

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
January 13, 2022 6:00 PM VIA Zoom

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 13, 2022.

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

2. Presentations:

- Student Presentation – MS Student -
- Budget Presentation– Gary Barno

3. Reports and Correspondence:

- North Rose-Wolcott Directors – Jeremy Barnes, William Bonville, Lisa Brower, Rita Lopez
 - School Improvement Plan - Fall Update
- Board of Education Building Liaisons
 - Elementary School –Izetta Younglove
 - Middle School – John Boogaard
 - High School – Linda Eygnor
- Four County Update – Linda Eygnor, Lucinda Collier
- Handbook Committee – Lucinda Collier, Tina Reed, Paul Statskey
- Policy Committee – Paul Statskey, John Boogaard, Linda Eygnor
- Audit committee – Izetta Younglove, John Boogaard, Paul Statskey

4. Public Access to the Board:

This time is provided for residents of the District to address the Board of Education. If you would like to speak please email the District Clerk. The speaker will be allowed five minutes to address the Board of Education.

5. Consent Agenda:

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

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of December 9, 2021.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of December 16, 2021.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of December 17, 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 December 3, 8, 9, 10, 13, 14, 15, 16, 20, 22, 2021, January 3, and 4, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14521	12345	11781	13735	14506	12457	12762
12695	12429	12275	14182	14501	13546	11963
12734	12328	11133	12182	11987	13841	13292
14016	13083	13910	13979	12968	14570	
IEP Amendments						
14349	13965	14680	14679			

c. Substitute Teachers and Substitute Service Personnel

RESOLUTION

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

d. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for October 2021.

e. 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, 2021.

f. Extraclassroom Activity Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extraclassroom Activity Audit Report for the year ending June 30, 2021.

g. Personnel Items:

1. Letter of Resignation – Heather Pollock

Heather Pollock, School Monitor, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Heather Pollock as a School Monitor, effective December 23, 2021.

2. Letter of Resignation – Crystal Weigand

Crystal Weigand, National Junior Honor Society Advisor, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Crystal Weigand as National Junior Honor Society Advisor, effective December 3, 2021.

3. Letter of Resignation –Rachel Russell

Rachel Russell, School Bus Driver, has submitted a letter of resignation.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Rachel Russell as a School Bus Driver, effective January 4, 2022.

4. Appoint Teaching Assistant –Kaitlyn Bouwens

Scott Bradley recommends Kaitlyn Bouwens to fill a Teaching Assistant position.

RESOLUTION

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

Certification: Physical Education, Initial

Tenure Area: Teaching Assistant

Probationary Period: January 18, 2022-January 17, 2026

Salary: Step H \$24,222

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

5. Appoint Senior Computer Services Assistant – Dawn Foster

Lisa Brower recommends Dawn Foster to fill a Senior Computer Services Assistant position.

RESOLUTION

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

Probationary Period: January 1, 2022 – December 31, 2022

Salary: \$52,500/year

6. Appoint District MTSS Personnel

Christie Graves recommend the following individual to provide social, emotional and academic support to students through MTSS.

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 individuals to serve as MTSS Coaches and to be paid through MHAT grant funds during the 2021-2022 school year effective January 3, 2022.

<u>Name</u>	<u>Position</u>	<u>Stipend</u>
Adam Bishop	Building Coach	\$1,000 prorated

7. Tenure Appointment – Haley Hutter

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the appointment of Haley Hutter as a teacher on tenure in the Reading tenure area effective January 17, 2022.

8. Co-Curricular Appointments

The following individuals are being recommended to 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 individuals to fill a co-curricular position for the 2021-22 school year.

Name	Bldg.	Title	Step	Year	Salary
Alyssa Jackson		Athletic Event Scorekeeper/Timer			As per NRWTA Contract
Mike Virts		Athletic Event Scorekeeper/Timer			As per NRWTA Contract

9. Program Appointments

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

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2021-2022 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Renee Swetman	Grant Program Teacher	\$30.00/hour
Cary Merritt	Tutor	\$32.50/hr.
Julie Gilman	Grant Program Teacher	\$30.00/hour

10. Coaching and Athletic Department Appointments

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 2021-22 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Position		Name	Step	Years	Salary
Girls Basketball Coach (7 th Grade)	Modified	Brad LeFevre	2	4	\$3,406

11. Curriculum Writing/Professional Development

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individual to participate in curriculum writing workshops in November 2021 at \$32.50/hr.:

Julie Gilman

6. Policies:

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

a) Approval of Policies

RESOLUTION

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

3000	Community Relations	
3220	Public Participation at Board Meetings	Revised
5000	Non-Instructional/Business Operations	
5633	Gender Neutral Single-Occupancy Bathrooms	New

7. Items requiring a roll call vote:

A motion for approval is made by _____ and seconded by _____ it was adopted and the following votes were cast:

1. Bond Resolution- Capital Improvement Project

BOND RESOLUTION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT, COUNTY OF WAYNE, NEW YORK, ADOPTED JANUARY 13, 2022, AUTHORIZING A CAPITAL IMPROVEMENT PROJECT AT A COST NOT TO EXCEED \$11,100,000, AND TO EXPEND \$3,036,697 FROM THE DISTRICT’S CAPITAL RESERVE FUND, AND THE ISSUANCE AND SALE OF SERIAL BONDS OR NOTES IN AN AMOUNT NOT TO EXCEED \$8,063,303.

RECITAL

WHEREAS, the qualified voters of the North Rose-Wolcott Central School District, County of Wayne, New York (the “District”), at the special District meeting duly called and held on December 16, 2021, did vote and adopt a proposition authorizing a capital improvement project consisting of renovations, reconstruction, alterations and improvements to the District’s High School Building and campus, the District’s Elementary School Building and campus, and the District’s Maintenance Building, all to include site, access, parking and playfield improvements, demolition, utility, mechanical, plumbing and electrical improvements, the acquisition of original furnishings, fixtures and equipment and payment of professional fees and all other necessary costs incidental to such work (collectively referred to herein as the “Project”) at a total maximum estimated cost of \$11,100,000 and to pay for the Project by spending \$3,036,697 from the Capital Reserve approved by the District’s voters on May 16, 2017, the levy of a tax in the amount of \$8,063,303, subject to available State aid or to any other revenues available for such purpose, which tax shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes of the District were authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$8,063,303, and a tax was voted to pay the principal and interest on said obligations when due; and

WHEREAS, the District is a local agency pursuant to the New York State Environmental Quality Review Act (“SEQRA”), ECL Section 8-0101, et seq., and implementing regulations, 6 NYCRR Part 617 (the “Regulations”); and

WHEREAS, by resolution adopted on June 8, 2021, following review of a short form Environmental Assessment Forms (“EAF”), dated June 1, 2021, prepared by SEI Design Group, the District’s architectural firm (“SEI”), to facilitate a review of the potential environmental impacts of the Project, the Board of Education of the District carefully considered the nature and scope of the Project as set forth in the EAF, reviewed the criteria contained in Part 617.5(c)(1) and Part 617.5(c)(10) of the Regulations, and determined that the Project is a Type II Action as that term is defined in the Regulations and is not subject to review under SEQRA; and

NOW, THEREFORE BE IT RESOLVED, ON JANUARY 13, 2022, BY THE BOARD OF EDUCATION OF THE DISTRICT, (by favorable vote of not less than two thirds of all members of said board of education) AS FOLLOWS:

Section 1. Subject to the provisions of Section 3 hereof, the District is hereby authorized to accomplish the Project and purchase such furnishings, fixtures, equipment, machinery and apparatus as may be required for the purposes for which the Project is to be used and to expend therefor an amount, including preliminary costs and costs incidental thereto and to financing thereof, not to exceed the estimated maximum cost of \$11,100,000; and the said amount is hereby appropriated therefor. The estimated total cost of said specific object or purpose, including preliminary costs and costs incidental thereto and the financing thereof, is \$11,100,000 and the plan of financing includes spending \$3,036,697 from the Capital Reserve approved by the District's voters on May 16, 2017, any available funds, including state aid, and the issuance of serial bonds in the aggregate principal amount not to exceed \$8,063,303 and the levy and collection of taxes on all the taxable real property in the District to pay the principal of said bonds and the interest thereon as the same shall become due and payable, subject to applicable amounts of state assistance available or to any revenues available for such purpose from any other source. It is hereby further determined that the requirements of SEQRA have been met.

