

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION REGULAR MEETING  
JANUARY 12, 2021 6:00 PM VIA ZOOM

**AGENDA**

In light of increasing guidance from the state regarding COVID-19, the January 12, 2021 Board of Education meeting will be closed to the public and will be broadcast via Zoom.

**1. Call to Order/Pledge of Allegiance**

Approval of Agenda

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 12, 2021.

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, all in favor \_\_\_-\_\_\_.

**2. Presentations:**

- Student Presentation
  - High School Student -
- SWBR & Campus Construction

**3. Reports and Correspondence:**

- Assistant Superintendent for Instruction and School Improvement
  - District Level Instruction Update – Megan Paliotti
- Board of Education Building Liaisons
  - Elementary School – Jasen Sloan, Izetta Younglove
  - Middle School – Tina Reed
  - High School – Paul Statskey
- Audit Committee – Linda Eygnor, Izetta Younglove, Jasen Sloan

**4. 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 December 8, 2020.

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 November 18, 30 and December 2, 3, 4, 9, 15, 16, 18, and 30, 2020 and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

13898	14468	13027	13860	12440	12727	11384	13856	11781
14378	12613	14288	14280	14349	13965	14118	14331	13546
13304	12734	14465	10797	13865	12928	11987	13178	12168
12767	13190	13979	13255					
IEP Amendments:								
11815	11992	13296						

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 November 2020.

e) Prohibiting Tax Exemption for Certain Alternative Energy Projects

**RESOLUTION**

**Whereas**, section 487 of the New York State Real Property Tax Law provides that certain solar or wind energy systems, or farm waste energy systems approved in accordance with the provisions of this section are exempt from real property taxation for a period of fifteen years; and

**Whereas**, section 487 of the New York State Real Property Tax Law was amended to further provide that effective January 1, 2018 certain alternative energy projects, including micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment, and electric energy storage systems, or fuel-flexible linear generator electric generating systems approved in accordance with the provisions of this section are exempt from real property taxation for a period of fifteen years; and

**Whereas**, section 487 of the New York State Real Property Tax Law also provides that, notwithstanding the authorized exemption, a board of education of a school district may adopt a resolution to provide that no such exemption shall be applicable within its jurisdiction with respect to any such energy system projects which begin construction subsequent to the effective date of such resolution; and

**Whereas**, the Board of Education has determined it to be in the District's best interests that no such exemption should be applicable within its jurisdiction with respect to any energy generation or storage systems constructed in accordance with the provisions of section 487 of the Real Property Tax Law as identified above subsequent hereto; and

**Whereas**, the Board of Education desires to adopt a resolution declaring that no such exemption shall apply to the aforesaid energy generation or storage systems hereinafter constructed within its jurisdiction and opting out of the tax exemption otherwise provided for by section 487 of the New York State Real Property Tax Law.

**Now, Therefore, Be It Resolved**, by the Board as follows:

1. The tax exemption made available by Real Property Tax Law §487 shall not be applicable within the boundaries of the District with respect to any energy generation or storage systems constructed subsequent to the date of this Resolution, including solar or wind energy systems, or farm waste energy systems, micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment, and electric energy storage systems, or fuel-flexible linear generator electric generating systems.

2. Upon adoption of this resolution, the District Clerk is hereby directed to file copies of this resolution with the State Board of Real Property Services, the President of the New York State Energy and Research Development Authority, the New York State Tax Department Office of Counsel, and the County's office of Real Property Tax.

This Resolution shall take effect immediately.

- f) Award Bid for NRWCS D 2017 Capital Improvement Project -Middle School Gym Acoustical Panels Work  
It is the recommendation of Campus Construction Management to award the Middle School Windows Rehabilitation Work to GrayCo Corporation of Upstate NY for the North Rose-Wolcott Central School District, 2017 Capital Improvement Project, based on the December 8, 2020 Bid Opening in the following amounts:

\$73,625 Base Bid

**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 lowest responsible meeting the bid specifications as follows.

Bidder	Items		Amount
GrayCo Corporation of Upstate NY 95 High Point Drive Rush, NY 14543	NRWMS Gym Acoustical Panels Work	Base Bid	\$73,625
		<b>TOTAL</b>	<b>\$73,625</b>

- g) Extraclassroom Activity Audit Report and Corrective Action Plan

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extraclassroom Activity Audit Report for the year ending June 30, 2020.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Corrective Action Plan for the year ending June 30, 2020.

- h) Personnel Items:

1. Letter of Resignation – Christianna Cuykendall

Christiana Cuykendall, Teaching Assistant has submitted a letter of resignation.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Christianna Cuykendall as Teaching Assistant effective February 5, 2021.

2. Appoint School Monitor – Cheryl Maybe

Robert Magin recommends Cheryl Maybe as a School Monitor.

**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 Cheryl Maybe as a School Monitor conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 13, 2021-January 12, 2022  
Salary: \$12.50/hour

3. Appoint Cleaner –Emmanuel Franco  
Daniel Friday recommends Emmanuel Franco as a Cleaner.

**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 Emmanuel Franco as a Cleaner, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 13, 2021-January 12, 2022  
Salary: \$12.50/hour

4. Appoint Cleaner –Angel Hasler  
Daniel Friday recommends Angel Hasler as a Cleaner.

**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 Angel Hasler as a Cleaner, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 13, 2021-January 12, 2022  
Salary: \$12.50/hour

5. Appoint Temporary Director of Facilities II – Gerald Hargarther  
Robert Magin recommends Gerald Hargarther as Temporary Director of Facilities II.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appointment of Gerald Hargarther as Temporary Director of Facilities II conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Appointment Dates: January 4, 2021-April 3, 2021  
Salary: \$35.00/hour

6. Permanent Appointment – Diana Mitchell  
Daniel Friday recommends Diana Mitchell to a permanent appointment as Cleaner.

**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 Diana Mitchell as Cleaner effective January 20, 2021.

7. Permanent Appointment – Tammie Morse  
Jeremy Barnes recommends Tammie Morse to a permanent appointment as School Monitor.

**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 Tammie Morse as School Monitor

effective January 14, 2021.

8. Correction Letter of Resignation – Brielle Labounty

Brielle Labounty, Cleaner, has submitted a letter for resignation to accept another position within the District.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, contingent upon her appointment as Messenger, from Brielle Labounty effective with the close of business December ~~11~~ **13**, 2020.

9. Correction **Provisionally** Appoint Head Custodian – Kristina Fillmore

Daniel Friday recommends Kristina Fillmore as Head Custodian.

**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 Kristina Fillmore as a Head Custodian conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 at a rate of 17.50/hr. effective December 9, 2020.

~~Probationary Period: December 9, 2020–December 8, 2021~~

~~Salary: \$17.50/hour~~

10. Correction Appoint Acting Athletic Director – Michael Pullen

**RESOLUTION**

Be it resolved that the Board of Education, appoints Michael Pullen, Superintendent, Acting Athletic Director effective September 1, 2020 **through January 10, 2021**.

**Good News:**

**Other: (Time Permitting)**

- **Board Discussions**

**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.***

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# NRW District Level Instruction Update

January 12, 2021

**North Rose-Wolcott  
Central School District**  
Academics. Commitment. Excellence.

# Curriculum Development and Professional Learning

- Curriculum maps
- ATLAS
- Social Emotional Learning
- Collaborative Classroom
- Digital Platforms/Libraries
- Google Suite trainings



# Community Engagement

- Parent Liaisons

Communication with families  
Interview committee

- Board Liaisons

Good news from the buildings

- Amanda Renko

Increased public relation outreach



# Multi-Tiered Systems of Support

- District Level Team
- Building Team
  - Tier 1
  - Tier 2
  - Tier 2+
- Panorama system
- Staff support-Tier 1 time-Wednesdays

<b>October 14th</b> <b>(Laurie)</b>	Tier 1 Meetings 7:45-9:25 (Grade level bands of 30 min. each)  2:25-3:25 - Faculty Meeting	8:00-8:45 grades 5 and 6-Collaborative Classroom 7:15-8:15-Grade 7 Tier 1 7:15-8:15-Grade 8 Tier 1	7:30-8:30 Grade 11 Tier 1 8:30-9:30 Grade 12 Tier 1  Dedicated to Curriculum Mapping work  1-3 Laurie Elliott - Playlist support
<b>October 21st</b>	Tier 1 Meetings 7:45-9:25 (Grade level bands of 30 min. each)  2:00-3:25 - Collaborative Classroom	7:15-8:15 Tier 1 grades 7 and 8 7:45-8:45 Tier 1 grades 5 and 6  2:00-2:55 Beginning of the year writing assessment review	7:30-8:30 Grade 9 Tier 1 8:30-9:30 Grade 10 Tier 1  2:00-2:55 Department Meetings
<b>October 28th</b> <b>(Laurie)</b>	Tier 1 Meetings 7:45-9:25 (Grade level bands of 30 min. each)  10:30-11:15 <u>NRWE SLT</u>	7:15-8:15 Tier 1 grades 7 and 8 7:45-8:45 Tier 1 grades 5 and 6  2:00-2:45-Erica Ebert-7 & 8	7:30-8:30 Grade 11 Tier 1 8:30-9:30 Grade 12 Tier 1  2:00-2:45 -Erica Ebert

# Finance

- Technology needs
- Frontline-Professional Development
- Frontline-Evaluations
- ATLAS-connection to cost for curriculum writing

*\*\*\*Efficiencies\*\*\**

# Next Steps

- Training
- Vertical Alignment
- Continued Social Emotional Learning focus
- Continued Digital Library focus

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
BOARD OF EDUCATION REGULAR MEETING  
DECEMBER 8, 2020 5:30 PM VIA ZOOM

**PRESENT:**

**BOE Members:** Lucinda Collier, Linda Eygnor, John Boogaard, Tina Reed, Paul Statskey, Jasen Sloan, Izetta Younglove [5:52]

**Superintendent:** Michael Pullen

**District Clerk:** Tina St. John

**Assistant Superintendent for Instruction and School Improvement:** Megan Paliotti

**Assistant Superintendent for Business and Operations:** Robert Magin

Approximately 22 students, staff and guests via Zoom

In light of increasing guidance from the state regarding COVID-19, the December 8, 2020 Board of Education meeting was closed to the public and broadcast via Zoom.

**1. Call to Order/Pledge of Allegiance**

President, Lucinda Collier called the meeting to order at 5:34p.m.

**2. Executive Session:**

A motion was made by Paul Statskey and seconded by Linda Eygnor with the motion approved 6-0 to enter executive session for the purpose to discuss a specific employee.

**3. Return to Regular Session**

The meeting returned to regular session at 6:05p.m.

**Approval of Agenda:**

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

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of December 8, 2020.

