

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
FEBRUARY 9, 2021 6:00 PM VIA ZOOM

AGENDA

In light of increasing guidance from the state regarding COVID-19, the February 9, 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 February 9, 2021.

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

2. Presentations:

- Student Presentation/Collaborative Classroom
 - Elementary School Student - Carson Smith
 - Teacher – Sam Bruehl
- SWBR & Campus Construction
- STEM Educational Outreach Program
 - Sarah Demaray and Samantha Gardner

3. Reports and Correspondence:

- High School – Scott Bradley & Jason Shetler
 - School Improvement Plan Update
- 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
- Four County School Board Association Representative – Linda Eygnor
 - State Position Paper 2021

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 January 26, 2021.

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 January 13, 2021 and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

| | | | | | | | | |
|-------|-------|-------|-------|-------|-------|--|--|--|
| 12032 | 12685 | 14184 | 11133 | 11536 | 14036 | | | |
|-------|-------|-------|-------|-------|-------|--|--|--|

d) Treasurer Report

RESOLUTION

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

e) Donation to the District

The Cougar Pride Parents Organization has donated 12 Hess Trucks to the District to be used in the STEAM classes.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the donation of the HESS Trucks by the Cougar Pride Parents Organization.

f) Single Audit Report

RESOLUTION

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

g) Revised Extraclassroom 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 revised Corrective Action Plan for the year ending June 30, 2020.

h) Personnel Items:

1. Letter of Intent to Retire-Amy Shear

Amy Shear, Clerk Typist, has submitted a letter of resignation for purpose of retirement.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation for the purpose of retirement from Amy Shear as a Clerk Typist effective September 4, 2021.

2. Co-Curricular Appointments

The following individual is being recommended to a fill co-curricular position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individual to fill a co-curricular position for the 2020-21 school year:

| Last | First | Bldg. | Title | Step | Year | Salary |
|---------|-----------|-------|--------------------------------|----------|-------|--------|
| Schwind | Christine | HS | Solo Festival Advisor (Chorus) | \$22/hr. | - max | \$176 |

3. Permanent Appointment – Donna Mills
Brady Farnand recommends Donna Mills to a permanent appointment as Teacher Aide.

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 Donna Mills a Teacher Aide effective February 25, 2021.

4. Appoint Director of Facilities II – Gregory Haberlau
Robert Magin recommends Gregory Haberlau to the position of 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, approves the 52 week probationary appointment of Gregory Haberlau as Director of Facilities II, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: February 16, 2021-February 15, 2022

Salary: Contract is on file with the District Clerk

5. Appointment of School Safety Committee
According to the SAVE legislation a committee must be appointed to maintain a district-wide school safety plan. The plan addresses crisis intervention, emergency responses, and management.

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 the following individual to the North Rose – Wolcott Central School District Safety Committee for the 2020-21 school year:

Gregory Haberlau

6. Certify Lead Evaluators

RESOLUTION

WHEREAS, the following administrator has completed trainings which meet the requirements of 8 NYCRR 30-2.9 and the North Rose-Wolcott Annual Professional performance Review Plan (APPR) for certification as a Lead Evaluator of teachers:

- a) Marc Blankenberg, Director of Health Physical Education and Athletics

BE IT RESOLVED, that, upon recommendation of the District Superintendent, that the above listed administrator be certified as a Lead Evaluator of teachers.

Good News:

Superintendent Update

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.

Collaborative Classroom with

Carson Smith (1st Grade Student) & Miss Sam Bruehl (4th Grade Teacher)

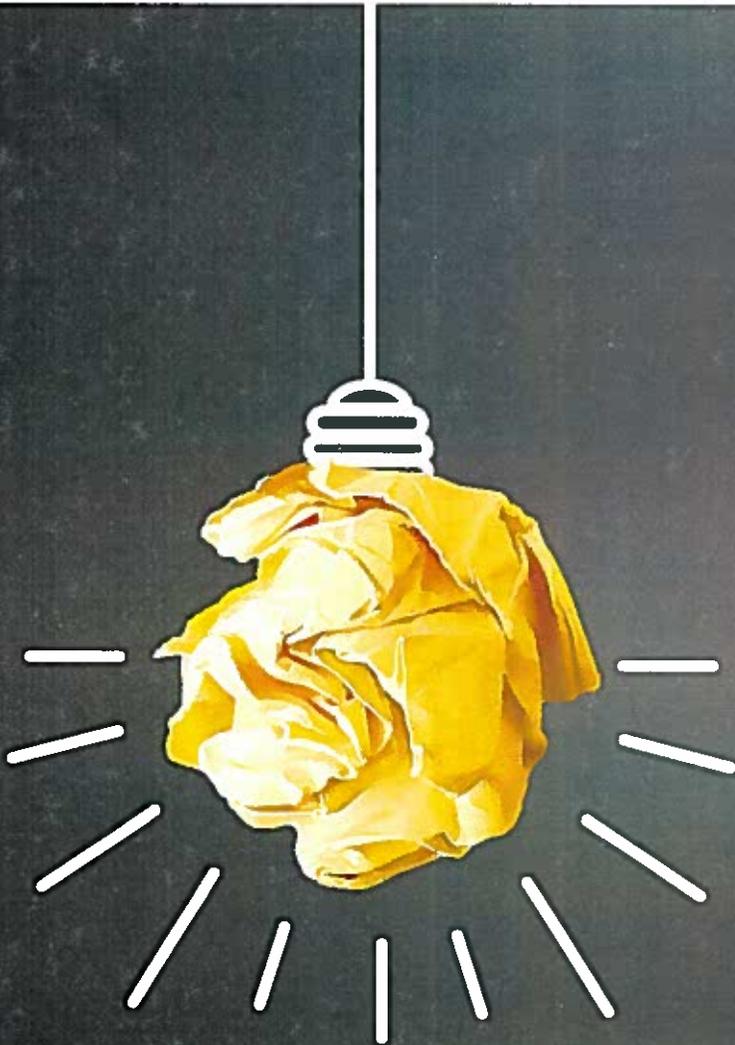


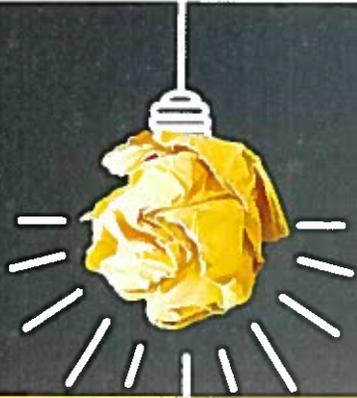
STEAM at NRW

Board Presentation

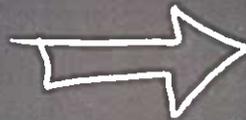
February 9, 2021

Sarah Demaray
STEAM Instructor

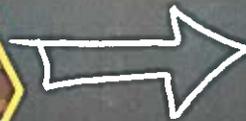




I'd like to discuss...



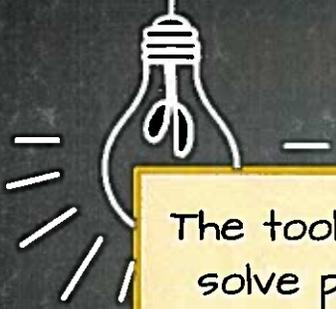
What STEAM is and what it looks like at NRW



Introduce the Hess donation from the NRW Parent Group

What is STEAM?

Science
Technology
Engineering
Art
Math



The tools that help us solve problems and communicate

The creative and divergent thinking required for effective problem-solving

The study of the natural world around us

The practical application of scientific concepts

How we quantify information (graphing, budgets, etc.)

Why STEM? 21st Century Life Skills!

