

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

January 12, 2023

5:30 PM

Auditorium of the Middle School

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 12, 2023.

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

2. EXECUTIVE SESSION:

A motion will be requested to enter executive session for the purpose to discuss the employment history of a particular person.

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

3. Presentations:

- Student Presentation – NRW MS Student
- NRW Directors – L. Elliott, S. McLean, F. Prince
 - School Improvement Plan – Update
- Budget Presentation– Gary Barno
- Superintendent Update

4. Reports and Correspondence:

- Board of Education Building Liaisons
 - Elementary School –Linda Eygnor
 - Middle School – Paul Statskey
 - High School – Tina Reed
- Four County Update – Linda Eygnor
- Handbook Committee – Lucinda Collier, Tina Reed, Jasen Sloan
- Audit Committee –John Boogaard, Shelly Cahoon, Linda Eygnor
- Building & Grounds/Capital Project/Energy Committee – Jasen Sloan, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan
- Alternative Learning Center – Jasen Sloan
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

5000	Non-Instructional/Business Operations	
5672	Information Security Breach and Notification	Revised
5676	Privacy and Security for Student Data and Teacher and Superintendent Data	Revised

5. Public Access to the Board:

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

6. Consent Agenda:

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

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of December 8, 2022.

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 30, December 2, 6, 7, 13,14 15, 16, and 20, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14437	14424	12457	14263	14264	13762	12901	14184	14636
13870	14741	12695	12402	12429	14501	14199	12734	13840
13786	14359	14686	14480	12867	14668	14672	13296	13979
IEP Amendments:								
14654								

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 November 2022.

e. Donation to the District

Whereas, New York State Corrections officer and Police Benevolent Association (NYSCOPBA) Auburn Sector has made a donation of \$1,000.00 to the North Rose - Wolcott Central School District, and; Whereas, NYSCOPBA, Auburn Sector has designated that the funds be used solely for the purpose of the Cougar Cupboard; NOW,

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the donation in the amount of \$1,000 and amended the 2022-2023 budget by an increase of \$1,000 to Arts in Education code A-2110-450-04-4700.

f. Basic Financial Statements - Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Corrective Action Plan for the year ending June 30, 2022.

g. Single Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Single Audit Report for the year ending June 30, 2022.

h. Extra-classroom Activity Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Audit Report for the year ending June 30, 2022.

i. Extra-classroom Activity Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Corrective Action Plan for the year ending June 30, 2022.

j. Office of the State Comptroller's Audit Report on the Smart Schools Bond Act Allocations

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Office of the State Comptroller's Audit Report on the Smart Schools Bond Act Allocations dated December 2022.

k. Office of the State Comptroller's Audit Report on the Smart Schools Bond Act Allocations Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Districts Audit Response letter dated December 2, 2022 as the Corrective Action Plan to the Office of the State Comptroller's Smart Schools Bond Act Allocations Report dated December 2022.

l. Personnel Items:

1. Letter of Resignation –Diane Flynn

Diane Flynn has submitted a letter of resignation as Cook.

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 Diane Flynn as Cook effective November 18, 2022.

2. Letter of Resignation –Brandy Starczewski

Brandy Starczewski has submitted a letter of resignation as Clerk/Typist.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Brandy Starczewski as Clerk/Typist effective January 2, 2023.

3. Letter of Intent to Retire-Doreen McGarr

Doreen McGarr, Cleaner, has submitted a letter of resignation for purpose of retirement.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation for the purpose of retirement from Doreen McGarr, Cleaner, effective January 4, 2023.

4. Leave of Absence – Laurel LaTray

Laurel LaTray, Special Education Teacher, is requesting an unpaid child rearing leave of absence to commence on approximately March 13, 2023 through March 16, 2023.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the unpaid child rearing leave of absence for Laurel LaTray from approximately March 13, 2023 through March 16, 2023.

5. Appoint School Nurse – Colleen Barron

Crystal Rupp recommends Colleen Barron to fill a School Nurse position.

RESOLUTION

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

License: Registered Nurse

Probationary Period: January 30, 2023-January 29, 2024

Salary: Step J \$41,463

6. Permanent Appointment – Jamie Smith-Bundy

Crystal Rupp recommends Jamie Smith-Bundy to a permanent appointment as Clerk Typist.

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 Jamie Smith-Bundy as Clerk Typist effective January 24, 2023.

7. Appoint Assistant Principal – Lisa Visalli

Megan Paliotti recommends Lisa Visalli to fill the Assistant Principal position at the High School.

RESOLUTION

Be it resolved, that on the recommendation of the Superintendent of Schools, the Board of Education hereby appoints Lisa Visalli who holds a School Building Leader certification to a four year probationary appointment in the tenure area of Assistant Principal, with the probationary appointment commencing on February 13, 2023 and expiring on February 12, 2027 (unless extended in accordance with the law). This expiration date is tentative and conditional only. Except to the extent required by the applicable provisions of Section 3012 of the Education Law, in order to be granted tenure the Assistant Principal must receive composite or overall annual professional performance review ratings pursuant to Section 3012-c and/or 3012-d of the Education Law of either effective or highly effective in at least three (3) of the four (4) preceding years, and if the Assistant Principal receives an ineffective composite or overall rating in the final year of the probationary period the Assistant Principal shall not be eligible for tenure at that time.

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

Tenure Area: Assistant Principal

Probationary Period: February 13, 2023-February 12, 2027

Salary: \$84,000.00

8. 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 2022-2023 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Jeff Jacques	Grant Program Teacher Aide	\$15.00/hr.

9. Co-Curricular Appointments

A number of individuals are being recommended to fill co-curricular positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Brian Cole		Athletic Event Staff			Per NRWTA contract
Michael Kanaley		Athletic Event Staff			Per NRWTA contract
Kaitlyn Bouwens	HS	Extended Day Detention			\$33.50/hr.
Julie Gilman	HS	Extended Day Detention			\$33.50/hr.
Sundra Wendt	HS	Extended Day Detention			\$16.86/hr.
Dylan Bartlett	HS	Extended Day Detention			\$33.50/hr.

10. Coaching and Athletic Department Appointment

Marc Blankenberg recommends the following individuals to fill coaching positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching and athletic appointments for the 2022-23 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.

Name		Position	Step	Years	Salary
Patricia Jackson	Modified	Girls Basketball Coach	4	24	\$4,330
Kurt Laird	Modified	Wrestling Coach	1	3	\$2,624

11. Minimum Wage Increase

RESOLVED, that the Board of Education approves the hourly rate of \$14.20 (currently \$13.20 per hour) for the following individuals, effective on and after December 31, 2022, to comport with New York State minimum wage requirements:

Anthony, Alan	Recreation Assistant
Ball, Alan	Recreation Assistant
Decausemaker, Gerald	Recreation Assistant
Graham, Jessica	Recreation Assistant
Macro, Lucien	Recreation Assistant
Anthony, Alan	Lifeguard
Balcom, Kendra	Lifeguard

Bjerga, Gunnar	Lifeguard
Cole, Matthew	Lifeguard
Davenport, Autumn	Lifeguard
Decker, Leah	Lifeguard
DeFeo, Conner	Lifeguard
DeWispelaere, Ryan	Lifeguard
Haffner, Cora	Lifeguard
Lange, Casen	Lifeguard
Loveless, Lauren	Lifeguard
Plucinik, George	Lifeguard
Starczewski, Karli	Lifeguard
Stubbe, Hanna	Lifeguard
Ford-Reed, Semaj	Grant Student Worker
Bullard, Jenna	Grant Student Worker

12. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2022-2023 school year.

Allison Denk

Leah Bundy

Kimberly Jackson

Mark Anjo

Kimberly Parks Cameron

7. **Policies**

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

1. 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:

1000	By-Laws	
1510	Regular Board Meetings, Rules and Public Participation	Revised
5000	Non-Instructional/Business Operations	
5610	Insurance	Delete

Board Member Requests/Comments/Discussion:

Good News

Informational Items:

- Claims Auditor Reports

Motion for Adjournment:

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

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

SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION

The District values the protection of private information of individuals in accordance with applicable law and regulations. The District is required to notify affected individuals when there has been or is reasonably believed to have been a compromise of the individual's private information in compliance with the Information Security Breach and Notification Act and Board policy.

- a) ~~**~~"Personal information" means any information concerning a person which, because of name, number, symbol, mark, or other identifier, can be used to identify that person.
- ab) "Private information" means either:
1. ~~**p~~Personal information consisting of any information in combination with any one or more of the following data elements, when either the data element or the combination of personal information ~~or~~plus the data element is not encrypted or encrypted with an encryption key that has also been accessed or acquired:
 - ~~1-~~(a) Social security number;
 - ~~2-~~(b) Driver's license number or non-driver identification card number; ~~or~~
 - ~~3-~~(c) Account number, credit or debit card number, in combination with any required security code, access code, ~~or~~ password, or other information which would permit access to an individual's financial account;
 - (d) Account number, or credit or debit card number, if circumstances exist where the number could be used to access an individual's financial account without additional identifying information, security code, access code, or password; or
 - (e) Biometric information, meaning data generated by electronic measurements of an individual's unique physical characteristics, such as fingerprint, voice print, retina or iris image, or other unique physical representation or digital representation which are used to authenticate or ascertain the individual's identity;
 2. A username or email address in combination with a password or security question and answer that would permit access to an online account.

"Private information" does not include publicly available information that is lawfully made available to the general public from federal, state, or local government records.

~~**"Personal information" means any information concerning a person which, because of name, number, symbol, mark or other identifier, can be used to identify that person.~~

(Continued)

SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION (Cont'd.)

- bc)** "Breach of the security of the system," means unauthorized acquisition or acquisition without valid authorization of computerized data which compromises the security, confidentiality, or integrity of personal information maintained by the District. Good faith acquisition of personal information by an employee or agent of the District for the purposes of the District is not a breach of the security of the system, provided that private information is not used or subject to unauthorized disclosure.

Determining if a Breach Has Occurred

In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or person without valid authorization, the District may consider the following factors, among others:

- a) Indications that the information is in the physical possession and control of an unauthorized person, such as a lost or stolen computer or other device containing information;
- b) Indications that the information has been downloaded or copied;
- c) Indications that the information was used by an unauthorized person, such as fraudulent accounts opened or instances of identity theft reported; or
- d) System failures.

Notification Requirements

- a) For any computerized data owned or licensed by the District that includes private information, the District will disclose any breach of the security of the system following discovery or notification of the breach to any New York State resident whose private information was, or is reasonably believed to have been, accessed or acquired by a person without valid authorization. The disclosure to affected individuals will be made in the most expedient time possible and without unreasonable delay, consistent with the legitimate needs of law enforcement, or any measures necessary to determine the scope of the breach and restore the reasonable integrity of the data system. The District will consult with the New York State Office of Information Technology Services to determine the scope of the breach and restoration measures. Within 90 days of the notice of the breach, the New York State Office of Information Technology Services will deliver a report to the District on the scope of the breach and recommendations to restore and improve the security of the system.
- b) Notice to affected persons under State Technology Law is not required if the exposure of private information was an inadvertent disclosure by persons authorized to access private information, and the District reasonably determines the exposure will not likely result in the misuse of the

(Continued)

SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION (Cont'd.)

information, or financial or emotional harm to the affected persons. This determination must be documented in writing and maintained for at least five years. If the incident affected over 500 New York State residents, the District will provide the written determination to the New York State Attorney General within ten days after the determination.