Section 2. Bonds and bond anticipation notes, including renewals thereof, of the District are hereby authorized to be issued pursuant to the provisions of the Local Finance Law of the State of New York (the "Local Finance Law"), in a principal amount not to exceed \$8,063,303 to finance said appropriation for the Project.

Section 3. The following additional matters are hereby determined and declared:

(a) Under the Local Finance Law, the period of probable usefulness of the Project is thirty (30) years pursuant to Section 11 of the Local Finance Law;

(b) Current funds are not required by the Local Finance Law to be provided prior to the issuance of the bonds and any notes issued in anticipation thereof authorized by this resolution; and

(c) The proposed maturity of the bonds authorized by this resolution will exceed five (5) years.

Section 4. The temporary use of available funds of the District, not immediately required for the purpose or purposes for which the same were raised or otherwise created, is hereby authorized pursuant to Section 165.10 of the Local Finance Law, for the capital purposes described in Section 1 of this resolution. The reasonably expected source of funds to be used to initially pay for the expenditures authorized by Section 1 of this resolution shall be from the District's General Fund. It is intended that the District shall then reimburse expenditures from the General Fund with the proceeds of the bonds and bond anticipation notes authorized by this resolution and that the interest payable on the bonds and any bond anticipation notes issued in anticipation of such bonds shall be excludable from gross income for federal income tax purposes. This resolution is intended to constitute the declaration of the District's "official intent" within the meaning of Treasury Regulation Section 1.150-2 to reimburse the expenditures authorized by this resolution with the proceeds of the bonds and bond anticipation notes authorized herein. Other than as specified in this resolution, no monies are reasonably expected to be, received, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the objects or purposes described herein.

Section 5. Each of the bonds authorized by this resolution and any bond anticipation notes issued in anticipation thereof shall contain the recital of validity as prescribed by Section 52.00 of the Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the District, payable as to both principal and interest by general tax upon all the taxable real property within the District without limitation of rate or amount. The bonds may be issued such that annual principal and interest payments will be substantially similar or declining as provided by law. The full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds and provision shall be made annually in the budget of the District of appropriation for (a) the amortization and redemption of the bonds and any notes in anticipation thereof to mature in such year and (b) the payment of interest

to be due and payable in such year.

Section 6. The validity of the bonds authorized by this resolution and of any notes issued in anticipation of the sale of said bonds may be contested only if:

- (a) such obligations are authorized for an object or purpose for which the District is not authorized to expend money, or
- (b) the provisions of law which should be complied with at the date of the publication of such resolution are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or
- (c) such obligations are authorized in violation of the provisions of the constitution.

Section 7. The power to issue and sell the bonds and any notes issued in anticipation thereof, including all powers or duties pertaining or incidental thereto, is hereby delegated to the President of the Board of Education, as Chief Fiscal Officer, except as herein provided. The bonds shall be of such terms, form and contents as may be determined by the Chief Fiscal Officer, pursuant to the Local Finance Law. The Chief Fiscal Officer is authorized to execute and deliver any documents and to take such other action as may be necessary and proper to carry out the intent and provisions hereof.

Section 8. Trespasz & Marquardt, LLP is appointed bond counsel to the District for the Project.

Section 9. This resolution shall take effect immediately. The District Clerk is hereby authorized and directed to publish a summary of the foregoing resolution, together with a Notice in substantially the form prescribed by Section 81.00 of the Local Finance Law in the newspapers having general circulation in the District and designated the official newspapers of District for such publication.

The adoption of the foregoing resolution was moved by Member _____ and seconded by Member _____ and duly put to a vote on roll call, which resulted as follows:

Lucinda Collier	Voting	___ yes	___ no
Linda Eygnor	Voting	___ yes	___ no
John Boogaard	Voting	___ yes	___ no
Tina Reed	Voting	___ yes	___ no
Jasen Sloan	Voting	___ yes	___ no
Paul Statskey	Voting	___ yes	___ no
Izetta Younglove	Voting	___ yes	___ no

The resolution was declared adopted.

Good News:

Superintendent Update:

Board Member Requests/Comments/Discussion:

Informational Items:

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.

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
December 9, 2021 6:00 PM via Zoom

PRESENT:

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

Superintendent: Michael Pullen

Assistant Superintendent for Instruction and School Improvement: Megan Paliotti

Acting Assistant Superintendent for Business and Operations: Gary Barno

District Clerk: Tina St. John

Approximately 28 students, staff and guests via Zoom

1. Call to Order/Pledge of Allegiance

President, Lucinda Collier called the meeting to order at 6:01p.m.

Approval of Agenda:

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

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of December 9, 2021.

2. Presentations:

- North Rose-Wolcott High School Student – Gordon Foro
 - North Rose-Wolcott High School Senior, Gordon Foro, presented to the board regarding his experience in the BOCES New Visions Veterinary Technician Program and the skills he has learned as a participant.
- Superintendent Update – Michael Pullen
 - Mr. Pullen shared a video with messages from the NRW Community for retiring Wayne County Sheriff Barry Virts. He thanks Sheriff Virts, an NRW graduate, for his service to the community and presented him with a plaque and some cards and artwork from students. Sheriff Virts then spoke about his experiences as an NRW student and as a Wayne County Sheriff.
- Financial Update – Gary Barno
 - Ben Maslona from Fiscal Advisors presented a summary of the financing and aide aspects of the 11.1 million dollar capital improvement project that will be presented for voter approval on December 16th. The project will have no impact on the District residents financially.
 - Gary Barno, Acting Assistant Superintendent for Business and Operations presented and answered questions regard the Five Year Financial Plan.

3. Reports and Correspondence:

- High School – Scott Bradley, Jason Shetler, Cary Merritt, Amy Wiktorowicz, Adam Hawley, Brandon Kapcinski, Nick Wojciek
 - The High School Leadership Team presented the fall update of the School Improvement Plan and answered questions.
- Board of Education Building Liaisons
 - Elementary School – Izetta Younglove
 - Ms. Younglove reported that the elementary school just completed the first trimester and they have seen a lot of growth; report cards are being sent out.
 - Ms. Younglove reported that the student council met for their first meeting. There

were 11 members present. They shared what they would like to see the student council accomplish this school year.

- Mrs. Younglove reported that the Elementary School has some special days coming up, i.e. Grinch Day, Gingerbread Day and Polar Express Day.
- Ms. Younglove reported that Jessica Eygnor donated books to the NRWE library.
- Middle School – John Boogaard
 - Mr. Boogaard reported that the Middle School has a lot of events happening between now and Christmas; the Winter Concert is occurring at the same time as the Board meeting; spirit week will be begin on December 13th.
 - Mr. Boogaard reported that there will be a door decorating contest, sponsored by the Student Council that will represent the Cougar Values.
- High School – Linda Eygnor
 - Ms. Eygnor reported that the Winter Concert will be held on December 16th, the same night as the Capital Improvement Vote so you can enjoy the concert and vote;
 - Ms. Eygnor reported that the Cougar Cupboard has received new shelving to help with storage.
 - Ms. Eygnor reported that a new Counselor has started at the High School.
- Four County School Board Association – Linda Eygnor
 - Ms. Eygnor reported he Board of Directors met for their annual meeting; Lucinda Collier presented changes for policy.
 - Ms. Eygnor reported that he Legislative Committee met and are prepared to present their concerns to the State.
 - Ms. Collier reported that she attended the Professional Development Meeting with David Little, Esq. presenting.
- Handbook Committee – Lucinda Collier, Tina Reed, Paul Statskey
 - Ms. Collier reported that handbook is moving along. The next meeting will be in January.
- Policy Committee – Paul Statskey, John Boogaard, Linda Eygnor
 - The Policy Committee submitted the following polices for a first reading:

1000	Bylaws	
1510	Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)	Revised
3000	Community Relations	
3220	Public Participation at Board Meetings	Revised
5000	Non-Instructional/Business Operations	
5633	Gender Neutral Single-Occupancy Bathrooms	New

4. Public Access to the Board:

- No one addressed the Board of Education

5. Consent Agenda:

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

a) Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of November 9, 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

November 3, 9, 10, 12, 16, 17, 18, 19, 22, 23, 24, and 30, 2021; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

13652	14645	12325	12440	12727	11384	14378
14288	14280	14652	14587	13695	14118	14331
12328	14620	12928	14031	13178	13739	14466
13292	13083	13255				
IEP Amendments						
13836	14675	14676	13965	12429	13980	13691
13755	14133	14668	14670	13910	12968	

c) Substitute Teachers and Substitute Service Personnel

RESOLUTION

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

d) Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for September 2021.

e) Award Bid for Capital Improvement Project – NRWE Masonry Restoration/Window Replacement

It is the recommendation of SEI to award the NRWE Masonry Restoration/Window Replacement Work to Upstate Restoration of NY, Inc. for the North Rose-Wolcott Central School District, 2021 Capital Improvements based on the October 5, 2021 Bid Opening in the following amounts:

\$88,888.00 Base Bid

RESOLUTION

Be it Resolved, the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes awarding a bid to the bidder deemed to be the lowest responsible meeting the bid specifications as follows.