**4. Presentations:**

- **Student Presentation** – Calvin Cahoon and Oscar Garcia Rojo both third graders presented on how they feel about virtual and hybrid learning. Both agree that at times it is difficult, that there are distractions when virtual and they cannot wait to be in school full time.
- **SWBR & Campus Construction** - Steve Rebholz and Mark Maddalina from SWBR and Justin Busse, Campus Construction provided a status update and answered questions regarding the Capital Project.

**5. Reports and Correspondence:**

- Directors
  - Bridgette Barr, Lisa Brower, Daniel Friday, Jeremy Barnes and Donna Riviello presented and answered questions regarding the School Improvement Plan.
- Director of Special Education and Pupil Personnel Services
  - Kellie Marciano presented an update from the Special Education department.
- Board of Education
  - Handbook Committee - Linda Eygnor, Tina Reed, Paul Statskey – the BOE Handbook Committee presented an updated handbook to the board for approval.

A motion was by Izetta Younglove and seconded by Tina Reed to adopt the Board of Education handbook. It was approved 7-0. The adhoc handbook committee is dissolved.

Prior to the approval of the consent agenda, item 6i6 was removed from the agenda.

**6. Consent Agenda:**

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

a) Board of Education Meeting Minutes

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of November 10, 2020.

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 October 21, 28, November 3, 4, 5, 10, 12, 18, 23, 25, and December 2, 2020; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

11734	13764	12345	12334	12883	13404	12890	12048	12433
14454	14457	12032	13282	11211	14340	14103	14130	12063
12767	14294	14415						
IEP Amendments:								
13652	13579	14349	13965	14031	14019	14020	14016	

d) Treasurer Reports

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Reports for October 2020.

e) Award Bid for Capital Improvement Project – Middle School Windows Rehabilitation Work

It is the recommendation of Campus Construction Management to award the Middle School Windows Rehabilitation Work to BRG Corporation for the North Rose-Wolcott Central School District, 2017 Capital Improvement Project, based on the November 17, 2020 Bid Opening in the following amounts:

- \$10,945 Base Bid
- \$2,950 Alternate #1
- \$17,950 Alternate #2

\$8,245 Alternate #3  
\$1,215 Alternate #4

**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 lowest responsible meeting the bid specifications as follows.

Bidder	Items	Amount
BRG Corporation 111 Buffalo Road Glass Rochester, NY 14611	NRWMS Windows Rehabilitation Work	Base Bid \$10,945.00
		Alternate #1 \$2,950.00
		Alternate #2 \$17,950.00
		Alternate #3 \$8,245.00
		Alternate #4 \$1,215.00
	<b>TOTAL</b>	<b>\$41,305.00</b>

f) Donation to the District

The Wolcott Rotary has donated masks, plastic boxes, zip lock bags and manila folders to the District.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accept the donation of supplies from the Wolcott Rotary.

g) Transfer of Funds

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law Section 3651[1-a], approves the increase of budget appropriations code A 1964-400-05-0000 by \$630.18. The District will utilize funds currently in the Tax Certiorari Reserve fund.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law Section 3651[1-a], approves the liquidation of \$580.35 from the Tax Certiorari Reserve fund to bring the balance down to the calculated remaining potential liability of \$21,323.63.

h) Long-Term Financial Plan

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Long-Term Financial Plan.

i) Personnel Items:

1. Letter of Resignation – Daniel Friday

**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 Daniel Friday as Director of Facilities II effective January 3, 2021.

2. Letter of Resignation – Brielle Labounty

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, contingent upon her appointment as Messenger, from Brielle Labounty effective with the close of business December 11, 2020.

3. Letter of Resignation – Kristina Fillmore

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, contingent upon her appointment as Head Custodian, from Kristina Fillmore effective with the close of business December 8, 2020.

4. Appoint Messenger – Brielle Labounty

**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 Brielle Labounty as a Messenger conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: December 14, 2020-December 13, 2021

Salary: \$12.83/hour

5. Appoint Head Custodian – Kristina Fillmore

**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 Kristina Fillmore as a Head Custodian conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: December 9, 2020-December 8, 2021

Salary: \$17.50/hour

~~6. Appoint School Monitor – Rachel Russell~~

~~Robert Magin recommends Rachel Russell as a School Monitor.~~

~~**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 Rachel Russell as a School Monitor conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:~~

~~Probationary Period: December 9, 2020-December 8, 2021~~

~~Salary: \$12.50/hour~~

7. Appoint Long-Term Substitute Teacher–Lindsey Roberts

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Lindsey Roberts as Long Term Substitute Teacher, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Childhood Education Grades 1-6 – Emergency COVID-19

Appointment Dates: Approximately January 15, 2021-February 26, 2021

Salary: \$238.82/day

8. Permanent Appointment – Jeremy Barnes

**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 Jeremy Barnes as Transportation

Supervisor effective December 30, 2020.

9. Tenure Appointment – Colin Nash

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Colin Nash as a Teaching Assistant on tenure in the Teaching Assistant tenure area effective January 13, 2021.

10. Abolish Assistant Principal/Director of Health, Physical Education & Athletics Position

**RESOLUTION**

Be it resolved, that the Board of Education hereby abolishes the position of Assistant Principal/Director of Health, Physical Education & Athletics Position effective December 31, 2020.

11. Create Director of Health, Physical Education & Athletics Position

**RESOLUTION**

Be it resolved, that on the recommendation of the Superintendent of Schools, the Board of Education hereby creates the position of Director of Health, Physical Education & Athletics effective January 1, 2021.

12. Correction Recall Teacher Aide – Keisha Laird

Robert Magin is recommending that Keisha Laird be recalled from the preferred eligibility list as a Teacher Aide to fill a vacancy.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves to recall Keisha Laird from the established Preferred Eligibility List as a Teacher Aide, with no loss of seniority, personal or sick time, effective December 7, 2020.

*Probationary Period: December 7, 2020-December 6, 2021*

13. Director of Health, Physical Education & Athletics –Marc Blankenberg

**RESOLUTION**

Be it resolved, that on the recommendation of the Superintendent of Schools, the Board of Education hereby appoints Marc Blankenberg, who holds a School District Administrator certification, to a four year probationary appointment in the tenure area of Director of Health, Physical Education and Athletics, with the probationary appointment commencing on January 11, 2021 and expiring on January 10, 2025 (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 Director of Health, Physical Education & Athletics 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 Director of Health, Physical Education and Athletics receives an ineffective composite or overall rating in the final year of the probationary period the Director of Health, Physical Education and Athletics shall not be eligible for tenure at that time.

Certification: School District Administrator –Permanent

Tenure Area: Director of Health, Physical Education & Athletics

Probationary Period: January 11, 2021-January 10, 2025

Salary: \$87,000.00 prorated

**Good News:**

- Various newspaper articles

**Other: (Time Permitting)**

- **Board Discussions – there was not a discussion**

**Building Liaisons:**

- North Rose-Wolcott Elementary – Jasen Sloan
  - Mr. Sloan praised elementary school teacher for going above and beyond, the virtual team for updating student participation weekly, staff and families for the appreciation they show for the school, the aides and monitors who facilitate material pick up on Wednesdays, and everyone who helps students reach their full potential.
  - Mr. Sloan recognized the Cougar Pride Parents Group and NRWE staff who participated in the Wolcott Festival of Trees.
- Leavenworth Middle School – Tina Reed
  - Teachers reported to Ms. Reed that they are happy with how things are going, working out hurdles as a team and receiving support from administrators. Middle school staff are also looking forward to moving into the newly renovated Leavenworth building.
  - Ms. Reed is in contact with the parent liaison, Yvonne Bishop.
- High School – Paul Statskey
  - Mr. Statskey acknowledged Jenna Bullard as a past recipient of the Wolcott Rotary’s Students of the Month honor.
  - Mr. Statskey promoted an upcoming Zoom sing-a-long event on December 21, to be hosted by the music department, National Honor society and Cougar Cupboard group.

**Informational Items:**

- Claims Auditor Reports

**EXECUTIVE SESSION:**

A motion was requested to enter executive session for the purpose of discussing pending litigation.

The motion was made by Tina Reed and seconded by Jasen Sloan with motion approved 7-0.  
Time entered: 7:28 p.m.

**Return to regular session at 8:34 p.m.**

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Tina Reed and seconded by Linda Eygnor with motion approved 7-0.  
Time adjourned: 8:35p.m.

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Tina St. John, Clerk of the Board of Education

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT  
MONTHLY REPORT OF THE TREASURER  
PERIOD ENDING NOVEMBER 2020

<b>CASH BALANCE ON HAND:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>T &amp; A / Payroll</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
OPENING BALANCE:	\$10,921,808.20	\$87,310.65	\$23,546.05	\$5,769,083.22	\$410,375.84	\$76,307.87	\$0.00	\$384,393.80
+ CASH RECEIPTS	\$1,695,622.91	\$134,193.02	\$613,491.00	\$418.01	\$1,557,959.78	\$0.60	\$0.00	\$3.11
- CASH DISBURSEMENTS:	\$2,304,113.67	\$123,898.01	\$58,311.63	\$56,408.57	\$1,570,284.42	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$10,313,317.44</b>	<b>\$97,605.66</b>	<b>\$578,725.42</b>	<b>\$5,713,092.66</b>	<b>\$398,051.20</b>	<b>\$76,308.47</b>	<b>\$0.00</b>	<b>\$384,396.91</b>

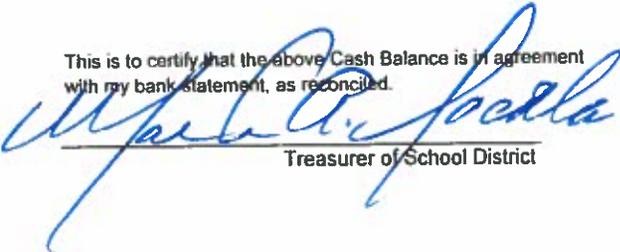
<b>BANK RECONCILIATION:</b>	<b>GENERAL FUND</b>	<b>SCHOOL LUNCH FUND</b>	<b>FEDERAL FUND</b>	<b>CAPITAL FUND</b>	<b>TRUST &amp; AGENCY</b>	<b>SCHOLARSHIP FUNDS</b>	<b>PERMANENT FUNDS</b>	<b>DEBT SERVICE FUND</b>
CHECKING BANK STATEMENT BALANCE	\$209,896.05	\$97,605.66	\$579,464.09	\$344,138.54	\$622,928.74	\$76,908.47	\$0.00	\$384,396.91
+ OUTSTANDING DEPOSITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ADJUSTED CHECKING BALANCE	\$209,896.05	\$97,605.66	\$579,464.09	\$344,138.54	\$622,928.74	\$76,908.47	\$0.00	\$384,396.91
-OUTSTANDING CHECKS	\$122,975.86	\$0.00	\$738.67	\$36,130.29	\$412,501.11	\$600.00	\$0.00	\$0.00
+SAVINGS ACCOUNTS & INVESTMENTS	\$6,031,783.80	\$0.00	\$0.00	\$5,405,084.41	\$0.00	\$0.00	\$0.00	\$0.00
+MISCELLANEOUS RESERVES	\$2,445,621.04	\$0.00	\$0.00	\$0.00	\$187,623.57	\$0.00	\$0.00	\$0.00
+CAPITAL RESERVES	\$1,748,992.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>CLOSING BALANCE:</b>	<b>\$10,313,317.44</b>	<b>\$97,605.66</b>	<b>\$578,725.42</b>	<b>\$5,713,092.66</b>	<b>\$398,051.20</b>	<b>\$76,308.47</b>	<b>\$0.00</b>	<b>\$384,396.91</b>

Received by the Board of Education and entered as a part of the minutes of the Board meeting held

January 12, 2021

\_\_\_\_\_  
Clerk of the Board of Education

This is to certify that the above Cash Balance is in agreement with my bank statement, as reconciled.