- c) If notice of the breach of the security of the system is made to affected persons pursuant to the breach notification requirements under certain laws and regulations, the District is not required to provide additional notice to those affected persons under State Technology Law. However, the District will still provide notice to the New York State Attorney General, the New York State Department of State, the New York State Office of Information Technology Services, and to consumer reporting agencies.
- db) For any computerized data maintained by the District that includes private information which the District does not own, the District will notify the owner or licensee of the information of any breach of the security of the system immediately following discovery, if the private information was, or is reasonably believed to have been, accessed or acquired by a person without valid authorization.

The notification requirement may be delayed if a law enforcement agency determines that the notification impedes a criminal investigation. The required notification will be made after the law enforcement agency determines that the notification does not compromise the investigation.

If the District is required to provide notification of a breach, including breach of information that is not private information, to the United States Secretary of Health and Human Services pursuant to the Health Insurance Portability and Accountability Act of 1996 or the Health Information Technology for Economic and Clinical Health Act, it will provide notification to the New York State Attorney General within five business days of notifying the United States Secretary of Health and Human Services.

Methods of Notification

The required notice will be directly provided to the affected persons by one of the following methods:

- a) Written notice;
- b) Electronic notice, provided that the person to whom notice is required has expressly consented to receiving the notice in electronic form; and a log of each such notification is kept by the District when notifying affected persons in electronic form. However, in no case will the District require a person to consent to accepting such the notice in electronic form as a condition of establishing any business relationship or engaging in any transaction;
- c) Telephone notification, provided that a log of each such notification is kept by the District when notifying affected persons by phone; or

(Continued)

SUBJECT: INFORMATION SECURITY BREACH AND NOTIFICATION (Cont'd.)

- d) Substitute notice, if the District demonstrates to the **New York** State Attorney General that the cost of providing notice would exceed \$250,000, or that the affected class of subject persons to be notified exceeds 500,000, or that the District does not have sufficient contact information. Substitute notice will consist of **all** of the following:
1. Email notice when the District has an email address for the subject persons;
 2. Conspicuous posting of the notice on the District's website page, if the District maintains one; and
 3. Notification to major statewide media.

Regardless of the method by which notice is provided, the notice will include:

- a) **C**ontact information for the notifying District;
- b) The telephone numbers and websites of the relevant state and federal agencies that provide information regarding security breach response and identity theft prevention and protection information; and
- c) **A** description of the categories of information that were, or are reasonably believed to have been, **accessed or** acquired by a person without valid authorization, including specification of which of the elements of personal information and private information were, or are reasonably believed to have been, **so**accessed or acquired.

In the event that any New York State residents are to be notified, the District will notify the New York State Attorney General (**AG**), ~~the~~ New York State Department of State, and ~~the~~ New York State Office of Information Technology Services as to the timing, content, and distribution of the notices and approximate number of affected persons and **provide a copy of the template of the notice sent to affected persons. This notice will be made without delaying notice to affected New York State residents.**

In the event that more than 5,000 New York State residents are to be notified at one time, the District will also notify consumer reporting agencies, ~~as defined in State Technology Law Section 208,~~ as to the timing, content, and distribution of the notices and approximate number of affected persons. This notice will be made without delaying notice to affected New York State residents.

A list of consumer reporting agencies will be compiled by the **AG** **New York State Attorney General** and furnished upon request to ~~any school-~~districts required to make a notification in accordance with State Technology Law ~~Section 208(2), regarding notification of breach of security of the system for any computerized data owned or licensed by the District that includes private information.~~

State Technology Law §§ 202 and 208

Adopted: 3/14/06
Revised: 12/12/17;

SUBJECT: PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND PRINCIPAL DATA (Cont'd.)

- a) All complaints made to the District must be submitted to the District's Data Protection Officer in writing.
- b) Upon receipt of a complaint, the District will promptly acknowledge receipt of the complaint, commence an investigation, and take the necessary precautions to protect PII.
- c) Following the investigation of a submitted complaint, the District will provide the individual who filed the complaint with its findings. This will be completed within a reasonable period of time, but no more than 60 calendar days from the receipt of the complaint by the District.
- d) If the District requires additional time, or where the response may compromise security or impede a law enforcement investigation, the District will provide the individual who filed the complaint with a written explanation that includes the approximate date when the District anticipates that it will respond to the complaint.

These procedures will be disseminated to parents, eligible students, teachers, principals, and other District staff.

The District will maintain a record of all complaints of breaches or unauthorized releases of student data and their disposition in accordance with applicable data retention policies, ~~including the Records Retention and Disposition Schedule ED-1 (1988; rev. 2004).~~

Reporting a Breach or Unauthorized Release

The District will report every discovery or report of a breach or unauthorized release of student data or teacher or principal data within the District to the Chief Privacy Officer without unreasonable delay, but no more than ten calendar days after the discovery.

Each third-party contractor that receives student data or teacher or principal data pursuant to a contract or other written agreement entered into with the District will be required to promptly notify the District of any breach of security resulting in an unauthorized release of the data by the third-party contractor or its assignees in violation of applicable laws and regulations, the Parents' Bill of Rights for Student Data Privacy and Security, District policy, and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay, but no more than seven calendar days after the discovery of the breach.

In the event of notification from a third-party contractor, the District will in turn notify the Chief Privacy Officer of the breach or unauthorized release of student data or teacher or principal data no more than ten calendar days after it receives the third-party contractor's notification using a form or format prescribed by NYSED.

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NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ORGANIZATION AND REGULAR MEETING AGENDA
DECEMBER 8, 2022 6:00 PM AUDITORIUM OF THE HIGH SCHOOL

PRESENT:

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

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 12 students, staff and guests.

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 Linda Eygnor and seconded by Paul Statskey with the motion approved 7-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of December 8, 2022.

2. Presentations:

- North Rose-Wolcott Elementary Student Presenters
 - Senior, Eryn Youngman and was the student presenter.
- NRW High School – Scott Bradley, Brandon Kapsinski, Adam Hawley, Amy Wiktorowicz, Amber Landry
 - The High School Leadership Team presented the fall School Improvement Plan and answered questions.
- Superintendent Update – Michael Pullen
 - Mr. Pullen apologized to the Board of Education and the Community for the delayed communication and the affect it had on North Rose-Wolcott students and families regarding the bus accident.
 - Mr. Pullen congratulated the Fall Scholar Athletes.
 - Mr. Pullen commended the Music Department on their performance of the Addams Family.
 - Mr. Pullen recognized our bus driver, Dan Davis on publishing a book.
 - Mr. Pullen commented that Phase 1 (Roofs) of the 2021 Capital Improvement Project is almost complete.
 - Mr. Pullen proved a BOE Initiative Update – To date, 42 students are taking instrumental lessons at the elementary school.

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

- Board of Education Building Liaisons
 - Elementary School –Linda Eygnor
 - Middle School – Paul Statskey
 - High School – Tina Reed
- Four County Update – Linda Eygnor
- Handbook Committee – Lucinda Collier, Tina Reed, Jasen Sloan – nothing to report
- Audit Committee –John Boogaard, Shelly Cahoon, Linda Eygnor – nothing to report
- Building & Grounds/Capital Project/Energy Committee – Jasen Sloan, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

1000	By-Laws	
1510	Regular Board Meetings, Rules and Public Participation	Revised
5000	Non-Instructional/Business Operations	
5610	Insurance	Delete

4. Public Access to the Board:

- No one addressed the Board of Education

5. Consent Agenda:

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

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Meeting Minutes of November 10, 2022.

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 September 20, October 5, 26, November 3, 9, 15, 16, 17, 18, and 21, 2022; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

13779	12345	12727	11384	11781	12991	12901	12762	14280
14661	13870	13392	14740	14739	12272	13776	13866	14820
14836	13178	12547	13076	14792	13292	14668	14294	13255
IEP Amendments:								
11734	14768							

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 2022.

e. Amendment To Finger Lakes Area School Health Plan (“FLASHP”) Cooperative Agreement

WHEREAS, the Finger Lakes Area School Health Plan (“FLASHP”) was established pursuant to a Municipal Cooperative Agreement to Provide Health Benefits, which was last restated July 1, 2018, and amended January 1, 2020 (the “Agreement”); and

WHEREAS, the North Rose-Wolcott Central School District is currently a participant in FLASHP (“Participant”); and

WHEREAS, Article 5-G Section 119-O of the New York General Municipal Law, and Section XIII of the Agreement, require that the maximum term of the Agreement is five (5) years so that the FLASHP Board of Directors (“Board”) may periodically assess whether any changes to the Agreement are necessary; and

WHEREAS, Section V of the Agreement provides that the Agreement may be amended by an affirmative vote of 2/3 of all Board members then appointed and serving on the Board; and

WHEREAS, the FLASHP Board voted by a 2/3 majority at a meeting held on November 3, 2022, to adopt the revised Agreement, effective February 1, 2023, and to amend the By Laws, effective February 1, 2023; and

WHEREAS, Article 5-G Section 119-O of the New York General Municipal Law, and Section V of the Agreement, require that changes to the Agreement must also be adopted by a majority vote of each Participant's governing body;

WHEREAS, the North Rose-Wolcott Central School District desires to approve the FLASHP Board's changes to the Agreement;

NOW THEREFORE, the Board of Education of the North Rose-Wolcott Central School District has voted to approve the revised Agreement, attached hereto in Exhibit A.

f. Donation to the District

The North Wolcott Christian Church/Sterling Christian Church has donated 300 gift cards to the district valued at \$5.00 each for a total of \$1,500 to be distributed to all NRW staff as a small token of appreciation for all they do.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the donation of gift cards from The North Wolcott Christian Church/Sterling Christian Church.

g. Award Bid for Interior Painting Bid

It is the recommendation to award the NRWCSO Interior Painting Bid to Armstrong Painting, LLC. November 30, 2022 Bid Opening in the following amounts:

\$24,500.00 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.

<u>Bidder</u>	<u>Items</u>	<u>Amount</u>
Armstrong Painting, LLC. 36 Fisherman's Creek Baldwinsville, NY 13027	Interior High School Hallways Painting	Base Bid \$24,500.00
	TOTAL	\$24,500.00

h. Personnel Items:

1. Letter of Resignation –Aubrey Conti

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 Aubrey Conti as School Nurse effective December 6, 2022.

2. Letter of Resignation –Akeyiah Ford-Reed

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 Akeyiah Ford-Reed as Food Service Helper

effective November 22, 2022.

3. Letter of Resignation –Charity Yates

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 Charity Yates as School Monitor effective November 18, 2022.

4. Appoint Bus Driver-Zachary Stark

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 Zachary Stark 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 28, 2022-November 27, 2023

Salary: \$17.00 per hour

5. Appoint Teacher Aide – Hailey DeNoto

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 Hailey DeNoto 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 5, 2022-December 4, 2023

Salary: \$15.53 per hour

6. Permanent Appointment –Catherine Luke

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 Catherine Luke as Senior Clerk Typist effective January 10, 2023.