Bidder	Items		Amount
Upstate Restoration of NY, Inc. 19 Hager Lane Pulaski, NY 13142	NRWE Masonry Restoration/ Window Replacement	Base Bid	\$88,888.00
		TOTAL	\$88,888.00

f) Long-Term Financial Plan

RESOLUTION

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

g) Approval of Combined Sports

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the participation of Sodus Central School District with the North Rose-Wolcott Girls JV & Varsity Basketball in all practices and games under the direction of the appointed North Rose-Wolcott coach, for the 2021-2022 school year.

h) Personnel Items:

1. Letter of Resignation – Laura Robinson

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Laura Robinson as a Special Education Teacher, effective December 12, 2021.

2. Letter of Resignation – Brad Steve

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Brad Steve as a Teaching Assistant effective November 12, 2021.

3. Letter of Resignation – Rachel Russell

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 Rachel Russell, contingent upon her appointment as Bus Driver, effective with the close of business November 12, 2021.

4. Letter of Resignation – Karena Anderson

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 Karena Anderson, contingent upon her appointment as a Cleaner, effective with the close of business December 12, 2021.

5. Appoint School Bus Driver – Rachel Russell

RESOLUTION

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

Probationary Period: November 15, 2021-November 14, 2022
Salary: \$17.00/hr.

6. Appoint Cleaner – Karena Anderson

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 Karena Anderson as a Cleaner conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: December 13, 2021-December 12, 2022
Salary: \$15.63/hr.

7. Appoint Teacher Aide – Chelsea Smith

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 Chelsea Smith as a Teacher Aide conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: December 13, 2021-December 12, 2022
 Salary: \$15.00/hr.

8. Creation of Instructional Position

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the creation of the teaching position in the following tenure area:

1- 1.0 FTE Music Teacher

9. Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individual to fill a co-curricular position for the 2021-22 school year.

Name	Bldg.	Title	Step	Year	Salary
Ryan Haskins	HS	Ski Club Co-Advisor	1	1	\$639.50
Michael Flaherty	HS	Ski Club Co-Advisor	1	1	\$639.50
Joseph Cahoon, Sr.		Athletic Event Scorekeeper/Timer			Volunteer
Adam Bishop		Athletic Event Scorekeeper/Timer			As per NRWTA Contract
Gary Lockwood		Athletic Event Scorekeeper/Timer			As per NRWTA Contract

10. Coaching and Athletic Department Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 2021-22 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 Volunteer Coach	JV	David Molisani			Volunteer
Boys Basketball Volunteer Assistant Coach	JV & Varsity	Joseph Cahoon, Jr.			Volunteer

11. Program Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2021-2022 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Anthony Gill	Grant Program Teacher	\$30.00/hour
Tammi Murtha	Grant Program Teacher	\$30.00/hour
Mary Ellen Stacklyn	Grant Program Teacher	\$30.00/hour
Carol Hull	Grant Program Aide	\$19.12/hour

Eryn Youngman	Grant Program Student Worker	\$12.50-07/01/21-12/30/21 \$13.20-12/31/21-06/30/22
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12. Minimum Wage Increase

RESOLVED, that the Board of Education approves the hourly rate of \$13.20 (currently \$12.50 per hour) for the following individuals, effective on and after December 31, 2021, to comport with New York State minimum wage requirements:

ANTHONY, ALAN J.	LIFEGUARD
BALCOM, COLBY D.	LIFEGUARD
BALL, ALAN	RECREATION ASSISTANT
BJERGA, GUNNAR M.	LIFEGUARD
BULLARD, JENNA S.	GRANT STUDENT WORKER
COLE, MATTHEW J.	LIFEGUARD
DAVENPORT, AUTUMN H.	LIFEGUARD
DENOTO, HAILEY	GRANT PROGRAM AIDE
FORD-REED, QUINSHAI M.	GRANT PROGRAM AIDE
FORD-REED, SEMAJ M.	GRANT STUDENT WORKER
GRAHAM, JESSICA	RECREATION ASSISTANT
HEALD, EMMA	GRANT STUDENT WORKER
JEARY, BRIAN	RECREATION ASSISTANT
KING, GRACE E.	LIFEGUARD
MAJKSZAK, CONNOR D.	LIFEGUARD
MCCARTHY, EMMA E.	GRANT STUDENT WORKER
MENDENHALL, JESSI	GRANT PROGRAM AIDE
MENDENHALL, KURSTY L.	GRANT PROGRAM AIDE
MOORE, LORRYN	GRANT PROGRAM AIDE
MORALES, NAYELI M.	LIFEGUARD
PALMER, HELEN S.	LIFEGUARD
PERROTTA, BRYN H.	GRANT PROGRAM AIDE
PLUCINIK, GEORGE P W.	LIFEGUARD
ROSE, EMMALEIGH E.	GRANT STUDENT WORKER
SEMBER, KIMBERLY	RECREATION ASSISTANT
SLOAN, JADYN	GRANT PROGRAM AIDE
STARCZEWSKI, PAIGE M.	LIFEGUARD

13. Correction Appoint Teacher – Laura Abbett

Christie Graves recommends Laura Abbett to fill an Elementary Teacher position.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the ~~four~~ *three* year probationary appointment of Laura Abbett as an Elementary Teacher conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Certification: Pre-Kindergarten, Kindergarten & Grades 1-6, Permanent
 Tenure Area: Elementary
 Probationary Period: November 1, 2021-October 31, ~~2025~~ 2024
 Salary: \$52,569, Step J

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

Good News:

- The presentations this evening
- Various Newspaper Articles
- Spirit Week

Board Member Requests/Comments/Discussion:

- Jasen Sloan thanked everyone for their support.

Informational Items:

- Claims Auditor Reports

Executive Session

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

The motion was made by Izetta Younglove and seconded by John Boogaard with motion approved 7-0.

Time entered: 7:34 p.m.

Return to regular session at 9:04 p.m.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Linda Eygnor and seconded by John Boogaard with motion approved 7-0.

Time adjourned: 9:05 p.m.

Tina St. John, Clerk of the Board of Education

NORTH ROSE-WOLCOTT CENTRAL SCHOOL
DECEMBER 16, 2021
SPECIAL SCHOOL DISTRICT MEETING OF THE VOTERS
11:45 A.M. FOYER OF THE HIGH SCHOOL

PRESENT

Chelsey Palmer, Tina St. John, Ruth Martin, Lisa Williams, Melanie Geil

CALL TO ORDER

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

Melanie Geil moved and Lisa Williams seconded the following motion.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves withholding of the reading of the Legal Notice of the Budget Vote and Election of Board members on December 16, 2021.

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

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

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

The Chairman announced that voting would proceed, the polls were declared open promptly at 12:00 noon, and that all duly qualified voters desiring to vote at any time until 9:00 pm were entitled to cast their vote.

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

At 8:55 PM, it was announced that the polls would close in five minutes.

At 9:00 PM, the polls closed. The voting results were recorded and announced at this time. Copies of the results of the vote are on file in the District Clerk's Office.

The meeting adjourned at 9:10 PM

Tina St. John, Clerk of the Board of Education

TALLY SHEET
 North Rose-Wolcott CSD
 Special School District Meeting of the Voters
 Date: December 16, 2021

	TOTALS	
	YES	NO
Proposition	117	26

UNOFFICIAL

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION SPECIAL MEETING
December 17, 2021 4:00 PM via Zoom

PRESENT:

BOE Members: Lucinda Collier, Linda Eygnor, Tina Reed, John Boogaard, Paul Statskey, Izetta Younglove

Absent: Jasen Sloan

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 3 students, staff and guests via Zoom

1. Call to Order/Pledge of Allegiance

President, Lucinda Collier called the meeting to order at 4:01p.m.

Approval of Agenda:

Motion for approval was made by Izetta Younglove and seconded by Linda Eygnor 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 December 17, 2021.

2. Consent Agenda:

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

a) 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.

b) Personnel Items:

1. Letter of Resignation – Karol Mumby

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation of Karol Mumby as a Clerk Typist effective December 17, 2021.