  
\_\_\_\_\_  
Treasurer of School District

# North Rose-Wolcott Central School Dist

## GENERAL FUND Trial Balance for Fiscal Year 2021

Cycle 05

Post Dates From 07/01/2020 To 11/30/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
		86,920.19	
200.LY	Cash General Fund	3,962,052.95	
200.NY	Gen Fund NYCLASS	304,926.83	
201.90	Chase Money Market	5,750,747.55	
201.95	Tax Lockbox	208,669.92	
201.LY	Money Market	300.00	
210.00	Petty Cash	594,947.15	
250.00	Taxes Receivable, Current	41,857.09	
380.00	Accounts Receivable	28,205.00	
380.01	Accounts Receivable	85,202.78	
391.00	Due From Other Funds	1,701,348.27	
391.02	Due From Federal	14,100.38	
391.04	Due to Trust Fund	78.85	
391.06	Due From School Lunch	1,153,917.69	
440.02	Due From Other Governments	7,800.45	
480.00	Prepaid Expenditures		
<b>Budgetary and Expense Accounts</b>			
510.00	Total Est. Rev.-Modified Budg.	31,059,458.00	
521.00	Encumbrances	14,979,354.38	
522.00	Expenses	9,084,883.22	
599.00	Appropriated Fund Balance	1,432,734.33	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		21,309.59
600.99	Accounts Payable		6,627.93
630.00	Due To Other Funds		224,366.90
630.01	Due to T&A-Payroll		0.10
630.02	Due To Federal		165,658.19
630.03	Due To Capital		518.90
630.10	Due to Trust fund for 105 Plan		2,800.00
630.10	Due to Trust fund for 105 Plan		312,708.16
632.00	Due to State Teachers'Ret.Sys		223,420.74
637.00	Due to Employees' Ret. System		14,773.28
687.00	Compensated Absences		2,811.52
690.01	Overpayments		998,063.45
806.00	Non Spendable		175,937.43
814.00	Workers' Compensation Reserve		32,535.18
815.00	Unemployment Insurance Reserve		14,979,354.38
821.00	Reserve for Encumbrances		955,750.07
827.00	Retirement Contrib Reserve		200,258.70
828.00	Retire Contr Res Acct TRS Sub-		952,918.44
862.00	Reserve for Liability		22,534.17
864.00	Reserve for Tax Certiorari		104,522.75
867.00	Rsrv Empl Benefits/Accr Liab		477,540.07
878.06	2016 Capital Bus Reserve		657,757.20
878.17	2017 Capital Building Reserve		612,851.90
878.19	2019 Capital Bus Reserve		250,000.00
914.00	Assigned Approp.Fund Bal. (Nex		742,734.33
915.00	Assigned UnappFund Bal. (GASB		1,687,254.52
917.00	Unassigned Fund Balance		
<b>Budgetary and Revenue Accounts</b>			
960.00	Total Appropriations-Mod.Budg.		32,492,192.33

# North Rose-Wolcott Central School Dist

GENERAL FUND Trial Balance for Fiscal Year 2021

Cycle 05

Post Dates From 07/01/2020 To 11/30/2020

G/L Account	Description	Debits	Credits
980.00	Revenues		14,180,304.80
	<b>Grand Totals</b>	<b>70,497,505.03</b>	<b>70,497,505.03</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change.  
No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2020

Fiscal Year: 2021

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	9,928,934.00	0.00	9,928,934.00	8,773,239.85	1,155,694.15	
1081.000		Oth. Paymts in Lieu of Ta	32,685.00	0.00	32,685.00	41,127.96		8,442.96
1085.000		STAR Reimbursement	0.00	0.00	0.00	1,153,917.69		1,153,917.69
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	10,067.27	9,932.73	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (	3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.011		Other Charges- Swim	6,000.00	0.00	6,000.00	0.00	6,000.00	
1489.070		Other Charges-Driving Range	1,500.00	0.00	1,500.00	0.00	1,500.00	
1489.080		Other Charges-Fitness Center M	4,000.00	0.00	4,000.00	-125.00	4,125.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2350.000		Trans-Youth Serv-Oth Gov-SumSc	50,000.00	0.00	50,000.00	0.00	50,000.00	
2401.000		Interest & Earnings	40,000.00	0.00	40,000.00	1,496.48	38,503.52	
2412.000		Rental Real Property, Oth	2,000.00	0.00	2,000.00	0.00	2,000.00	
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	152.71		152.71
2655.000		Minor Sales, Other (Specify)	100.00	0.00	100.00	0.00	100.00	
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	1,575.00	198,425.00	
2701.001		Refund PY exp-payables	8,000.00	0.00	8,000.00	305.25	7,694.75	
2704.000		Refund Pr Yr, Appv Priv Sch	0.00	0.00	0.00	389.00		389.00
2705.000		Gifts and Donations	0.00	0.00	0.00	3,420.00		3,420.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	12,406.28		2,406.28
3101.000		Basic Formula Aid-Gen Aid	17,657,065.00	0.00	17,657,065.00	2,476,162.90	15,180,902.10	
3101.010		Basic Formula Aid-Excess	624,987.00	0.00	624,987.00	912.47	624,074.53	
3102.000		Lottery Aid (Sect 3609a E	0.00	0.00	0.00	1,332,677.38		1,332,677.38
3102.010		Lottery Grant	0.00	0.00	0.00	300,233.96		300,233.96
3103.000		BOCES Aid (Sect 3609a Ed	1,734,551.00	0.00	1,734,551.00	9,810.60	1,724,740.40	
3260.000		Textbook Aid (Incl Txtbk/	67,995.00	0.00	67,995.00	17,535.00	50,460.00	
3262.000		Computer Software Aid	36,413.00	0.00	36,413.00	0.00	36,413.00	
3263.000		Library A/V Loan Program	7,228.00	0.00	7,228.00	0.00	7,228.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	0.00	100,000.00	
5031.000		Interfund Transfers(Not D	45,000.00	0.00	45,000.00	0.00	45,000.00	
5050.000		Interfund Trans. for Debt	0.00	0.00	0.00	45,000.00		45,000.00
<b>Total GENERAL FUND</b>			<b>31,059,458.00</b>	<b>0.00</b>	<b>31,059,458.00</b>	<b>14,180,304.80</b>	<b>19,725,793.18</b>	<b>2,846,639.98</b>

\* 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: 11/30/2020

Fiscal Year: 2021

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	36.00		36.00
1445.000		Other Cafeteria Sales	75,000.00	0.00	75,000.00	1,402.50	73,597.50	
2690.000		Compensation for Loss	0.00	0.00	0.00	6,049.03		6,049.03
2770.000		Misc Rev Local Sources (S	0.00	0.00	0.00	208.02		208.02
2770.010		Vending Machine Sales	6,000.00	0.00	6,000.00	0.00	6,000.00	
3190.010		State Reimburse-Brk	7,000.00	0.00	7,000.00	0.00	7,000.00	
3190.020		State Reimburse-Lnch	10,000.00	0.00	10,000.00	0.00	10,000.00	
3190.060		Sum Food Svs Prog for Chi	0.00	0.00	0.00	9,427.00		9,427.00
4190.010		Fed Reimbursement-Brk	146,000.00	0.00	146,000.00	0.00	146,000.00	
4190.020		Fed Reimbursement-Lnch	320,619.00	0.00	320,619.00	0.00	320,619.00	
4190.030		Fed Reimb-Surplus Food	48,000.00	0.00	48,000.00	0.00	48,000.00	
4190.040		Fed Reimbursement (Snack)	30,000.00	0.00	30,000.00	0.00	30,000.00	
4192.000		Sum Food Svs Prog for Chi	250,000.00	0.00	250,000.00	264,325.00		14,325.00
<b>Total SCHOOL LUNCH FUND</b>			<b>892,619.00</b>	<b>0.00</b>	<b>892,619.00</b>	<b>281,447.55</b>	<b>641,216.50</b>	<b>30,045.05</b>