7. Permanent Appointment –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 permanent appointment of Chelsea Smith as Teacher Aide effective December 13, 2022.

8. Creation of Non-Instructional Positions

RESOLUTION

Whereas, the North Rose-Wolcott Central School District has determined that it is necessary establish other positions according to Wayne County Civil Service Rules, and therefore;

Be it resolved, that the Board of Education hereby establishes the following classified civil service positions effective November 8, 2022:

<u>Position</u>	<u>Classification</u>
1 – 1.0 School Monitor	non-competitive

9. Recall School Monitor – Kristin Flowers

Jeremy Barnes is recommending that Kristin Flowers be recalled from the preferred eligibility list as a

School Monitor to fill a vacancy.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves to recall Kristin Flowers from the established Preferred Eligibility List as a School Monitor, with no loss of seniority, personal or sick time, effective November 8, 2022.

Probationary Period: November 8, 2022-January 10, 2023

Salary: \$15.53 per hour

10. 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 2022-2023 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Ron Colon	Grant Program Teacher	\$33.50/hr.
Anna Howell	Grant Program Teacher	\$33.50/hr.

11. Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Joe Cahoon, Sr.		Athletic Event Staff			Per NRWTA contract
Gary Lockwood		Athletic Event Staff			Per NRWTA contract
Mike Virts		Athletic Event Staff			Per NRWTA contract

12. Coaching and Athletic Department Appointment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching and athletic appointments for the 2022-23 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.

Name		Position	Step	Years	Salary
Nick Wojieck	Varsity	Volunteer Assistant Indoor Track Coach			Volunteer
Mairead Mahoney	Varsity	Spirit Cheer Coach	1	1	\$2,732
Maureen Mahoney	Varsity	Volunteer Assistant Spirit Cheer Coach			Volunteer

13. Correction Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2022-23 school year.

Name	Bldg.	Title	Step	Year	Salary
Ashley McDonald		Sports Monitor			\$13.20/hr. \$33.50/hr.
Paul Petersen		Sports Monitor			\$13.20/hr. \$33.50/hr.

14. Correction Coaching and Athletic Department Appointment

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching and athletic appointments for the 2022-23 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.

Name		Position	Step	Years	Salary
Ethan Durocher	JV Boys	Basketball Coach	1 2	3 4	\$3,688 \$4,979

15. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2022-2023 school year.

Amy Bullard

Christen Perry-Jackson

Julie Norris

Angel Shaffer

6. **Policies**

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

Prior to the approve of the policies, the word vaping was added to the title of policy 5640.

1. 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:

1000	By-Laws	
1610	Annual District Meeting and Election/Budget Vote	Revised
3000	Community Relations	
3310	Public Access to Records	Revised
5000	Non-Instructional/Business Operations	
5130	Budget Adoption	Revised
5140	Administration of the Budget	Delete
5150	Contingency Budget	Delete
5230	Acceptance of Gifts, Grants, and Bequests to the District	Revised
5570	Financial Accountability	Revised
5640	Smoking/Tobacco Use	Revised

Board Member Requests/Comments/Discussion

- BOE Meetings – BOE President, Mrs. Collier would like Mr. Pullen to pursue the possibility of having remote BOE meetings during the winter months.
- On December 13th, The Four County School Boards Association is offering a Professional Development via zoom.

Good News:

- Board Members shared good news

Informational Items:

- Claims Auditor Reports

EXECUTIVE SESSION:

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

The motion was made by Linda Eygnor and seconded by Jasen Sloan with motion approved 7-0.

Time entered: 7:01 p.m.

Return to regular session at 8:01 p.m.

Additions to the Agenda:

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the additions to the December 8, 2022 meeting agenda.

The motion was made by Paul Statskey and seconded by Linda Eygnor with motion approved 7-0.

A motion for approval of the item as listed under the ADDITIONS TO THE AGENDA is made by John Boogaard and seconded by Shelly Cahoon with the motion approved 7-0.

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

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on December 2, 2022 and December 1, 2022, respectively, and the resignation of such employee effective December 31, 2022.

Adjournment:

A motion was requested to adjourn the regular meeting.

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

Time adjourned: 8:03p.m.

Tina St. John, Clerk of the Board of Education

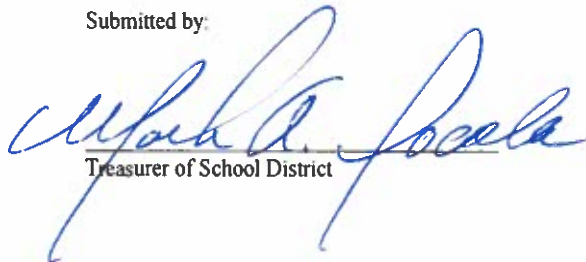
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING NOVEMBER 30, 2022

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

Submitted by:



Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING NOVEMBER 30, 2022**

<u>CASH</u>	<u>GENERAL FUND</u>	<u>SCHOOL LUNCH FUND</u>	<u>MISC SPECIAL REVENUE FUND</u>	<u>SPECIAL AID FUND</u>	<u>CAPITAL FUND</u>	<u>TRUST CUSTODIAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>DISTRICT TOTALS</u>
Checking / Savings	\$ 7,119,299.17	\$ 439,249.93	\$ 19,511.09	\$ 454,137.69	\$ 273,749.11	\$ 191,821.29	\$ 1,666,296.67	\$ 10,164,064.95
Money Market	457,557.47	-	-	-	-	-	-	457,557.47
LIQUID Investments \ NYCLASS	6,735,721.53	-	64,186.93	-	2,104,255.27	-	-	8,904,163.73
Fund Totals	\$ 14,312,578.17	\$ 439,249.93	\$ 83,698.02	\$ 454,137.69	\$ 2,378,004.38	\$ 191,821.29	\$ 1,666,296.67	\$ 19,525,786.15
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 152,331.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,331.23
Unemployment Insurance Reserve	31,627.16	-	-	-	-	-	-	31,627.16
ERS Retirement Contribution Reserve	1,264,573.37	-	-	-	-	-	-	1,264,573.37
Retirement Contribution Reserve - TRS Subfund	411,321.55	-	-	-	-	-	-	411,321.55
Liability Reserve	978,867.96	-	-	-	-	-	-	978,867.96
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	199,975.99	-	-	-	-	-	-	199,975.99
Capital Bus Reserve - 2019	1,784,942.61	-	-	-	-	-	-	1,784,942.61
Capital Building Reserve - 2022	2,272,885.93	-	-	-	-	-	-	2,272,885.93
Debt Service Reserve	-	-	-	-	-	-	1,666,296.67	1,666,296.67
Reserve Fund Totals	\$ 7,139,389.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,666,296.67	\$ 8,805,686.01

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING NOVEMBER 30, 2022**

	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	\$ 15,323,879.05	\$ 378,464.36	\$ 83,517.18	\$ 36,078.60	\$ 2,391,380.03	\$ 191,986.19	\$ 1,665,681.03	20,070,986.44
Add: Cash Receipts								
Interest Earnings	21,863.47	-	180.84	-	5,954.61	-	615.64	28,614.56
Taxes / Penalties / PILOTS/STAR Aid	256,284.35	-	-	-	-	-	-	256,284.35
State Aid	1,286,666.85	-	-	-	-	-	-	1,286,666.85
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES Aid	-	-	-	-	-	-	-	-
AR Payments	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	4,385.39	-	-	-	-	-	4,385.39
Online Prepayments	-	885.00	-	-	-	-	-	885.00
Grant Aid	-	-	-	599,881.00	-	-	-	599,881.00
School Lunch Aid / Meal Claims	1,614.00	152,629.00	-	-	-	-	-	154,243.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	6,083.34	-	-	-	-	2,224.70	-	8,308.04
Total Cash Receipts	\$ 1,572,512.01	\$ 157,899.39	\$ 180.84	\$ 599,881.00	\$ 5,954.61	\$ 2,224.70	\$ 615.64	\$ 2,339,268.19
Less: Cash Disbursements								
Payroll Transfers & Disbursements	1,089,937.76	30,597.74	-	177,075.73	-	-	-	1,297,611.23
Check Disbursements	1,392,131.59	64,529.90	-	108,475.90	19,330.26	2,389.60	-	1,586,857.25
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 2,482,069.35	\$ 95,127.64	\$ -	\$ 285,551.63	\$ 19,330.26	\$ 2,389.60	\$ -	\$ 2,884,468.48
Net Transfers In (Out)	(101,743.54)	(1,986.18)	-	103,729.72	-	-	-	-
Cash Balances - End of Month	\$ 14,312,578.17	\$ 439,249.93	\$ 83,698.02	\$ 454,137.69	\$ 2,378,004.38	\$ 191,821.29	\$ 1,666,296.67	\$ 19,525,786.15
Bank Reconciliation								
Outstanding Checks	569,767.84	-	1,150.00	70,812.05	19,330.26	-	-	661,060.15
Items in Transit	(5.00)	(45.00)	-	-	-	-	-	(50.00)
Bank Statement Balances	\$ 14,882,341.01	\$ 439,204.93	\$ 84,848.02	\$ 524,949.74	\$ 2,397,334.64	\$ 191,821.29	\$ 1,666,296.67	\$ 20,186,796.30

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	10,368,093.00	0.00	10,368,093.00	9,320,024.80	1,048,068.20	
1081.000		Oth. Paymts in Lieu of Ta	11,400.00	0.00	11,400.00	15,691.88		4,291.88
1085.000		STAR Reimbursement	0.00	0.00	0.00	1,048,072.74		1,048,072.74
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	10,860.66	9,139.34	
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	5.00		5.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	2,119.50	380.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	2,481.00		1,731.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	900.00	1,100.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	-0.30	40,000.30	
2401.000		Interest & Earnings	5,000.00	0.00	5,000.00	75,262.92		70,262.92
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	192.86		192.86
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	5,165.21		5,165.21
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	5,000.00	0.00	5,000.00	630.86	4,369.14	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	76,928.31		76,928.31
2705.000		Gifts and Donations	0.00	0.00	0.00	3,330.00		3,330.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	18,022.22		8,022.22
3101.000		Basic Formula Aid-Gen Aid	17,558,692.00	0.00	17,558,692.00	2,191,108.59	15,367,583.41	
3101.010		Basic Formula Aid-Excess	596,250.00	0.00	596,250.00	0.00	596,250.00	
3102.000		Lottery Aid (Sect 3609a E	1,375,000.00	0.00	1,375,000.00	1,673,939.86		298,939.86
3102.010		Lottery Grant	0.00	0.00	0.00	347,407.60		347,407.60
3103.000		BOCES Aid (Sect 3609a Ed	1,808,941.00	0.00	1,808,941.00	145.00	1,808,796.00	
3260.000		Textbook Aid (Incl Txtbk/	63,411.00	0.00	63,411.00	16,005.00	47,406.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library A/V Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	68,444.46	31,555.54	
5050.000		Interfund Trans. for Debt	100,000.00	0.00	100,000.00	0.00	100,000.00	
Total GENERAL FUND			32,751,667.00	0.00	32,751,667.00	14,876,738.17	19,739,278.43	1,864,349.60

