

WAYNE CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION MEETING AGENDA



DATE: March 24, 2005

TIME: 6:00 p.m.

PLACE: Freewill Elementary

6:00 Call to Order /Pledge of Allegiance

Work Session – Mr. Ray Wager

7:00 Break – Freewill Science Fair Exhibit

7:30 Approval of Agenda/Approval of [MINUTES](#)

Att. 1

7:35 Public Comment

7:40 Board Member Comments

7:45 Board President's Comments

7:50 Action Item Report

7:55 Superintendent's Report:

1. Introduction of Section V Wrestling Team
2. Eagle Ventures Update
3. Second Quarter Academic Report – Mr. Spring
4. Elementary Goals Update
5. Budget Development
6. Student Questions

8:45 Break

8:50 Board Action Items:

1. Appoint HS [Extra](#) -Classroom Account Signator
2. Accept [Extra](#)-Classroom Report

Att. 2

Att. 3

8:50 [Policy](#) – Second Reading

Att. 4

Public Comment/Board Comments

9:00 Adjournment

Next Meeting: April 4, 2005 – Three Boards' Mtg. 7:30 p.m. Casey Park Recreation Bldg.

District Mission Statement

Based on the belief that all students can learn, the staff of the Wayne Central School District accepts the responsibility to teach all students, regardless of differences, the fundamental skills. We further accept the responsibility to challenge all students to attain higher levels of achievement. Wayne Central will provide the opportunity, environment, and encouragement to meet this goal while developing the whole child, physically, socially, emotionally, and culturally.

WAYNE CENTRAL SCHOOL DISTRICT
Ontario Center, New York 14520

BOARD OF EDUCATION MINUTES

UNOFFICIAL UNTIL APPROVED

DATE: Thursday, March 10, 2005
TYPE: Regular Business Meeting

TIME: 6:30 p.m.
PLACE: District Office

PRESENT: Trustees Diller, Johnson, Lyke, Robusto, Schultz, Triou (arrived @ 6:44 p.m.); District Clerk Switzer; Administrators Havens, Pirozzolo, Armocida, La Ruche, Siracuse, Cox, Woodard, Atseff, Spring, Callahan, Davis, Blankenberg, Green

ABSENT: Trustees Brunner, Griswold & Wyse

GUESTS: Visitor's Roster filed in clerk's agenda file, this meeting

I. **CALL TO ORDER:** 6:30 p.m. by Frank Robusto, Jr., School Board Vice- President

II. **EXECUTIVE SESSION** (Personnel)

Mr. Johnson offered a **MOTION** to adjourn the meeting, at 6:32 p.m., for an executive session on personnel matters pertaining to specific personnel. 5 Ayes, 0 Nays, 4 Absent (Mrs. Brunner, Mr. Griswold, Mr. Triou, Mr. Wyse), Carried.

(Mr. Triou entered the meeting @ 6:44 p.m.)

III. **RECESS:** 7:30 p.m.

IV. **RECONVENE:** 7:45 p.m.

V. **PLEDGE OF ALLEGIANCE**

VI. **APPROVAL OF AGENDA & MINUTES** (February 10 & 17, 2005)

Mr. Johnson offered a **MOTION** to approve the agenda for this evening's meeting and the minutes of the meetings of February 10 & 17, 2005, each as presented. 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse), Carried.

A. VII. **PUBLIC COMMENT** - None

VIII. **BOARD MEMBER COMMENTS**

A. Mrs. Lyke extended **compliments** to everyone involved in last weekend's "phenomenal" musical production of *"The Beauty and the Beast."*

B. Mrs. Lyke reported on her participation last weekend in the **state legislative network** program in Albany sponsored by the NYS School Board's Association. She reviewed the topics discussed and the meetings with local legislators and state legislative leaders.

- C. Mrs. Lyke reminded trustees of the **legislative breakfast** set for this Saturday in Geneva by the **Four County School Boards Association**. Mr. Havens will serve as a panel member.
- D. Mrs. Lyke noted the program meeting planned by the **Four County School Boards Association** on April 2nd at Manchester-Shortsville CSD on the topic of student uses and applications of technology. Speakers will include Dr. Richard Mills, NYS Commissioner of Education, Dr. Susan Sclafani, Ass't Secretary, Vocational Education, U.S. Dept. of Education, and Stacey Wagner from the workforce career center of the National Association of Manufacturer's Institute.
- E. Mrs. Lyke noted that our area Regent Cofield will speak at the April 6th meeting of the **Four County School Boards Association** in Geneva.
- F. Mr. Robusto commended the **wrestling team for their outstanding achievement** and extended best wishes to local **wrestlers** who are advancing to **sectional and state competitions**.
- G. Mr. Robusto noted that the recent student musical performance of **"The Beauty and the Beast"** was exceptional and complimented the students, staff and volunteers involved who produced and presented that most complex production. He noted that the production showcased our students and our facilities.
- H. Mr. Robusto noted that the model school's initiative includes a local chapter of the **Future Business Leaders' Association** (FBLA) and that two students, his daughter, Stephanie, and Kelly Johnson, are participating in state-wide competition in April.