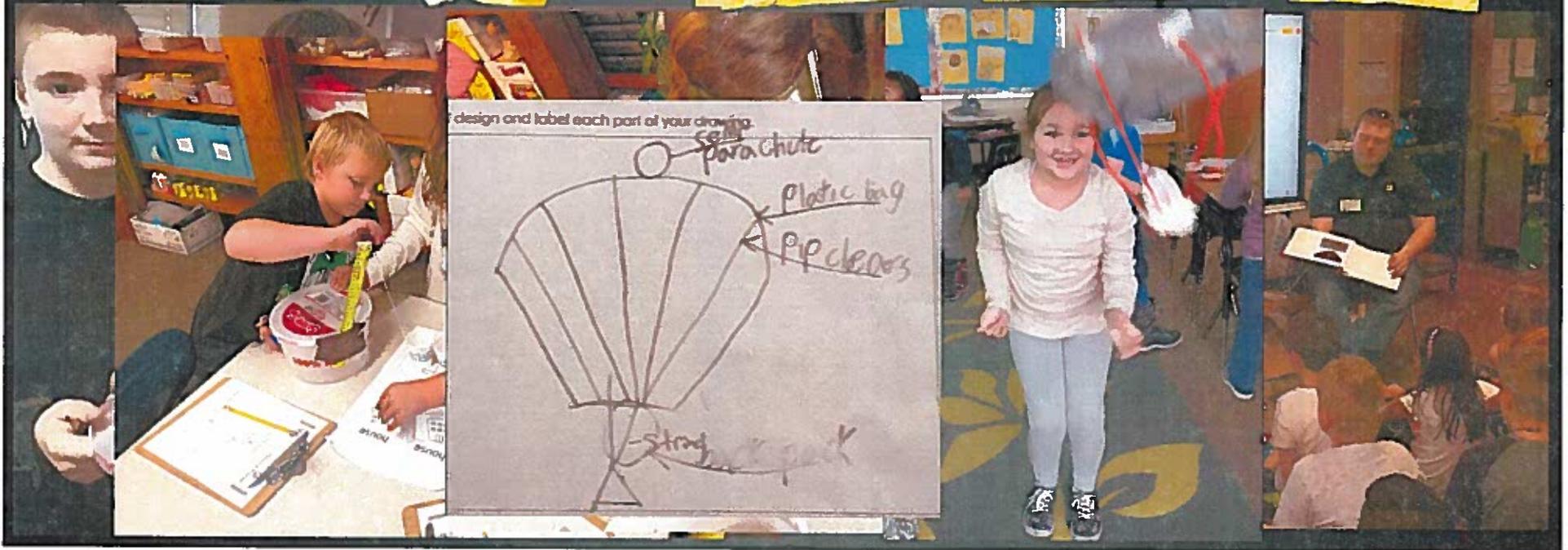
Mindset

Accessibility

Teamwork

Problem Solving

Career Readiness



Future of STEM!

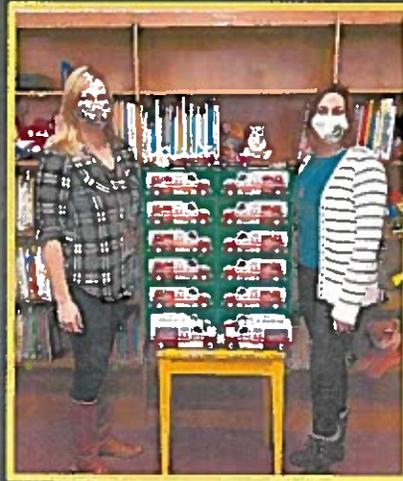
Scope and Sequence for STEAM 2021-2022

LINK HERE

| | 1st Grade | 2nd Grade | 3rd Grade | 4th Grade | 5th Grade |
|--|--|---|--|--|--|
| UPK STEAM Goals improved fine motor skills, spatial reasoning skills, problem-solving processes, observation, and improved communication skills | 3 weeks Students will learn about perspective, rotation, and position through hands-on and projects to help them through challenges. They will also practice observation, including spacing and labeling skills. | 10 weeks Students will explore how two means through various hands-on activities. | 4 weeks Students will investigate various types of weather through hands-on activities, including sunlight, wind, snow, rain, and temperature. | 8 weeks Students will investigate the physical properties of different objects and materials through hands-on activities and experiments. This unit will include the use of magnets, blocks for forces and balance, rocks, and simple circuits and circuits. | 6 weeks Students will investigate the bodies and functions of different animals (earthworms, snails, fish, etc.) They will examine how they move, eat, and about their natural habitats. |
| Kinder STEAM Goals introduction to scientific processes, investigating, problem-solving, measurement, and predicting and using improved scientific skills to solve real-world problems of observation and data. | 3 weeks Students will learn about perspective, rotation, and position through hands-on and projects to help them through challenges. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will participate in activities that have them investigate and practice the scientific process. They will learn about questioning, investigation, measurement and prediction. | 6 weeks Students will investigate the physical properties of objects. | 10 weeks Students will use their understanding of scientific properties to conduct experiments in different problems. | 4 weeks Students will investigate how materials can change with structure and heat. |
| First STEAM Goals introduction to scientific processes and theories of engineering, understanding of measurement, and the ability to use data and technology to solve real-world problems. | 3 weeks Students will learn about perspective, rotation, and position through hands-on and projects to help them through challenges. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will practice asking questions, observing, and using data to solve real-world problems. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will investigate the physical properties of objects. | 6 weeks Students will use their understanding of scientific properties to conduct experiments in different problems. | 6 weeks Students will investigate how materials can change with structure and heat. |
| Second STEAM Goals introduction to engineering, understanding of measurement, and the ability to use data and technology to solve real-world problems. | 3 weeks Students will learn about perspective, rotation, and position through hands-on and projects to help them through challenges. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will practice asking questions, observing, and using data to solve real-world problems. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will investigate the physical properties of objects. | 6 weeks Students will use their understanding of scientific properties to conduct experiments in different problems. | 6 weeks Students will investigate how materials can change with structure and heat. |
| Third STEAM Goals introduction to engineering, understanding of measurement, and the ability to use data and technology to solve real-world problems. | 3 weeks Students will learn about perspective, rotation, and position through hands-on and projects to help them through challenges. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will practice asking questions, observing, and using data to solve real-world problems. They will also practice observation, including spacing and labeling skills. | 6 weeks Students will investigate the physical properties of objects. | 6 weeks Students will use their understanding of scientific properties to conduct experiments in different problems. | 6 weeks Students will investigate how materials can change with structure and heat. |

Parent Group Donation!

Search and Rescue Hess Trucks



Our Parent Liaison, Samantha Gardner, applied for the program on behalf of the Parent Group.

We were one of 1000 schools granted 12 trucks for use at NRWE.

The program offers free learning kits including trucks and curriculum that demonstrate how the toys can be used as learning tools. 12 2020 toy trucks were delivered in Mid-January and Sarah has begun reviewing the curriculum offered on their website - <https://hesstoytruck.com/stem/>



There are 5 curriculum packages available for free by the Hess Toy Truck STEM Curriculum guides. These include for example: On the road with vehicle performance (ie. Fuel efficiency), STEM to the Rescue (applied math and science for emergency responders), and Force, Motion, Friction and Energy (simple and compound machines).



Hess Corporation and Baylor College of Medicine have partnered in a STEM Educational Outreach program. The program offers FREE learning kits which include Hess Toy Trucks along with a STEM Curriculum that demonstrates how the toys can be used as learning tools by teachers nationwide.

We were one of 1000 schools granted 12 trucks for use at NRWE.

3rd Grade

ACTIVITIES

1. Rolling, Rolling, Rolling

Using the 2020 Hess Ambulance, students will investigate how the angle of inclined planes can affect how far the Ambulance rolls.

2. Hill Climb Trials

Students will measure the capability of the 2020 Hess Rescue truck in climbing hills.

3. Washout

Students will train for making jumps with the 2020 Hess Rescue trucks during emergency situations.

4. Round About

Students will learn about force and motion using a tether to make the 2020 Hess Rescue truck curve.

5. 9-1-1.

Students will measure cargo capacity of the 2020 Hess Ambulance and Rescue truck and plan what equipment can be stowed for different emergency situations.

6. Ambulance Service

Students will plan non-emergency ambulance transport of patients from various city locations to a specialty hospital

7. Giving Thanks for Our Stars of Life

Students will learn about the origin and meaning of the Star of Life symbol on ambulances and create their own version of a logo for an emergency medical service team.