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

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	2,000.00	0.00	2,000.00	361.44	1,638.56	
1445.000		Other Cafeteria Sales	27,000.00	0.00	27,000.00	8,551.27	18,448.73	
2705.000		Gifts and Donations	0.00	0.00	0.00	26.10		26.10
2770.000		Misc Rev Local Sources (S	2,000.00	0.00	2,000.00	69.16	1,930.84	
2770.010		Vending Machine Sales	21,000.00	0.00	21,000.00	10,676.00	10,324.00	
3190.010		State Reimburse-Brk	10,000.00	0.00	10,000.00	2,761.00	7,239.00	
3190.020		State Reimburse-Lnch	8,000.00	0.00	8,000.00	2,446.00	5,554.00	
3190.060		Sum Food Svs Prog for Chi	1,000.00	0.00	1,000.00	930.00	70.00	
4190.000		Emer Oper Cost Reimb Prog	0.00	0.00	0.00	1,884.00		1,884.00
4190.010		Fed Reimbursement-Brk	260,000.00	0.00	260,000.00	76,029.00	183,971.00	
4190.020		Fed Reimbursement-Lnch	562,000.00	0.00	562,000.00	149,561.00	412,439.00	
4190.030		Fed Reimb-Surplus Food	45,000.00	0.00	45,000.00	0.00	45,000.00	
4190.040		Fed Reimbursement (Snack)	10,000.00	0.00	10,000.00	1,199.00	8,801.00	
4192.000		Sum Food Svs Prog for Chi	23,000.00	0.00	23,000.00	28,196.00		5,196.00
5031.000		Transfer from General Fun	30,000.00	0.00	30,000.00	0.00	30,000.00	
Total SCHOOL LUNCH FUND			1,001,000.00	0.00	1,001,000.00	282,689.97	725,416.13	7,106.10

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	615.61		615.61
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	8,635.00		8,635.00
Total MISC SPECIAL REVENUE FUND			0.00	0.00	0.00	9,250.61	0.00	9,250.61

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
A22-4289.018	A22	21ST CENTURY-OTHER FEDERA	0.00	0.00	0.00	81,114.12		81,114.12
ACY-4289.000	ACY	Oth Fed-	12,900.00	0.00	12,900.00	2,580.00	10,320.00	
ARC-4289.000	ARC	Oth Fed-	259,878.00	0.00	259,878.00	51,965.00	207,913.00	
ARH-4289.000	ARH	Oth Fed-	8,134.14	0.00	8,134.14	1,310.14	6,824.00	
ARL-4289.000	ARL	Oth Fed-	1,053,819.39	0.00	1,053,819.39	14,538.39	1,039,281.00	
ARP-4289.000	ARP	Oth Fed-	1,909,350.46	0.00	1,909,350.46	112,708.59	1,796,641.87	
ARS-4289.000	ARS	Oth Fed-	259,603.00	0.00	259,603.00	51,740.00	207,863.00	
BJ1-4289.000	BJ1	Oth Fed-	327,159.00	0.00	327,159.00	0.00	327,159.00	
BJA-4289.000	BJA	Oth Fed-	183,826.24	0.00	183,826.24	189,405.24		5,579.00
C23-3289.018	C23	UPK for 4YO	609,469.00	0.00	609,469.00	0.00	609,469.00	
CNG-4289.000	CNG	Oth Fed-	20,000.00	0.00	20,000.00	0.00	20,000.00	
E23-4289.018	E23	MKV BASELINE	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
ESD-4289.000	ESD	Other Federal Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
ESS-4289.000	ESS	Other Federal Aid	0.00	0.00	0.00	37,688.73		37,688.73
G22-4289.018	G22	NRE 21ST CCLC ELEM	0.00	0.00	0.00	187,920.77		187,920.77
I23-4256.018	I23	Indiv. w/Disab	365,261.00	0.00	365,261.00	73,052.00	292,209.00	
J23-4256.018	J23	Indiv. w/Disab	19,927.00	0.00	19,927.00	3,870.00	16,057.00	
LTG-3289.014	LTG	Learning Technology	61,992.00	0.00	61,992.00	0.00	61,992.00	
M23-4129.000	M23	ESEA-Title IV Safe & Drug	27,603.00	0.00	27,603.00	0.00	27,603.00	
MH1-4289.000	MH1	Oth Federal Aid	125,000.00	0.00	125,000.00	0.00	125,000.00	
MHG-4289.000	MHG	Oth Federal Aid	78,145.32	0.00	78,145.32	109,063.45		30,918.13
N22-4126.000	N22	ESEA-Title I, Title II	5,735.15	0.00	5,735.15	0.00	5,735.15	
N23-4126.000	N23	ESEA-Title I, Title II	350,296.00	0.00	350,296.00	0.00	350,296.00	
O23-4289.000	O23	Other Federal Aid	41,503.00	0.00	41,503.00	0.00	41,503.00	
OH1-4289.000	OH1	Oth Federal Aid	52,800.00	0.00	52,800.00	0.00	52,800.00	
OHI-4289.000	OHI	Oth Federal Aid	14,665.90	0.00	14,665.90	14,665.90		
PP1-3289.100	PP1	Miscellaneous State Aid	11,239.00	0.00	11,239.00	0.00	11,239.00	
SR1-4289.022	SR1	Other Federal Aid	62,000.00	0.00	62,000.00	0.00	62,000.00	
SRA-4289.022	SRA	Other Federal Aid	7,126.03	0.00	7,126.03	4,664.65	2,461.38	
SV1-3289.100	SV1	Miscellaneous State Aid	349,959.00	0.00	349,959.00	0.00	349,959.00	
SVP-3289.100	SVP	Miscellaneous State Aid	0.00	0.00	0.00	4,194.96		4,194.96
TEC-3289.014	TEC	Learning Technology	0.00	0.00	0.00	11,010.00		11,010.00
X22-4289.000	X22	Other Federal Aid	53,912.39	0.00	53,912.39	53,628.24	284.15	
X23-4289.000	X23	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
Z22-4289.021	Z22	Other Federal Aid	11,977.45	0.00	11,977.45	10,346.21	1,631.24	

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Z23-4289.021	Z23	Other Federal Aid	14,625.00	0.00	14,625.00	0.00	14,625.00	
Total SPECIAL AID FUND			6,561,226.47	0.00	6,561,226.47	1,040,466.39	5,879,185.79	358,425.71

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	0.00	0.00	0.00	100,000.00		100,000.00
Total CAPITAL FUND			0.00	0.00	0.00	100,000.00	0.00	100,000.00

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	8,916.74		8,916.74
Total CUSTODIAL FUND			0.00	0.00	0.00	8,916.74	0.00	8,916.74

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	30,101.50		30,101.50
Total DEBT SERVICE			0.00	0.00	0.00	30,101.50	0.00	30,101.50

Selection Criteria

Criteria Name: Last Run
As Of Date: 11/30/2022
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

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

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	41,980.00	0.00	41,980.00	6,245.40	13,664.10	22,070.50
1040	District Clerk	7,803.00	0.00	7,803.00	2,881.40	3,908.09	1,013.51
1060	District Meeting	5,241.00	500.00	5,741.00	0.00	2,600.00	3,141.00
1240	Chief School Administrator	283,265.00	1,006.00	284,271.00	114,525.87	153,189.84	16,555.29
1310	Business Administration	500,400.00	3,470.25	503,870.25	176,294.24	302,538.73	25,037.28
1320	Auditing	26,481.00	0.00	26,481.00	11,533.10	6,316.40	8,631.50
1325	Treasurer	570.00	0.00	570.00	270.00	0.00	300.00
1330	Tax Collector	15,851.00	400.00	16,251.00	10,387.74	3,250.26	2,613.00
1345	Purchasing	54,776.00	7,440.00	62,216.00	24,780.00	34,699.00	2,737.00
1420	Legal	109,710.00	4,500.00	114,210.00	35,533.74	25,591.74	53,084.52
1430	Personnel	106,464.00	0.00	106,464.00	30,524.58	45,766.02	30,173.40
1480	Public Information and Services	118,607.00	0.00	118,607.00	33,544.98	78,169.90	6,892.12
1620	Operation of Plant	1,762,172.00	63,049.20	1,825,221.20	641,220.56	866,678.15	317,322.49
1621	Maintenance of Plant	280,512.00	69,470.59	349,982.59	89,452.77	111,687.32	148,842.50
1670	Central Printing & Mailing	26,475.00	0.00	26,475.00	16,482.15	1,517.85	8,475.00
1680	Central Data Processing	349,879.00	-6,397.00	343,482.00	104,081.35	96,842.21	142,558.44
1910	Unallocated Insurance	148,625.00	0.00	148,625.00	69,338.89	58,016.27	21,269.84
1920	School Association Dues	11,274.00	0.00	11,274.00	8,954.00	300.00	2,020.00
1950	Assessments on School Property	22,550.00	-14,000.00	8,550.00	0.00	0.00	8,550.00
1964	Refund on Real Property Taxes	1,025.00	14,000.00	15,025.00	14,208.43	0.00	816.57
1981	BOCES Administrative Costs	227,504.00	0.00	227,504.00	57,380.43	133,887.63	36,235.94
Subtotal of 1 GENERAL SUPPORT		4,101,164.00	143,439.04	4,244,603.04	1,447,639.63	1,938,623.51	858,339.90
2 INSTRUCTION							
2010	Curriculum Devel and Suprvsn	322,768.00	-8,248.00	314,520.00	166,441.97	132,930.34	15,147.69
2020	Supervision-Regular School	803,370.00	9,496.03	812,866.03	282,141.84	341,984.39	188,739.80
2070	Inservice Training-Instruction	128,757.00	10,000.00	138,757.00	26,702.68	60,545.58	51,508.74
2110	Teaching-Regular School	6,592,468.00	46,463.04	6,638,931.04	1,533,270.75	3,820,071.06	1,285,589.23
2250	Prg For Sdnts w/Disabil-Med Elgble	5,158,791.00	94,177.18	5,252,968.18	1,095,398.74	3,365,788.78	791,780.66
2280	Occupational Education(Grades 9-12)	633,436.00	16,581.00	650,017.00	195,005.10	455,011.90	0.00
2330	Teaching-Special Schools	191,901.00	-6,905.00	184,996.00	17,112.53	95.20	167,788.27
2610	School Library & AV	266,208.00	1,940.87	268,148.87	49,694.00	116,130.45	102,324.42
2630	Computer Assisted Instruction	1,268,795.00	81,292.49	1,350,087.49	448,957.84	235,855.42	665,274.23
2810	Guidance-Regular School	345,234.00	23,838.79	369,072.79	130,558.71	228,454.64	10,059.44
2815	Health Srvc-Regular School	152,854.00	1,453.13	154,307.13	28,052.92	70,523.84	55,730.37
2820	Psychological Srvc-Reg Schl	227,526.00	-13,355.00	214,171.00	50,034.72	141,045.28	23,091.00
2825	Social Work Srvc-Regular School	63,875.00	0.00	63,875.00	14,988.00	40,464.00	8,423.00
2850	Co-Curricular Activ-Reg Schl	113,430.00	0.00	113,430.00	580.00	81,919.00	30,931.00
2855	Interscholastic Athletics-Reg Schl	493,281.00	18,364.54	511,645.54	156,596.25	170,675.66	184,373.63
Subtotal of 2 INSTRUCTION		16,762,694.00	275,099.07	17,037,793.07	4,195,536.05	9,261,495.54	3,580,761.48