IX. BOARD PRESIDENT'S COMMENTS

- A. Mr. Triou added his compliments on the **excellent student musical production**.
- B. Mr. Triou extended compliments to the **wrestlers for their fourth sectional championship** in five years.
- C. Mr. Triou extended congratulations to the **Science Olympiad Team** for their fifth regional first place honors in as many years.
- D. Mr. Triou extended compliments to the **middle school** students and parents who were recognized at the **honor roll breakfast** events for each grade on three (3) days last week and congratulated the staff on the recognition of student achievement.

X. REPORT ON ACTION ITEMS BY THE SUPERINTENDENT OF SCHOOLS - None

XI. REPORTS OF THE SUPERINTENDENT OF SCHOOLS

A. CONDOLENCES TO MR. WYSE

Mr. Havens extended **condolences** to Trustee Wyse and his family on the demise of his father.

B. SUCCESS OF STUDENT MUSICAL PRODUCTION

Mr. Havens read a sample from the numerous complimentary letters received on the student musical production. He noted that while the production of the show was more extensive and expensive than in prior years, the extensive support and attendance of families, residents and guests did result in a profitable cash flow for the event. He noted that the success of the event has encouraged school officials to seek a production of equal complexity for next year.

C. POTENTIAL DATES FOR SUMMER GOAL SETTING WORKSHOP

Mr. Havens presented suggested dates in early July for the **summer goal setting workshop** session of the Board of Education with school officials. He asked trustees to advise of dates that did and did not pose conflicts. By **consensus**, trustees decided to set the time for the workshop session from 3 to 8 p.m.

D. CLASS OF 2005 • COMMENCEMENT ATTIRE FOR TRUSTEES & FACULTY

Mr. Havens introduced Mrs. Kelly Gallup, co-advisor for the Class of 2005, and class officers to present a proposal for commencement attire for trustees and faculty members at commencement exercises.

Mrs. Gallup introduced class officers Joseph Geiger, Jordan Cole, Allison Beck and Melanie Miles who were present. She noted that Mrs. Lisa Marlowe, who serves as co-advisor, and student Tiffany Marianetti, another officer, was unable to attend this evening.

The students thanked the Board of Education for their support of students, including the musical production this year. They also noted that the senior ball event was re-established this past November and the students provided funds to feed 132 families in the Tsunami disaster.

They proposed the creation of a new tradition at commencement exercises by having school board members, school officials and faculty members who participate in the event wear formal commencement attire in the form of caps and gowns. The senior class started a new tradition a few years ago when they had all male graduates wear blue gowns and all female graduates wear gold gowns, in recognition of our school colors, and the Class of 2005 feels that the addition of caps and gowns for adults who participate is appropriate.

The class officers added that the formal commencement attire for trustees would indicate the support of the Board of Education for the student body and the model school's programs now underway. They have the support of Mrs. Morrin, the high school principal, and Mr. Havens for this new tradition and would appreciate the support of the Board of Education for their proposal. The senior class would underwrite the cost for the commencement attire for trustees.

Mr. Schultz noted that faculty and trustees at college commencements wear the attire, colors and degree hoods of their university at graduation and suggested adapting it to this proposal.

Mrs. Lyke asked the class officers if they would concur that the colors and attire of the adults should represent the colleges and universities from which they graduated. The students felt it would represent an added bonus.

Mr. Robusto asked the senior officers if they planned to continue the tradition of blue gowns for males and gold for females; the students stated they do.

By **consensus**, trustees indicated support for the proposal presented by the senior class officers.

Mr. Havens and Mr. Triou thanked the students for their proposal and presentation.

E. INCREASE GRADUATION REQUIREMENTS • MODEL SCHOOLS

Mr. Havens asked the pleasure of the Board of Education to pursue the proposed increased graduation requirements as part of the model school's program as outlined and discussed at the prior meeting (cf. pp 8596-8597, Minutes).

He noted that students now enrolled in seventh grade would comprise the first graduating class that the new requirements would impact. He would like permission from the Board of Education to begin work with the policy committee on policy statements to implement the proposed new requirements.

By **consensus**, trustees agreed to pursue the proposed new requirements. Mr. Triou asked the policy committee to schedule the topic for future meetings.

Mrs. Lyke suggested that the policy committee also explore the potential of the international baccalaureate (IB) program for future implementation in our district. Mr. Havens noted that there is an IB program for high school, middle school and elementary levels; he is not aware of any area school districts where it is offered at the middle school or elementary levels. Mr. Johnson suggested contacting the Wilson Magnet School or the School of the Arts in the Rochester City School District for information on the IB programs which they operate.

F. PROPOSED BUDGET • 2005-2006 • DRAFT #1

Mr. Havens stated that this evening represents the presentation and review of the third and final component - administrative services - of the proposed 2005-2006 budget and the first review of revenue and tax levy projections. He also reviewed a summary of program additions included in the proposed budget and asked Mr. Atseff, assistant superintendent for business, to review the final component of the budget and the revenue and tax levy projections.