\* 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: 11/30/2020

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010 Board Of Education		41,000.00	300.00	41,300.00	2,901.94	21,059.00	17,339.06
1040 District Clerk		5,850.00	0.00	5,850.00	2,583.30	3,616.70	-350.00
1060 District Meeting		3,550.00	7.00	3,557.00	0.00	2,635.25	921.75
1240 Chief School Administrator		473,358.00	592.50	473,950.50	190,945.09	244,884.00	38,121.41
1310 Business Administration		570,462.00	550.00	571,012.00	185,325.21	355,334.92	30,351.87
1320 Auditing		24,735.00	15,650.00	40,385.00	1,775.70	38,506.00	103.30
1325 Treasurer		500.00	0.00	500.00	255.00	0.00	245.00
1330 Tax Collector		10,450.00	0.00	10,450.00	2,322.96	0.00	8,127.04
1345 Purchasing		11,062.00	0.00	11,062.00	20,160.66	31,095.34	-40,194.00
1420 Legal		88,115.00	20,028.50	108,143.50	66,664.70	84,478.80	-43,000.00
1430 Personnel		70,925.00	0.00	70,925.00	11,197.17	15,010.11	44,717.72
1480 Public Information and Services		71,775.00	0.00	71,775.00	20,275.57	46,691.45	4,807.98
1620 Operation of Plant		1,750,176.00	103,475.62	1,853,651.62	479,051.81	901,502.17	473,097.64
1621 Maintenance of Plant		281,947.00	34,996.18	316,943.18	79,243.21	60,544.88	177,155.09
1670 Central Printing & Mailing		40,000.00	0.00	40,000.00	10,192.00	0.00	29,808.00
1680 Central Data Processing		296,600.00	0.00	296,600.00	120,623.84	175,976.16	0.00
1910 Unallocated Insurance		135,000.00	0.00	135,000.00	65,960.28	0.00	69,039.72
1920 School Association Dues		11,000.00	0.00	11,000.00	9,704.00	0.00	1,296.00
1950 Assessments on School Property		12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
1964 Refund on Real Property Taxes		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
1981 BOCES Administrative Costs		202,558.00	9,485.20	212,043.20	71,082.80	140,960.40	0.00
2010 Curriculum Devel and Suprvsn		318,593.00	25,046.85	343,639.85	201,004.56	123,018.10	19,617.19
2020 Supervision-Regular School		857,553.00	-320.87	857,232.13	347,310.34	439,769.20	70,152.59
2070 Inservice Training-Instruction		158,124.00	-25,000.00	133,124.00	27,817.85	72,601.63	32,704.52
2110 Teaching-Regular School		6,596,803.00	435,383.89	7,032,186.89	1,649,216.08	4,465,703.34	917,267.47
2250 Prg For Sdnts w/Disabil-Med Elgble		4,921,396.00	117,470.85	5,038,866.85	1,335,716.82	3,428,265.53	274,884.50
2280 Occupational Education(Grades 9-12)		635,607.00	0.00	635,607.00	190,682.10	444,924.90	0.00
2330 Teaching-Special Schools		215,400.00	0.00	215,400.00	38,100.00	104,900.00	72,400.00
2610 School Library & AV		184,947.00	50.00	184,997.00	56,100.55	124,702.59	4,193.86
2630 Computer Assisted Instruction		1,223,779.00	27,585.17	1,251,364.17	331,399.47	861,423.30	58,541.40
2810 Guidance-Regular School		380,304.00	119.23	380,423.23	108,006.98	218,355.21	54,061.04
2815 Health Svcs-Regular School		142,311.00	373.86	142,684.86	39,243.27	100,108.36	3,333.23
2820 Psychological Svcs-Reg Schl		215,106.00	0.00	215,106.00	59,123.94	158,929.06	-2,947.00
2825 Social Work Svcs-Regular School		60,799.00	0.00	60,799.00	15,199.74	45,599.26	0.00
2850 Co-Curricular Activ-Reg Schl		92,125.00	385.00	92,510.00	-907.94	33,585.14	59,832.80
2855 Interscholastic Athletics-Reg Schl		421,816.00	0.00	421,816.00	89,753.26	39,519.67	292,543.07
5510 District Transport Svcs-Med Elgble		1,236,320.00	-117.57	1,236,202.43	336,978.34	664,925.85	234,298.24
5530 Garage Building		48,400.00	7,478.29	55,878.29	5,570.07	45,377.22	4,931.00
5540 Contract Transportation-Med Elgble		160,000.00	0.00	160,000.00	2,327.03	18,672.97	139,000.00
5581 Transportation from Boces		8,115.00	1,224.60	9,339.60	2,801.88	6,537.72	0.00

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 11/30/2020

Fiscal Year: 2021

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
7310 Youth Program		51,751.00	0.00	51,751.00	0.00	47,525.02	4,225.98
8060 Civic Activities		46,100.00	499.13	46,599.13	1,828.13	3,848.70	40,922.30
9010 State Retirement		408,953.00	0.00	408,953.00	492,935.10	207,890.07	-291,872.17
9020 Teachers' Retirement		1,007,573.00	0.00	1,007,573.00	269,367.96	601,532.18	136,672.86
9030 Social Security		994,870.00	0.00	994,870.00	265,403.73	599,344.18	130,122.09
9040 Workers' Compensation		158,679.00	0.00	158,679.00	79,340.00	0.00	79,339.00
9045 Life Insurance		3,600.00	0.00	3,600.00	0.00	0.00	3,600.00
9050 Unemployment Insurance		20,000.00	47,263.96	67,263.96	67,263.96	0.00	0.00
9060 Hospital, Medical, Dental Insurance		3,579,923.00	-79,793.06	3,500,129.94	1,710,992.44	0.00	1,789,137.50
9089 Other (specify)		63,800.00	0.00	63,800.00	22,042.32	0.00	41,757.68
9711 Serial Bonds-School Construction		1,239,900.00	0.00	1,239,900.00	0.00	0.00	1,239,900.00
9731 Bond Antic Notes-School Construction		1,978,228.00	0.00	1,978,228.00	0.00	0.00	1,978,228.00
9901 Transfer to Other Funds		115,520.00	0.00	115,520.00	0.00	0.00	115,520.00
9950 Transfer to Capital Fund		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
<b>Total GENERAL FUND</b>		<b>31,749,458.00</b>	<b>742,734.33</b>	<b>32,492,192.33</b>	<b>9,084,883.22</b>	<b>14,979,354.38</b>	<b>8,427,954.73</b>

**North Rose-Wolcott Central School Dist**  
**SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2021**  
**Cycle 05**  
**Post Dates From 07/01/2020 To 11/30/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.LY	Cash, School Lunch Fund	97,605.66	
380.00	Accounts Receivable	80.25	
410.07	Fed Sum Rec	6,962.80	
446.00	Surplus Food Inventory	2,155.69	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenses	490,574.60	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		110.00
630.00	Due To Other Funds		78.85
631.00	Due To Other Governments		2.97
637.00	Due To Employees' Ret. System		13,783.36
689.02	Prepaid Meals		4,536.55
806.00	Non-Spendable Fund Balance		2,155.69
915.00	Assigned Unappropri Fund Bal		295,264.03
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		281,447.55
<b>Grand Totals</b>		<b>597,379.00</b>	<b>597,379.00</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

## North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2020

Fiscal Year: 2021

### Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2860	School Food Service Programs	758,904.00	27,692.18	786,596.18	383,696.53	348,013.65	54,886.00
2862	School Food Summer Programs	30,000.00	0.00	30,000.00	66,323.32	0.00	-36,323.32
9010	State Retirement	26,700.00	0.00	26,700.00	7,190.87	16,758.91	2,750.22
9030	Social Security	17,830.00	0.00	17,830.00	4,135.16	10,757.68	2,937.16
9060	Hospital, Medical, Dental Insurance	59,185.00	0.00	59,185.00	29,228.72	0.00	29,956.28
<b>Total SCHOOL LUNCH FUND</b>		<b>892,619.00</b>	<b>27,692.18</b>	<b>920,311.18</b>	<b>490,574.60</b>	<b>375,530.24</b>	<b>54,206.34</b>

**North Rose-Wolcott Central School Dist**

SPECIAL AID FUND Trial Balance for Fiscal Year 2021

Cycle 05

Post Dates From 07/01/2020 To 11/30/2020

**Summary - All Services**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.LY	Cash, Special Aid Fund	578,725.42	
380.01	Accounts Receivable	3,419.82	
391.00	Due From Other Funds	165,658.19	
410.00	Due From State and Federal	65,213.76	
410.02	Due From State and Federal	447,480.36	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenses	541,996.04	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		13,531.97
600.99	Accounts Payable		86.44
601.00	Accrued Liabilities	0.03	
630.00	Due to Other Funds		818,151.22
630.02	Due to Gen Fund		889,972.22
632.00	Due State Teachers' Ret. Sys.		22,410.13
637.00	Due Employees' Retirement Sys.		343.39
691.00	Deferred Revenues		2,724.04
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		55,274.21
<b>Grand Totals</b>		<b>1,802,493.62</b>	<b>1,802,493.62</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**North Rose-Wolcott Central School Dist**

Revenue Status Report As Of: 11/30/2020

Fiscal Year: 2021

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
A21-4289.018	A21	21ST CENTURY-OTHER FEDERA	212,700.00	0.00	212,700.00	0.00	212,700.00	
C21-3289.018	C21	UPK for 4YO 17-18	609,588.00	0.00	609,588.00	0.00	609,588.00	
E20-4289.018	E20	MKV BASELINE 17-18	0.00	0.00	0.00	9,840.00		9,840.00
E21-4289.018	E21	MKV BASELINE 17-18	45,000.00	0.00	45,000.00	0.00	45,000.00	
F20-4289.018	F20	MKV ENHANCED 17-18	0.00	0.00	0.00	7,850.00		7,850.00
F21-4289.018	F21	MKV ENHANCED 17-18	20,000.00	0.00	20,000.00	0.00	20,000.00	
G21-4289.018	G21	NRE 21ST CCLC ELEM 17-18	1,200,000.00	0.00	1,200,000.00	0.00	1,200,000.00	
I20-4256.018	I20	Indiv. w/Disab 17-18	0.00	0.00	0.00	6,345.10		6,345.10
J20-4256.018	J20	Indiv. w/Disab 17-18	0.00	0.00	0.00	1,415.50		1,415.50
M21-4129.000	M21	ESEA-Title IV Safe & Drug	25,449.00	0.00	25,449.00	0.00	25,449.00	
N21-4126.000	N21	ESEA-Title I, Title II	310,576.00	0.00	310,576.00	0.00	310,576.00	
O21-4289.000	O21	Oth Fed-	48,933.00	0.00	48,933.00	0.00	48,933.00	
S20-4289.019	S20	MHAT-Lyons-2	0.00	0.00	0.00	13,823.61		13,823.61
X20-4289.000	X20	Oth Fed-	65,000.00	-49,000.00	16,000.00	16,000.00		
X21-4289.000	X21	Oth Fed-	7,200.00	0.00	7,200.00	0.00	7,200.00	
<b>Total SPECIAL AID FUND</b>			<b>2,544,446.00</b>	<b>-49,000.00</b>	<b>2,495,446.00</b>	<b>55,274.21</b>	<b>2,479,446.00</b>	<b>39,274.21</b>

\* 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: 11/30/2020

Fiscal Year: 2021

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2110 Teaching		2,043,750.32	-31,310.00	2,012,440.32	261,464.08	1,080,770.80	670,205.44
2250 Prg For Sdnts w/Disabil-Med Elgble		101,583.85	41,407.14	142,990.99	130,141.00	186,508.44	-173,658.45
2253 School Age w/Disabil-July/August		-10,557.04	0.00	-10,557.04	42,939.77	2,000.00	-55,496.81
2510 Pre-Kindergarten Program		609,588.00	0.00	609,588.00	107,451.19	298,076.66	204,060.15
5511 Dstrct Summr Trans for Studnts w/Disabil		-51,978.04	0.00	-51,978.04	0.00	0.00	-51,978.04
5541 Contr Summr Trans for Studnts w/Disabil		-38,021.96	0.00	-38,021.96	0.00	0.00	-38,021.96
<b>Total SPECIAL AID FUND</b>		<b>2,654,365.13</b>	<b>10,097.14</b>	<b>2,664,462.27</b>	<b>541,996.04</b>	<b>1,567,355.90</b>	<b>555,110.33</b>