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

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	1,488,966.00	107,650.08	1,596,616.08	491,133.01	876,484.59	228,998.48
5530	Garage Building	63,885.00	53,766.85	117,651.85	59,359.38	8,885.26	49,407.21
5581	Transportation from Boces	10,295.00	0.00	10,295.00	2,925.00	6,027.76	1,342.24
Subtotal of 5 PUPIL TRANSPORTATION		1,563,146.00	161,416.93	1,724,562.93	553,417.39	891,397.61	279,747.93
7 COMMUNITY SERVICES							
7310	Youth Program	142,036.00	-24,000.00	118,036.00	0.00	6,800.00	111,236.00
8060	Civic Activities	82,978.00	5,027.59	88,005.59	16,080.02	1,974.50	69,951.07
Subtotal of 7 COMMUNITY SERVICES		225,014.00	-18,972.41	206,041.59	16,080.02	8,774.50	181,187.07
9 UNDISTRIBUTED							
9010	State Retirement	450,543.00	0.00	450,543.00	125,651.77	196,113.02	128,778.21
9020	Teachers' Retirement	1,096,348.00	0.00	1,096,348.00	249,344.09	579,942.27	267,061.64
9030	Social Security	991,325.00	0.00	991,325.00	265,316.81	587,116.89	138,891.30
9040	Workers' Compensation	156,200.00	0.00	156,200.00	76,491.00	0.00	79,709.00
9045	Life Insurance	3,762.00	0.00	3,762.00	600.00	2,800.00	362.00
9050	Unemployment Insurance	54,500.00	0.00	54,500.00	0.00	0.00	54,500.00
9060	Hospital, Medical, Dental Insurance	4,664,736.00	-58,869.00	4,605,867.00	2,040,737.38	0.00	2,565,129.62
9089	Other (specify)	64,035.00	0.00	64,035.00	17,300.00	0.00	46,735.00
9711	Serial Bonds-School Construction	3,071,200.00	0.00	3,071,200.00	0.00	0.00	3,071,200.00
9901	Transfer to Other Funds	92,000.00	0.00	92,000.00	0.00	0.00	92,000.00
9950	Transfer to Capital Fund	200,000.00	-28,000.00	172,000.00	100,000.00	0.00	72,000.00
Subtotal of 9 UNDISTRIBUTED		10,844,649.00	-86,869.00	10,757,780.00	2,875,441.05	1,365,972.18	6,516,366.77
Total GENERAL FUND		33,496,667.00	474,113.63	33,970,780.63	9,088,114.14	13,466,263.34	11,416,403.15

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		312,000.00	0.00	312,000.00	97,645.62	177,630.08	36,724.30
200 Equipment		3,000.00	0.00	3,000.00	0.00	500.00	2,500.00
400 Contractual SFSP		12,000.00	600.00	12,600.00	899.90	1,573.72	10,126.38
414 Food		465,000.00	0.00	465,000.00	109,270.46	238,348.02	117,381.52
419 Net Cost of Food Used		45,000.00	0.00	45,000.00	0.00	0.00	45,000.00
450 Materials & Supplies SFSP		43,000.00	0.00	43,000.00	7,099.96	20,273.64	15,626.40
800 Employee Benefits		117,000.00	0.00	117,000.00	33,065.37	13,588.66	70,345.97
802 ERS		2,000.00	0.00	2,000.00	7,935.50	14,373.53	-20,309.03
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Total SCHOOL LUNCH FUND		1,001,000.00	600.00	1,001,600.00	255,916.81	466,287.65	279,395.54

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

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		500.00	81,114.12	81,614.12	59,344.21	19,274.97	2,994.94
A23 21st Century Grant		0.00	0.00	0.00	0.00	100.00	-100.00
ACY ARPA HCY II		12,900.00	0.00	12,900.00	0.00	0.00	12,900.00
ARC ARP SLR Comprehens		259,878.00	0.00	259,878.00	7,607.11	404.06	251,866.83
ARH ARPA Homeless Child & Yth		8,134.14	0.00	8,134.14	1,380.62	0.00	6,753.52
ARL ARP SLR Learning Loss		1,053,819.39	0.00	1,053,819.39	68,807.55	159,529.28	825,482.56
ARP American Rescue Plan Act		1,909,350.46	53,417.13	1,962,767.59	141,912.55	102,702.03	1,718,153.01
ARS ARP SLR Summer Enr		259,603.00	0.00	259,603.00	161,865.76	0.00	97,737.24
BJ1 STOP School Violence Gran		327,159.00	0.00	327,159.00	44,689.88	166,435.25	116,033.87
BJA STOP School Violence Gran		183,826.24	0.00	183,826.24	86,010.66	0.00	97,815.58
C22 4 Year Old UPK Grant		2,885.22	8,531.01	11,416.23	5,082.87	249.87	6,083.49
C23 4 Year Old UPK Grant		609,469.00	0.00	609,469.00	139,638.49	345,170.52	124,659.99
CNG Child Nutrition Equip Gra		20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
E22 McKinney-Vento Baseline		2,323.64	7,249.34	9,572.98	913.60	0.00	8,659.38
E23 McKinney-Vento Baseline		125,000.00	0.00	125,000.00	8,476.52	79,067.65	37,455.83
ECF Emergency Connectivity Fu		-138,809.00	0.00	-138,809.00	0.00	0.00	-138,809.00
ESD Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	4,568.25	16,200.00	52,551.75
ESR CRRSA ESSER 2		281.62	0.00	281.62	0.00	0.00	281.62
ESS Ext Sch Day - Sodus		9,891.74	37,687.99	47,579.73	37,683.99	0.00	9,895.74
F22 McKinney-Vento Enhanced		0.14	2,031.86	2,032.00	0.00	0.00	2,032.00
G22 21st CCLC Elem		13,782.52	181,671.25	195,453.77	152,172.30	0.00	43,281.47
H22 July/Aug Summer School		97,654.65	26,572.65	124,227.30	0.00	26,572.65	97,654.65
H23 July/Aug Summer School		0.00	0.00	0.00	138,016.37	15,569.90	-153,586.27
I22 Section 611		40,558.99	2,949.23	43,508.22	2,949.23	2,085.00	38,473.99
I23 Section 611		365,261.00	0.00	365,261.00	98,736.71	193,294.03	73,230.26
J22 Section 619		5,291.03	0.00	5,291.03	0.00	0.00	5,291.03
J23 Section 619		19,927.00	0.00	19,927.00	2,705.65	6,373.80	10,847.55
LTG Learning Technology - So		61,992.00	0.00	61,992.00	2,615.79	2,358.80	57,017.41
M23 Title IV 2022-23		27,603.00	0.00	27,603.00	27,590.14	0.00	12.86
MH1 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	5,189.36	48,762.76	71,047.88
MHG Mental Hlth Awareness Tra		78,145.32	30,918.13	109,063.45	73,767.76	3,856.33	31,439.36
N22 Title I A&D Improv		5,354.79	380.36	5,735.15	1,211.27	0.00	4,523.88
N23 Title I A&D Improv		350,296.00	0.00	350,296.00	75,952.66	203,661.18	70,682.16
O22 Title IIA, Teach/Pr		84.17	0.00	84.17	0.00	0.00	84.17
O23 Title IIA, Teach/Pr		41,503.00	0.00	41,503.00	9,062.89	21,186.10	11,254.01
OH1 Optimal Health Initiative		52,800.00	0.00	52,800.00	7,101.70	21,799.12	23,899.18
OHI Optimal Health Initiative		14,665.90	0.00	14,665.90	14,665.90	0.00	0.00
PP1 Primary Project		11,239.00	0.00	11,239.00	3,945.78	5,848.08	1,445.14
PPR Primary Project		1,074.55	0.00	1,074.55	0.00	0.00	1,074.55
SR1 Sexual Risk Avoidance Edu		62,000.00	0.00	62,000.00	8,490.72	30,142.00	23,367.28

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SRA Sexual Risk Avoidance Edu		7,126.03	0.00	7,126.03	4,664.65	0.00	2,461.38
SV1 School Violence Preventio		349,959.00	0.00	349,959.00	49,344.73	191,905.14	108,709.13
SVP School Violence Preventio		6,762.88	5,179.08	11,941.96	2,834.13	0.00	9,107.83
TEC Learning Technology - So		0.00	11,010.00	11,010.00	9,590.00	0.00	1,420.00
V22 Section 4201		17,636.32	0.00	17,636.32	0.00	0.00	17,636.32
V23 Section 4201		90,000.00	0.00	90,000.00	36,486.88	48,713.12	4,800.00
W22 Title IIIA Newcomers		2,294.18	0.00	2,294.18	0.00	0.00	2,294.18
X22 Full Serv Comm Sch- Sodus		53,912.29	0.00	53,912.29	53,959.51	1,503.77	-1,550.99
X23 Full Serv Comm Sch- Sodus		65,000.00	0.00	65,000.00	13,987.87	29,633.99	21,378.14
Y22 Mental Hlth Demo Grant- S		103.78	0.00	103.78	0.00	2,948.50	-2,844.72
Z22 School Safety Grant-Sodus		11,977.45	0.00	11,977.45	10,346.21	328.35	1,302.89
Z23 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	0.00	0.00	14,625.00
Total SPECIAL AID FUND		6,713,162.44	448,712.15	7,161,874.59	1,573,370.27	1,745,676.25	3,842,828.07

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
BUS CAPITAL BUS							
2023 2022-23		526,700.00	0.00	526,700.00	0.00	526,699.05	0.95
Subtotal of BUS CAPITAL BUS		526,700.00	0.00	526,700.00	0.00	526,699.05	0.95
CAP CAPITAL PHASE							
CO22 2022 CAPITAL OUTLAY PROJECT		0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
CO23 2022-23 Cap Outlay		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
ER22 ES EMERGENCY ROOF PROJ 2022		0.00	152,000.00	152,000.00	168,210.86	4,689.14	-20,900.00
HSRT HS RTU Project \$200K		200,000.00	0.00	200,000.00	0.00	84.29	199,915.71
PR17 Capital Project Vote 2-28-17 \$30,590,000		0.00	2,171,457.88	2,171,457.88	1,163,517.02	1,031,379.34	-23,438.48
PR21 Capital Project Vote 12-16-21 \$11,100,00		9,895,315.00	903,220.48	10,798,535.48	237,950.56	1,822,840.92	8,737,744.00
Subtotal of CAP CAPITAL PHASE		10,195,315.00	3,228,017.36	13,423,332.36	1,569,678.44	2,860,332.69	8,993,321.23
Total CAPITAL FUND		10,722,015.00	3,228,017.36	13,950,032.36	1,569,678.44	3,387,031.74	8,993,322.18

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP Self-Insured Dental Plan							
9089	Other Employee Benefits	0.00	0.00	0.00	9,154.67	0.00	-9,154.67
Subtotal of SDP Self-Insured Dental Plan		0.00	0.00	0.00	9,154.67	0.00	-9,154.67
Total CUSTODIAL FUND		0.00	0.00	0.00	9,154.67	0.00	-9,154.67

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2022

Fiscal Year: 2023

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00	0.00



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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Gary Barno
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Gary Barno, Director of Business Operations and Finance

SUBJECT: 2021-22 Audit - Corrective Action Plan (CAP)

DATE: January 12, 2023

We have recently received our audit of the 2021-22 Basic Financial Statements along with their letter of “Communicating Internal Control Related Matters” by our independent auditor, Mengel, Metzger, Barr & Co, LLP (Board accepted Nov 10, 2022). The management letter and the CAP below has been reviewed and discussed with our Audit Committee on January 5th, 2023. The auditors’ findings have been noted as shown below together with my responses:

Finding: School Lunch Fund –

The audit report noted the District’s School Lunch Fund Balance for the year ending June 30, 2022, exceeded federal regulation #7 CFR Part 210.09. The regulation recommends the unassigned fund balance amount should not exceed a three months of average expenditures.