Mr. Atseff reviewed Draft #1 of the program portion of the proposed budget, including the format for presentation of comparative data from prior years. (copy filed in clerk's agenda file, this meeting) He stated that the administrative portion represents 11% of the total proposed budget, a reduction from 12.2% in the current year.

Highlights of the major components of this portion of the proposed budget are generally summarized as follows:

Board of Education & District Office Items: Funds are proposed for expenses of the Board of Education, the school district clerk, the annual school election, the business office, auditing, school district treasurer, tax collection, purchasing, human resources and the superintendent of schools.

Mr. Johnson asked for clarification on B.O.C.E.S. service allocations; Mr. Atseff provided details.

District-Wide Items: Funds are proposed for legal services, records retention, public information, central stores and receiving, central data processing, central printing & mailing, property and casualty insurance and the proposed administrative budget charges from Wayne-Finger Lakes Board of Cooperative Educational Services. Increases in central data processing reflect efforts to replace and update hardware and software and reductions in central printing and mailing reflect lease of duplicating equipment as a B.O.C.E.S. service.

Building Administration: Funds are proposed for operation of school building offices, wages of school building management personnel, curriculum development and in-service training.

Mr. Atseff noted some adjustments in the portions of the budget previously presented. Some re-allocation of computer equipment purchases was noted and an increase was necessary for purchase of diesel fuel for school busses based on consumption and price increases. He added that the proposed costs for employer share of the NYS Teacher's Retirement System (TRS) is now projected at 8.0% using estimates from the NYS State Comptroller's office.

Mr. Johnson asked if the contract for diesel fuel is fixed; Mr. Atseff stated it is with an escalation clause.

Proposed Revenues: State aid projections reflect the budget presented by the Governor and removal of the one-year aid for implementation of the full day kindergarten program. A separate revenue line item is included for the P.I.L.O.T. payment for the nuclear power plant based on the recent agreement among town, county and school officials.

Proposed Tax Levy: Draft #1 as presented to date reflects an increase in the property tax rate of 19 cents, from 20.97 to \$21.15. It reflects an projected increase in the tax levy of 0.93%, less than 1.0%.

Mr. Johnson asked if the proposed tax rate remains at the low end among area school districts; Mr. Atseff stated it does.

Mr. Johnson asked if the projected revenue for basic state aid is conservative; Mr. Atseff stated it is.

Mrs. Lyke asked if the final agreement for the payment in lieu of taxes (**P.I.L.O.T.**) required the school district to refund any property taxes paid last fall. Mr. Havens stated that the tax bill for the nuclear power plant was issued in the amount of the proposed P.I.L.O.T. agreement.

Mr. Triou asked when Mr. Wager, the independent auditor, would make his **annual visit and review of school finances**. Mr. Atseff noted that his visit is planned for the next business meeting; Mr. Triou suggested that Mr. Wager include a review of the fund balance topic in his presentation.

Mr. Triou stated that he was pleased to note the effort to resume the **long-range replacement plan for computer equipment**.

Mr. Johnson thanked everyone for their assistance in planning and introducing the **model school's program**. He is pleased to note that the Board of Education is

making good on the promises they made to the community to promote and advance these many fine initiatives.

CONSIDER SHIFT IN BUDGET ADOPTION DATE

Mr. Havens asked the Board of Education to consider moving adoption of the proposed budget to the business meeting scheduled for March 24th since no outstanding issues appear to exist and the original adoption date of April 4th is scheduled for a joint meeting of the town and school boards.

Shifting the adoption of the proposed budget to the March 24th meeting would eliminate the need for a special meeting in April for that purpose. He invited trustees to advise Mr. Triou to allow proper planning for the agenda.

Mr. Johnson noted that the proposed visit by Mr. Wager is set for that date. Mr. Havens noted that the meeting is scheduled for Freewill Elementary School to allow trustees to visit and view the student science fair prior to the business meeting.

Mrs. Lyke requested that those trustees who were absent receive a full briefing on this evening's discussion and are asked their view of shifting the budget adoption date.

Mr. Havens thanked Mr. Atseff for his presentation.

G. STUDENT QUESTIONS

(1) Yuri Odell, 7239 Furnace Road, Ontario, a senior, extended thanks to the Board of Education for allowing the students to present the "awesome" musical *"The Beauty and the Beast"* in their senior year. He added that it always seemed that the Class of 2005 was the first to have "new" requirements and that the special musical was greatly appreciated.

(2) Yuri Odell, supra, stated that some of the students who participated in the student musical would like to have the program covers or other memorabilia from each student musical displayed at the high school in the same manner as athletic and other program awards; they feel such a tradition would reflect the support of the Board of Education for the fine arts programs. They suggested that the school board use some of the profit from the musical to provide this display. Mr. Havens invited Yuri and fellow students to meet with him for further discussion of the idea.