2. Appoint Food Service Helper – Tonja Ticconi

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 Tonja Ticconi as a Food Service Helper conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: December 20, 2021-December 19, 2022

Salary: \$15.00/hr.

3. Appoint Maintenance Worker – Joseph Durell

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 Joseph Durell as a Maintenance Worker conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87 as follows:

Probationary Period: December 13, 2021-December 12, 2022
Salary: \$18.00/hr.

4. Permanent Appointment –Brielle LaBounty

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Brielle LaBounty as Messenger effective December 14, 2021.

5. Appoint District MTSS Personnel

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 individuals to serve as MTSS Coaches and to be paid through MHAT grant funds during the 2021-2022 school year effective December 20, 2021.

<u>Name</u>	<u>Position</u>	<u>Stipend</u>
Wendy Hawkinson	Building Coach	\$1,000 prorated

6. Approve Terms & Conditions of Employment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools, approves the Amended Terms and Conditions of Employment Agreements for employees designated as confidential for the 2021-22 school year. The Agreements are on file with the District Clerk.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools, approves the Terms and Conditions of Employment Agreement for the Assistant Superintendent for Instruction and School Improvement for the period of July 1, 2022 – June 30, 2023. The Agreement is on file with the District Clerk.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools, approves the Terms and Conditions of Employment for the Director of Human Resources for the period of July 1, 2022 – June 30, 2023. The Agreement is on file with the District Clerk.

7. North Rose - Wolcott Administrators' Association Contract Ratification

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools, hereby ratifies and approves Collective Bargaining Agreement between the Superintendent of Schools of the North Rose-Wolcott Central School District and the North Rose-Wolcott Administrators' Association for the period covering January 1, 2022 through June 30, 2025. The Collective Bargaining Agreement is on file with the District Clerk.

3. Items requiring a roll call vote:

a. Appoint Architect– SEI Design Group

WHEREAS, the Board of Education of the North Rose-Wolcott Central School District is familiar with the personnel, work, and professional services of the architectural firm SEI Design Group, and believes this firm to

provide quality work and services and to be knowledgeable in their field, particularly in regard to New York State public school districts; and

WHEREAS, the voters of the North Rose-Wolcott Central School District (“School District”) authorized by referendum a capital project entailing the improvement and renovation of the District’s buildings, and known as the 2021 Capital Improvement Project: Renovations And Improvements of the District High School, Elementary School and Maintenance Building (“2021 Capital Project”);

WHEREAS, the Board of Education believes that it is in the best interests of the North Rose-Wolcott Central School District to appoint the Architectural Firm as the School District’s architect for the 2021 Capital Project, to perform such duties, work and assignments as the Superintendent of Schools or his designee believes the firm to be best suited and consistent with the School District’s best interests;

THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT that it hereby appoints SEI Design Group, D.P.C., as the architect for the North Rose-Wolcott Central School District for the 2021 Capital Improvement Project and charges its Superintendent of Schools or his designee(s) to specify to the firm the projects and assignments for which the Architectural Firm shall provide professional services, as the Superintendent of Schools deems advisable and in the best interests of the North Rose-Wolcott Central School District for the 2021 Capital Project.

BE IT IS FURTHER RESOLVED, and the Board hereby authorizes the Superintendent of Schools and his designee(s) to negotiate such terms and agreements as are necessary to give effect to this resolution with the above-specified firm, for review and approval of the Board of Education.

BE IT FURTHER RESOLVED, that this resolution takes effect immediately upon its adoption.

A motion for approval is made by Tina Reed and seconded by John Boogaard it was adopted and the following votes were cast:

Lucinda Collier	Voting	<u>X</u>	yes	_____	no
Linda Eygnor	Voting	<u>X</u>	yes	_____	no
John Boogaard	Voting	<u>X</u>	yes	_____	no
Tina Reed	Voting	<u>X</u>	yes	_____	no
Jasen Sloan	Voting		absent		
Paul Statskey	Voting	<u>X</u>	yes	_____	no
Izetta Younglove	Voting	<u>X</u>	yes	_____	no

b. Appoint Construction Management – DGA Builders, LLC

WHEREAS, the Board of Education of the North Rose-Wolcott Central School District is familiar with the personnel, work, and professional services of the Construction Management Contractor, DGA Builders, LLC and believes this contractor to provide quality work and services and to be knowledgeable in their field, particularly in regard to New York State public school districts; and

WHEREAS, the voters of the North Rose-Wolcott Central School District (“School District”) authorized by referendum a capital project entailing the improvement and renovation of the District’s buildings, and known as the 2021 Capital Improvement Project: Renovations And Improvements of the District High School, Elementary School and Maintenance Building (“2021 Capital Project”);

WHEREAS, the Board of Education believes that it is in the best interests of the North Rose-Wolcott Central School District to appoint the Construction Management Contractor as the School District’s construction contractor for the 2021 Capital Project, to perform such duties, work and assignments as the Superintendent of Schools or his designee believes the firm to be best suited and consistent with the School District’s best interests;

THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT that it hereby appoints DGA Builders, LLC, as the Construction Management Contractor for the North Rose-Wolcott Central School District for the 2021 Capital Improvement Project and charges its Superintendent of Schools or his designee(s) to specify to the firm the projects and assignments for which the Construction Management Contractor shall provide professional services, as the Superintendent of Schools deems advisable and in the best interests of the North Rose-Wolcott Central School District for the 2021 Capital Project.

BE IT IS FURTHER RESOLVED, and the Board hereby authorizes the Superintendent of Schools and his designee(s) to negotiate such terms and agreements as are necessary to give effect to this resolution with each above-specified firm, for review and approval of the Board of Education.

BE IT FURTHER RESOLVED, that this resolution takes effect immediately upon its adoption.

A motion for approval is made by Linda Eygnor and seconded by Tina Reed it was adopted and the following votes were cast:

Lucinda Collier	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Linda Eygnor	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
John Boogaard	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Tina Reed	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Jasen Sloan	Voting	absent	
Paul Statskey	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Izetta Younglove	Voting	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

Board Member Requests/Comments/Discussion:

- No requests/comments/discussion

Executive Session

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

The motion was made by Tina Reed and seconded by John Boogaard with motion approved 6-0.

Time entered: 4:05 p.m.

Return to regular session at 4:51p.m.

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by John Boogaard and seconded by Izetta Younglove with motion approved 6-0.

Time adjourned: 4:52 p.m.

Tina St. John, Clerk of the Board of Education

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the North Rose-Wolcott Central School District for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of North Rose-Wolcott Central School District for the year ended June 30, 2021, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 21, 2021

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

For Year Ended June 30, 2021

<u>High School:</u>	<u>Cash Balance</u> <u>July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2021</u>
Class of 2019	\$ 117	\$ -	\$ 117	\$ -
Class of 2020	4,327	500	3,757	1,070
Class of 2021	5,571	4,564	9,404	731
Class of 2022	3,876	2,579	1,837	4,618
Class of 2023	(710)	4,317	2,518	1,089
Class of 2024	-	410	19	391
Activities Account	2,210	318	1,824	704
Art Club	5,763	-	150	5,613
AV Club	(46)	-	-	(46)
Band Fund	2,527	-	-	2,527
Choir	873	-	-	873
Cougar Cupboard	2,621	140	268	2,493
Dramatic Productions	1,390	-	-	1,390
FBLA	919	207	-	1,126
Interact Club	174	-	-	174
Music Productions	10,036	658	5,304	5,390
NHS	690	265	46	909
Outdoor Club	-	4	-	4
School Store	2,951	-	-	2,951
Science Club	109	-	-	109
Ski Club	1,162	-	-	1,162
Student Athlete Association	7,592	135	-	7,727
Student Council	8,112	418	718	7,812
Tax	1,348	1,498	968	1,878
Varsity Club	4,558	80	254	4,384
Yearbook Club	3,990	8,880	14,228	(1,358)
Total High School	<u>\$ 70,160</u>	<u>\$ 24,973</u>	<u>\$ 41,412</u>	<u>\$ 53,721</u>

<u>Middle School:</u>	Cash Balance <u>July 1, 2020</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2021</u>
AV	\$ 2,560	\$ -	\$ 2,560	\$ -
Choir	4,722	-	-	4,722
Treasurer's Club	73	54	-	127
Foreign Language	679	-	679	-
Health Club	120	-	120	-
Honor's Trip	6,090	-	960	5,130
LTD Charitable	980	-	980	-
National Jr. Honor Society	1,008	-	930	78
Student Council	12,824	4,497	2,968	14,353
Tax	1,072	-	342	730
Wrestling Club	158	-	158	-
Yearbook	5,767	1,288	465	6,590
Total Middle School	<u>\$ 36,053</u>	<u>\$ 5,839</u>	<u>\$ 10,162</u>	<u>\$ 31,730</u>
<u>North Rose Elementary:</u>				
Student Council	<u>\$ 3,417</u>	<u>\$ 251</u>	<u>\$ -</u>	<u>\$ 3,668</u>
GRAND TOTAL	<u><u>\$ 109,630</u></u>	<u><u>\$ 31,063</u></u>	<u><u>\$ 51,574</u></u>	<u><u>\$ 89,119</u></u>

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

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2021

(Note 1) Accounting Policy:

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

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

(Note 2) Cash and Cash Equivalents:

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

(Note 3) COVID-19

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

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, limited activities and student involvement in the Extraclassroom activities and transactions have resulted from the date of closure through the end of the 2020-21 fiscal year.