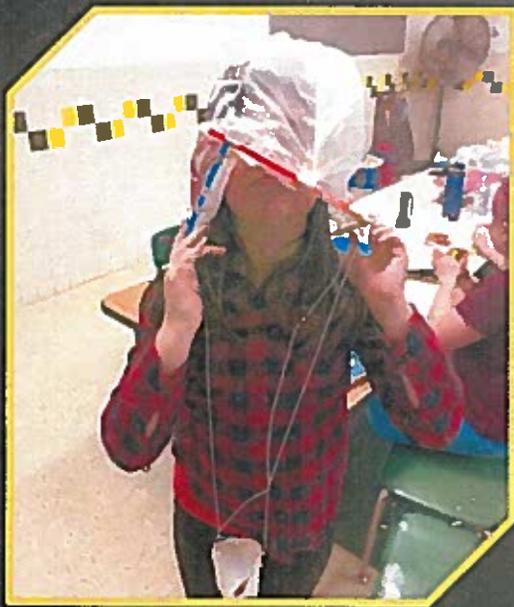
Force
&
Motion

Cause
&
Effect

Career
Readiness

Plan &
Iterate

We hope you will approve of this donation and are as excited about it's possibilities as we are!



Questions?





North Rose
Wolcott
Central
School
District

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

NRWHS School Improvement Plan

What do we expect students to learn? What knowledge, skills, and disposition must each student acquire as a result of this course and/or unit of instruction?

How will we know if they learn it? What evidence will we gather to monitor student learning on a timely basis?

How do we respond when students experience difficulty in learning? How will we provide students with additional time and support in a timely, directive, and systematic way when they experience difficulty in their learning?

How do we respond when students do learn? How will we enrich the learning of students who are already proficient?

How are we measuring students' academic, social and emotional needs?

First Semester Data

| 2020-2021 School Year | North Rose-Wolcott High School Percentages for Honor Roll | | | | | Quarter One | |
|-----------------------|--|------------|------------|------------|------------|-------------|--|
| | Total 9th | Total 10th | Total 11th | Total 12th | Totals | | |
| Total # of Students | 118 | 94 | 79 | 84 | 375 | | |
| Principals Honor Roll | 7 | 5 | 5 | 14 | 31 | | |
| High Honor Roll | 6 | 9 | 11 | 22 | 48 | | |
| Honor Roll | 11 | 10 | 13 | 12 | 46 | | |
| Merit Roll | 9 | 20 | 13 | 5 | 47 | | |
| Totals | 33 | 44 | 42 | 53 | 172 | | |

| 2020-2021 School Year | North Rose-Wolcott High School Percentages for Honor Roll | | | | | Quarter Two | |
|-----------------------|--|------------|------------|------------|------------|-------------|--|
| | Total 9th | Total 10th | Total 11th | Total 12th | Totals | | |
| Total # of Students | 117 | 95 | 78 | 84 | 374 | | |
| Principals Honor Roll | 5 | 6 | 5 | 11 | 27 | | |
| High Honor Roll | 6 | 13 | 13 | 18 | 50 | | |
| Honor Roll | 16 | 12 | 14 | 16 | 58 | | |
| Merit Roll | 17 | 13 | 10 | 11 | 51 | | |
| Totals | 44 | 44 | 42 | 56 | 186 | | |

Curriculum Development and Professional Learning

- Continue to intentionally create structures that promote staff collaboration and student choice within the schedule to promote student achievement and college and career readiness.
- Continue to support the social and emotional needs of students through targeted professional development and appropriate prescription of interventions differentiated for individual students.



Curriculum Development and Professional Learning

- Curriculum Maps
- Regularly scheduled Department Meetings
 - Vertical alignment, Instructional practices, Common assessments, Grading practices
- Instructional Coaching
- Social Emotional Learning
 - Staff training, embedded into instruction
- Mindfulness – Erica Ebert

| Brief Unit Summary | Content Vocabulary |
|--------------------|---------------------|
| | |
| Pre-Assessment | Prerequisite Skills |
| | |

| <i>Learning Targets (verb - "I can...")</i> | <i>Assessments (Formative and Summative)</i> | <i>Differentiation and Personalized Learning</i> |
|---|--|--|
| | | |

| |
|--|
| <i>Cross-Disciplinary Connections:</i> |
| <i>District Resources: (technology and physical)</i> |

Community Engagement

- Foster strong relationships with various stakeholder groups to collaboratively create, implement and monitor school initiatives modeling two-way communication.
- Building leaders will intentionally celebrate student and staff accomplishments through various means of reinforcement.
- Actively seek ways to invite the community into the building to celebrate successes and student learning.



Community Engagement

- Social media
 - Student recognition, communication with families, athletics, live streaming events
- Mental Health Support Team/Administrative Team
 - Revamped the District Counseling Plan, Developed “We Will” statements
- “Student of the Month” recognition
- Virtual concerts
- District website
- Dollars for Scholars
- Student and staff surveys



Multi-Tiered Systems of Support

- Ninety percent of students will score proficient on NYS Regents examinations.
- Mastery rates will increase by 15 percent from the June 2019 Regents exams.
- Continue to create support systems for students both during the year and summer through programs such as MTSS to promote student engagement and achievement in school.

Multi-Tiered Systems of Support

- Faculty training
- Bi-weekly Tier 1 and weekly Tier 2 meetings
- Panorama
- Partner with outside agencies
 - Wayne County Sheriff (SRO), Wayne Behavioral Health
- Mid-year assessments
- Instructional coaching
- Staff/Student mentor program
- Check-in/Check-out program
- LIFT program

Tier 2 Group

A+ Other Academics
Tier 2

Goal
Engagement

More actions **Manage team**

Details

| | | | | |
|----------------------|--|-------------------|------------------|---------------|
| Strategy | Home Visit by Counseling and Admin | | Champion | Jason Shetler |
| Start Date | Duration | Session frequency | Session duration | |
| Nov 13, 2020 | 6 weeks | 2 per week | 45 minutes | |
| Monitoring Method | Monitoring Frequency | | | |
| Tier 2 Interventions | Weekly | | | |
| Team | Amy Beresford, Scott Bradley, Laurie Elliott and 10 more | | | |

Created by Jason S. on Dec 17, 2020

Finance

- Building leaders will work directly with departments to ensure that resources allocated align with the core beliefs and goals of the District Strategic Plan.
- Building leaders will maximize the use of resources to create appropriate 21st century learning environments that integrate technology.

Finance

- Building improvements
 - Entryway, lighting, hallways, gymnasium, cafeteria
- Development of 2021-22 budget
- 21st Century Grant – LIFT Programming
- Academic programming



NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
JANUARY 26, 2021 6:00 PM VIA ZOOM

PRESENT:

BOE Members: Lucinda Collier, Linda Eygnor, John Boogaard, Tina Reed, Paul Statskey, Jasen Sloan, Izetta Younglove [6:04]

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 5 students, staff and guests via Zoom

In light of increasing guidance from the state regarding COVID-19, the January 26, 2021 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 6:02p.m.

Approval of Agenda:

Motion for approval was made by Linda Eygnor and seconded by Paul Statskey with the motion approved 6-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 26, 2021.

2. Presentations/Discussions:

- Assistant Superintendent for Instruction and School Improvement – Megan Paliotti
 - Megan Paliotti presented and answered questions regarding the Strategic Action Planning Process and Timeline
- Assistant Superintendent for Business and Operations – Robert Magin
 - Robert Magin presented and answered questions regarding the 2021-2022 Budget
 - ❖ Building Budget Staff and Allocations
 - ❖ Transportation and Facilities Estimated Expenditures

3. Consent Agenda:

A motion for approval of the following items as listed under the CONSENT AGENDA is made by John Boogaard and seconded by Linda Eygnor 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 January 12, 2021.

b) Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated October 13, December 22, 2020 and January 12, 2021 and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

| | | | |
|-----------------|-------|-------|-------|
| 11992 | 14491 | 14183 | 14466 |
| IEP Amendments: | | | |
| 14481 | 14480 | | |

c) Donation to the District

Whereas, Catholic Charities has made a donation of \$500.00 to the North Rose - Wolcott Central School District, and;

Whereas, Catholic Charities has designated that the funds be used solely for the purpose to support the kindergarten programming;

NOW, Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the donation in the amount of \$500.00 and amend the 2020-2021 budget by an increase of \$500.00 to A-2110-450-02-000K.

d) Personnel Items:

1. Letter of Resignation – Victoria Converse

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 Victoria Converse as a Special Education Teacher effective February 19, 2021.