(3) Yuri Odell, supra, stated that the selection of the musical production this year has increased interest among students in future musicals and would encourage the district to present a show of similar quality in future years. He is preparing a promotional videotape of varied aspects of the production as part of a class project to help recruit students to participate in future musicals.

(4) Alex Moeller, 1301 Brick Church Road, Ontario, suggested that the Board of Education seek input from students in development of student dress codes now under consideration at the high school. Mr. Havens stated that the school district does support empowerment of students and suggested that Alex and his fellow students meet with high school administrators to discuss student involvement in the project.

- (5) Stephanie Williams, 3900 Orchard Street, Walworth, posed the question which Jordan Cole raised earlier in the meeting about the proposed new graduation requirements under consideration by the Board of Education. Mr. Havens reviewed the proposed new requirements and the goal to make our high school and its diploma the most prestigious in the state and the extra effort and skills among students reflected by it.
- (6) Allison Beck, 411 Bills Road, Macedon, asked if the Board of Education will offer an SAT review course for students in the future. Mr. Havens reviewed the options under consideration.
- (7) Marta Grzegorok, 7748 Roder Parkway, Ontario, noted the importance of reducing obesity in society and her belief that school lunches contain too much starch. She suggested that school lunches at the high school include more options, such as vegetarian meals, and that the high school consider installation of a microwave oven in the student dining room to allow students to prepare custom items. Mr. Havens thanked her for her comments and suggested that she arrange a meeting with Mr. Atseff and Mrs. Wilson to discuss menu choices.
- (8) Melanie Miles, 5290 Swadling Road, Ontario, asked if completion of the 2002 Capital Improvement Project is on schedule. He reviewed the progress to date and suggested that the students ask their teachers for an opportunity to tour the new classroom spaces.
- (9) Yuri Odell, supra, noted his experience as an eighth grader on the lack of clear explanation and clarification of foreign language requirements and options which resulted in his reaching his senior year one (1) credit short to receive an Advanced Regents diploma.

XII. RECESS: 8:55 p.m.

XIII. RECONVENE: 9:00 p.m.

XIV. REPORTS OF THE SUPERINTENDENT OF SCHOOLS (continued)

A. RESOLUTION FOR CALL OF THE ANNUAL SCHOOL ELECTION • May 17, 2005

Mr. Havens presented the proposal for call of the annual school election for review and consideration by the Board of Education.

Mr. Johnson offered a **MOTION**, seconded by Mrs. Lyke, to adopt a **RESOLUTION** for call of the annual school election, **TO WIT:**

**RESOLUTION FOR NOTICE OF PUBLIC HEARING
AND CALL OF THE ANNUAL SCHOOL DISTRICT ELECTION
(May 17, 2005)**

BE IT RESOLVED by the Board of Education as follows:

Section 1: That, pursuant to §2004 (1) of the Education Law, as amended, the annual school election of the Wayne Central School District, Ontario Center, Wayne County, New York, shall be conducted in the lobby of the large gymnasium of James A. Beneway High School, located at 6200 Ontario Center Road, Ontario Center, New York, in said school district, on the 17th day of May, 2005, for the purpose of voting by voting machines upon the propositions hereinafter set forth. Polls for the purpose of voting shall be kept open between the hours of 9 a.m. and 9 p.m., local time.

Section 2: That, pursuant to §1707(2) of the Education Law, the public hearing on the proposed school budget will occur on Tuesday, May 5, 2005, @ 7:00 p.m. at the district office in the north wing of James A. Beneway High School, in said school district.

Section 3: That the notice of said public hearing and annual school election, including the propositions to be voted upon, shall be in substantially the following form, **TO WIT:**

LEGAL NOTICE

NOTICE OF ANNUAL SCHOOL DISTRICT ELECTION Wayne Central School District Ontario Center, Wayne County, New York

NOTICE IS HEREBY GIVEN by the Board of Education of Wayne Central School District, Wayne County, New York, that the annual election of said school district shall occur on the 17th day of May, 2005, in the lobby of the large gymnasium of James A. Beneway High School, located at 6200 Ontario Center Road, Ontario Center, Wayne County, New York, for the purpose of voting, by voting machine, upon the propositions hereinafter set forth.

(1) 2005-2006 BUDGET PROPOSITION

(which may include separate propositions for special budgetary expenditures)

(2) RE-ESTABLISH SCHOOL BUS PURCHASE RESERVE FUND

RESOLVED, that the Board of Education be authorized to establish a reserve fund to be known as the Bus Purchase Reserve Fund 2005 for the purpose of financing the purchase of vehicles for student transportation as approved by voters of the district. The ultimate amount of such fund shall be \$4,000,000. The probable term of such fund shall be five (5) years. The source from which the funds shall be obtained will be: the transfer of all of the balance of the current Bus Purchase Reserve Fund at the time of the establishment of the Bus Purchase Reserve Fund 2005; state aid received in 2004-2005 and any fiscal year thereafter on account of purchase of vehicles for student transportation; unencumbered fund balances in 2004-2005 and any fiscal year thereafter as designated by the Board of Education; budgetary appropriations as approved by voters; proceeds from the sale of used vehicles; insurance proceeds from damaged or destroyed vehicles and any other source approved by the voters, *and*

BE IT FURTHER RESOLVED that the Board of Education be authorized to make an initial expenditure from such reserve fund for the authorized purpose of such fund in an amount not to exceed \$401,210. in the 2005 - 2006 fiscal year.