**North Rose-Wolcott Central School Dist**

**CAPITAL FUND Trial Balance for Fiscal Year 2021**

**Cycle 05**

**Post Dates From 07/01/2020 To 11/30/2020**

**Summary - All Services**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
200.LY	Cash, Capital Fund (BUS)	4,241.73	
200.NY	Cap Fund NYCLASS	5,378,612.27	
201.91	Chase Money Market Cap Savings	26,472.14	
201.92	Chase H Capital Project Checki	303,766.52	
391.00	Due From Other Funds	518.90	
410.01	Due From State and Federal	202,261.00	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenses	3,857,271.55	
<b>Liabilities and Reserves</b>			
600.00	Accounts Payable		3,955.05
626.00	Bond Anticipation Notes Payabl		22,265,000.00
630.01	Due to Debt Service		454,685.58
899.00	Other Restricted Fund Balance	12,950,496.52	
<b>Grand Totals</b>		<b>22,723,640.63</b>	<b>22,723,640.63</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 11/30/2020

Fiscal Year: 2021

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1620	OPERATION OF PLANT	-6,738,289.55	9,887,904.75	3,149,615.20	3,156,966.73	6,763,367.36	-6,770,718.89
2110	FURN.,EQ., TXTBOOKS - REG SCHOOL	1,869,266.37	621,700.51	2,490,966.88	154,478.46	523,623.57	1,812,864.85
5510	BUSES	545,826.36	0.00	545,826.36	545,826.36	0.00	0.00
<b>Total</b>	<b>CAPITAL FUND</b>	<b>-4,323,196.82</b>	<b>10,509,605.26</b>	<b>6,186,408.44</b>	<b>3,857,271.55</b>	<b>7,286,990.93</b>	<b>-4,957,854.04</b>

**North Rose-Wolcott Central School Dist**  
**TRUST & AGENCY FUND Trial Balance for Fiscal Year 2021**  
**Cycle 05**  
**Post Dates From 07/01/2020 To 11/30/2020**

G/L Account	Description	Debits	Credits
<b>Assets</b>			
200.LB	Cash, T & A	34,206.35	
200.LY	Cash, T & A (PR)	23,037.11	
201.LY	Cash, T&A (FLEX)	153,184.17	
380.00	Accounts Receivable	52.86	
380.01	AR - Retiree Health - Auto Deb	363.80	
380.02	A/R - Retiree Health Insurance	3,548.88	
391.00	Due from Other Funds	267.00	
391.10	Due from GF 105 Plan	2,800.00	
<b>Liabilities and Reserves</b>			
018.00	State Retirement-ERS	6.23	
020.01	Employee Health Ins	39,393.74	
020.02	Retiree Health Ins	2,568.69	
020.03	Flex-Medical	1,248.87	
020.04	Flex-Dependent Care		5,753.00
020.08	HRA-Health Reimbursement Accou		160,843.95
023.01	Misc fines		454.16
085.05	Library Tax (Rose & Wolcott)		715.45
085.07	PHIL WAGER HEALTH FUND		433.15
630.00	Due To Other Funds		92,477.99
<b>Grand Totals</b>		<b>260,677.70</b>	<b>260,677.70</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**North Rose-Wolcott Central School Dist**  
PRIVATE PURPOSE TRUST FND Trial Balance for Fiscal Year 2021  
Cycle 05  
Post Dates From 07/01/2020 To 11/30/2020

G/L Account	Description	Debits	Credits
<b>Assets</b>			
201.63	Scholarships	74,118.47	
201.90	Chase TE High Yield	2,190.00	
230.00	Extraclassroom Restricted Cash	109,629.13	
230.01	Cash, Spec Reserv-Dentl Plan	187,623.57	
<b>Liabilities and Reserves</b>			
092.01	Henry Award		15,286.87
092.02	Mead Award		7,440.44
092.03	Marsh Award		17,046.59
092.04	B. Householder HS		35.67
092.05	B Householder MS		724.00
092.06	Erna West		47.36
092.07	Galin Hill		106.16
092.09	Hartley		836.83
092.10	McGinn		2,820.44
092.12	Fox		85.76
092.13	Rasbeck		1,147.14
092.14	Wadsworth		612.76
092.16	Brian Young		114.58
092.17	Baldridge		7,551.48
092.19	Class of 1966		228.94
092.20	Fraser VanDeusen Eng		23.81
092.23	P Winter Sportsman Fund		872.42
092.25	HS Milk Mach Scholarship		894.69
092.26	MS Milk Mach Scholarship		1,009.26
092.27	Snyder		7.73
092.30	Coman		3,076.32
092.31	Kasper Scholarship		107.34
092.32	Bousquin		746.94
092.33	Sharon Martin Performing Arts		506.62
092.34	Evan Parkison Scholarship		717.91
092.35	Pastor Dan Corretore Scholarsh		8,364.59
092.36	Terri A. Clingerman Scholarshi		202.38
092.37	Roger Douglas DePuyt II Mem Sc		3,003.34
092.38	Ted Woods Scholarship Award		2,640.10
630.00	Due to Other Funds		50.00
688.01	Other Liab-Self Insured Dental		187,623.57
688.02	Extraclassroom Accounts		109,629.13
<b>Grand Totals</b>		<b>373,561.17</b>	<b>373,561.17</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

**North Rose-Wolcott Central School Dist**

**DEBT SERVICE Trial Balance for Fiscal Year 2021**

**Cycle 05**

**Post Dates From 07/01/2020 To 11/30/2020**

<b>G/L Account</b>	<b>Description</b>	<b>Debits</b>	<b>Credits</b>
<b>Assets</b>			
201.95	Chase High Yield Savings	384,396.91	
391.00	Due From Other Funds	678,785.58	
<b>Budgetary and Expense Accounts</b>			
522.00	Expenditures	45,000.00	
<b>Liabilities and Reserves</b>			
915.00	Assigned Unappropri Fund Balanc		1,104,706.01
<b>Budgetary and Revenue Accounts</b>			
980.00	Revenues		3,476.48
<b>Grand Totals</b>		<b>1,108,182.49</b>	<b>1,108,182.49</b>

The reporting period selected for this report includes an accounting cycle that is not closed and information is therefore subject to change. No accounting cycles have been closed for this fund in this fiscal year.

\* - To include Budgetary entries for the current month, run the report through the last day of the cycle

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2020

Fiscal Year: 2021

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	3,476.48		3,476.48
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,476.48</b>	<b>0.00</b>	<b>3,476.48</b>

### Selection Criteria

Criteria Name: Last Run  
As Of Date: 11/30/2020  
Suppress revenue accounts with no activity  
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

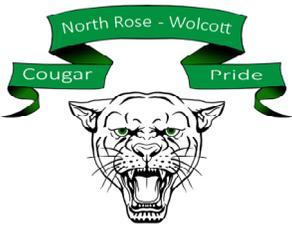
# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2020

Fiscal Year: 2021

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9901 interfund transfer		0.00	0.00	0.00	45,000.00	0.00	-45,000.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>-45,000.00</b>



**SWBR**



Client: North Rose Wolcott CSD  
 CCMG Project No.: 2017-705  
 Bid Date: December 8, 2020 by 3:00  
 Location: NRW District Office

NRW MS GYM ACOUSTICAL PANELS WORK				
BIDDING CONTRACTORS NAME	Bid Signed	Non-Collusion Signed	Bid Bond	BASE BID
Accurate Acoustical	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 138,500.00
Zero Draft of CNY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 207,461.00
Grayco Corp. of Upstate NY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 73,625.00
Massa Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 80,470.00
Kuehne Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 89,550.00
Bouley Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 96,000.00



December 18, 2020

North Rose Wolcott Central School District  
11631 Salter-Colvin Road  
Wolcott, NY 14590

Attn: Mr. Robert Magin – Assistant Superintendent for Business and Operations

**RE: North Rose Wolcott CSD 2017 Capital Improvement Project  
Middle School Gym Acoustical Panels Work  
Recommendation to accept the bid of GrayCo Corporation**

Dear Mr. Magin,

The North Rose Wolcott Central School District received public bids on Tuesday December 8<sup>th</sup> at 3:00 PM, for the 2017 Capital Improvement Project, Middle School Gymnasium Acoustical Panels work, as designed by SWBR Architects. The scope of work for this phase of the project generally involves installing a metal framing system to support the ceiling mounted panels, installing the ceiling and wall mounted acoustical panels, and painting the metal framing that is installed to match the wall and ceiling color.

There were eight known plan holders, and six contractors submitted sealed bids to the District. Through a review of the bid received from the apparent low bidder, and from conducting meetings to descoped the contractor; Campus Construction Management Group is making its recommendation to the North Rose Wolcott Central School District to accept the following Single Prime Contract bid for construction as long as the District can confirm that the total budget will support this acquisition. The amount of \$94,049 was estimated for the work of this contract, which the majority of the bids received (see the attached bid tabulation sheet) are below the estimated value.

**Contract No. 107 – NRWMS Gym Acoustical Panels Work**

GrayCo Corporation of Upstate New York  
95 High Point Drive  
Rush, New York 14543

Base Bid =	\$73,625
<b>TOTAL MS GYM ACOUSTICAL PANELS CONTRACT 107 =</b>	<b>\$73,625</b>

There were no Alternates, Unit Prices or Allowances included for the project.

The milestone schedule for the Middle School Gym Acoustical Panels work, has the contract being issued on January 12, 2021, for the Contractors notice to proceed. This phase of the project is due to be substantially complete by March 26, 2021.

Following receipt of notice that a favorable Board of Education vote has been received at the next Board of Education meeting on January 12<sup>th</sup>, 2021; Campus CMG will make further contact with the contractor, to advise them of the project status and the contract award. Please feel free to contact our office if there are any questions regarding this recommendation. Thank you.



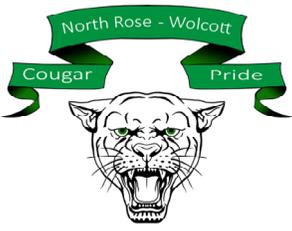
Sincerely,  
Campus Construction Management Group, Inc.

A handwritten signature in purple ink that reads "Justin Busse".