***Corrective Action Planned:** The District will continue to monitor the school lunch program and make every effort to comply with the regulation as recommended.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2023

Finding: Fuel Depot –

The audit examination noted that the district did not completely reconcile fuel purchased to fuel usage.

***Corrective Action Planned:** The transportation department has begun to track all fuel consumption against purchases to ensure that fuel purchases are reconciled to fuel usage on a regular basis. This report will be shared with the Director of Business Operations and Finance on a regular basis.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January 1, 2023

(Continued)

Finding: School Lunch Meal Tracking –

The auditors noted one instance in which the number of meals claimed did not agree with the number of meals served.

Corrective Action Planned: *The food service director has taken steps to ensure that the number of meals claimed agrees to the number of meals served. The single instance was a result occurring during virtual learning and food distribution and production were recorded on separate sheets and has been corrected.*

Contact Person: Gary Barno, Director of Business Operations and Finance

Anticipated Completion Date: November, 2022

Other items not considered to be deficiencies, but communicated by auditors:

Cyber Risk Management –

The audit examination recommends the District should continue to document our cyber risk assessment in writing to include the risk assessment process, the frequency of the risk assessment, and how the process is communicated to management and monitored.

Corrective Action Planned: *The District's IT Department maintains an ongoing evaluation assessment of all cyber security protocols including cyber security threats. Steps taken are documented in accordance with the NIST (National Institute for Standards and Technology). Our Technology Director, as the DPO (Data Protection Officer), meets and collaborates regularly with other DPO's and support systems such as Edutech to maintain the security of our data systems.*

Contact Person: Gary Barno, Director of Business Operations and Finance

Anticipated Completion Date: November, 2022

Federal Programs –

The audit examination referenced recent guidance pertaining to documenting into a written procedural manual that is more detailed and specific to each federal program compliance requirement.

Corrective Action Planned: *The District is in the process of developing a more specific written manual addressing all federal program compliance requirements.*

Contact Person: Gary Barno, Director of Business Operations and Finance

Anticipated Completion Date: June 30, 2023

No further findings were noted

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2022



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

Report on the Audit of the Statement of Financial Statements

Qualified and Unmodified Opinions

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, 2022 and the related notes to the financial statement.

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, 2022, in accordance with the cash basis of accounting as described in Note 1.

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.

Emphasis of Matter – 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.

Responsibility of Management for the Statement of Cash Receipts and Disbursements

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; and for 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
December 8, 2022

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

For Year Ended June 30, 2022

<u>High School:</u>	<u>Cash Balance</u> <u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2022</u>
Class of 2020	\$ 1,070	\$ -	\$ 1,070	\$ -
Class of 2021	731	-	731	-
Class of 2022	4,618	5,872	10,487	3
Class of 2023	1,089	8,043	5,421	3,711
Class of 2024	391	2,814	1,000	2,205
Class of 2025	-	56	-	56
Activities Account	704	2,901	-	3,605
Art Club	5,613	240	440	5,413
AV Club	(46)	46	-	-
Band Fund	2,527	127	1,000	1,654
Choir	873	235	107	1,001
Cougar Cupboard	2,493	6,830	4,988	4,335
Dramatic Productions	1,390	-	1,390	-
FBLA	1,126	8	625	509
Interact Club	174	1,515	569	1,120
Music Productions	5,390	7,831	6,675	6,546
NHS	909	270	523	656
Outdoor Club	4	-	4	-
School Store	2,951	-	-	2,951
Science Club	109	-	-	109
Ski Club	1,162	-	1,162	-
Student Athlete Association	7,727	-	7,727	-
Student Council	7,812	2,834	3,883	6,763
Tax	1,878	987	704	2,161
Varsity Club	4,384	-	1,629	2,755
Yearbook Club	(1,358)	5,122	2,027	1,737
Total High School	<u>\$ 53,721</u>	<u>\$ 45,731</u>	<u>\$ 52,162</u>	<u>\$ 47,290</u>

<u>Middle School:</u>	Cash Balance <u>July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash Balance <u>June 30, 2022</u>
Choir	\$ 4,722	\$ -	\$ -	\$ 4,722
Honor's Trip	5,130	-	-	5,130
National Jr. Honor Society	78	-	-	78
Student Council	14,353	12,551	12,180	14,724
Tax	730	256	30	956
Treasurer's Club	127	606	-	733
Yearbook	6,590	-	-	6,590
Total Middle School	<u>\$ 31,730</u>	<u>\$ 13,413</u>	<u>\$ 12,210</u>	<u>\$ 32,933</u>
<u>North Rose Elementary:</u>				
Student Council	<u>\$ 3,668</u>	<u>\$ 28</u>	<u>\$ 826</u>	<u>\$ 2,870</u>
GRAND TOTAL	<u>\$ 89,119</u>	<u>\$ 59,172</u>	<u>\$ 65,198</u>	<u>\$ 83,093</u>

(See accompanying notes to financial statement)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2022

(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.

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, 2022. 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 –

Receipts

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

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

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

Recording Transactions

During the course of our examination, we noted that in order to avoid untimely deposits, the Central Treasurer would collect money from the safe and sometimes deposit it without supporting documentation from the respective club. These deposits would be recorded as “unidentified” in the activity account and transferred to the specific club ledger only after documentation was provided by the club. As a result, the club cash balances did not always accurately reflect the most current balance. In addition, ledgers for the months of April, May, and June 2022 were not updated by the Central Treasurer, but required the Business Official to prepare them during September, 2022. As such, bank reconciliations for that period were not prepared timely.

We are aware that the Administration has appointed a new Central Treasurer at the High School for the 2022-23 year. We recommend the District provide training and that the Administration continue to monitor these accounts for timely and proper recording.

Current Year Deficiencies in Internal Control –

Profit and Loss Statements

During our examination, we noted one instance (National Honor Society) where a profit and loss statement was not signed by the Student Treasurer, and two instances (Class of 2022 and Class of 2023) where neither the Student Treasurer or Faculty Advisor signed the profit and loss statement.

We recommend profit and loss statements be signed by the Student Treasurer and Faculty Advisor prior to being submitted to the Central Treasurer.

Disbursements

Our examination of disbursements revealed one instance (National Honor Society) where a payment order was not signed by the Faculty Advisor, and one instance (Cougar Cupboard) where a payment order was not signed by the Student Treasurer or Faculty Advisor.

We recommend all payment orders be signed by the Student Treasurer, the Faculty Advisor and the Chief Faculty Advisor as a prerequisite to being processed for payment by the Central Treasurer.

Middle School:

Current Year Deficiencies in Internal Control –

Change Fund

During our discussion with the Central Treasurer we were informed that the Treasurer’s Club maintained a Change Fund in the amount of \$400. This fund has not been authorized by the Board of Education.

We recommend the Administration review this situation in order to develop the necessary corrective action.

Other Item:

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

Inactive Clubs –

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2021-2022 fiscal year:

<u>High School</u>	<u>Middle School</u>
School Store	Choir
Science Club	Honor’s Trip
	National Jr. Honor Society
	Yearbook

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

Prior Year Recommendations:

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

High School –

1. The AV Club and Yearbook club do not have deficit year end balances as shown on the statement of cash receipts and disbursements.
2. Profit and loss statements tested agreed in all material respects to the general ledger.

Middle School –

1. We did not identify any instances where sales tax was not paid on taxable purchases.
2. Procedures have been implemented to mitigate the risk related to the related party vendor.

Elementary School –

1. In the current year, a general ledger was prepared and available for our review.

* * *

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 8, 2022

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

WOLCOTT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2022



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
Wolcott, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Rose-Wolcott Central School District, Wolcott, New York's compliance with the types of compliance requirements identified as subject to audit 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, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 aggregate remaining fund information of the District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 14, 2022, 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 subject to 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 14, 2022

**NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT
WOLCOTT, NEW YORK**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2022

<u>Grantor / Pass - Through Agency</u>	<u>Assistance Listing</u>	<u>Grantor</u>	<u>Pass-Through Agency</u>	<u>Pass Through</u>	<u>Total</u>
<u>Federal Award Cluster / Program</u>	<u>Number</u>	<u>Number</u>	<u>Number</u>	<u>to Subrecipients</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</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	0032-22-1040	\$ -	\$ 331,194 *
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	0033-22-1040	-	13,692 *
<i>Total Special Education Cluster IDEA</i>				\$ -	\$ 344,886
<u>Education Stabilization Funds -</u>					
ARPA Homeless I - COVID-19	84.425W	N/A	5212-21-3018	\$ -	\$ 395 *
ARP - ESSER 3 - COVID-19	84.425U	N/A	5880-21-3590	-	456,936 *
ARP SLR Summer Enrichment - COVID-19	84.425U	N/A	5882-21-3590	-	225 *
ARP SLR Learning Loss - COVID-19	84.425U	N/A	5884-21-3590	-	245,282 *
CRRSA - ESSER 2 - COVID-19	84.425D	N/A	5891-21-3590	-	1,076,347 *
<i>Total Education Stabilization Funds</i>				\$ -	\$ 1,779,185
21st Century	84.287C	N/A	0187-22-7093	635,766	1,004,546
Title IIA - Supporting Effective Instruction State Grant	84.367	N/A	0147-22-3590	-	53,125
Title IV - Student Support and Academic Enrichment Program	84.424	N/A	0204-22-3590	-	24,213
Education for Homeless Children and Youth	84.196	N/A	0212-22-3064	-	23,969
Education for Homeless Children and Youth	84.196	N/A	0212-22-3018	-	58,182
Title I - Grants to Local Educational Agencies	84.010	N/A	0021-22-3590	-	360,380
<u>Passed Through Lyons Central School District -</u>					
21st Century	84.287C	N/A	N/A	-	131,086
<u>Passed Through Williamson Central School District -</u>					
Title III - English Language Acquisition	84.365	N/A	N/A	-	1,094
<u>Passed Through Sodus Central School District -</u>					
Full Service Community Schools Program	84.215J	N/A	N/A	-	68,337
Title IIIA - English Language Acquisition	84.365	N/A	N/A	-	706
School Safety National Activities	84.184	N/A	N/A	-	17,272
Total U.S. Department of Education				\$ 635,766	\$ 3,866,981