(3) ELECTION OF SCHOOL TRUSTEES

Polls for the purpose of voting will be kept open between the hours of 9:00 a.m. and 9:00 p.m., local time.

NOTICE IS FURTHER GIVEN that, pursuant to §1707 (2) of the Education Law, a public hearing on the proposed budget is scheduled for Tuesday, May 5, 2005 @ 7:00 p.m. at the district office in the north wing of James A. Beneway High School in said school district.

NOTICE IS FURTHER GIVEN that the petitions to nominate candidates for the office of school trustee must be filed with the school district clerk no later than 5:00 p.m., local time, on Monday, April 18, 2005

Vacancies will occur for three (3) terms of three (3) years each to succeed the following incumbents:

Jo-Anna Diller
Richard A. Johnson
Jeffrey Schultz

(Original Seat of Timothy Ratcliffe, Resigned)

Petitions to nominate a school trustee may be secured from the school district clerk at the district office located in James A. Beneway High School (north wing), at 6200 Ontario Center Road, Ontario Center, New York, 14520, Monday thru Friday, exclusive of legal holidays, between the hours of 9:00 a.m. and 5:00 p.m. Such petition shall be signed by at least twenty-five (25) qualified voters of the school district, shall state the name and residence address of the candidate, and the name and residence address of each signer.

NOTICE IS FURTHER GIVEN that the election of school trustees is at large. The three-(3) candidates receiving the greatest number of votes cast for the three (3) offices shall be declared elected. In addition, the one (1) candidate who receives the greatest number of votes will assume his or her duties immediately upon election to fill the remainder of the unexpired term of Timothy Ratcliffe, resigned.

NOTICE IS FURTHER GIVEN THAT a copy of the statement of the estimated amount of monies which will be required, for school purposes, for the ensuing 2005-2006 school year may be obtained by any taxpayer of the school district during the fourteen (14) days immediately preceding the adjourned annual school election, except Saturdays, Sundays and holidays, between the hours of 8:00 a.m. and 4:00 p.m., local time, at any of the schools of the district or at the district office.

NOTICE IS FURTHER GIVEN THAT applications for absentee ballots may be sought by qualified voters of the school district from the school district clerk at his office in the district office.

Such applications must be received by the district clerk at least seven (7) days before the annual school election, if the ballot is to be mailed to the voter, or by 5:00 p.m. on the day before the annual school election, if the ballot is to be delivered personally to the voter. A list of all persons to whom absentee ballots is available for public inspection during regular business hours at the district office.

DATED: March 10, 2005 @ Ontario Center, Wayne County, New York

BY ORDER OF THE BOARD OF EDUCATION
OF WAYNE CENTRAL SCHOOL DISTRICT
Ontario Center, Wayne County, New York
BY: JAMES E. SWITZER
School District Clerk

4T: Weeks of March 28, April 11 & 25 & May 18, 2005

Section 4: That the school district clerk be, and hereby is, authorized and directed to cause such notice of the public hearing and annual school election to be given in substantially the form hereinbefore prescribed by publishing the same four (4) times within the seven (7) weeks next preceding the public hearing (May 5, 2005) and the annual school election (May 17, 2005), the first publication to appear at least forty-five (45) days before each event, in the *Wayne County Mail* (Ontario-Walworth) and *The Times of Wayne County* (Walworth-Macedon), the official district newspapers, each having a general circulation in said school district, and by giving such other notice as, in his discretion, may be deemed advisable.

Section 5: This **RESOLUTION** shall take effect immediately upon adoption.

On the question, the vote was 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse), Carried.

B. XV. ITEMS FROM THE SUPERINTENDENT OF SCHOOLS

A. PERSONNEL CHANGES

Mr. Havens presented the following personnel changes for review and consideration by the Board of Education:

INSTRUCTIONAL STAFF

RESIGNATIONS:

Jeffrey Foti, science (biology) teacher, assigned to the high school, effective April 28, 2005 (personal reasons)

APPOINTMENTS:

Coaching Appointments • Spring Season • 2004-2005 School Year

See Listing, Clerk's Agenda File, This Meeting

Additional Extra-Duty Appointments/Designations • 2004-2005 School Year

See Listing, Clerk's Agenda File, This Meeting

LEAVES OF ABSENCE:

Jennifer Klehr, social studies teacher, assigned to the high school, a combination paid and unpaid FMLA disability leave anticipated April 11 through June 30, 2005 (child rearing)

Rebecca Postell, English Teacher, assigned to the high school, a combination paid and unpaid FMLA disability leave anticipated April 29, 2005 through June 30, 2006 (child rearing)

SUPPORTIVE STAFF:

APPOINTMENTS:

Richard Hargarther, cleaner, assigned as needed, a probationary civil service appointment effective February 25 through August 23, 2005 at \$8.50 per hour (replacement for Susan Anseuw, disability dismissal).