2. Appoint Community Schools Career Development Coordinator – Cody Lapp

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 Cody Lapp as Community Schools Career Development Coordinator at a rate of \$1,000 per month, effective January 19, 2021 for the 2020-2021 school year.

3. Appointment of School Safety Committee

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 the following individual to the North Rose – Wolcott Central School District Safety Committee for the 2020-21 school year:

Marc Blankenberg

4. Coaching and Athletic Department Appointment

Marc Blankenberg recommends the following individual to fill a coaching position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointment for the 2020-21 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses

| Position | | Name | Step | Years | Salary |
|-------------------|----------|----------------|------|-------|---------|
| Girls' Basketball | Modified | Ethan Durocher | 1 | 1 | \$2,426 |

Good News:

- Various newspaper articles
- Wolcott Rotary Students of the Month
- Food Service Meal Delivery

Other: (Time Permitting)

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

Informational Items:

- Claims Auditor Reports

EXECUTIVE SESSION:

A motion was requested to enter executive session to discuss the employment history of a particular person.

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

Return to regular session at 8:03p.m.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the additions to the January 26, 2021 meeting agenda.

Motion for approval was made by Tina Reed and seconded by Izetta Younglove with motion approved 7-0.

Additions to the Agenda:

A motion for approval of item **as listed under the Additions to the Agenda**, is made by Izetta Younglove and seconded by Paul Statskey with motion approved 7-0.

1. Letter of Intent to Retire-William Bona

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation for the purpose of retirement from William Bona as a Teacher effective February 15, 2021.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Linda Eygnor and seconded by Izetta Younglove with motion approved 7-0.
Time adjourned: 8:05p.m.

Tina St. John, Clerk of the Board of Education

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

| CASH BALANCE ON HAND: | GENERAL FUND | SCHOOL LUNCH FUND | FEDERAL FUND | CAPITAL FUND | T & A / Payroll | SCHOLARSHIP FUNDS | PERMANENT FUNDS | DEBT SERVICE FUND |
|------------------------------|-----------------------|--------------------------|---------------------|-----------------------|----------------------------|--------------------------|------------------------|--------------------------|
| OPENING BALANCE: | \$10,313,317.44 | \$97,805.66 | \$578,725.42 | \$5,713,092.66 | \$398,051.20 | \$76,308.47 | \$0.00 | \$384,396.91 |
| + CASH RECEIPTS | \$2,080,747.80 | \$785.35 | \$487,634.00 | \$237.82 | \$1,569,839.65 | \$2,000.63 | \$0.00 | \$3.22 |
| - CASH DISBURSEMENTS: | \$2,903,818.99 | \$54,802.02 | \$546,502.02 | \$725,053.75 | \$1,518,858.19 | \$0.00 | \$0.00 | \$0.00 |
| CLOSING BALANCE: | \$9,470,246.25 | \$43,588.99 | \$519,857.40 | \$4,988,276.73 | \$449,032.66 | \$78,309.10 | \$0.00 | \$384,400.13 |

| BANK RECONCILIATION: | GENERAL FUND | SCHOOL LUNCH FUND | FEDERAL FUND | CAPITAL FUND | TRUST & AGENCY | SCHOLARSHIP FUNDS | PERMANENT FUNDS | DEBT SERVICE FUND |
|---------------------------------|-----------------------|--------------------------|---------------------|-----------------------|---------------------------|--------------------------|------------------------|--------------------------|
| CHECKING BANK STATEMENT BALANCE | \$654,503.19 | \$48,154.99 | \$571,800.16 | \$17,944.99 | \$280,046.70 | \$78,909.10 | \$0.00 | \$384,400.13 |
| + OUTSTANDING DEPOSITS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ADJUSTED CHECKING BALANCE | \$654,503.19 | \$48,154.99 | \$571,800.16 | \$17,944.99 | \$280,046.70 | \$78,909.10 | \$0.00 | \$384,400.13 |
| -OUTSTANDING CHECKS | \$549,801.59 | \$4,566.00 | \$51,742.76 | \$9,990.49 | \$19,470.08 | \$600.00 | \$0.00 | \$0.00 |
| +SAVINGS ACCOUNTS & INVESTMENTS | \$5,171,915.77 | \$0.00 | \$0.00 | \$4,980,322.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| +MISCELLANEOUS RESERVES | \$2,444,541.74 | \$0.00 | \$0.00 | \$0.00 | \$188,456.04 | \$0.00 | \$0.00 | \$0.00 |
| +CAPITAL RESERVES | \$1,749,087.14 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CLOSING BALANCE: | \$9,470,246.25 | \$43,588.99 | \$519,857.40 | \$4,988,276.73 | \$449,032.66 | \$78,309.10 | \$0.00 | \$384,400.13 |

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

February 9, 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.

Mark G. Locke
Treasurer of School District

North Rose-Wolcott Central School Dist

GENERAL FUND Trial Balance for Fiscal Year 2021

Cycle 06

Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.LY | Cash General Fund | 104,701.60 | |
| 200.NY | Gen Fund NYCLASS | 3,219,713.81 | |
| 201.90 | Chase Money Market | 708,478.40 | |
| 201.95 | Tax Lockbox | 5,325,793.04 | |
| 201.LY | Money Market | 111,559.40 | |
| 210.00 | Petty Cash | 300.00 | |
| 250.00 | Taxes Receivable, Current | 594,947.15 | |
| 380.01 | Accounts Receivable | 28,205.00 | |
| 391.00 | Due From Other Funds | 85,202.78 | |
| 391.02 | Due From Federal | 1,302,579.48 | |
| 391.04 | Due to Trust Fund | 14,100.38 | |
| 391.06 | Due From School Lunch | 3,027.57 | |
| 440.02 | Due From Other Governments | 1,153,917.69 | |
| 480.00 | Prepaid Expenditures | 7,800.45 | |
| Budgetary and Expense Accounts | | | |
| 510.00 | Total Est. Rev.-Modified Budg. | 31,059,458.00 | |
| 521.00 | Encumbrances | 12,606,028.00 | |
| 522.00 | Expenses | 11,642,948.47 | |
| 599.00 | Appropriated Fund Balance | 1,432,734.33 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 44,478.20 |
| 600.99 | Accounts Payable | | 6,627.93 |
| 630.00 | Due To Other Funds | | 224,100.00 |
| 630.01 | Due to T&A-Payroll | | 0.10 |
| 630.02 | Due To Federal | | 158,875.65 |
| 630.03 | Due To Capital | | 518.90 |
| 632.00 | Due to State Teachers'Ret.Sys | | 397,136.09 |
| 637.00 | Due to Employees' Ret. System | 120,380.25 | |
| 687.00 | Compensated Absences | | 14,773.28 |
| 690.01 | Overpayments | | 2,170.38 |
| 806.00 | Non Spendable | | 998,063.45 |
| 814.00 | Workers' Compensation Reserve | | 175,937.43 |
| 815.00 | Unemployment Insurance Reserve | | 32,535.18 |
| 821.00 | Reserve for Encumbrances | | 12,606,028.00 |
| 827.00 | Retirement Contrib Reserve | | 955,750.07 |
| 828.00 | Retire Contr Res Acct TRS Sub- | | 200,258.70 |
| 862.00 | Reserve for Liability | | 952,918.44 |
| 864.00 | Reserve for Tax Certiorari | | 22,534.17 |
| 867.00 | Rsrv Empl Benefits/Accr Liab | | 104,522.75 |
| 878.06 | 2016 Capital Bus Reserve | | 477,540.07 |
| 878.17 | 2017 Capital Building Reserve | | 657,757.20 |
| 878.19 | 2019 Capital Bus Reserve | | 612,851.90 |
| 914.00 | Assigned Approp.Fund Bal. (Nex | | 250,000.00 |
| 915.00 | Assigned UnappFund Bal. (GASB | | 742,734.33 |
| 917.00 | Unassigned Fund Balance | | 1,687,254.52 |
| Budgetary and Revenue Accounts | | | |
| 960.00 | Total Appropriations-Mod.Budg. | | 32,492,192.33 |
| 980.00 | Revenues | | 15,704,316.73 |
| Grand Totals | | 69,521,875.80 | 69,521,875.80 |