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the North Rose-Wolcott Central School District's Extraclassroom Activity Funds for the year ended June 30, 2021. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

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

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

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

High School:

Prior Year Deficiencies Pending Corrective Action –

Deficit Balances

1. As indicated on the statement of cash receipts and disbursements, the AV Club had deficit cash balance of \$46 at June 30, 2021.
2. As indicated on the statement of cash receipts and disbursements, the Yearbook Club had a deficit cash balance of \$1,358 at June 30, 2021.

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

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

Receipts

Our examination of receipts revealed three instances in the Yearbook Club, Class of 2024, and Activities Account 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.

Recording Transactions

During our examination, we noted the that 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.

We recommend the Administration reviews this item during this next fiscal year and implement the appropriate corrective action.

Current Year Deficiency in Internal Control –

Profit and Loss Statements

During our examination, we noted two instances where revenues and expenses were not easily traceable from the Profit and Loss Statement to the general ledger.

We recommend the Student Treasurer together with the Faculty Advisor prepare profit and loss statements at the close of each fund-raising event which should be given to the Central Treasurer and be retained for our review at year end.

Middle School:

Current Year Deficiency in Internal Control –

Sales Tax

During the course of our examination, we noted a three instances in which sales tax was not paid on the purchases of t-shirts.

We recommend the District continue to monitor this situation in order to conform with New York State Sales Tax Law.

Elementary School:

Current Year Deficiency in Internal Control –

General Accountability

During our examination a general ledger through the end of the fiscal year was not available for our review. Through examination of the bank statements, we noted the only activity for the elementary school were three deposits from a corporate donor program throughout the fiscal year.

We recommend the Administration reviews this item during this next fiscal year and implement the appropriate corrective action.

Other Items:

The following items are not considered to be deficiencies in internal control, however, we consider them other items 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 2020-2021 fiscal year:

<u>High School</u>		<u>Middle School</u>
AV Club	Interact Club	Choir Club
Band Fund	School Store	
Choir Club	Science Club	
Dramatic Productions	Ski 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.

Related Party –

During the course of our examination we noted that several clubs are conducting business with a company owned by the spouse of the Middle School Central Treasurer.

While we did not note any irregularities, this situation should be monitored to strengthen internal accounting controls.

Prior Year Recommendations:

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

High School:

1. The ending balances for each club on the statement of activities was in agreement with the final general ledger that was provided.

Middle School:

1. There were no fundraisers requiring the preparation of profit and loss statements during the 2020-21 fiscal year.

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

Rochester, New York
December 21, 2021

Mengel, Metzger, Baw & Co. LLP

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

WOLCOTT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2021



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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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, 2021. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2021.

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, 2021, 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 24, 2021, 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, Barw & Co. LLP

Rochester, New York
December 20, 2021

**NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDED JUNE 30, 2021**

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance</u> <u>Listing</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>U.S. Department of Education:</u>					
<u>Indirect Programs:</u>					
<u>Passed Through NYS Education Department -</u>					
<u>Special Education Cluster IDEA -</u>					
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-20-1040	\$ -	\$ 17,095
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	0032-21-1040	-	385,980
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-20-1040	-	1,416
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-21-1040	-	16,191
<i>Total Special Education Cluster IDEA</i>				\$ -	\$ 420,682
<u>Education Stabilization Funds -</u>					
CARES Act - ESSER	84.425D	N/A	5890-21-3590	\$ -	\$ 307,000 *
CARES Act - GEER	84.425C	N/A	5895-21-3590	-	52,031 *
<i>Total Education Stabilization Funds</i>				\$ -	\$ 359,031
21st Century	84.287C	N/A	0187-21-7093	658,000	1,173,193 *
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-21-3590	-	40,602
Title IV - Student Support and Academic Enrichment Program	84.424	N/A	0204-21-3590	-	25,449
Title VII - Education for Homeless Children & Youth	84.196	N/A	0212-20-3064	-	7,850
Title VII - Education for Homeless Children & Youth	84.196	N/A	0212-20-3018	-	9,840
Title VII - Education for Homeless Children & Youth	84.196	N/A	0212-21-3064	-	13,999
Title VII - Education for Homeless Children & Youth	84.196	N/A	0212-21-3018	-	22,374
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-21-3590	-	271,719
<u>Passed Through Lyons Central School District -</u>					
21st Century	84.287C	N/A	N/A	-	211,166 *
<u>Passed Through Williamson Central School District -</u>					
Title III - Immigrant	84.365	N/A	N/A	-	867
<u>Passed Through Sodus Central School District -</u>					
Title IV - Student Support and Academic Enrichment Program	84.424	N/A	N/A	-	16,000
Title IV - Student Support and Academic Enrichment Program	84.424	N/A	N/A	-	4,365
Total U.S. Department of Education				\$ 658,000	\$ 2,577,137
<u>U.S. Department of Health and Human Services:</u>					
<u>Indirect Program:</u>					
<u>Passed through Sodus Central School District -</u>					
Trauma Informed Community Schools Mental Health Awareness	93.423	N/A	N/A	\$ -	\$ 5,948
<u>Passed through Lyons Central School District -</u>					
Trauma Informed Community Schools Mental Health Awareness	93.423	N/A	N/A	-	13,824
Total U.S. Department of Health and Human Services				\$ -	\$ 19,772
<u>U.S. Department of Agriculture:</u>					
<u>Indirect Programs:</u>					
<u>Passed Through NYS Education Department -</u>					
<u>Child Nutrition Cluster -</u>					
Summer Food Service Program - COVID	10.559	N/A	651501060000	\$ -	\$ 1,395,299
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	N/A	651501060000	-	18,077
National School Snack Program	10.555	N/A	651501060000	-	691
<i>Total Child Nutrition Cluster</i>				\$ -	\$ 1,414,067
Total U.S. Department of Agriculture				\$ -	\$ 1,414,067
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 658,000	\$ 4,010,976

* Major Programs

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2021

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, 2021. 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, 2021

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>
CFDA #84.287C	21 st Century
Education Stabilization Funds	
CFDA #84.425D	CARES Act - EESER
CFDA #84.425C	CARES Act - GEER

- | | |
|--|------------|
| 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.



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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Gary Barno
Acting Assistant Superintendent
for Business and Operations

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Board of Education
Michael Pullen, Superintendent of Schools

FROM: Gary Barno, Acting Ass't Superintendent for Business and Operations

SUBJECT: Changes to Monthly Treasurer's Report

DATE: January 3, 2022

I have requested our Treasurer to change the format of the monthly treasurer's report beginning with the October treasurers report with the goal of enhancing these reports to make them more meaningful and to conform with NYSED cash management reporting guidelines.

The following bullets summarize these changes:

CASH

- A Cash Summary Report that classifies cash under 3 categories.
 - Cash checking\savings
 - Money market accounts
 - Cash investments by fund
- The cash summary report also details and summarizes total cash reserve balances each month.
- Adds an Analysis of Cash Report that provides a detail of cash inflows (the major cash receipts) and cash outflows (payroll, check disbursements and debt service payments) from beginning of the month to end of the month and net transfers between funds for the month. Secondly, this report continues to provide a reconciliation between bank balances and book balances by fund.

REVENUE REPORTS

- No Changes

BUDGET STATUS REPORTS

- GENERAL FUND
 - Provides headings and subtotals by major functional groups (ie, General Support, Instruction, Transportation, etc.).
- SCHOOL LUNCH FUND
 - Provides detail of budget\expenditure type rather than by function.
- SPECIAL AID AND CAPITAL BUDGET STATUS REPORTS
 - Provides budget\expenditures by grant and by individual capital projects respectively.