Dawn Heintzelman, school bus monitor, a temporary civil service appointment effective February 28, 2005 at \$8.05 per hour (temporary replacement for Sherrie Lucas, resigned)

Dawn Landry, food service worker, assigned to the Freewill Elementary School, a permanent civil service appointment, effective March 13, 2005 (having served a successful probationary period)

Richard Powers, cleaner, assigned to the high school, a probationary civil service appointment effective February 24 through August 23, 2005 at \$8.50 per hour (replacement for Scott Fox, dismissed).

Tracy Prizzi, cleaner, assigned to the high school, a probationary civil service appointment effective February 24 through August 23, 2005 at \$8.50 per hour (replacement for Terry Shulla, resigned).

Amended Substitute Support Staff Appointment:

William Sullivan, substitute bus driver, effective February 8, 2005 at \$10.50 per hour

LEAVE OF ABSENCE:

Durwood Adams, bus driver, an unpaid FMLA disability leave anticipated from February 4 through May 1, 2005 (surgery)

Mr. Johnson offered a **MOTION** to approve the personnel changes as recommended by the superintendent of schools. 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse), Carried.

Mr. Havens noted that he has interviewed the three finalists as recommended by the screening committee for the position of director of facilities which will become vacant upon retirement of Mr. Davis on April 29th. He will present his recommendation for appointment at the March 24th business meeting.

B. CPSE PLACEMENT RECOMMENDATIONS

Mr. Havens presented the pupil placement recommendations of the Committee on Pre-School Special Education for review and consideration by the Board of Education.

Mr. Johnson offered a **MOTION**, seconded by Mrs. Diller, to adopt a **RESOLUTION** for pupil placements by the CPSE, **TO WIT:**

**RESOLUTION TO APPROVE RECOMMENDATIONS OF THE
COMMITTEE ON PRE-SCHOOL SPECIAL EDUCATION AND
AUTHORIZE ARRANGEMENT OF RECOMMENDED
SPECIAL PROGRAMS & SERVICES**

RESOLVED, that the Board of Education approves the recommendations of the Committee on Pre-School Special Education and authorizes the Director of Student Services to arrange the recommended special programs and services.

On the question, the **RESOLUTION** was adopted by a vote of 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse).

C. CONSENSUS AGENDA

- (1) Reports of the School District Treasurer (A/O 1/31/05)
- (2) Resolution for Change Order • 2002 Capital Improvement Project • Cable/Electric Enhancements – New Classrooms

Mr. Havens presented the consensus agenda for review and consideration by the Board of Education.

Mr. Johnson offered a **MOTION** seconded by Mrs. Lyke, to adopt/approve the consensus agenda, as presented by the superintendent of schools, as follows:

- (1) Receive & file **reports of the school district treasurer** for the period ending January 31, 2005 (copies attached to these minutes in the minute book)
- (2) Adopt a **RESOLUTION** to approve a change order for the 2002 Capital Improvement Project, **TO WIT:**

**RESOLUTION TO APPROVE CHANGE ORDER CO-2
FOR THE 2002 CAPITAL IMPROVEMENT PROJECT
(Cable/Electric Enhancements – New Classrooms – High School)**

BE IT RESOLVED that, upon the recommendation of the superintendent of schools, the Board of Education of Wayne Central School District hereby approves change order CO-2 for the 2002 Capital Improvement Project for **Blackmon-Farrell Electric** in the amount of \$19,128. for cable and electrical enhancements in the new classrooms at the high school

Mr. Havens noted that the change order encompasses items not included on the design drawings by the architect. Mr. Johnson asked if the architectural firm is financially liable for the oversight; Mr. Atseff will obtain clarification.

Mrs. Lyke how many change orders have occurred in the 2002 Capital Improvement Project. Mr. Atseff noted that less than six (6) have exceeded threshold for approval by the Board of Education and each of the project contracts have had a few change orders under the threshold as the project advances.

On the question, the consensus agenda was adopted/approved by a vote of 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse).

C. XVI. PUBLIC COMMENT

XVII. POLICY COMMITTEE ITEMS

Policy 5500 – Disclosure of Wrongful Conduct – First Reading
Regulation 5501 – Internal Fiscal Controls - First Reading
Policy 5520 – Extra Classroom Activity Funds – Internal Controls - First Reading
Policy 7300 – Homeless Children & Youth - First Reading
Regulation 7301 – Placement of Homeless Children & Youth - First Reading
Policy 7240 – Reporting Student Progress – Parent & Guardian Rights - First Reading

Mr. Johnson presented the policy and regulation items, noted above, for first reading and initial review and consideration by the Board of Education. He stated that the committee has worked diligently to prepare these items and to integrate the recommendations of the State Comptroller's office where appropriate

Mrs. Lyke noted the provision in the proposed policy in **internal controls** for the internal claims auditor to make a report to the Board of Education no less than twice during each fiscal year and asked about the nature of that report. Mr. Atseff noted that the report would deal with such items as recommendations for strengthening internal controls or specific issues, among others. Mr. Johnson noted that our independent auditor, Mr. Wager, has also made recommendations in past management letters for strengthening internal controls.