Justin Busse, Sr. Project Manager  
Mobile: 315-573-6468  
Email: [jbusse@campuscmg.com](mailto:jbusse@campuscmg.com)

Enclosures: GrayCo Corporation's Bid Form, Bid Bond, and the Bid Tabulation Form

CC: North Rose-Wolcott CSD: M. Pullen, S. Vigliotti, D. Friday, P. Beyor (consultant)  
SWBR: S. Rebholz, M. Maddalina, D. Phelps  
Campus CMG: K. Donaghue, B. Bellaire, J. Basile, K. Gonzalez  
File



**SWBR**



Client: North Rose Wolcott CSD  
 CCMG Project No.: 2017-705  
 Bid Date: December 8, 2020 by 3:00  
 Location: NRW District Office

NRW MS GYM ACOUSTICAL PANELS WORK				
BIDDING CONTRACTORS NAME	Bid Signed	Non-Collusion Signed	Bid Bond	BASE BID
Accurate Acoustical	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 138,500.00
Zero Draft of CNY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 207,461.00
Grayco Corp. of Upstate NY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 73,625.00
Massa Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 80,470.00
Kuehne Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 89,550.00
Bouley Construction	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 96,000.00

①

GrayCo Corp. of Upstate New York  
95 HIGH TECH DRIVE  
ROSA, N.Y. 14543

NORTH ROSE MIDDLE SCHOOL SED# 65-15-01-06-0-001-016.  
MIDDLE SCHOOL GYM ACOUSTICAL PANEL WORK.  
CONTRACT 107 CAPITAL IMPROVEMENT PROJECT.

RECEIVED  
DEC 08 2020

NR DISTRICT OFFICE

2:34pm dmc

BID PROPOSAL FORM  
SINGLE PRIME CONTRACT #107

Name of Bidder: <u>GrayCo Corp of Upstate New York</u> Phone: <u>(585)424-5596</u>
Address: <u>95 High Tech Drive</u> <u>Rush, NY 14543</u>
Email: <u>Trightmyer@grayco corp.com</u>

In compliance with the Instructions to Bidders, the undersigned, hereby proposes to furnish all labor, supplies, materials and equipment to construct the subject project, within the times specified, and per the drawings and specifications and any subsequently issued addenda for the following amount:

Seventy Three Thousand Six Hundred Twenty Five  
(Written Amount)

Dollars (\$ 73,625.<sup>00</sup>)  
(Figures)

Indicate BASE BID amount in both words and numerals. The amount indicated in words shall govern if a discrepancy exists.

**ALTERNATES:** None

**PREPARATION OF BID:**

- All blanks on the bid form shall be legibly executed in a non-erasable medium.
- A Bid Security in the amount of 5% of the bid amount, shall accompany this sealed bid.
- The Bid Proposal is to be delivered to the North Rose Wolcott Central Schools, District Office, located at 6188 West Port Bay Road, Wolcott NY 14590; by no later than **December 8, 2020 at 3:00 PM** for public opening. The bid form shall include the Non-Collusive Bidding Certification and Certified Corporate Resolution.

**ADDENDA:**

- The receipt of the following Addenda to the Contract Documents is acknowledged:

Addendum No. \_\_\_\_\_, dated \_\_\_\_\_

Addendum No. \_\_\_\_\_, dated \_\_\_\_\_

---

BID PROPOSAL FORM  
SINGLE PRIME CONTRACT #107

**ACCEPTANCE AND EXECUTION OF CONTRACT:**

- The undersigned affirms and agrees that this Proposal is a firm one which remains in effect and will be irrevocable for a period of forty-five (45) days. When written notice of acceptance of the Proposal is sent to the undersigned within the time period, or anytime thereafter should the Proposal not be withdrawn, the undersigned agrees to execute a Contract with the Owner.

**SIGNATURE:**

LEGAL NAME OR PERSON, PARTNERSHIP OR CORPORATION:  
GrayCo Corp. of Upstate New York

SIGNATURE (Corporate Officer):  


DATE:  
12/8/20.

BID PROPOSAL FORM  
SINGLE PRIME CONTRACT #107

NON-COLLUSIVE BIDDING CERTIFICATION

By submission of this bid proposal, the bidder certifies the following:

1. This Bid has been independently arrived at without collusion with any other Bidder or with any competitor or potential competitor.
2. This Bid has not been knowingly disclosed and will not be knowingly disclosed, prior to the opening of Bids for this Project, to any other Bidder, competitor or potential competitor.
3. No attempt has been made or will be made to induce any other person, partnership or corporation to submit or not to submit a Bid.
4. The person signing this Bid certifies that he has fully informed himself regarding the accuracy of the statements contained in this certificate, and, under the penalties of perjury, affirms the truth thereof, such penalties being applicable to the Bidder as well as the person signing on his behalf.
5. That attached hereto (if a Corporate Bidder) is a certified copy of resolution authorizing the execution of this certificate by the signatory of this Bid on behalf of the Corporate Bidder.

SIGNATURE

LEGAL NAME OR PERSON, PARTNERSHIP OR CORPORATION:  
GrayCo Corp. of Upstate New York

SIGNATURE (Corporate Officer):  


TITLE:  
President

DATE:  
12/8/20

BID PROPOSAL FORM  
SINGLE PRIME CONTRACT #107

CERTIFIED CORPORATE RESOLUTION

Resolved that JAMES P. GRAY be authorized to sign and submit the BID of this Corporation for the following project.

Include in such Bid the Certificate as to non-collusion required by Section 139-d of the State Finance Law as the act and deed of such Corporation, and for any inaccuracies or misstatements in such Certificate this Corporate Bidder shall be liable under the penalty of perjury.

The foregoing is true and correct copy of the resolution adopted by\_

Corporation at a meeting of its Board of Director's, held on the 1ST day of JANUARY 2020.

SIGNATURE

LEGAL NAME OR PERSON, PARTNERSHIP OR CORPORATION:  
Gray Co Corp. of Upstate New York

ADDRESS:  
95 HIGH TECH DRIVE, RUSH, N.Y. 14543

SIGNATURE (Corporate Officer):  
[Signature]

TITLE:  
President

DATE:  
12/8/20

# Bid Bond

# AIA Document A310™ – 2010

**CONTRACTOR:**

*(Name, legal status and address)*

**GRAYCO CORP OF UPSTATE NEW YORK**  
95 High Tech Drive  
Rush, NY 14543

**Bond # GRAY12-2-20-2**

**SURETY:**

*(Name, legal status and principal place of business)*

**UNITED STATES FIRE INSURANCE COMPANY**  
305 Madison Avenue  
Morristown, NJ 07960

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

**OWNER:**

*(Name, legal status and address)*

**North Rose-Wolcott Central School District**  
11631 Salter-Colvin Road  
Wolcott, NY 14590

**BOND AMOUNT: Five Percent (5.00%) of the Amount Bid**

**PROJECT: 2017 Capital Improvement Project, Middle School Gym Acoustical Panels Work**

*(Name, location or address, and Project number, if any)*

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

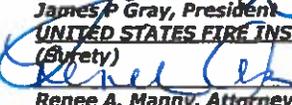
If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

*Signed and sealed this 2nd day of December, 2020*

  
\_\_\_\_\_  
*(Witness)*

  
\_\_\_\_\_  
*(Witness)*

**GRAYCO CORP OF UPSTATE NEW YORK**  
*(Principal)*  \_\_\_\_\_ *(Seal)*  
**James P Gray, President**  
**UNITED STATES FIRE INSURANCE COMPANY**  
*(Surety)*  \_\_\_\_\_ *(Seal)*  
**Renee A. Manny, Attorney-in-fact**

**CAUTION:** You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured

STATE OF NEW YORK )  
COUNTY OF RENSSELAER)

Bond No. GRAY12-2-20-2

C On this 2nd day of December, 2020 before me personally came  
O James P Gray to me known, being sworn  
R by me, did depose and say that he/she resides in Farmington, NY  
P that he/she is the President of GRAYCO CORP OF UPSTATE NEW YORK  
O the corporation described in and which  
R executed the above instrument; that he/she knows the said seal of such  
A corporation; that the seal affixed to said instrument is such corporate  
T seal; and that it was so affixed by the order of the Board of Directors of  
I said corporation, and that he/she signed his/her name thereto by like order.  
O  
N Sworn to and acknowledged on the above date, Jennifer S Vanat.

JENNIFER S. VANAT  
Notary Public, State of New York  
Qualified in Columbia County  
Reg # 01VA6135808  
Commission Expires Oct. 24, 2021

STATE OF NEW YORK )  
COUNTY OF RENSSELAER)

S On this 2nd day of December, 2020 before me personally came  
U Renee A. Manny to me known who resides in Rensselaer, NY  
R and duly sworn and says that he/she is the Attorney-in-fact of  
E the UNITED STATES FIRE INSURANCE COMPANY  
T and knows the corporate seal and that it was affixed thereto by order of the  
Y Board of Directors by Power of Attorney of said Company; of which a certified  
copy is attached; and that he/she signed said instrument as an Attorney-in-Fact  
of said Company by like authority.  
Sworn to and acknowledged on the above date, Jennifer S Vanat.

JENNIFER S. VANAT  
Notary Public, State of New York  
Qualified in Columbia County  
Reg # 01VA6135808  
Commission Expires Oct. 24, 2021

I STATE OF NEW YORK )  
N COUNTY OF \_\_\_\_\_)

D On this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_, before me personally came  
I \_\_\_\_\_ to me known and known to me to be  
V the person described in and who executed the foregoing instrument and  
D he thereupon acknowledged to me that he executed the same.  
U Sworn to and acknowledged on the above date, \_\_\_\_\_.  
A  
L

POWER OF ATTORNEY  
UNITED STATES FIRE INSURANCE COMPANY  
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

00369-441120

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

*Renee A Manny, Christopher G Terzian, Karen A Peters, Kevin J Garrity, Mark C Nickel, David W Cooper,  
Susan O Fantauzzo, Pamela J Koska, Justin Brewer, Jennifer S Vanat*

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties not exceeding: **Seven Million, Five Hundred Thousand Dollars (\$7,500,000)**.

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above and expires on January 31, 2021.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;

(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 22<sup>nd</sup> day of August 2019.