<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 Justice:</u>					
School Violence Prevention Program	16.710	15PBJA-21-GG04620-STOP	N/A	\$ -	\$ 146,595
Total U.S. Department of Justice				\$ -	\$ 146,595
<u>Federal Communications Commission:</u>					
<u>Passed through Wayne Finger Lakes BOCES -</u>					
Emergency Connectivity-COVID-19	32.009	N/A	ECF124968	\$ -	\$ 138,809
Total Federal Communications Commission				\$ -	\$ 138,809
<u>U.S. Department of Health and Human Services:</u>					
Mental Health Awareness Training	93.243	N/A	N/A	\$ -	\$ 15,936
<u>Passed through Sodus Central School District -</u>					
Optimal Health Initiative	93.137	N/A	N/A	-	93,008
Trauma Informed Community Schools					
Mental Health Awareness	93.423	N/A	N/A	-	19,229
<u>Passed through Lyons Central School District -</u>					
Trauma Informed Community Schools					
Mental Health Awareness	93.423	N/A	N/A	-	13,824
<u>Passed through Wayne County DOH -</u>					
Epidemiology and Laboratory					
Capacity-COVID-19	93.323	N/A	N/A	-	41,132
Total U.S. Department of Health and Human Services				\$ -	\$ 183,129
<u>U.S. Department of Agriculture:</u>					
<u>Passed Through NYS Education Department -</u>					
<u>Child Nutrition Cluster -</u>					
National School Lunch Program	10.555	N/A	651501060000	\$ -	\$ 555,783
National School Lunch Program-Non-Cash					
Assistance (Commodities)	10.555	N/A	651501060000	-	65,142
National School Snack Program	10.555	N/A	651501060000	-	8,898
Emergency Operational Costs	10.555	N/A	651501060000	-	704
National Summer Food Service Program	10.559	N/A	651501060000	-	22,148
National School Breakfast Program	10.553	N/A	651501060000	-	257,582
Total Child Nutrition Cluster				\$ -	\$ 910,257
Pandemic EBT Administrative Costs	10.649	N/A	651501060000	-	1,803
Total U.S. Department of Agriculture				\$ -	\$ 912,060
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 635,766	\$ 5,247,574

* Major Programs

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
WOLCOTT, NEW YORK**

Notes to Schedule of Expenditures of Federal Awards

June 30, 2022

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, Wolcott New York (the District) under programs of the federal government for the year ended June 30, 2022. 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, Wolcott, New York'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, Wolcott, New York 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
WOLCOTT, NEW YORK**

Schedule of Findings and Questioned Costs

June 30, 2022

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Special Education Cluster IDEA	
#84.027	Special Education-Grants to States (IDEA, Part B)
#84.173	Special Education-Preschool Grants (IDEA Preschool)
Education Stabilization Funds	
#84.425W	ARPA Homeless I-COVID-19
#84.425U	ARP-ESSER 3-COVID-19/ARP SLR Summer Enrichment-COVID-19/ARP SLR Learning Loss-COVID-19
#84.425D	CRRSA-ESSER 2-COVID-19

- | | |
|--|------------|
| 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

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Gary Barno
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Gary Barno 

SUBJECT: 2021-22 ECA Audit - Corrective Action Plan

DATE: January 12, 2023

We have recently received our audit of the 2021-22 Extra Classroom Activity Funds by our independent auditor, Mengel, Metzger, Barr & Co, LLP. The audit report has been reviewed and discussed with our Audit Committee on January 5th, 2023. The auditors' findings have been noted as shown below together with my responses:

High School

Finding: Receipts –

The auditors noted one instance in the Yearbook Club in which receipts were turned over to the Central Treasurer for deposit several days after the cash was received..

Corrective Action Planned: *Every effort will be made to ensure that all receipts are collected and deposited in the bank in a timely manner.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January, 2023

Finding: Recording Transactions –

The audit examination identified the untimely recording of some transactions to the specific club ledger accounts. In addition, the transactions during the last 3 months of the year were not recorded in the ledger and readily available for the auditors. As such, bank reconciliations were not prepared in a timely manner during those months.

Corrective Action Planned: *The District has taken steps to appoint a new Central Treasurer at the High School. The new Central Treasurer has received training and is working closely with the Business Office to ensure the timeliness of recording transactions, reporting, and bank reconciliations.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January, 2023

Finding: Profit and Loss Statements –

The auditors have noted three (3) instances where profit & loss statements were missing the signature of either the student treasurer or the class advisor

Corrective Action Planned: *Every effort will be made to ensure that profit and loss statements are signed by both the student treasurer and class advisor.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2023

Finding: Disbursements –

The auditors have noted two (2) instances where a pay orders were missing the signature of either the student treasurer or the class advisor

Corrective Action Planned: *Every effort will be made to ensure that all pay orders are signed by both the student treasurer and class advisor.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2023

Middle School

Finding: Change Fund –

The audit examination noted that the change fund in the amount of \$400 was maintained and recommend that we have the Board approve this change fund.

Corrective Action Planned: *The District ask the Board to approve the change fund at the Middle School*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: January, 2023

General:

Finding: Inactive Clubs –

The auditors have noted that several clubs that were financially inactive during the 2021-22 fiscal year.

Corrective Action Planned: *The status of inactive clubs at the High School and the Middle School has been reviewed and those clubs where future activity is not anticipated, have been closed. We will continue to monitor the status of inactive clubs annually.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2022

No further findings were noted

Barno, Gary

From: StJohn, Tina
Sent: Thursday, December 29, 2022 2:13 PM
To: Barno, Gary
Subject: FW: OSC Audit Report for North Rose-Wolcott Central School District -- Smart Schools Bond Act Allocations

From: LGSA Audits <nyoscprod@service-now.com>
Sent: Wednesday, December 28, 2022 8:16 AM
To: tfuller@nrwcs.org
Cc: StJohn, Tina <TStJohn@nrwcs.org>
Subject: OSC Audit Report for North Rose-Wolcott Central School District -- Smart Schools Bond Act Allocations

CAUTION: This email originated from outside of the North Rose Wolcott Central School District. Do not click links or open attachments unless you recognize the sender and know the content is safe.



Dear School Superintendent Bischooping:

We understand that the North Rose-Wolcott Central School District's response to our Report of Examination 2022M-116 entitled Smart Schools Bond Act Allocations also serves as the School District's corrective action plan to the findings and recommendations contained in that report. This is to acknowledge the receipt of that corrective action plan.

Sincerely,

Pamela T. Matthews

Principal Examiner, Report Development Unit

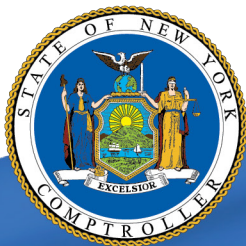


Ref:MSG14314722

North Rose-Wolcott Central School District

Smart Schools Bond Act Allocations

DECEMBER 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

Contents

- Report Highlights 1**

- Smart Schools Bond Act Allocations 2**
 - Why Should District Officials Apply for SSBA Allocations in a Timely Manner? 2

 - District Officials Did Not Submit SSBA Allocation Claims in a Timely Manner 2

 - What Do We Recommend? 3

- Appendix A – Response From District Officials 4**

- Appendix B – Audit Methodology and Standards 5**

- Appendix C – Resources and Services 6**

Report Highlights

North Rose-Wolcott Central School District

Audit Objective

Determine whether North Rose-Wolcott Central School District (District) officials properly applied for all Smart Schools Bond Act (SSBA) allocations for eligible technology purchases.

Key Finding

- District officials did not submit SSBA allocation claims totaling \$1.35 million, related to eligible technology purchases made during fiscal years 2019-20, 2020-21 and 2021-22. Officials were unable to provide an explanation for why they did not properly submit claims to obtain reimbursement for the District's technology expenditures from the State.

Key Recommendation

- Apply for all SSBA allocations for eligible technology purchases as soon as possible.

District officials agreed with our recommendations and have initiated corrective action.

Background

The District serves the Towns of Butler, Huron, Lyons, Rose, Savannah, Sodus and Wolcott in Wayne County. The Board of Education (Board), which is composed of seven elected members, governs the District. The Board is responsible for the general management and control of the District's financial and educational affairs.

The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction.

The Director of Finance and Operations (Director) is responsible for overseeing the District's non-instructional operations, including the financial operations, under the direction of the Superintendent and the Board.

Quick Facts

Annual Budget 2021-22	\$32.2 million
Total SSBA Allocations	\$1.48 million
Total Eligible SSBA Expenditures, through April 2022	\$1.35 million
Student Enrollment	1,065

Audit Period

July 1, 2020 – April 28, 2022

Smart Schools Bond Act Allocations

The SSBA of 2014 authorized New York State to issue \$2 billion of general obligation bonds to finance improved educational technology and infrastructure to enhance learning and increase opportunities for students throughout all New York State schools. Furthermore, the 2014-15 Enacted State Budget included a methodology to calculate the SSBA allocation amount for each eligible school district. In order to obtain SSBA allocations, school districts are required to prepare and submit a Smart Schools Investment Plan (SSIP) to the New York State Education Department (NYSED) detailing how they propose to use the funds to upgrade and improve the school district's information technology environment. The District's most recent plan was approved by NYSED in March 2019. The District's total SSIP budget is \$1.48 million.

The District's
total SSIP
budget is
\$1.48 million.

Why Should District Officials Apply for SSBA Allocations in a Timely Manner?

Each school district within New York State was allocated an amount of SSBA allocations based on the percentage of State aid received. The prompt recognition of one-time revenues, such as SSBA allocations, in the same period as corresponding expenditures helps to ensure accurate budgeting and financial reporting, is beneficial for cash flow purposes, helps to reduce or eliminate the need to levy additional real property taxes, and gives a more accurate representation of the net cost of operations.

District Officials Did Not Submit SSBA Allocation Claims in a Timely Manner

The District was allocated approximately \$1.48 million through the SSBA to finance improvements to its educational technology and infrastructure to promote learning and create opportunities for students. As of March 2022, the District made eligible technology purchases in the 2019-20, 2020-21 and 2021-22 fiscal years totaling \$1.35 million. However, as of April 2022, District officials had not applied for SSBA reimbursements for these purchases.

The current administrative team was unaware and unsure why the previous administration had not applied for the District's SSBA allocations and did not have an adequate explanation for why they had not filed the claims. The District appointed the current Superintendent in July 2020. Additionally, from October 2021 through February 2022, an Acting Assistant Superintendent of Business (Acting ASB) oversaw the District's business operations. As of February 2022, the Board appointed the Director to fulfill the role of the business official.

The Acting ASB informed us that when he initially started at the District, he noticed a receivable recorded in the capital projects fund for SSBA revenues totaling \$1.27 million. Upon further investigation, the Acting ASB found that although

this amount was recorded as a receivable, the applications to receive these allocations were never prepared and submitted. During our audit fieldwork, the Acting ASB went through all of the technology expenditures with the Information Technology Coordinator to verify that all SSBA claims were appropriately documented and supported and were in fact reimbursable expenditures through the SSBA; which we reviewed and concurred were reasonable within the District's approved SSIP. Additionally, as of the end of our audit fieldwork, the District was preparing the claims to receive \$1.27 million, and had \$136,000 of unspent SSBA allocations remaining to be used towards future SSIP expenditures.

