure shall be made from such fund only as required by law to pay into the unemployment insurance fund an amount equivalent to the amount of benefits paid to claimants and charged to the account of such school district in accordance with the provisions of paragraph (e) of subdivision one of section five hundred eighty-one of the labor law.

Use of Unexpended Balances: If at the end of any fiscal year the monies in such fund shall exceed the amounts required to be paid pursuant to subdivision four of this section plus any additional amount required to pay all pending claims, the School Board may within sixty days of the close of such fiscal year, elect to transfer said excess, or any part thereof, to any fund authorized by this article or section 3651 of the education law; and/or (b) apply said excess, or any part thereof to the budget appropriation of the next succeeding fiscal year.

<u>Balance June 30, 2018:</u>	\$124,755
<u>Balance June 30, 2019:</u>	\$128,369
<u>Balance June 30, 2020:</u>	\$32,535
<u>Balance June 30, 2021:</u>	\$31,255
<u>Balance June 30, 2022:</u>	\$31,309
<u>Balance June 30, 2023:</u>	\$32,425
Anticipated Balance June 30, 2024,	\$34,210

Ideal Balance: Approximately 0.25% of payroll appropriations (\$32,370 is 0.25% of payroll appropriations).

Discussion: The BOE determined that this reserve was overfunded and transferred money out of it and into the Capital Building Reserve in August of 2017.

In 2020-21, the government has started to fund unemployment costs through the pandemic. As a result, the District maintains a credit balance with the NYS Labor Departments Unemployment Division. This credit will be applied to our account to pay future costs. I recommend that we leave our ideal balance at approximately 0.25% of payroll appropriations. I am recommending a \$0 increase to this reserve currently.

CAPITAL BUILDING RESERVE

2022 Capital Reserve

Authorized: May 2022
Term: 10 Years
Funding Cap: \$15,000,000

Purpose: Used to pay the cost of any object or purpose for which bonds may be issued. Voter authorization is required for both the establishment of the reserve and for payments from the reserve. The form of the required legal notice for the vote on establishing the reserve and the form of the proposition to be placed on the ballot are set forth in §3651 of the Education Law.

Use of Unexpended Balances: The Voters may authorize the transfer of all or any part of this reserve fund to any other reserve fund established pursuant to §3651 of the Education Law. Whenever the Voters shall determine that the original purpose for which a reserve fund has been established is no longer desirable, the school authorities may liquidate, first applying its proceeds to any outstanding bonded indebtedness and the balance to the annual tax levy.

<u>Balance June 30, 2018:</u>	\$629,688
<u>Balance June 30, 2019:</u>	\$647,928
<u>Balance June 30, 2020:</u>	\$657,757
<u>Balance June 30, 2021:</u>	\$3,036,697
<u>Balance June 30, 2022:</u>	\$2,250,000
<u>Balance June 30, 2023:</u>	\$4,830,198
Anticipated Balance June 30, 2024,	\$5,000,000

Ideal Balance: Up to the maximum amount authorized by the Voters.

Discussion: On 5/16/17, the voters authorized establishment of a \$5 m reserve. This 2017 Capital was fully funded as of June 30th 2021. The balance of this reserve was applied to fund the District's new \$11.1M Capital Project approved in December 2021. On May 17, 2022, the voters authorized a new Capital Reserve known as the **2022 Capital Reserve Fund** with a 10-year life and a funding cap of \$15M (plus accrued interest). In December of 2023, the BOE passed a resolution for the 2023 Capital Improvement Project. \$4,250,000 was allocated to this project from this reserve. We are prioritizing the funding of this reserve in anticipation of our next capital project. I am recommending up to an additional \$6,000,000 to be transferred to this reserve from unexpended funds (surplus) as of June 30, 2024 to cover future capital project expenses in accordance with the district's funding and use of reserves policies.

CAPITAL BUS RESERVE

2019 Bus Reserve

Authorized: May 2019
Term: 10 Years
Funding Cap: \$2,000,000

Purpose: To be used to pay for bus purchases. Voter authorization is required for both the establishment of the reserve and payments from the reserve.

Use of Unexpended Balances: The Voters may authorize the transfer of all or any part of this reserve fund to any other reserve fund established pursuant to §3651 of the Education Law. Whenever the Voters shall determine that the original purpose for which a reserve fund has been established is no longer desirable, the school authorities may liquidate, first applying its proceeds to any outstanding bonded indebtedness and the balance to the annual tax levy.