North Rose-Wolcott Central School Dist

GENERAL FUND Trial Balance for Fiscal Year 2021

Cycle 06

Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|-------------|-------------|--------|---------|
|-------------|-------------|--------|---------|

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: 12/31/2020

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 | 621.00 | 2,379.00 | |
| 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 | 1,727.06 | 38,272.94 | |
| 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 | 14,362.41 | | 4,362.41 |
| 3101.000 | | Basic Formula Aid-Gen Aid | 17,657,065.00 | 0.00 | 17,657,065.00 | 3,287,385.62 | 14,369,679.38 | |
| 3101.010 | | Basic Formula Aid-Excess | 624,987.00 | 0.00 | 624,987.00 | 592,317.72 | 32,669.28 | |
| 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 | 415,093.63 | | 415,093.63 |
| 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 | 3,716.58 | 96,283.42 | |
| 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 |
| Total GENERAL FUND | | | 31,059,458.00 | 0.00 | 31,059,458.00 | 15,704,316.73 | 18,318,597.05 | 2,963,455.78 |

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

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2020

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 | 40.00 | | 40.00 |
| 1445.000 | | Other Cafeteria Sales | 75,000.00 | 0.00 | 75,000.00 | 2,187.85 | 72,812.15 | |
| 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 | 208.28 | | 208.28 |
| 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 | 16,161.00 | | 16,161.00 |
| 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 | 449,963.00 | | 199,963.00 |
| Total SCHOOL LUNCH FUND | | | 892,619.00 | 0.00 | 892,619.00 | 474,609.16 | 640,431.15 | 222,421.31 |

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

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2020

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 | 6,448.44 | 17,482.50 | 17,369.06 |
| 1040 District Clerk | | 5,850.00 | 0.00 | 5,850.00 | 3,167.31 | 3,100.04 | -417.35 |
| 1060 District Meeting | | 3,550.00 | 7.00 | 3,557.00 | 228.25 | 2,407.00 | 921.75 |
| 1240 Chief School Administrator | | 473,358.00 | 592.50 | 473,950.50 | 227,192.71 | 209,101.39 | 37,656.40 |
| 1310 Business Administration | | 570,462.00 | 550.00 | 571,012.00 | 242,722.47 | 298,074.99 | 30,214.54 |
| 1320 Auditing | | 24,735.00 | 15,650.00 | 40,385.00 | 11,315.84 | 28,965.86 | 103.30 |
| 1325 Treasurer | | 500.00 | 0.00 | 500.00 | 330.00 | 0.00 | 170.00 |
| 1330 Tax Collector | | 10,450.00 | 0.00 | 10,450.00 | 5,359.76 | 0.00 | 5,090.24 |
| 1345 Purchasing | | 11,062.00 | 0.00 | 11,062.00 | 27,531.48 | 23,724.52 | -40,194.00 |
| 1420 Legal | | 88,115.00 | 20,028.50 | 108,143.50 | 76,090.08 | 75,053.42 | -43,000.00 |
| 1430 Personnel | | 70,925.00 | 0.00 | 70,925.00 | 17,287.80 | 11,578.79 | 42,058.41 |
| 1480 Public Information and Services | | 71,775.00 | 0.00 | 71,775.00 | 20,621.58 | 46,691.45 | 4,461.97 |
| 1620 Operation of Plant | | 1,750,176.00 | 103,475.62 | 1,853,651.62 | 663,651.23 | 738,938.07 | 451,062.32 |
| 1621 Maintenance of Plant | | 281,947.00 | 34,996.18 | 316,943.18 | 90,135.90 | 45,103.45 | 181,703.83 |
| 1670 Central Printing & Mailing | | 40,000.00 | 0.00 | 40,000.00 | 19,649.00 | 0.00 | 20,351.00 |
| 1680 Central Data Processing | | 296,600.00 | 0.00 | 296,600.00 | 191,715.24 | 118,414.26 | -13,529.50 |
| 1910 Unallocated Insurance | | 135,000.00 | 0.00 | 135,000.00 | 113,113.28 | 0.00 | 21,886.72 |
| 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 | 111,357.20 | 100,686.00 | 0.00 |
| 2010 Curriculum Devel and Suprvsn | | 318,593.00 | 25,046.85 | 343,639.85 | 216,287.09 | 108,150.00 | 19,202.76 |
| 2020 Supervision-Regular School | | 857,553.00 | -320.87 | 857,232.13 | 415,834.00 | 371,159.86 | 70,238.27 |
| 2070 Inservice Training-Instruction | | 158,124.00 | -36,920.00 | 121,204.00 | 44,197.85 | 56,221.63 | 20,784.52 |
| 2110 Teaching-Regular School | | 6,596,803.00 | 435,383.89 | 7,032,186.89 | 2,297,900.76 | 3,829,583.89 | 904,702.24 |
| 2250 Prg For Sdnts w/Disabil-Med Elgble | | 4,921,396.00 | 117,470.85 | 5,038,866.85 | 1,899,988.01 | 2,880,157.55 | 258,721.29 |
| 2280 Occupational Education(Grades 9-12) | | 635,607.00 | 0.00 | 635,607.00 | 317,803.50 | 317,803.50 | 0.00 |
| 2330 Teaching-Special Schools | | 215,400.00 | 0.00 | 215,400.00 | 63,500.00 | 79,500.00 | 72,400.00 |
| 2610 School Library & AV | | 184,947.00 | 50.00 | 184,997.00 | 72,134.31 | 108,748.81 | 4,113.88 |
| 2630 Computer Assisted Instruction | | 1,223,779.00 | 39,505.17 | 1,263,284.17 | 572,726.04 | 621,186.16 | 69,371.97 |
| 2810 Guidance-Regular School | | 380,304.00 | 119.23 | 380,423.23 | 136,028.18 | 190,374.81 | 54,020.24 |
| 2815 Health Svcs-Regular School | | 142,311.00 | 373.86 | 142,684.86 | 51,536.45 | 87,658.46 | 3,489.95 |
| 2820 Psychological Svcs-Reg Schl | | 215,106.00 | 0.00 | 215,106.00 | 78,331.92 | 139,721.08 | -2,947.00 |
| 2825 Social Work Svcs-Regular School | | 60,799.00 | 0.00 | 60,799.00 | 20,266.32 | 40,532.68 | 0.00 |
| 2850 Co-Curricular Activ-Reg Schl | | 92,125.00 | 385.00 | 92,510.00 | -440.60 | 33,121.28 | 59,829.32 |
| 2855 Interscholastic Athletics-Reg Schl | | 421,816.00 | 0.00 | 421,816.00 | 101,759.79 | 72,734.20 | 247,322.01 |
| 5510 District Transport Svcs-Med Elgble | | 1,236,320.00 | -3,117.57 | 1,233,202.43 | 436,944.13 | 603,399.93 | 192,858.37 |
| 5530 Garage Building | | 48,400.00 | 10,478.29 | 58,878.29 | 6,559.12 | 45,568.17 | 6,751.00 |
| 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 | 3,735.84 | 5,603.76 | 0.00 |

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2020

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 | 2,490.35 | 3,657.44 | 40,451.34 |
| 9010 State Retirement | | 408,953.00 | 0.00 | 408,953.00 | 148,965.00 | 173,788.04 | 86,199.96 |
| 9020 Teachers' Retirement | | 1,007,573.00 | 0.00 | 1,007,573.00 | 345,725.21 | 529,740.78 | 132,107.01 |
| 9030 Social Security | | 994,870.00 | 0.00 | 994,870.00 | 337,279.48 | 522,096.24 | 135,494.28 |
| 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 | 67,468.25 | 0.00 | -204.29 |
| 9060 Hospital, Medical, Dental Insurance | | 3,579,923.00 | -79,793.06 | 3,500,129.94 | 1,991,446.55 | 0.00 | 1,508,683.39 |
| 9089 Other (specify) | | 63,800.00 | 0.00 | 63,800.00 | 26,042.32 | 0.00 | 37,757.68 |
| 9711 Serial Bonds-School Construction | | 1,239,900.00 | 0.00 | 1,239,900.00 | 69,150.00 | 0.00 | 1,170,750.00 |
| 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 |
| Total GENERAL FUND | | 31,749,458.00 | 742,734.33 | 32,492,192.33 | 11,642,948.47 | 12,606,028.00 | 8,243,215.86 |