UNITED STATES FIRE INSURANCE COMPANY



*ARR*

Anthony R. Slimowicz, Executive Vice President

State of Pennsylvania )  
County of Philadelphia )

On this 22<sup>nd</sup> day of August 2019, before me, a Notary public of the State of Pennsylvania, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

Commonwealth of Pennsylvania - Notary Seal  
Tamara Watkins, Notary Public  
Philadelphia County  
My commission expires August 22, 2023  
Commission number 1348843

*Tamara Watkins*

Tamara Watkins

(Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 2<sup>nd</sup> day of December, 2020

UNITED STATES FIRE INSURANCE COMPANY



*Al Wright*

Al Wright, Senior Vice President

**UNITED STATES FIRE INSURANCE COMPANY**  
1209 ORANGE STREET, WILMINGTON, DELAWARE 19801

**STATEMENT OF ASSETS, LIABILITIES, SURPLUS AND OTHER FUNDS**

AT DECEMBER 31, 2019

<b>ASSETS</b>	
Bonds (Amortized Value).....	1,378,263,278
Preferred Stocks (Market Value).....	2,500,000
Common Stocks (Market Value).....	1,285,247,627
Mortgage Loans (Market Value).....	4,575,000
Cash, Cash Equivalents, and Short Term Investments.....	669,919,204
Derivatives.....	7,268,292
Other Invested Assets.....	263,067,722
Investment Income Due and Accrued.....	12,069,093
Premiums and Considerations.....	307,501,153
Amounts Recoverable from Reinsurers.....	41,921,190
Funds Held by or Deposited with Reinsured Companies.....	18,044,399
Current Income Taxes Recoverable.....	3,123,199
Net Deferred Tax Asset.....	170,616,521
Electronic Data Processing Equipment.....	2,530,714
Receivables from Parent, Subsidiaries and Affiliates.....	189,801,729
Other Assets.....	88,380,069
<b>TOTAL ASSETS.....</b>	<b>\$ 4,444,829,190</b>

**LIABILITIES, SURPLUS & OTHER FUNDS**

Losses (Reported Losses Net of Reinsurance Ceded and Incurred But Not Reported Losses).....	1,608,110,571
Reinsurance Payable on Paid Losses and Loss Adjustment Expenses.....	99,388,149
Loss Adjustment Expenses.....	382,336,986
Commissions Payable, Contingent Commissions and Other Similar Charges.....	6,450,761
Other Expenses (Excluding Taxes, Licenses and Fees).....	58,812,009
Taxes, Licenses and Fees (Excluding Federal Income Taxes).....	24,123,914
Unearned Premiums.....	622,338,241
Advance Premium.....	10,107,620
Ceded Reinsurance Premiums Payable.....	40,131,540
Funds Held by Company under Reinsurance Treaties.....	30,307,801
Amounts Withheld by Company for Account of Others.....	87,984,822
Provision for Reinsurance.....	1,244,113
Payable to Parent, Subsidiaries and Affiliates.....	4,801,800
Other Liabilities.....	62,614,441
<b>TOTAL LIABILITIES.....</b>	<b>\$ 3,038,752,768</b>
Common Capital Stock.....	14,943,000
Gross Paid In and Contributed Surplus.....	1,374,911,940
Unassigned Funds (Surplus).....	16,221,482
Surplus as Regards Policyholders.....	1,406,076,422
<b>TOTAL LIABILITIES, SURPLUS &amp; OTHER FUNDS.....</b>	<b>\$ 4,444,829,190</b>

I, Carmine Scaglione, Senior Vice President and Controller of UNITED STATES FIRE INSURANCE COMPANY, certify that the foregoing is a fair statement of Assets, Liabilities, Surplus and Other Funds of this Company, at the close of business, December 31, 2019, as reflected by its books and records and as reported in its statement on file with the Insurance Department of the State of Delaware.



IN TESTIMONY WHEREOF, I have set my hand and affixed the seal of the Company, this 3rd day of March, 2020.  
UNITED STATES FIRE INSURANCE COMPANY



**NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL REPORT**

**For Year Ended June 30, 2020**

**MENGEL METZGER BARR & CO. LLP**

RAYMOND F. WAGER, CPA, P.C. DIVISION

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Education  
North Rose-Wolcott Central School District, New York

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the North Rose-Wolcott Central School District for the year ended June 30, 2020 and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Qualified Opinion***

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

### ***Qualified Opinion***

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of North Rose-Wolcott Central School District for the year ended June 30, 2020, in accordance with the cash basis of accounting as described in Note 1.

### ***Basis of Accounting***

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
January 6, 2021

**NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**

**For Year Ended June 30, 2020**

<b><u>High School:</u></b>	<b><u>Cash Balance</u></b> <b><u>July 01, 2019</u></b>	<b><u>Receipts</u></b>	<b><u>Disburse-</u></b> <b><u>ments</u></b>	<b><u>Cash Balance</u></b> <b><u>June 30, 2020</u></b>
Class of 2019	386	91	360	117
Class of 2020	2,670	5,352	3,695	4,327
Class of 2021	6,986	1,821	3,236	5,571
Class of 2022	1,111	3,259	494	3,876
Class of 2023	-	470	1,180	(710)
Activities Account	779	2,417	986	2,210
Art Club	6,324	672	1,233	5,763
AV Club	(276)	200	(30)	(46)
Band Fund	2,527	-	-	2,527
Choir	865	8	-	873
Cougar Cupboard	3,528	205	1,112	2,621
Dramatic Productions	1,390	-	-	1,390
FBLA	331	1,916	1,328	919
Interact Club	354	(180)	-	174
Music Productions	11,792	4,131	5,887	10,036
NHS	690	-	-	690
Outdoor Club	(646)	646	-	-
School Store	3,590	696	1,335	2,951
Science Club	71	41	3	109
Ski Club	1,162	-	-	1,162
Student Athlete Association	5,838	4,047	2,293	7,592
Student Council	7,077	3,026	1,991	8,112
Tax	1,464	1,552	1,668	1,348
Varsity Club	3,702	2,900	3,126	3,476
Yearbook Club	4,629	7,668	7,226	5,071
<b>Total High School</b>	<b><u>\$ 66,344</u></b>	<b><u>\$ 40,938</u></b>	<b><u>\$ 37,123</u></b>	<b><u>\$ 70,159</u></b>

<u>Middle School:</u>	<b>Cash Balance</b> <b><u>July 01, 2019</u></b>	<b><u>Receipts</u></b>	<b>Disburse-</b> <b><u>ments</u></b>	<b>Cash Balance</b> <b><u>June 30, 2020</u></b>
AV	\$ 2,560	\$ -	\$ -	\$ 2,560
Choir	5,568	200	1,046	4,722
Treasurer's Club	624	146	697	73
Foreign Language	679	-	-	679
Health Club	120	-	-	120
Honor's Trip	1,197	19,749	14,856	6,090
LTD Charitable	980	-	-	980
National Jr. Honor Society	521	925	438	1,008
Student Council	10,046	15,010	12,232	12,824
Tax	1,424	653	1,005	1,072
Wrestling Club	158	-	-	158
Yearbook	6,907	329	1,469	5,767
<b>Total Middle School</b>	<b><u>\$ 30,784</u></b>	<b><u>\$ 37,012</u></b>	<b><u>\$ 31,743</u></b>	<b><u>\$ 36,053</u></b>
<u>North Rose Elementary:</u>				
Student Council	<b><u>\$ 3,698</u></b>	<b><u>\$ 872</u></b>	<b><u>\$ 1,153</u></b>	<b><u>\$ 3,417</u></b>
<b>GRAND TOTAL</b>	<b><u><u>\$ 100,826</u></u></b>	<b><u><u>\$ 78,822</u></u></b>	<b><u><u>\$ 70,019</u></u></b>	<b><u><u>\$ 109,629</u></u></b>

( ) Denotes red figure.  
(See accompanying notes to financial statement)

**NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENT**

**June 30, 2020**

**(Note 1) Accounting Policy:**

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the North Rose-Wolcott Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Trust and Agency Fund.

The accounts of the Extraclassroom Activity Funds of the North Rose-Wolcott Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

**(Note 2) Cash and Cash Equivalents:**

Cash and cash equivalents is comprised of three checking accounts and one savings account. The balance in these accounts is fully covered by FDIC Insurance or NCUA insurance.

**(Note 3) Subsequent Event:**

Our examination disclosed receipts and disbursements pertaining to the 2019-20 fiscal year which were not transacted or recorded until the 2020-21 fiscal year as follows:

<u>School</u>	<u>Club</u>	<u>Receipts</u>	<u>Disbursements</u>
High School	Yearbook	\$2,600	\$5,159
High School	Class of 2023	1,242	92
<b>Total</b>		<b>\$3,842</b>	<b>\$5,251</b>

If these amounts were recorded prior to year end the net effect would be a reduction of the total cash balance in the amount of \$1,409. In addition, the Class of 2023 would have a positive cash balance of \$440 at year end.

**(Note 4) COVID-19**

On January 30, 2020, the World Health Organization (WHO) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risk to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

This outbreak and the continuing effects of the COVID-19 health crisis resulted in limited activities and student involvement in the Extraclassroom activities and transactions from the date of closure to the end of the fiscal year.

## NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

### EXTRACLASSROOM ACTIVITY FUNDS

### AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the North Rose-Wolcott Central School District's Extraclassroom Activity Funds for the year ended June 30, 2020. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

#### High School:

##### Prior Year Deficiencies Pending Corrective Action –

##### Deficit Balances

1. As indicated on the statement of cash receipts and disbursements, the AV Club had deficit cash balance of \$46 at June 30, 2020.
2. The Class of 2023 had a deficit cash balance of \$710 at June 30, 2020, however, as indicated in Note 3 if the unrecorded receipts and disbursements were accrued at year end the cash balance would total \$440 at June 30, 2020.

We recommend the Administration review these activities during this next fiscal year to determine the reasons for the excess of expense over revenue and to develop any corrective action deemed necessary.

**(High School) (Prior Year Deficiencies Pending Corrective Action)(Continued)**

**Receipts**

Our examination of receipts revealed one instance in the Varsity Club in which receipts were turned over to the Central Treasurer for deposit several days after the cash was received.

In an effort to maintain accountability and control over receipts, we recommend every effort continue to be made to deposit cash collections on a more timely basis.

**Current Year Deficiencies in Internal Control –**

**Recording Transactions**

During our examination, we noted the following regarding recording transactions:

1. In order to avoid untimely deposits, the Central Treasurer collects money from the safe and sometimes deposits it without supporting documentation from the respective club. Since there's no documentation with these deposits, they are recorded as an "unidentified deposit" in the Activity Account. Once documentation is received, the deposits are transferred to the proper club account. As a result, the club cash balances do not always accurately reflect the most current balance.
2. The Varsity Club ending balance on the general ledger is \$4,558, however the ending balance on the Statement of Cash Receipts and Disbursements is \$3,476. In addition, the Yearbook Club ending balance on the general ledger is \$3,989, however, the ending balance on the Statement of Cash Receipts and Disbursements is \$5,071. The difference between the amount recorded on the general ledger compared to the Statement of Cash Receipts and Disbursements is \$1,082 for both clubs.

We recommend the Administration review these items during this next fiscal year and implement the appropriate corrective action.

**Middle School:**

**Prior Year Deficiency Pending Corrective Action –**

**Profit & Loss Statements**

Our examination revealed one instance in the National Junior Honor Society and two instances in the Student Council where the profit and loss statements did not include the required signatures.

We recommend the Student Treasurer together with the Faculty Advisor prepare and sign profit and loss statements at the conclusion of each fund-raising event.

**(Middle School) (Continued)**

**Current Year Deficiency in Internal Control –**

**Honor’s Trip**

During our discussion with the Honor’s Trip Faculty Advisor, we were informed that the club is not preparing profit and loss statements.

In an effort to conform to New York State Guidelines and to promote student involvement, we recommend the Student Treasurer, with the help of the Faculty Advisor, prepare a profit and loss statement at the conclusion of each fundraiser.