Balance June 30, 2018: \$1,295,314

Balance June 30, 2019: \$1,229,826

Balance June 30, 2020: \$1,090,392

Balance June 30, 2021: \$1,239,371

Balance June 30, 2022: \$1,766,970

Balance June 30, 2023: \$2,020,000

Anticipated Balance June 30, 2024, \$1,881,780

Ideal Balance: Up to the maximum amount authorized by the Voters.

Discussion: In May of 2019 the voters approved the creation of a new reserve with a maximum funding level of \$2.0 m. As of June 30, 2021, this reserve's cumulative funding was at \$1,236,869. We, therefore, have authorization to contribute an additional \$763,131. Our plan is to annually replenish this reserve with both the aid we receive for prior bus purchases and the estimated share of our local costs to provide an appropriate level of funding for future bus purchases. On May 16th, 2022, the voters authorized the purchase of 5 buses for 2022-23 in the net amount of \$727,668. The voters also authorized the establishment of a new 5 year Bus Reserve with funding up to \$6,000,000. On May 21st, 2024, the voters authorized the purchase of 5 buses in the net amount of \$657,026 to be paid from the bus reserve fund. I am recommending up to an additional \$750,000 to be transferred to this reserve from unexpended funds (surplus) as of June 30, 2024 to cover future bus purchases in accordance with the district's funding and use of reserves policies.

LIABILITY RESERVE

Purpose: To establish and maintain a program of reserves to cover property loss and liability claims.

Use of Unexpended Balances: The balance of the reserve shall not exceed three percent, exclusive of any planned balance presently authorized, of the annual budget of the district to cover property loss and liability claims. Separate funds may be established for property loss and for liability claims and the separate identity of each fund may be maintained. Such reserve funds shall not be reduced to amounts less than the total of the amounts estimated to be necessary to cover incurred but unsettled claims or suits including expenses in connection therewith other than by payments for losses for which such amounts were established. Payments from such reserve funds shall not be made for purposes other than those for which such funds were established without authorizations by Vote of the electors of the Districts, except that such Board May authorize use of such funds other than amounts allocated for unsettled claims or suits including expenses in connection therewith to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

Balance June 30, 2019: \$870,466

Balance June 30, 2020: \$952,918

Balance June 30, 2021: \$967,362

Balance June 30, 2022: \$969,012

Balance June 30, 2023: \$1,005,551

Anticipated Balance June 30, 2024, \$805,282

Ideal Balance: Approximately 3% of the budget

Discussion: After discussions with our external auditors and insurance representative, potential uncovered risks exist in the areas of:

- Cyber security
- Pollution Remediation Claims
- Special Education Claims
- Employment Related Claims
- Potential 3020a cases tied to the new APPR
- Other potential litigation

The fund is near 3% of our budget, therefore no transfer is being recommended as of June 30, 2023. The BOE passed a proposition in May of 2024 to transfer \$250,000 from the liability reserve to fund the repair reserve.

EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE

Purpose: These monies can be used to pay for unused sick leave, holiday leave, vacation leave, and time allowance granted in lieu of overtime compensation and other forms of payment.

Use of Unexpended Balances: If the School Board determines that such fund is no longer needed, any remaining monies may be transferred to any other reserve fund authorized by General Municipal Law or , a reserve fund established under Education Law Section §3651, but only to the extent that the monies in the employee benefit accrued liability reserve fund exceed a sum sufficient to pay all liabilities incurred or accrued against the employee benefit accrued liability fund, as certified to the School Board by the fiscal and legal officers of the school prior to the discontinuance of the fund.

Balance June 30, 2018: \$83,498

Balance June 30, 2019: \$89,498

Balance June 30, 2020: \$86,633

Balance June 30, 2021: \$2,013

Balance June 30, 2022: \$197,962

Balance June 30, 2023: \$255,018

Anticipated Balance June 30, 2024: \$269,878

Ideal Balance: In accordance with an annual calculation of current year liability for employees at the close of the year.