North Rose-Wolcott Central School Dist
SCHOOL LUNCH FUND Trial Balance for Fiscal Year 2021
Cycle 06
Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|---------------------------------------|-------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.LY | Cash, School Lunch Fund | 43,588.99 | |
| 380.00 | Accounts Receivable | 80.25 | |
| 410.07 | Fed Sum Rec | 199,334.80 | |
| 446.00 | Surplus Food Inventory | 2,155.69 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenses | 571,883.77 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 21,592.64 |
| 630.00 | Due To Other Funds | | 3,027.57 |
| 637.00 | Due To Employees' Ret. System | | 15,862.19 |
| 689.02 | Prepaid Meals | | 4,532.22 |
| 806.00 | Non-Spendable Fund Balance | | 2,155.69 |
| 915.00 | Assigned Unappropr Fund Bal | | 295,264.03 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 474,609.16 |
| Grand Totals | | 817,043.50 | 817,043.50 |

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: 12/31/2020

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 | 40.00 | | 40.00 |
| 1445.000 | | Other Cafeteria Sales | 75,000.00 | 0.00 | 75,000.00 | 2,187.85 | 72,812.15 | |
| 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 | 208.28 | | 208.28 |
| 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 | 16,161.00 | | 16,161.00 |
| 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 | 449,963.00 | | 199,963.00 |
| Total SCHOOL LUNCH FUND | | | 892,619.00 | 0.00 | 892,619.00 | 474,609.16 | 640,431.15 | 222,421.31 |

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2020

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 | 456,984.22 | 340,005.70 | -10,393.74 |
| 2862 | School Food Summer Programs | 30,000.00 | 0.00 | 30,000.00 | 66,323.32 | 0.00 | -36,323.32 |
| 2863 | Home Delivery Program | 0.00 | 0.00 | 0.00 | 15.36 | 0.00 | -15.36 |
| 9010 | State Retirement | 26,700.00 | 0.00 | 26,700.00 | 9,268.42 | 14,731.66 | 2,699.92 |
| 9030 | Social Security | 17,830.00 | 0.00 | 17,830.00 | 5,352.15 | 9,434.43 | 3,043.42 |
| 9060 | Hospital, Medical, Dental Insurance | 59,185.00 | 0.00 | 59,185.00 | 33,940.30 | 0.00 | 25,244.70 |
| Total SCHOOL LUNCH FUND | | 892,619.00 | 27,692.18 | 920,311.18 | 571,883.77 | 364,171.79 | -15,744.38 |

North Rose-Wolcott Central School Dist
SPECIAL AID FUND Trial Balance for Fiscal Year 2021
Cycle 06
Post Dates From 07/01/2020 To 12/31/2020

Summary - All Services

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| Assets | | | |
| 200.LY | Cash, Special Aid Fund | 519,857.40 | |
| 380.01 | Accounts Receivable | 3,419.82 | |
| 391.00 | Due From Other Funds | 158,875.65 | |
| 410.00 | Due From State and Federal | 65,213.76 | |
| 410.02 | Due From State and Federal | 447,480.36 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenses | 706,622.49 | |
| Liabilities and Reserves | | | |
| 600.00 | Accounts Payable | | 19,611.00 |
| 600.99 | Accounts Payable | | 86.44 |
| 630.00 | Due to Other Funds | | 816,541.22 |
| 630.02 | Due to Gen Fund | | 492,813.43 |
| 632.00 | Due State Teachers' Ret. Sys. | | 26,610.86 |
| 637.00 | Due Employees' Retirement Sys. | | 174.28 |
| 691.00 | Deferred Revenues | | 2,724.04 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 542,908.21 |
| Grand Totals | | 1,901,469.48 | 1,901,469.48 |

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: 12/31/2020

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 | 243,835.00 | 365,753.00 | |
| 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 | 240,000.00 | 960,000.00 | |
| 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 |
| J21-4256.018 | J21 | Indiv. w/Disab 17-18 | 0.00 | 0.00 | 0.00 | 3,799.00 | | 3,799.00 |
| 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 | |
| Total SPECIAL AID FUND | | | 2,544,446.00 | -49,000.00 | 2,495,446.00 | 542,908.21 | 1,995,611.00 | 43,073.21 |

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2020

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 | 310,446.92 | 1,082,985.54 | 619,007.86 |
| 2250 Prg For Sdnts w/Disabil-Med Elgble | | 101,583.85 | 41,407.14 | 142,990.99 | 170,866.98 | 160,764.52 | -188,640.51 |
| 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 | 182,368.82 | 227,579.38 | 199,639.80 |
| 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 |
| Total SPECIAL AID FUND | | 2,654,365.13 | 10,097.14 | 2,664,462.27 | 706,622.49 | 1,473,329.44 | 484,510.34 |

North Rose-Wolcott Central School Dist

CAPITAL FUND Trial Balance for Fiscal Year 2021

Cycle 06

Post Dates From 07/01/2020 To 12/31/2020

Summary - All Services

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|----------------------|----------------------|
| Assets | | | |
| 200.LY | Cash, Capital Fund (BUS) | 4,241.73 | |
| 200.NY | Cap Fund NYCLASS | 4,953,849.87 | |
| 201.91 | Chase Money Market Cap Savings | 26,472.36 | |
| 201.92 | Chase H Capital Project Checki | 3,712.77 | |
| 391.00 | Due From Other Funds | 518.90 | |
| 410.01 | Due From State and Federal | 202,261.00 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenses | 4,578,370.25 | |
| Liabilities and Reserves | | | |
| 626.00 | Bond Anticipation Notes Payabl | | 22,265,000.00 |
| 630.01 | Due to Debt Service | | 454,923.40 |
| 899.00 | Other Restricted Fund Balance | 12,950,496.52 | |
| Grand Totals | | 22,719,923.40 | 22,719,923.40 |

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: 12/31/2020

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 | 3,617,791.09 | 6,380,380.76 | -6,848,556.65 |
| 2110 | FURN.,EQ., TXTBOOKS - REG SCHOOL | 1,869,266.37 | 621,700.51 | 2,490,966.88 | 414,752.80 | 304,940.78 | 1,771,273.30 |
| 5510 | BUSES | 545,826.36 | 0.00 | 545,826.36 | 545,826.36 | 0.00 | 0.00 |
| Total | CAPITAL FUND | -4,323,196.82 | 10,509,605.26 | 6,186,408.44 | 4,578,370.25 | 6,685,321.54 | -5,077,283.35 |

North Rose-Wolcott Central School Dist
TRUST & AGENCY FUND Trial Balance for Fiscal Year 2021
Cycle 06
Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 200.LB | Cash, T & A | 86,408.66 | |
| 200.LY | Cash, T & A (PR) | 23,037.11 | |
| 201.LY | Cash, T&A (FLEX) | 151,130.85 | |
| 380.00 | Accounts Receivable | 52.86 | |
| 380.01 | AR - Retiree Health - Auto Deb | 326.06 | |
| 380.02 | A/R - Retiree Health Insurance | 20,105.86 | |
| 391.00 | Due from Other Funds | 0.10 | |
| Liabilities and Reserves | | | |
| 018.00 | State Retirement-ERS | 6.23 | |
| 020.01 | Employee Health Ins | 27,388.17 | |
| 020.02 | Retiree Health Ins | | 54,107.27 |
| 020.03 | Flex-Medical | | 286.14 |
| 020.04 | Flex-Dependent Care | | 4,848.00 |
| 020.08 | HRA-Health Reimbursement Accou | | 155,360.62 |
| 023.01 | Misc fines | | 227.28 |
| 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 |
| Grand Totals | | 308,455.90 | 308,455.90 |