**Other Item:**

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

**Inactive Clubs –**

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2019-2020 fiscal year:

**High School**

Band Fund  
Dramatic Productions  
NHS  
Ski Club

**Middle School**

AV Club  
Foreign language  
Health Club  
LTD Charitable Club  
Wrestling Club

We recommend the status of these clubs be reviewed. If future financial activity is not anticipated, they should be closed in accordance with the Board of Education policy.

**Prior Year Recommendations:**

We are pleased to report that the following prior year recommendations have been implemented to our satisfaction:

**High School:**

1. The Class of 2021 and the Class of 2022 did not have fundraising activities comingled and there were no raffles held during the 2019-20 fiscal year.
2. Varsity Club concession sales examined were properly reconciled and deposited individually.

**Middle School:**

1. For those items tested sales tax was paid on taxable purchases.

\*

\*

\*

We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
January 6, 2021



# NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

11631 SALTER-COLVIN ROAD 🐾 WOLCOTT, NEW YORK 14590 🐾 P. 315.594.3141 🐾 F.  
315.594.2352

Robert D. Magin  
Assistant Superintendent  
for Business and Operations

Michael L. Pullen  
Superintendent of Schools

Megan C. Paliotti  
Assistant Superintendent  
for Instruction and School Improvement

**TO:** Audit Committee

**DATE:** 1/7/21

**FROM:** Robert D. Magin, Assistant Superintendent for Business and Operations 

**RE:** Extraclassroom Audit for the Year Ending June 30, 2020

The Extraclassroom Activity Funds annual, independent audit report prepared for the Board of Education by Mengel Metzger Barr & Co. LLP was provided to the Board for study. The audit contains statements for the year ending June 30, 2020. The recommendations have been or will be addressed as follows:

## High School

- **Prior Year Deficiency Pending Corrective Action-**

### **Deficit Balances**

1. As indicated on the statement of cash receipts and disbursement, the AV Club had deficit cash balance of \$46 at June 30, 2020.
2. The Class of 2023 had a deficit cash balance of \$710 at June 30, 2020, however, as indicated in Note 3 if the unrecorded receipts and disbursements were accrued at year end the cash balance would total \$440 at June 30, 2020.

We recommend the Administration review these activities during this next fiscal year to determine the reasons for the excess of expense over revenue and to develop and corrective action deemed necessary.

The AV Club had a negative balance at the end of the previous year. The plan was for the club to do fundraising in order to offset that negative balance. COVID-19 has stopped that from happening. The club will plan to begin fund raising when it is safe to do so.

### **Receipts**

Our examination of receipts revealed one instance in the Varsity Club in which receipts were turned over to the Central Treasurer for deposit several days after the cash was received.

In an effort to maintain accountability and control over receipts, we recommend every effort continue to be made to deposit cash collections on a more timely basis.

Advisors will be reminded of the need to make deposits in a timely manner.

- **Current Year Deficiencies in Internal Control-**

### **Recording Transactions**

During our examination we noted the following regarding recording transactions:

1. In order to avoid untimely deposits, the Central Treasurer collects money from the safe and sometimes deposits it without supporting documentation from the respective club. Since there's no documentation with these deposits, they are recorded as an "unidentified deposit" in the Activity Account. Once documentation is received, the deposits are transferred to the proper club account. As a result, the club cash balances do not always accurately reflect the most current balance.
2. The Varsity Club ending balance on the general ledger is \$4,558, however the ending balance on the Statement of Cash Receipts and Disbursements is \$3,476. In addition, the Yearbook Club ending balance on the general ledger is \$3,989, however, the ending balance on the Statement of Cash Receipts and Disbursements is \$5,071. The difference between the amount recorded on the general ledger compared to the Statement of Cash Receipts and Disbursements is \$1,082 for both clubs.

We recommend the Administration review these items during this next fiscal year and implement the appropriate corrective action.

The Assistant Superintendent for Business and Operations will meet with the Principal and Central Treasurer to agree on a method to avoid "unidentified deposits".

The Assistant Superintendent for Business and Operations will meet with the Principal and Central Treasurer to address the discrepancy between the Statements of Cash Receipts and Disbursements and the ledgers.

## **Middle School**

- **Prior Year Deficiency Pending Corrective Action-**

### **Profit & Loss Statements**

Our examination revealed on instance in the National Junior Honor Society and two instance in the Student Council where the profit and loss statements did not include he required signatures.

We recommend the Student Treasurer together with the Faculty Advisor prepare and sign profit and loss statements at the conclusion of each fund-raising event.

Advisors will be reminded of the need for profit and loss statements to have the required signatures.

- **Current Year Deficiency in Internal Control-**

### **Honor's Trip**

During our discussion with the Honor's Trip Faculty Advisor, we were informed that the club is not preparing profit and loss statements.

In an effort to conform to New York State Guidelines and to promote student involvement, we recommend the Student Treasurer, with the help of the Faculty Advisor, prepare a profit and loss statement at the conclusion of each fundraiser.

The Principal and Central Treasurer will ensure that the club advisors are properly trained in completing profit and loss statements at the conclusion of each fundraiser.

**Other Item:**

- The following item is not considered to be a deficiency in internal control, however, we consider it another item which we would like to communicate to you as follows:

**Inactive Clubs-**

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2019-2020 fiscal year:

**High School**

Band Fund

Dramatic Productions

NHS

Ski Club

**Middle School**

AV Club

Foreign Language

Health Club

LTD Charitable Club

Wrestling Club

We recommend the status of these clubs be reviewed. If future financial activity is not anticipated, they should be closed in accordance with the Board of Education Policy.

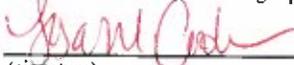
Last year, the Middle School Principal recommended that the five middle school clubs identified above be closed and that the funds in those accounts be contributed to Student Council. This never happened. The Assistant Superintendent for Business and Operations will work with the Principal and Central Treasurer to ensure that this occurs by the end of January 2021.

# Report of the Claims Auditor

Date of Report: 11/13/2020 Warrant #0043

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
<b>Claims which had minor deficiencies however approved by the claims auditor:</b>						
Worthington Direct	10/23/2020	142404	2250-450-05-0000	1,193.32	No PO - CBO closed PO prior to payment	No longer an issue - A/P will verify payment prior to close
Hobart Service	10/22/2020	12713	2860-400-02-2100	835.00	No PO	PO prior to service
JTM Provisions Co	10/28/2020	12714	2860-414-05-0000	1,631.90	No PO	PO prior to service
Tasty Brands	10/28/2020	12715	2860-419-05-0000	4,356.74	No PO - 1. CBO closed PO prior to payment; 2. not enough money left on PO	1. A/P will verify prior to close; 2. Food Svc needs to make sure enough is left on PO prior to invoice
<b>Claims held for additional information:</b>						
<b>Claims Rejected:</b>						

The above information is being reported to you as part of the duties of the claims auditor.

  
 \_\_\_\_\_  
 (signature)

**Note: Observations by Claims Auditor will be in a Quarterly Report.**





# Report of the Claims Auditor

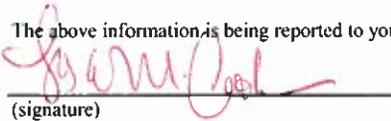
Date of Report: 12/4/2020 Warrant #0047

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
<b>Claims which had minor deficiencies however approved by the claims auditor:</b>						
Perfection Learning	11/30/2020	142472	A-2110-480-05-4300	34.95	No PO - pmt received on 2/25/20 by CBO but never processed. PO was closed.	A/P will process pmt prior to closing PO
Headwater Food Hub	11/24/2020	12727	2860-414-05-0000	110.00	No PO - pmt sent to CBO 3/2020, but not processed. PO was closed.	A/P will process pmt prior to closing PO
Upstate Niagara Coop	11/30/2020	12728	2860-414-05-0000	5,938.74	No PO - 1. pmt sent to CBO 3/2020, but not processed. PO was closed 2. not enough money left on PO to pay full amount	1. A/P will process pmt prior to closing PO 2. Food Svc needs to make sure enough is left on PO prior to ordering.
<b>Claims held for additional information:</b>						
<b>Claims Rejected:</b>						

The above information is being reported to you as part of the duties of the claims auditor.

**Note: Observations by Claims Auditor will be in a Quarterly Report.**

(signature)





# Report of the Claims Auditor

Date of Report: 12/25/2020 Warrant #0051

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
<b>Claims which had minor deficiencies however approved by the claims auditor:</b>						
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____	_____
<b>Claims held for additional information:</b>						
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
<b>Claims Rejected:</b>						
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

**- No findings to report -**

The above information is being reported to you as part of the duties of the claims auditor.

*Ernest Cook*  
(signature)

Note: Observations by Claims Auditor will be in a Quarterly Report.

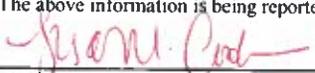
# Report of the Claims Auditor

Date of Report: 12/18/2020 Warrant #0050

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
<b>Claims which had minor deficiencies however approved by the claims auditor:</b>						
<u>Robert Galloway</u>	<u>12/8/2020</u>	<u>142528</u>	<u>A-5510-400-06-1000</u>	<u>6.50</u>	<u>No PO - invoice amt exceeded original PO</u>	<u>increase PO prior to invoice</u>
<u>Super Duper Publications</u>	<u>12/8/2020</u>	<u>142540</u>	<u>A-2250-450-05-0000</u>	<u>41.00</u>	<u>No PO - PO closed by CBO prior to pmt</u>	<u>CBO should have verified outstanding invoices prior to closing PO</u>
<b>Claims held for additional information:</b>						
<b>Claims Rejected:</b>						

The above information is being reported to you as part of the duties of the claims auditor.

Note: Observations by Claims Auditor will be in a Quarterly Report.

  
(signature)

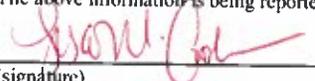
# Report of the Claims Auditor

Date of Report: 1/1/2021 Warrant #0053

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
<b>Claims which had minor deficiencies however approved by the claims auditor:</b>						
<u>Port Byron CSD</u>	<u>12/21/2020</u>	<u>142576</u>	<u>2250-470-05-0000</u>	<u>1,010.00</u>	<u>No PO - PO closed by CBO prior to receiving final invoice</u>	<u>Pay invoices prior to closing PO</u>
<u>Wayne Cty NY Info Tech</u>	<u>12/22/2020</u>	<u>142584</u>	<u>1330-400-05-1000</u>	<u>3,036.80</u>	<u>No PO</u>	<u>PO prior to invoice</u>
<b>Claims held for additional information:</b>						
<b>Claims Rejected:</b>						

The above information is being reported to you as part of the duties of the claims auditor.

**Note: Observations by Claims Auditor will be in an Annual Report.**

  
 (signature)