Discussion: The balance in this reserve currently approximates the estimated liability at year end. It was recommended to transfer an additional \$50,000 to this reserve from surplus as of June 30, 2023, to cover the estimated liability beyond one year. We have appropriated \$20,000 for the 2023-24 budget. I am recommending up to an additional \$25,000 to be transferred to this reserve from unexpended funds (surplus) as of June 30, 2024 to cover future liability expenses in accordance with the district's funding and use of reserves policies.

RETIREMENT CONTRIBUTION RESERVE (ERS)

Purpose: The governing board of a school district, by resolution, may establish a reserve for the purpose of financing retirement contributions made to the NY State and Local Employees' Retirement System. Establishing or expending the reserve does not require voter approval. Expenditures may only be to finance retirement contributions. Effective April 1, 2019, the law allows school districts and BOCES to establish a sub-fund in the retirement contribution reserve fund to include amounts payable to the New York State Local Retirement System (NYSLRS). This ERS sub-fund can be used to pay amounts due to ERS or to offset all or some of the costs.

Use of Unexpended Balances: The Board may authorize the transfer of a portion of the moneys in the retirement contribution reserve to a reserve fund established pursuant to Sections 6-c, 6-d, 6-e, 6-f, or 6-g of the General Municipal Law, or a reserve fund established pursuant to Section §3651 of the Education Law. Such a transfer is subject to a public hearing. If the Board determines that the retirement contribution reserve is not longer needed, the Board may terminate the fund by resolution. The resolution must transfer any monies remaining in such fund to other reserve funds established pursuant to Section §3651 of Education Law.

<u>Balance June 30, 2018:</u>	\$879,857
<u>Balance June 30, 2019:</u>	\$877,752
<u>Balance June 30, 2020:</u>	\$955,750
<u>Balance June 30, 2021:</u>	\$1,549,529
<u>Balance June 30, 2022:</u>	\$1,251,840
<u>Balance June 30, 2023:</u>	\$1,668,973
Anticipated Balance June 30, 2024,	\$1,713,675

Ideal Balance: Three to five years' worth of annual contributions to the NY State and Local Employees' Retirement System

Discussion: We have appropriated \$425,000 from this reserve to support ERS costs in 2022-23. In 2023-24, we have reduced that level to \$375,000. This is more in line with actual ERS general fund. In 2024-2025, we plan to use \$350,000. I am recommending up to an additional \$275,000 to be transferred to this reserve from unexpended funds (surplus) as of June 30, 2024 to cover future annual contributions to the NY State and Local Employee's Retirement System expenses in accordance with the district's funding and use of reserves policies.

TEACHER'S RETIREMENT (TRS) RESERVE

Purpose: The Board of Education may authorize expenditures from this Reserve Sub-Fund. Except as otherwise provided by law, moneys in this Reserve Sub-Fund may only be appropriated to finance retirement contributions to the New York State Teachers' Retirement System, and/or to offset all or a portion of the amount deducted from the moneys apportioned to the District from the State for the support of schools pursuant to Section 521 of the Education Law.

The moneys contributed annually to the Reserve Sub-Fund shall not exceed 2% of the total compensation or salaries of all teachers employed by the District who are members of TRS paid during the immediately preceding fiscal year.

The balance of the Reserve Sub-Fund shall not exceed 10% of the total compensation or salaries of all teachers employed by the District who are members of TRS paid during the immediately preceding fiscal year.

Effective April 1, 2019 the law allows school districts and BOCES to establish a sub-fund in the retirement contribution reserve fund to include amounts payable to the New York State Teachers Retirement System (NYSTRS). This TRS sub-fund can be used to pay amounts due to NYSTRS or to offset all or some of the costs

Balance June 30, 2019: \$197,266

Balance June 30, 2020: \$200,259

Balance June 30, 2021: \$406,487

Balance June 30,, 2022: \$407,180

Balance June 30, 2023: \$621,693

Anticipated Balance June 30, 2024, \$950,756

Ideal Balance of sub-fund: Up to 10% of teacher salaries in the prior year

Discussion: The BOE passed a resolution in June of 2019 to establish this sub-fund and has been able to fund this reserve steadily. I am recommending an increase of up to \$100,000 to this reserve currently. We have appropriated \$50,000 from this reserve to support TRS costs in 2022-23. For 2023-24, we have increased the level of appropriation to \$75,000. For 24-25, we have increased the level of appropriation to \$175,000. I am recommending up to an additional \$375,000 to be transferred to this reserve from unexpended funds (surplus) as of June 30, 2024 to cover future NY State Teacher Retirement System contribution expenses in accordance with the district's funding and use of reserves policies.