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 06
Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|---------------------------------|--------------------------------|-------------------|-------------------|
| Assets | | | |
| 201.63 | Scholarships | 76,119.10 | |
| 201.90 | Chase TE High Yield | 2,190.00 | |
| 230.00 | Extraclassroom Restricted Cash | 109,629.13 | |
| 230.01 | Cash, Spec Reserv-Dentl Plan | 188,456.04 | |
| Liabilities and Reserves | | | |
| 092.01 | Henry Award | | 15,286.99 |
| 092.02 | Mead Award | | 7,440.50 |
| 092.03 | Marsh Award | | 17,046.73 |
| 092.04 | B. Householder HS | | 35.67 |
| 092.05 | B Householder MS | | 724.01 |
| 092.06 | Erna West | | 47.36 |
| 092.07 | Galin Hill | | 106.16 |
| 092.09 | Hartley | | 836.84 |
| 092.10 | McGinn | | 2,820.46 |
| 092.12 | Fox | | 85.76 |
| 092.13 | Rasbeck | | 1,147.15 |
| 092.14 | Wadsworth | | 612.76 |
| 092.16 | Brian Young | | 114.58 |
| 092.17 | Baldrige | | 7,551.54 |
| 092.19 | Class of 1966 | | 228.94 |
| 092.20 | Fraser VanDeusen Eng | | 23.81 |
| 092.23 | P Winter Sportsman Fund | | 872.43 |
| 092.25 | HS Milk Mach Scholarship | | 894.70 |
| 092.26 | MS Milk Mach Scholarship | | 1,009.27 |
| 092.27 | Snyder | | 7.73 |
| 092.30 | Coman | | 3,076.34 |
| 092.31 | Kasper Scholarship | | 107.34 |
| 092.32 | Bousquin | | 746.95 |
| 092.33 | Sharon Martin Performing Arts | | 1,506.63 |
| 092.34 | Evan Parkison Scholarship | | 717.92 |
| 092.35 | Pastor Dan Corretore Scholarsh | | 8,364.66 |
| 092.36 | Terri A. Clingerman Scholarshi | | 202.38 |
| 092.37 | Roger Douglas DePuyt II Mem Sc | | 3,003.36 |
| 092.38 | Ted Woods Scholarship Award | | 3,640.13 |
| 630.00 | Due to Other Funds | | 50.00 |
| 688.01 | Other Liab-Self Insured Dental | | 188,456.04 |
| 688.02 | Extraclassroom Accounts | | 109,629.13 |
| Grand Totals | | 376,394.27 | 376,394.27 |

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 06

Post Dates From 07/01/2020 To 12/31/2020

| G/L Account | Description | Debits | Credits |
|---------------------------------------|--------------------------------|---------------------|---------------------|
| Assets | | | |
| 201.95 | Chase High Yield Savings | 384,400.13 | |
| 391.00 | Due From Other Funds | 679,023.40 | |
| Budgetary and Expense Accounts | | | |
| 522.00 | Expenditures | 45,000.00 | |
| Liabilities and Reserves | | | |
| 915.00 | Assigned Unappropr Fund Balanc | | 1,104,706.01 |
| Budgetary and Revenue Accounts | | | |
| 980.00 | Revenues | | 3,717.52 |
| Grand Totals | | 1,108,423.53 | 1,108,423.53 |

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: 12/31/2020

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 | 3,717.52 | | 3,717.52 |
| Total DEBT SERVICE | | | 0.00 | 0.00 | 0.00 | 3,717.52 | 0.00 | 3,717.52 |

Selection Criteria

Criteria Name: Last Run
As Of Date: 12/31/2020
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

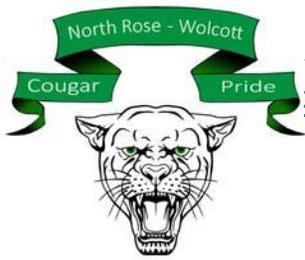
North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2020

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 |
| Total DEBT SERVICE | | 0.00 | 0.00 | 0.00 | 45,000.00 | 0.00 | -45,000.00 |



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: Michael L. Pullen, Superintendent of Schools
DATE: 1/7/21
FROM: Robert D. Magin, Assistant Superintendent for Business and Operations
RE: Revised CAP for Extraclassroom Audit for the Year Ending June 30, 2020

When we submitted our Corrective Action Plan for Extraclassroom Audit, the state requested that we submit a revised plan that includes dates of completion. This plan is the same as what was submitted before. I have only added dates of completion. The Board of Education should approve this revised plan at the February 9, 2021 meeting.

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.

Before March 31, 2021, advisors will be reminded by the Central Treasurer and/or Principal 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.

Before March 31, 2021, the Assistant Superintendent for Business and Operations will meet with the Principal and Central Treasurer to agree on a method to avoid "unidentified deposits".

Before March 31, 2021, 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.

Before March 31, 2021, advisors will be reminded by the Central Treasurer and/or Principal 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.

By March 31, 2021, the Principal and/or 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.



Serious educational and social issues have been exacerbated by the Covid-19 Pandemic. These issues are not new, but current conditions have magnified the challenges of providing the sound, equitable, public education guaranteed by the Constitution of New York State. Education is more than curriculum and instruction and includes mental health, social and emotional wellbeing, safety, access to broadband, and nutrition beyond the school lunch. These issues coincide with a time of severe financial strain for districts and our state. Your advocacy is integral in making the New York education the premiere system we owe all children. As always, your support is both critical and greatly appreciated.

2021 State Positions

The Four County School Boards Association, representing 21 school district boards of education in Wayne, Ontario, Seneca, and Yates counties, takes the role of school governance and advocacy seriously. The Association supports the following positions and seeks your assistance in achieving these goals.

Equity and Predictability in Funding

- ◆ Use federal monies earmarked for Covid-19-related expenses to supplement, not supplant, the New York State budget.
- ◆ Provide state aid as agreed for all aidable expenses including transportation of meals for students.
- ◆ As also strongly urged by NYSSBA and NYSCOSS, do NOT support mid-year cuts in school funding, but instead, help schools achieve fiscal stability.
- ◆ Ensure predictability in the budget.
- ◆ Work to secure federal funding for Covid-19 relief consistently and not as a “one-and-done” action. We urge you to advocate for President Biden’s ongoing substantive assistance throughout the pandemic. Along with Governor Cuomo and NYSSBA, we agree that New York needs the help of the federal government to continue educating our children effectively by covering Covid-19-related expenses.

Four County School Boards Association
131 Drumlin Court, Newark, NY 14513
Phone: (315) 332-7294

E-mail: 4countysba@edutech.org Website: www.fourcountysba.org





Mental Health of Students and Adults

- ◆ Provide financial and human resources to support the mental health of students and adults in school districts.
- ◆ Provide for ongoing, on-site support for children in crisis.
- ◆ Provide resources to districts for dealing with trauma caused by the pandemic and recent national events.
- ◆ Provide incentives for successful school/human services agency collaboration.
- ◆ Support the recruitment and education of mental health professionals through funding to attract people to the field.
- ◆ Fund teacher and staff development to ensure understanding of how the pandemic affects student mental health. They all seek to develop skills and resources to help students grow and learn despite the increased stresses Covid-19 has brought into their lives.

Equitable Internet Access

- ◆ Lobby internet service providers to broaden access to the internet in all communities, especially in rural areas. Ensure broadband reliability, of high quality, and affordability to all families.
- ◆ Support improvements in community infrastructures that would address barriers to broadband accessibility.
- ◆ Offer families the opportunity to purchase discounted communication devices through BOCES.
- ◆ Expand E-rate funding to families and organizations to pay for internet access.