OTHER

- Eliminates monthly trial balances since these reports are not required and can be misleading prior to the recording of various receivables and accruals and the annual closing of revenues and expenditures to fund balances at year end. In addition, by eliminating the trial balance sheets, the other reports (cash, revenue, budget) can be presented after year end in a timelier basis. (i.e., the June report is not presented for months pending completion of the annual audit.)

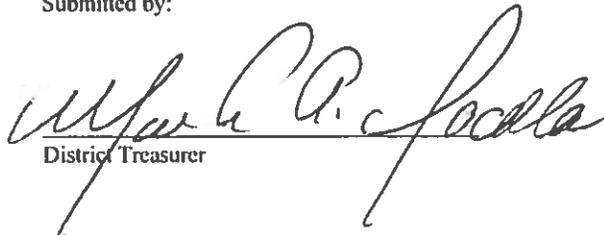
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING OCTOBER 31, 2021

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

Submitted by:



District Treasurer

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING OCTOBER 31, 2021**

<u>CASH</u>	GENERAL FUND	SCHOOL LUNCH FUND	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Checking / Savings	\$ 7,277,774.96	\$ 128,100.88	\$ 74,536.43	\$ 47,373.43	\$ 583,491.80	\$ 190,204.63	\$ 1,633,167.87	\$ 9,934,650.00
Money Market	364,777.24	-	-	-	-	-	-	364,777.24
LIQUID Investments \ NYCLASS	3,338,719.74	-	60,002.48	-	1,800,024.77	-	-	5,198,746.99
Fund Totals	\$ 10,981,271.94	\$ 128,100.88	\$ 134,538.91	\$ 47,373.43	\$ 2,383,516.57	\$ 190,204.63	\$ 1,633,167.87	\$ 15,498,174.23
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 150,556.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,556.31
Unemployment Insurance Reserve	31,258.65	-	-	-	-	-	-	31,258.65
ERS Retirement Contribution Reserve	1,549,690.32	-	-	-	-	-	-	1,549,690.32
Retirement Contribution Reserve - TRS Subfund	406,528.96	-	-	-	-	-	-	406,528.96
Liability Reserve	967,462.51	-	-	-	-	-	-	967,462.51
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	97,805.80	-	-	-	-	-	-	97,805.80
Capital Building Reserve	3,037,013.67	-	-	-	-	-	-	3,037,013.67
Capital Bus Reserve - 2019	1,239,500.53	-	-	-	-	-	-	1,239,500.53
Debt Service Reserve	-	-	-	-	-	-	1,633,167.87	1,633,167.87
Reserve Fund Totals	\$ 7,522,680.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,633,167.87	\$ 9,155,848.16

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING OCTOBER 31, 2021**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 12,096,853.37	\$ 191,506.74	\$ 134,536.56	\$ 93,478.14	\$ 2,990,651.14	\$ 191,861.91	\$ 1,633,154.20	17,332,042.06
Add: Cash Receipts								
School Taxes / Penalties / PILOTS	2,235,728.38	-	-	-	-	-	-	2,235,728.38
State Aid	82,232.27	-	-	-	-	-	-	82,232.27
BOCES Aid	-	-	-	-	-	-	-	-
Meal Sales	-	608.55	-	-	-	-	-	608.55
Grant Aid	240,000.00	-	-	13,000.00	-	-	-	253,000.00
School Lunch Aid	23,636.00	-	-	-	-	-	-	23,636.00
Interest Earnings	205.26	-	2.35	-	64.04	-	13.67	285.32
Miscellaneous Receipts	26,180.07	55.10	-	5,689.35	-	-	-	31,924.52
Total Cash Receipts	\$ 2,607,981.98	\$ 663.65	\$ 2.35	\$ 18,689.35	\$ 64.04	\$ -	\$ 13.67	\$ 2,627,415.04
Less: Cash Disbursements								
Payroll Transfers & Disbursements	1,133,771.95	27,802.77	-	133,620.88	-	-	-	1,295,195.60
Check Disbursements	2,504,769.35	36,266.74	-	16,195.29	607,198.61	1,657.28	-	3,166,087.27
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 3,638,541.30	\$ 64,069.51	\$ -	\$ 149,816.17	\$ 607,198.61	\$ 1,657.28	\$ -	\$ 4,461,282.87
Net Transfers In (Out)	\$ (85,022.11)	\$ -	\$ -	\$ 85,022.11	\$ -	\$ -	\$ -	\$ -
Cash Balances - End of Month	\$ 10,981,271.94	\$ 128,100.88	\$ 134,538.91	\$ 47,373.43	\$ 2,383,516.57	\$ 190,204.63	\$ 1,633,167.87	\$ 15,498,174.23
Bank Reconciliation								
Outstanding Checks	996,642.07	13.85	600.00	85,848.48	12,183.00	-	-	1,095,287.40
Items in Transit	-	-	-	(85,022.11)	-	-	-	(85,022.11)
Bank Statement Balances	\$ 11,977,914.01	\$ 128,114.73	\$ 135,138.91	\$ 48,199.80	\$ 2,395,699.57	\$ 190,204.63	\$ 1,633,167.87	\$ 16,508,439.52

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,117,584.00	0.00	10,117,584.00	9,008,675.75	1,108,908.25	
1081.000		Oth. Paymts in Lieu of Ta	13,273.00	0.00	13,273.00	0.00	13,273.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	1,108,908.25		1,108,908.25
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	5,308.22	14,691.78	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	20.00		20.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	475.50	2,024.50	
1489.050		Other Charges- Summ Drive Ed	0.00	0.00	0.00	-200.00	200.00	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	2,308.00		1,558.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	415.00	1,585.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	-1,115.83	41,115.83	
2401.000		Interest & Earnings	25,000.00	0.00	25,000.00	602.27	24,397.73	
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	931.43		931.43
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	0.00	200,000.00	
2701.001		Refund PY exp-payables	8,000.00	0.00	8,000.00	125.18	7,874.82	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	2,449.05		2,449.05
2705.000		Gifts and Donations	0.00	3,515.00	3,515.00	3,515.00		
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	1,310.21	8,689.79	
3101.000		Basic Formula Aid-Gen Aid	18,174,513.00	0.00	18,174,513.00	689,555.22	17,484,957.78	
3101.010		Basic Formula Aid-Excess	605,935.00	0.00	605,935.00	0.00	605,935.00	
3102.000		Lottery Aid (Sect 3609a E	0.00	0.00	0.00	1,388,013.01		1,388,013.01
3102.010		Lottery Grant	0.00	0.00	0.00	137,053.78		137,053.78
3103.000		BOCES Aid (Sect 3609a Ed	1,785,358.00	0.00	1,785,358.00	0.00	1,785,358.00	
3260.000		Textbook Aid (Incl Txtbk/	64,403.00	0.00	64,403.00	0.00	64,403.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	150,000.00	0.00	150,000.00	7,646.40	142,353.60	
5050.000		Interfund Trans. for Debt	45,000.00	0.00	45,000.00	0.00	45,000.00	
Total GENERAL FUND			31,748,946.00	3,515.00	31,752,461.00	12,355,996.44	22,035,398.08	2,638,933.52

* 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: 10/31/2021

Fiscal Year: 2022

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	373.50		373.50
1445.000		Other Cafeteria Sales	0.00	0.00	0.00	4,978.14		4,978.14
2770.000		Misc Rev Local Sources (S	0.00	0.00	0.00	90.03		90.03
3190.010		State Reimburse-Brk	0.00	0.00	0.00	1,769.00		1,769.00
3190.020		State Reimburse-Lnch	0.00	0.00	0.00	1,405.00		1,405.00
3190.060		Sum Food Svs Prog for Chi	0.00	0.00	0.00	784.00		784.00
4190.000		Emer Oper Cost Reimb Prog	0.00	0.00	0.00	704.00		704.00
4190.010		Fed Reimbursement-Brk	0.00	0.00	0.00	42,817.00		42,817.00
4190.020		Fed Reimbursement-Lnch	0.00	0.00	0.00	82,215.00		82,215.00
4190.040		Fed Reimbursement (Snack)	0.00	0.00	0.00	720.00		720.00
4192.000		Sum Food Svs Prog for Chi	0.00	0.00	0.00	22,148.00		22,148.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	158,003.67	0.00	158,003.67

* 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: 10/31/2021

Fiscal Year: 2022

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	4.83		4.83
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	4.83	0.00	4.83