RESERVE FOR DEBT SERVICE

Purpose: According to General Municipal Law Sec 6-1, the Reserve for Debt Service must be established for the purpose of retiring the outstanding obligations upon the sale of District property or Capital Improvement that was financed by obligations that remain outstanding at the time of the sale. Also, earnings on project monies invested together with unused proceeds are reported here.

<u>Balance June 30, 2019:</u>	\$407,414
<u>Balance June 30, 2020:</u>	\$1,101,706
<u>Balance June 30, 2021:</u>	\$1,705,333
<u>Balance June 30, 2022:</u>	\$1,666,603
<u>Balance June 30, 2023:</u>	\$1,633,917
Anticipated Balance June 30, 2024,	\$1,935,500

Ideal Balance: As determined by unused capital improvement obligations

Discussion: This reserve is used to help offset our debt service costs. In 2022-23 we have appropriated \$100,000 in support of the General Fund Budget. In 2023-24, we have appropriated \$125,000 to support the General Fund Budget. In 2024-25, we have appropriated \$450,000 to support the General Fund Budget. This reserve is accounted for in the Debt Service Fund.

Repair Reserve

Purpose: The Repair Reserve Fund is used to pay the cost of repairs to capital improvements or equipment, which repairs are of a type not recurring annually. Voter approval is required to fund this reserve. Expenditures from this reserve may be made only after a public hearing has been held, except in emergency situations. If no hearing is held, the amount expended must be repaid to the reserve fund over the next two subsequent fiscal years (General Municipal Law, §6-d).

Anticipated Balance June 30, 2024, \$275,000

Ideal Balance: As determined by the BOE with recommendation by the Superintendent.

Discussion: The BOE passed a resolution in February of 2024 to establish this fund and has been able to fund this reserve through a resolution passed in May 2024. The resolution authorized the transfer of \$250,000 from the liability reserve and the transfer of \$25,000 from the 2023-24 unreserved, unappropriated general fund balance to the repair reserve.



**Summary of Actual and Projected Balances
From 2018-19 Through 2027-28**

						PROJECTED BALANCES				
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Tax Certiorari Reserve	0	0	21,324	42,864	42,864	42,864	42,864	42,864	42,864	42,864
Worker Compensation Reserve	203,552	175,937	176,071	150,797	156,172	163,473	138,473	113,473	88,473	63,473
Unemployment Ins. Reserve	128,369	32,535	31,255	31,309	32,425	34,210	34,560	34,910	35,260	35,610
Capital Building Reserve	647,928	657,757	3,036,697	2,250,000	4,830,198	5,000,000	6,525,000	7,550,000	8,325,000	9,100,000
Capital Bus Reserve	1,229,826	1,090,392	1,239,371	1,766,970	2,020,000	1,881,780	1,806,780	1,731,780	1,631,780	1,531,780
Liability Reserve	870,466	952,918	967,362	969,012	1,003,551	805,282	841,282	877,282	913,282	949,282
Employee Benefit Accrued Liability	89,498	86,633	2,013	197,962	255,018	269,878	254,878	239,878	224,878	209,878
ERS Retirement Contribution Reser	877,752	955,750	1,549,529	1,251,840	1,668,973	1,713,675	1,613,675	1,513,675	1,413,675	1,313,675
TRS Reserve	197,266	200,259	406,487	407,180	621,693	950,756	925,756	900,756	875,756	850,756
Repair Reserve (New)	0	0	0	0	0	275,000	240,000	205,000	170,000	135,000
Debt Service Reserve	407,414	1,101,706	1,705,333	1,666,603	1,633,917	1,935,500	1,500,500	1,365,500	1,230,500	1,095,500
Totals	4,652,071	5,253,887	9,135,442	8,734,537	12,264,812	13,072,418	13,923,768	14,575,118	14,951,468	15,327,818
		601,816	3,881,555	(400,905)	3,530,275	807,606	851,350	651,350	376,350	376,350
		13%	74%	-8%	39%	9%	10%	5%	3%	3%