Mrs. Lyke noted that she recently heard a speech by Alan Hevsi, NYS Comptroller, on the proposed legislative items for expanding the **roles and responsibilities of internal auditors** for school districts. She asked if the future direction of the proposed new state regulations would result in the need for a staff position to handle duties of the internal claims auditor. Mr. Havens noted that adoption of the specific legislation or regulations has not yet occurred; there is a potential for a shared service through B.O.C.E.S. to provide staffing for an expanded internal auditing function.

Mr. Johnson noted that the consideration and development of these proposed new policies at this time will insure that our school district is prepared and ready to proceed with new regulations when and if they are issued in the future.

Mr. Triou asked if our independent auditing firm has presented any proposals for providing new **internal auditing** services if required by new state laws. Mr. Atseff stated that the role of the internal claims auditor and independent auditing firm need to remain separate functions.

Mrs. Lyke noted that the proposed new state legislation includes seeking proposals for professional auditing services at varied intervals.

Mr. Schultz stated that these proposals seem to indicate that the federal Sarbanes – Oxley regulations that apply to the private sector would apply to the public sector as

well. He and Mrs. Lyke noted that these proposed policies and regulations would place our district in a positive position as these issues evolve in the future.

Mr. Johnson offered a **MOTION** to approve first reading of proposed revisions and additions to policy statements and first review of proposed policy regulations as outlined above. 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse), Carried.

Mr. Johnson noted that the next meeting of the policy committee is set for Monday, March 14th @ 4 p.m. at the district office.

D. XVIII. PUBLIC COMMENT

XIX. ADDITIONAL PUBLIC COMMENT - None

XX. ADDITIONAL BOARD MEMBER COMMENTS

- A. Mr. Johnson **extended thanks** to Ms. Emley, editor of the *Wayne County Mail*, for the press coverage for the high school musical.
- B. Mr. Robusto noted that the Board of Education has adopted policies on student participation in field trips and extended trips within and outside of the state and nation suggested that the policy committee explore similar policies for **selection and participation of chaperones** for such national or international trips. Mr. Triou noted that this topic was discussed in a prior year in the context of cancellation of approved trips due to federal terror alert levels. By **consensus**, trustees agreed to refer the suggestion by Mr. Robusto to the policy committee.
- C. Mr. Johnson noted that as students and teachers travel more and to further destinations, clear responsibilities of and **expectations for behavior of students and adult chaperones** are essential; he will include the topic on the agenda for the next policy committee meeting. Mr. Havens noted that basic expectations of student behavior are in place in the Code of Conduct when on school property and as representatives of the school when traveling.
- D. Mr. Robusto asked for clarification of a question presented to him by a parent that some members of the Class of 2005 are **participating on the senior trip** "unofficially." Mr. Havens will explore this issue.
- E. Mr. Robusto asked Mr. Havens about his **recent professional development workshop**; Mr. Havens stated it was highly informative and included speakers and presentations by national experts. He noted that the educational philosophies of Bill Daggett presented locally six (6) years ago and the efforts to expand and strengthen requirements for a high school diploma are now in the mainstream. They re-affirm the emphasis and direction of the Board of Education for our school district.
- F. Mr. Robusto noted that continued **in-service and training for school trustees** is very important and suggested that trustees consider provision of funds in the proposed 2005-2006 school budget to support attendance by trustees at state and national workshops and forums. He believes that continued training for school trustees is as important as in-service training for our staff.
- G. Mrs. Lyke cited area school boards which **support such training** by school trustees.

- H. Mr. Johnson stated that Mr. Robusto raises a valid point with the workshops on finance and other topics that trustees have heard and suggested that the Board of Education adapt a more **pro-active approach on trustee** training before it is mandated by the NYS Legislature.
- I. Mr. Triou stated he was not certain if the issue of **trustee training** is as much policy or funding for such training.
- J. Mr. Johnson announced that he has decided to seek **re-election** for a three-year term on the Board of Education at the annual school election this May.

E. **XXI. ADDITIONAL PUBLIC COMMENT** – None

XXII. ADJOURNMENT

Mr. Robusto offered a **MOTION** to adjourn the meeting at 9:30 p.m. 6 Ayes, 0 Nays, 3 Absent (Mrs. Brunner, Mr. Griswold, Mr. Wyse), Carried.