* 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: 10/31/2021

Fiscal Year: 2022

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
E22-4289.018	E22	MKV BASELINE	45,000.00	0.00	45,000.00	9,000.00	36,000.00	
ESR-4289.000	ESR	Other Federal Aid	0.00	0.00	0.00	1,076,347.38		1,076,347.38
F22-4289.018	F22	MKV ENHANCED	20,000.00	0.00	20,000.00	4,000.00	16,000.00	
G22-4289.018	G22	NRE 21ST CCLC ELEM	1,200,000.00	0.00	1,200,000.00	240,000.00	960,000.00	
H22-3289.015	H22	Sec 4408-Sch Age JI/Ag-Su	343,486.00	0.00	343,486.00	5,689.35	337,796.65	
W21-4289.000	W21	Other Federal Aid	1,132.60	0.00	1,132.60	1,565.83		433.23
X21-4289.000	X21	Other Federal Aid	1,681.65	0.00	1,681.65	8,506.93		6,825.28
Total SPECIAL AID FUND			1,611,300.25	0.00	1,611,300.25	1,345,109.49	1,349,796.65	1,083,605.89

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/31/2021
 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

Revenue Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
CAP-5031.080	CAP	Interfund Transfers	100,000.00	0.00	100,000.00	0.00	100,000.00	
Total CAPITAL FUND			100,000.00	0.00	100,000.00	0.00	100,000.00	0.00

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	7,950.22		7,950.22
Total CUSTODIAL FUND			0.00	0.00	0.00	7,950.22	0.00	7,950.22

* 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: 10/31/2021

Fiscal Year: 2022

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	282.16		282.16
Total DEBT SERVICE			0.00	0.00	0.00	282.16	0.00	282.16

Selection Criteria

Criteria Name: Last Run
 As Of Date: 10/31/2021
 Suppress revenue accounts with no activity
 Sort by: Fund/Subfund
 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: 10/31/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
1010	Board Of Education	35,200.00	6,201.00	41,401.00	10,640.64	15,496.93	15,263.43
1040	District Clerk	7,467.00	0.00	7,467.00	2,139.04	4,277.96	1,050.00
1060	District Meeting	5,200.00	0.00	5,200.00	0.00	3,250.00	1,950.00
1240	Chief School Administrator	273,475.00	0.00	273,475.00	90,732.65	164,060.81	18,681.54
1310	Business Administration	514,176.00	0.00	514,176.00	132,862.30	351,311.00	30,002.70
1320	Auditing	25,732.00	13,150.00	38,882.00	10,451.20	27,952.40	478.40
1325	Treasurer	600.00	0.00	600.00	278.67	128.00	193.33
1330	Tax Collector	15,408.00	0.00	15,408.00	6,314.54	7,344.11	1,749.35
1345	Purchasing	52,340.00	0.00	52,340.00	18,666.04	36,604.96	-2,931.00
1420	Legal	109,344.00	150,000.00	259,344.00	47,262.63	207,687.37	4,394.00
1430	Personnel	104,825.00	0.00	104,825.00	22,216.19	63,824.31	18,784.50
1480	Public Information and Services	115,247.00	41,100.00	156,347.00	24,151.98	88,366.80	43,828.22
1620	Operation of Plant	1,680,616.00	80,528.51	1,761,144.51	442,927.05	1,139,807.73	178,409.73
1621	Maintenance of Plant	278,736.00	6,377.36	285,113.36	14,132.88	28,499.38	242,481.10
1670	Central Printing & Mailing	50,000.00	0.00	50,000.00	0.00	25,000.00	25,000.00
1680	Central Data Processing	339,853.00	6,868.34	346,721.34	86,659.70	260,061.64	0.00
1910	Unallocated Insurance	145,000.00	0.00	145,000.00	53,638.50	0.00	91,361.50
1920	School Association Dues	11,000.00	0.00	11,000.00	100.00	9,154.00	1,746.00
1950	Assessments on School Property	22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
1964	Refund on Real Property Taxes	1,000.00	0.00	1,000.00	2,421.67	0.00	-1,421.67
1981	BOCES Administrative Costs	196,701.00	7,000.00	203,701.00	39,340.05	157,360.21	7,000.74
Subtotal of 1 GENERAL SUPPORT		3,983,920.00	311,225.21	4,295,145.21	1,004,935.73	2,590,187.61	700,021.87
2 INSTRUCTION							
2010	Curriculum Devel and Suprvsn	313,177.00	-8,930.00	304,247.00	106,794.16	148,336.98	49,115.86
2020	Supervision-Regular School	775,606.00	9,112.13	784,718.13	252,740.62	505,263.74	26,713.77
2070	Inservice Training-Instruction	149,352.00	0.00	149,352.00	39,106.49	96,895.51	13,350.00
2110	Teaching-Regular School	6,409,108.00	-3,464.06	6,405,643.94	1,137,607.70	4,515,267.31	752,768.93
2250	Prg For Sdnts w/Disabil-Med Elgble	5,103,977.00	150,221.91	5,254,198.91	1,043,458.09	4,313,707.55	-102,966.73
2280	Occupational Education(Grades 9-12)	615,285.00	0.00	615,285.00	123,057.00	492,228.00	0.00
2330	Teaching-Special Schools	204,598.00	-20,500.00	184,098.00	43,540.67	114,400.00	26,157.33
2610	School Library & AV	258,969.00	36.12	259,005.12	30,501.62	134,587.99	93,915.51
2630	Computer Assisted Instruction	1,329,273.00	16,696.30	1,345,969.30	215,049.76	1,099,592.00	31,327.54
2810	Guidance-Regular School	334,009.00	18,529.83	352,538.83	85,377.65	210,786.10	56,375.08
2815	Health Svcs-Regular School	145,084.00	2,763.92	147,847.92	22,416.43	79,283.07	46,148.42
2820	Psychological Svcs-Reg Schl	221,016.00	0.00	221,016.00	39,713.68	182,791.32	-1,489.00
2825	Social Work Svcs-Regular School	62,015.00	0.00	62,015.00	10,489.00	52,445.00	-919.00
2850	Co-Curricular Activ-Reg Schl	95,610.00	0.00	95,610.00	-1,115.00	41,140.00	55,585.00
2855	Interscholastic Athletics-Reg Schl	473,702.00	39,424.00	513,126.00	142,721.22	116,657.06	253,747.72
Subtotal of 2 INSTRUCTION		16,490,781.00	203,890.15	16,694,671.15	3,291,459.09	12,103,381.63	1,299,830.43

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5 PUPIL TRANSPORTATION							
5510	District Transport Svcs-Med Elgble	1,386,211.00	1,735.01	1,387,946.01	306,284.98	685,852.62	395,808.41
5530	Garage Building	62,400.00	0.00	62,400.00	685.46	7,401.54	54,313.00
5581	Transportation from Boces	10,000.00	0.00	10,000.00	2,000.00	8,000.00	0.00
Subtotal of 5 PUPIL TRANSPORTATION		1,458,611.00	1,735.01	1,460,346.01	308,970.44	701,254.16	450,121.41
7 COMMUNITY SERVICES							
7310	Youth Program	138,572.00	0.00	138,572.00	0.00	47,525.02	91,046.98
8060	Civic Activities	82,876.00	360.00	83,236.00	7,878.00	1,445.00	73,913.00
Subtotal of 7 COMMUNITY SERVICES		221,448.00	360.00	221,808.00	7,878.00	48,970.02	164,959.98
9 UNDISTRIBUTED							
9010	State Retirement	455,983.00	0.00	455,983.00	125,239.23	306,760.92	23,982.85
9020	Teachers' Retirement	1,035,785.00	0.00	1,035,785.00	175,734.89	647,253.70	212,796.41
9030	Social Security	962,451.00	0.00	962,451.00	196,597.99	667,616.82	98,236.19
9040	Workers' Compensation	150,540.00	0.00	150,540.00	75,270.00	0.00	75,270.00
9045	Life Insurance	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00
9050	Unemployment Insurance	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
9060	Hospital, Medical, Dental Insurance	3,921,915.00	-145,000.00	3,776,915.00	1,479,743.25	0.00	2,297,171.75
9089	Other (specify)	63,600.00	2,000.00	65,600.00	15,765.57	0.00	49,834.43
9711	Serial Bonds-School Construction	3,178,042.00	0.00	3,178,042.00	0.00	0.00	3,178,042.00
9901	Transfer to Other Funds	117,270.00	0.00	117,270.00	0.00	0.00	117,270.00
9950	Transfer to Capital Fund	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
Subtotal of 9 UNDISTRIBUTED		10,089,186.00	-143,000.00	9,946,186.00	2,068,350.93	1,621,631.44	6,256,203.63
Total GENERAL FUND		32,243,946.00	374,210.37	32,618,156.37	6,681,594.19	17,065,424.86	8,871,137.32