Four County School Boards Association Legislative Committee Delegates

Bloomfield - Caroline Nevil
Canandaigua - Julianne Miller
Clyde-Savannah - Lynn Carnevale
Dundee - Robert Neu
Gananda - Bill Buchko
Geneva - Emily Fisher
Honeoye - Keith Stumbo
Lyons - Lisa Stone
Manchester-Shortsville - Jennifer Speers
Marcus Whitman - Phyllis Frantel
Marion - Amber Taber

Newark - Russ Harris, Four County SBA 1st Vice President
North Rose-Wolcott - Linda Eygnor
Penn Yan - Robin Johnson, Four County SBA President
Phelps-Clifton Springs - Sheri Scherbyn
Seneca Falls - Linda Jones
Sodus - Laura Steffler-Alampi
South Seneca - Mike Paparone
Wayne - Jennifer Schoene Co-Chair
Wayne-Finger Lakes BOCES - O.J. Sahler
Wayne-Finger Lakes BOCES - Lynn Gay Co-Chair
Williamson - Monica Fernaays

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

WOLCOTT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2020

MENGEL METZGER BARR & CO. LLP

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

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| Notes to Schedule of Expenditures of Federal Awards | 5 |
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**Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance;
and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the North Rose-Wolcott Central School District, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The North Rose-Wolcott Central School District, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the North Rose-Wolcott Central School District, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the North Rose-Wolcott Central School District, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the North Rose-Wolcott Central School District, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, the North Rose-Wolcott Central School District, New York complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

The management of the North Rose-Wolcott Central School District, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the North Rose-Wolcott Central School District, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the North Rose-Wolcott Central School District, New York's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregated remaining fund information of the North Rose-Wolcott Central School District, New York as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the North Rose-Wolcott Central School District, New York's basic financial statements. We issued our report thereon dated September 28, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Mengel, Metzger, Barz & Co. LLP

Rochester, New York
January 27, 2021

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2020

| <u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u> | <u>CFDA</u> <u>Number</u> | <u>Grantor</u> <u>Number</u> | <u>Pass-Through</u> <u>Agency</u> <u>Number</u> | <u>Pass Through</u> <u>to Subrecipients</u> | <u>Total</u> <u>Expenditures</u> |
|--|------------------------------|---------------------------------|---|--|-------------------------------------|
| U.S. Department of Education: | | | | | |
| Indirect Programs: | | | | | |
| Passed Through NYS Education Department - | | | | | |
| Special Education Cluster IDEA - | | | | | |
| Special Education - Grants to States (IDEA, Part B) | 84.027 | N/A | 0032-20-1040 | \$ - | \$ 250,234 |
| Special Education - Preschool Grants (IDEA Preschool) | 84.173 | N/A | 0033-20-1040 | - | 15,272 |
| Total Special Education Cluster IDEA | | | | <u>\$ -</u> | <u>\$ 265,506</u> |
| 21st Century Community Learning Centers | 84.287 | N/A | 0187-20-7093 | 665,514 | 1,140,223 |
| Title IIA - Supporting Effective Instruction State Grant | 84.367 | N/A | 0147-19-3590 | - | 15,767 |
| Title IIA - Supporting Effective Instruction State Grant | 84.367 | N/A | 0147-20-3590 | - | 56,877 |
| Title IV - Student Support and Academic Enrichment Program | 84.424 | N/A | 0204-20-3590 | - | 14,565 |
| McKinney-Vento Education for Homeless Children and Youth | 84.196 | N/A | 0212-20-3018 | - | 35,160 |
| McKinney-Vento Education for Homeless Children and Youth | 84.196 | N/A | 0212-20-3064 | - | 12,150 |
| Title I - School Improvement | 84.010 | N/A | 0011-18-2116 | - | 19,871 |
| Title I - Grants to Local Educational Agencies | 84.010 | N/A | 0021-20-3590 | - | 335,622 |
| Passed Through Lyons Central School District - | | | | | |
| 21st Century Community Learning Centers | 84.287 | N/A | N/A | - | 220,000 |
| Title IV - Student Support and Academic Enrichment Program | 84.424 | N/A | N/A | - | 7,836 |
| School Climate Transformation Grant | 84.184 | N/A | N/A | - | 16,488 |
| Passed Through Williamson Central School District - | | | | | |
| Title III - Immigration | 84.365 | N/A | N/A | - | 1,000 |
| Passed Through Sodus Central School District - | | | | | |
| Title IV - Student Support and Academic Enrichment Program | 84.424 | N/A | N/A | - | 11,912 |
| Total Indirect Programs | | | | <u>\$ 665,514</u> | <u>\$ 2,152,977</u> |
| Total U.S. Department of Education | | | | <u>\$ 665,514</u> | <u>\$ 2,152,977</u> |
| U.S. Department of Health and Human Services: | | | | | |
| Indirect Programs: | | | | | |
| Passed through Sodus CSD - | | | | | |
| Trauma Informed Community Schools Mental Health Awareness Training Project | 93.423 | N/A | N/A | \$ - | \$ 28,243 |
| Passed through Lyons CSD - | | | | | |
| Eastern Wayne County Mental Health Awareness Program | 93.423 | N/A | N/A | - | 13,034 |
| Total U.S. Department Health and Human Services | | | | <u>\$ -</u> | <u>\$ 41,277</u> |
| U.S. Department of Agriculture: | | | | | |
| Indirect Programs: | | | | | |
| Passed Through NYS Education Department - | | | | | |
| Child Nutrition Cluster - | | | | | |
| National School Lunch Program | 10.555 | N/A | 011701 | \$ - | \$ 275,450 * |
| National School Lunch Program-Non-Cash Assistance (Commodities) | 10.555 | N/A | 011701 | - | 40,992 * |
| National School Snack Program | 10.555 | N/A | 011701 | - | 21,452 * |
| Summer Food Service Program | 10.559 | N/A | 011701 | - | 23,676 * |
| Summer Food Service Program-COVID-19 | 10.559 | N/A | 011701 | - | 354,729 * |
| National School Breakfast Program | 10.553 | N/A | 011701 | - | 102,377 * |
| Total Child Nutrition Cluster | | | | <u>\$ -</u> | <u>\$ 818,676</u> |
| Total U.S. Department of Agriculture | | | | <u>\$ -</u> | <u>\$ 818,676</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | <u>\$ 665,514</u> | <u>\$ 3,012,930</u> |

* Major Programs

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2020

1. **Basis of Presentation:**

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the North Rose-Wolcott Central School District, New York (the District) under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

2. **Summary of Significant Accounting Policies:**

Expenditures reported on the schedule are reported on the GAAP basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. **Indirect Costs:**

The District has elected to not use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance. Indirect costs are included in the reported expenditures to the extent they are included in the federal financial reports used as the source for the data presented.

4. **Matching Costs**

Matching costs, i.e., the North Rose-Wolcott Central School District's share of certain program costs, are not included in the reported expenditures.

5. **Non-Monetary Federal Program**

The North Rose-Wolcott Central School District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (CFDA Number 10.555), and the fair market value of the food commodities received during the fiscal year is presented in the accompanying Schedule of Expenditures of Federal Awards and was considered in the North Rose-Wolcott Central School District's single audit.

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2020

I. Summary of the Auditor's Results

Financial Statements

- | | |
|---|-------------|
| a) Type of auditor's report issued | Unmodified. |
| b) Internal control over financial reporting | |
| 1. Material weaknesses identified | No. |
| 2. Significant deficiency(ies) identified | No. |
| c) Noncompliance material to financial statements noted | No. |

Federal Awards

- | | |
|--|-------------|
| a) Internal control over major programs | |
| 1. Material weaknesses identified | No. |
| 2. Significant deficiency(ies) identified | No. |
| b) Type of auditor's report issued on compliance for major programs | Unmodified. |
| c) Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) | No. |
| d) Identification of major programs | |

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|--|---|
| Child Nutrition Cluster (as defined by Uniform Guidance) | |
| 10.555 | National School Lunch Program/Non-Cash Assistance/ Snack Program |
| 10.559 | Summer Food Service Program/COVID-19 |
| 10.553 | National School Breakfast Program |

- | | |
|--|------------|
| e) Dollar threshold used to distinguish between Type A and Type B programs | \$750,000. |
| f) Auditee qualifies as low-risk auditee | Yes. |

II. Financial Statement Findings

There were no current year findings and there were no prior year findings.

III. Federal Award Findings and Questioned Costs

There were not current year findings or questioned costs and there were not prior year findings or questioned costs.

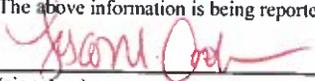
Report of the Claims Auditor

Date of Report: 1/22/2021 Warrant #0057

| <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> |
|--|-------------|---------------------|--------------------------|---------------|--|--|
| Claims which had minor deficiencies however approved by the claims auditor: | | | | | | |
| Dick Blick Company | 9/11/2020 | 142645 | A-2110-450-04-0015 | 761.84 | inv 4728700 for \$734.40 not authorized auth was dated 9/22, invoice dated 10/8 | sent back for authorization - ok to pay |
| Upstate Music Therapy | 1/13/2021 | 142674 | 2250-400-05-1000 | 250.00 | No PO | PO prior to service |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| Claims held for additional information: | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Claims Rejected: | | | | | | |
| | | | | | | |
| | | | | | | |

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)