Additionally, when claims for reimbursements are not submitted in a timely manner, the District risks these claims being overlooked and forgotten. Furthermore, the District's adopted budgets included tax levy increases of \$238,912 in 2019-20, \$227,564 in 2020-21 and \$259,742 in 2021-22. These unclaimed reimbursements (i.e., SSBA expenditures) as a percentage of the annual tax levy increase ranged from 29 percent to 471 percent (Figure 1). Had District officials submitted claims for reimbursement of SSBA funds in a timely manner, these tax increases might have been reduced or eliminated.

Figure 1: SSBA Expenditures as a Percentage of Tax Levy

Year	SSBA Expenditures	Total Tax Levy Increase	SSBA Expenditures as a Percentage of Tax Levy Increase
2019-20	\$202,261	\$238,912	85%
2020-21	\$1,071,257	\$227,564	471%
2021-22	\$74,940	\$259,742	29%
Total	\$1,348,458	\$726,218	186%

What Do We Recommend?

District officials should:

1. Apply for all SSBA allocations for eligible technology purchases as soon as possible.

Appendix A: Response From District Officials



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Gary Barno
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

December 2, 2022

Mr. Edward V. Grant, Jr., Chief Examiner
Office of the State Comptroller
16 West Main Street, Suite 522
Rochester, NY 14614-1608

Dear Mr. Grant:

The North Rose-Wolcott Central School District is in receipt of the draft audit report prepared by your office covering claims for the District's Smart School Bond Act (SSBA) allocation. We would like to extend our appreciation to the principal and associate examiners who were both very professional and courteous throughout their examination. We also appreciate the comments shared during the exit discussion held with District representatives on Friday, December 2, 2022.

Key Finding:

- The audit report found that allocation claims for the SSBA totaling \$1.35 million, relating to eligible technology purchases made during the fiscal years, 2019-20, 2020-21, and 2021-22 were not submitted.

Key Recommendation:

- Apply for all SSBA allocations for eligible technology purchases as soon as possible.

The District agrees with the findings of the draft audit report and the auditors recommendation. In addition, the District has responded to the findings of this audit report and has promptly submitted the claim for all eligible technology SSBA expenditures. We wish to express our appreciation for the recommendations provided by this thorough and professional audit. As we move forward, we will continue to address any issues raised by any audit report the District receives to ensure the proper safeguarding of District assets.

With sincere regards,

Lucinda Collier
President, Board of Education

Michael Pullen
Superintendent of Schools

Appendix B: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials and reviewed Board meeting minutes, adopted budgets, SSBA documentation and District policies to gain an understanding of the District's operations as they pertain to the audit objective.
- We reviewed the District's SSIP to determine when the plan was approved, total budget and whether all required criteria was met. We additionally reviewed the District Information Technology Plan to determine whether it aligned with the SSIP.
- We reviewed NYSED's website to verify that the District was allocated \$1.48 million in SSBA funding.
- We reviewed and analyzed 17 claims totaling \$1.35 million from July 1, 2019 through April 28, 2022 to determine whether purchases were supported by adequate documentation, for appropriate purposes and eligible for reimbursement based on SSBA requirements and the SSIP.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

ROCHESTER REGIONAL OFFICE –Edward V. Grant Jr., Chief of Municipal Audits

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: Muni-Rochester@osc.ny.gov

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With sincere regards,

Lucinda Collier
President, Board of Education

Michael Pullen
Superintendent of Schools

Bylaws

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

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

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

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

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

~~It is the responsibility of the~~ The Superintendent ~~to will~~ prepare the agenda ~~during the week before the meeting~~ and review it with the Board President ~~for each meeting of the Board. The agenda for each meeting shall be prepared during the week prior to the meeting.~~ The agenda ~~shall will then~~ be distributed to Board members no later than three days before such regular meeting. Whenever the President or other members of the Board wish to bring a matter to the attention of the Board:

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

(Continued)

Bylaws

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

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

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

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

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

Recording Meetings

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

Public Expression

~~The Board encourages public expression at Board meetings. The Board will designate a specific portion of its meeting agenda for this participation. The Board may invite visitors to participate in its discussion of matters on the agenda.~~

Quorum

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

Use of Parliamentary Procedure

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

(Continued)

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

Public Comment Expression

~~The Board encourages public expression at Board meetings. The Board will designate a specific portion of its meeting agenda for this participation. The Board may invite visitors to participate in its discussion of matters on the agenda.~~

~~The Board encourages courteous and respectful public comment at Board meetings. All speakers must conduct themselves in a civil manner. Obscene language, harassing language, defamatory statements, and threats of violence are prohibited. All participants are required to comply with the District *Code of Conduct*.~~

~~The Board will designate a specific portion of its meeting agenda for public comment for a period of up to 30 minutes on agenda items only. The public is not permitted to discuss topics unrelated to the District, matters unrelated to the agenda, and/or matters involving specific individuals. Each speaker will be allowed up to three minutes. The Board may request, but will not require, speakers identify themselves. The Board is not required to allow speakers to cede their remaining time to other speakers. Written comments may be directed to the Board.~~

~~If there are a large number of individuals who want to address the Board, the Board President may limit the number of repetitive comments being made so that the time limit on public comment is not exceeded.~~

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

~~These rules apply to residents and nonresidents equally.~~

Education Law §§ 1708, ~~and~~ 2504, and 2801

General Construction Law § 41

Penal Law § 240.20

Public Officers Law Article 7, ~~§§ 103(d), 104, and 107~~

8 NYCRR § 100.2

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

Adopted: 1992

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

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

PUBLIC PARTICIPATION

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

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

People wanting to speak to the board during Public Access time must sign up and state their topic on the form provided prior to the beginning of the meeting. They will receive a copy of ~~NR-WCS Board~~ ~~this~~ 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 comments of school operations and programs. However, the Board will not hear, in public session, personal complaints of School District personnel, nor complaints against any person connected with the School System. Such complaints are to be addressed first through proper administrative channels. Only in those cases where satisfactory adjustment cannot be made by the Superintendent's office should complaints be submitted, in writing, to the Board.

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~~ ~~Such~~ 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.

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District Code of Conduct. The Board President may call for the

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

removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruption or unruly behavior may be subject to criminal sanctions.

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

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

SUBJECT: ~~INSURANCE~~

~~—The objective of the Board of Education is to obtain the best possible insurance at the lowest possible cost, and to seek advice from an Insurance Appraisal Service to determine that adequate coverage is being provided regarding fire, boiler, general liability, bus and student accident insurance.~~

~~—The Board shall carry insurance to protect the District's real and personal property against loss or damage. This property shall include school buildings, the contents of such buildings, school grounds and automobiles.~~

~~—The Board shall also purchase liability insurance to pay damages assessed against Board members and District employees acting in the discharge of their respective duties, within the scope of their employment and/or under the direction of the Board.~~

~~—All insurance policies shall be kept in a fireproof depository along with an inventory of the contents of the building. The Superintendent shall review the District's insurance program annually and make recommendations to the Board if more suitable coverage is required.~~

~~Public Officers Law Section 18
General Municipal Law Section 6-n
Education Law Sections 1709(8), 3023, 3028 and 3811~~

Claims Audit Report NRW Warrant 33 12-22-22

Summary of findings:

I checked all transactions in Warrant 33

All transactions were approved.

The payment for Callea Electric lacked a PO service date 11-17-22. Payment was approved hopefully the Audit committee will advise the party about purchasing policies and procedure.

Periodically employees involved in purchasing need to be reminded of the process. That the purchase order is permission to purchase an item and there is an approval process that all must go through to purchase goods and services for the district. Most of the time everyone complies, there are emergencies, but the process can still be followed for most emergencies. Documentation is important in all transactions.

December 22, 2022
09:41:19 am

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2023
Warrant: 0033-Payables 12/22/2022

P.O. Number	Account	Description	TransPayment	Invoice Amt. For This Check	Payment Amt.	Check Number Check Date
					44,740.31	
Total for assigned computer checks					44,740.31	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					44,740.31	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					44,740.31	
Net Disbursement by Fund - All Payments					44,740.31	
Fund Summary						
A					\$ 28,211.08	
C					\$20.38	
F					4,508.85	
H					11,500.00	
Total for All Funds					\$ 44,740.31	
Bank Account Summary						
LYONS BANK GENERAL F	34 Checks (145986-146019)	Cash Replacement	0	EFT's	47	\$ 28,211.08
LYONS BANK SCHOOL LU	2 Checks (012993-012994)		0		2	\$20.38
LYONS BANK SPECIAL A	4 Checks (002899-002992)		0		5	4,508.85
H-CAPITAL FUND CHEC	1 Check (000897)		0		1	11,500.00
Total for All Computer Checks					\$ 44,740.31	

I hereby certify that I have audited the claims for the 41 checks and 0 electronic disbursements above, in the total amount of \$ 44,740.31 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12-22-22
Date Claims Auditor

WinCap Ver. 22.12.21.2141 -- Vendor fiscal year to date amounts include payments on this warrant. Totals exclude expenses for prior year payables.

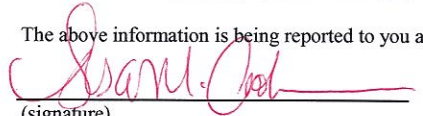
Russell Harris

Report of the Claims Auditor

Date of Warrant: 12/16/2022 Warrant #0032

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
Claims which had minor deficiencies however approved by the claims auditor:						
<u>New York Bus Sales</u>	<u>10/26/2022</u>	<u>145952</u>	<u>A-5510-450-06-3600</u>	<u>93.44</u>	<u>Invoice dated 8/30/22, PO dated 10/26/22</u>	<u>PO before invoice</u>
<u>Cayuga-Onondaga BOCES</u>	<u>12/5/2022</u>	<u>2985</u>	<u>F-H23-2253-490-23-SUMM</u>	<u>5,449.05</u>	<u>No PO</u>	<u>PO before invoice</u>
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Claims held for additional information:						
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Claims Rejected:						
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The above information is being reported to you as part of the duties of the claims auditor.


(signature)

Report of the Claims Auditor

Date of Warrant: 12/30/2022 Warrant #0035

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

- No findings to report -

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

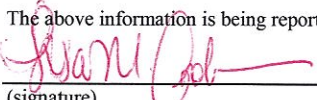
Isam. Col
(signature)

Report of the Claims Auditor

Date of Warrant: 1/6/2023 Warrant #0036

<u>Vendor Name</u>	<u>Date</u>	<u>Check Number</u>	<u>Coding/Department</u>	<u>Amount</u>	<u>Reason</u>	<u>Corrective Action</u>
Claims which had minor deficiencies however approved by the claims auditor:						
<u>Town of Rose</u>	<u>1/3/2023</u>	<u>146087</u>	<u>A-1950-400-05-0000</u>	<u>20,872.83</u>	<u>Invoice for \$138.91 missing G Barno signature</u>	<u>Signed - ok to pay</u>
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Claims held for additional information:						
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Claims Rejected:						
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