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		320,200.00	0.00	320,200.00	78,247.11	215,970.39	25,982.50
200 Equipment		2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
400 Contractual SFSP		5,150.00	339.77	5,489.77	540.64	4,864.00	85.13
414 Food		486,975.00	0.00	486,975.00	49,623.85	224,276.11	213,075.04
418 Net Cost of Food Used		70,000.00	0.00	70,000.00	0.00	0.00	70,000.00
419 Net Cost of Food Used		0.00	0.00	0.00	700.15	0.00	-700.15
450 Materials & Supplies SFSP		49,250.00	0.00	49,250.00	5,334.08	25,832.14	18,083.78
800 Employee Benefits		98,275.00	0.00	98,275.00	28,448.93	16,521.68	53,304.39
802 ERS		33,500.00	0.00	33,500.00	9,432.19	24,742.02	-674.21
Total SCHOOL LUNCH FUND		1,065,850.00	339.77	1,066,189.77	172,326.95	512,206.34	381,656.48

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		212,700.00	0.00	212,700.00	42,767.86	6,298.92	163,633.22
ARP American Rescue Plan Act		2,419,704.00	0.00	2,419,704.00	0.00	0.00	2,419,704.00
C22 4 Year Old UPK Grant		608,588.00	0.00	608,588.00	96,646.28	268,243.04	243,698.68
E22 McKinney-Vento Baseline		45,000.00	0.00	45,000.00	2,275.17	17,811.18	24,913.65
ESR CRRSA ESSER 2		281.62	0.00	281.62	0.00	0.00	281.62
F22 McKinney-Vento Enhanced		20,000.00	0.00	20,000.00	0.00	6,500.00	13,500.00
G22 21st CCLC Elem		1,200,000.00	0.00	1,200,000.00	100,625.59	741,331.79	358,042.62
H22 July/Aug Summer School		343,486.00	30,600.00	374,086.00	112,475.70	26,572.65	235,037.65
I22 Section 611		374,702.00	0.00	374,702.00	78,667.41	213,069.91	82,964.68
J22 Section 619		18,983.00	0.00	18,983.00	2,900.90	5,102.40	10,979.70
M21 Title IV 2020-21		9,712.00	0.00	9,712.00	0.00	0.00	9,712.00
M22 Title IV 2021-22		24,213.00	0.00	24,213.00	0.00	0.00	24,213.00
MHG Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	0.00	2,349.00	122,651.00
N21 Title I A&D Improv		56,236.67	0.00	56,236.67	0.00	0.00	56,236.67
N22 Title I A&D Improv		366,115.00	0.00	366,115.00	81,619.23	245,410.16	39,085.61
O21 Title IIA, Teach/Pr		8,330.67	0.00	8,330.67	0.00	0.00	8,330.67
O22 Title IIA, Teach/Pr		53,209.00	0.00	53,209.00	13,369.68	32,422.87	7,416.45
OHI Optimal Health Initiative		52,800.00	0.00	52,800.00	5,723.05	40,066.79	7,010.16
PPR Primary Project		14,985.00	0.00	14,985.00	2,490.49	10,200.49	2,294.02
R21 MHAT-Sodus-1		7,876.03	0.00	7,876.03	7,876.03	0.00	0.00
S21 MHAT-Lyons-2		13,824.00	0.00	13,824.00	13,824.00	0.00	0.00
SVP School Violence Preventio		350,000.00	0.00	350,000.00	22,398.85	77,535.01	250,066.14
W21 Title IIIA Newcomers		1,132.60	0.00	1,132.60	1,093.50	0.00	39.10
W22 Title IIIA Newcomers		0.00	0.00	0.00	251.43	0.00	-251.43
X21 Full Serv Comm Sch- Sodus		60,634.93	0.00	60,634.93	58,953.28	0.00	1,681.65
X22 Full Serv Comm Sch- Sodus		0.00	0.00	0.00	7,292.82	59,531.72	-66,824.54
Y21 Mental Hlth Demo Grant- S		1,930.43	0.00	1,930.43	1,857.40	0.00	73.03
Y22 Mental Hlth Demo Grant- S		0.00	0.00	0.00	644.06	8,867.46	-9,511.52
Z21 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	14,624.02	0.00	0.98
Total SPECIAL AID FUND		6,404,068.95	30,600.00	6,434,668.95	668,376.75	1,761,313.39	4,004,978.81

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
BUS CAPITAL BUS							
	0000 Building level	480,032.94	0.00	480,032.94	0.00	480,032.94	0.00
Subtotal of BUS CAPITAL BUS		480,032.94	0.00	480,032.94	0.00	480,032.94	0.00
CAP CAPITAL PHASE							
	CO22 2022 CAPITAL OUTLAY PROJECT	100,000.00	0.00	100,000.00	0.00	8,000.00	92,000.00
	PR17 Capital Project Vote 2-28-17 \$30,590,000	0.00	5,232,338.52	5,232,338.52	836,864.69	4,495,708.16	-100,234.33
	SSBA Smart Schools Bond Act	0.00	44,861.45	44,861.45	30,648.02	35,988.79	-21,775.36
Subtotal of CAP CAPITAL PHASE		100,000.00	5,277,199.97	5,377,199.97	867,512.71	4,539,696.95	-30,009.69
Total CAPITAL FUND		580,032.94	5,277,199.97	5,857,232.91	867,512.71	5,019,729.89	-30,009.69

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2021

Fiscal Year: 2022

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9089 Other Employee Benefits							
SDP Self-Insured Dental Plan		0.00	0.00	0.00	9,167.22	0.00	-9,167.22
Subtotal of 9089 Other Employee Benefits		0.00	0.00	0.00	9,167.22	0.00	-9,167.22
Total CUSTODIAL FUND		0.00	0.00	0.00	9,167.22	0.00	-9,167.22

Community Relations

SUBJECT: PUBLIC PARTICIPATION AT BOARD MEETINGS

All regular and special meetings of the Board of Education will be open to the public. Because the Board desires to hear the viewpoints of ~~citizens~~ residents throughout the District, it will schedule one period during each meeting to provide an opportunity to address the Board. The meetings are not public forum meetings, but are meetings held in public.

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A reasonable period of time, not to exceed 30 minutes ~~(which may be waived by the President of the Board)~~ shall be set aside during the first part of each regular and special Board meeting. Generally, ~~the speaker will be allowed five~~ three minutes to address the Board. ~~Allocations of time are not transferrable.~~

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~~Persons wishing to speak should first complete the sign-in sheet and be recognized by the President, then identify themselves, any organization they may be representing at the meeting, and the agenda topic or other matter or public concern they wish to discuss.~~

~~People wanting to speak to the board during Public Access time must sign up and state their topic on the form provided prior to the beginning of the meeting. They will receive a copy of NR-WCS Board Policy #3220 and must commit to the rules thereof. If the board meeting is held virtually, a resident must contact the District Clerk to comply with the above procedures.~~

Speakers may offer such objective ~~criticism~~ comments of school operations and programs, with ~~which they are concerned~~. However, the Board will not hear, in public session, personal complaints of School District personnel, nor complaints against any person connected with the School System. Such complaints are to be addressed first through proper administrative channels. Only in those cases where satisfactory adjustment cannot be made by the Superintendent's office should complaints be submitted, in writing, to the Board.

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

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

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

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

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

Adopted: 1992
Revised: 1/26/99

POLICY

2021

5633

Non-Instructional/Business
Operations

SUBJECT: GENDER NEUTRAL SINGLE-OCCUPANCY BATHROOMS

The District is committed to creating and maintaining an inclusive educational and work-environment. The District will ensure that all single-occupancy bathroom facilities are designated as gender neutral for use by no more than one occupant at a time or for family or assisted use.

"Single-occupancy bathroom" means a bathroom intended for use by no more than one occupant at a time or for family or assisted use and which has a door for entry into and egress from the bathroom that may be locked by the occupant to ensure privacy and security.

All gender neutral bathroom facilities will be clearly designated by the posting of signage either on or near the entry door of each facility.

Education Law § 409-m
Public Buildings Law § 145

NOTE: Refer also to Policy #7552 -- Student Gender Identity

Adoption Date