Respectfully submitted,

JAMES E. SWITZER
School District Clerk

APPROVAL OF MINUTES

The foregoing minutes of the Board of Education were submitted for review & (approved as presented)(corrected as noted) at the meeting of

March 24, 2005

School District Clerk

To: Michael Havens, Superintendent of Schools

From: Gregory Atseff, Assistant Superintendent for Business

Date: March 18, 2005

Re: Authorized Signatures – High School Extra Classroom Activity Fund

We need to modify the authorized signatures for the high school Extra Classroom Activity Fund, to reflect an interim principal at the high school. Please have the Board of Education at their meeting on March 24, 2005, designate Larry Spring, as an authorized signature for the high school Extra Classroom Activity Fund.

TO: Michael Havens
Superintendent of Schools
FROM: Gregory J. Atseff
Assistant Superintendent for Business
DATE: March 24, 2005
RE: Acceptance of Extra-Classroom Activities Funds

The Regulations of the Commissioner of Education of the State of New York require that an independent and impartial audit of the extra-classroom activity accounts be made at least annually in conjunction with the audit of district records. A copy of the audit and an excerpt of the Board of Education minutes of the meeting when the audit was accepted by the Board of Education must be filed with the New York State Department of Education. In addition a notice must be published within ten days that such a report is available for public inspection.

The audit of Extra-Classroom Activity Accounts for the year ended June 30, 2004, as conducted by the C.P.A. firm of Mr. Raymond Wager, Rochester, New York, has been received. A copy of the audit has been forwarded to the building principals for their review. Attached is a copy of the corrective action plan for the 2003/2004 school year. This plan was shared with the Board last year upon completion of the audit. If you compare the plan with the audit findings for 2003/2004, you will see that the high school only properly implemented the last item.

Based on this, and the need to strengthen our procedures and internal controls for extra-classroom activity funds, it is my recommendation that the duties of the high school extra-classroom treasurer be removed from the high school and moved to the business office for the 2005/2006 school year. The transfer of this responsibility will allow the district to proactively address all of the findings for the high school stated in the audit report.

Recommend that the Board of Education, at their regular meeting to be held on Thursday, March 24, 2005, accept the 2003/2004 audit of Extra-Classroom Activity Accounts as prepared by Mr. Wager, C.P.A.

/dmb

Attachment

c: Larry Spring, Interim High School Principal
Robert Armocida, Wayne Middle School Principal
Jim Switzer, District Clerk
Lee Stramonine, District Treasurer

Corrective Action Plan for 2003/2004 – Extraclassroom Activity Fund

Profit and Loss Statements

Profit and loss statements will be prepared for all fund raising activities by the student treasurer and faculty advisor.

Internal Accounting Control

The high school central treasurer will recount all cash before making deposits. This will be done to ensure the accuracy of the deposits.

Receipts Examination

Receipts will be prepared when money is turned in, not after a deposit has been made.

Disbursements Examination

Items #1 and #4 deal with year-end student awards. For 2003/2004, a list will be generated stating the amount of the award and from which club the disbursements will be made. This list will have the appropriate student treasurer signatures, authorizing payment. The district's tax exempt status does not apply to the extraclassroom fund, therefore sales tax will be appropriately paid on future purchases.

Student Maintained Financial Records

All clubs will maintain a separate set of financial records. These student maintained records will be compared to the records of the central treasurer on a monthly basis to ensure accuracy.

Policy Submitted for First Reading

None

Policy Submitted for Second Reading

- 5500 Disclosure of Wrongful Conduct and Protection From Reprisal
- 5501 Internal Fiscal Controls
- 5520 Extra-Classroom Activity Fund
- 7240 Reporting Student Progress – Parent and Guardian Rights
- 7300 Homeless Children and Youth
- 7301 Regulation for Placement of Homeless Children And Youth

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3/24/05

NON INSTRUCTIONAL OPERATIONS

DISCLOSURE OF WRONGFUL CONDUCT AND PROTECTION FROM REPRISAL

The Board of Education has adopted this policy to provide direction to school board members, school board officers and school employees of their responsibilities to disclose wrongful conduct and to protect the good faith disclosure by said school board members, school board officers or school employees of alleged wrongful conduct in the school district to a designated officer of the Board of Education or public body or official.

The Board of Education encourages employees to disclose serious breaches of conduct covered by policies or regulations of the school district or violations of law such as theft or fraud. The Board of Education further protects employees from reprisal by adverse employment action as a result of disclosing wrongful conduct and will provide individuals who believe they are subject to any such reprisal with a fair process to seek relief from retaliatory acts.

STANDARDS OF CONDUCT & BEHAVIOR

The Board of Education has developed policies, regulations and procedures for standards of conduct and behavior. Members of the Board of Education, school board officers and school district employees are expected to abide by applicable state and federal laws.

A member of the Board of Education, school board officer or school district employee can not be compelled by a supervisor or school district official to violate a school district policy, regulation, public policy or applicable law.

In the interests of the school district, a member of the Board of Education, school board officer or school district employee who has particular knowledge of specific acts which he or she reasonably believes constitute wrongful conduct should disclose the conduct to the appropriate school district official or appointee as defined in this policy.

If an adverse employment action is taken against a school district employee in knowing retaliation for his or her good faith disclosure of information to a designated school board appointee concerning alleged wrongful conduct, as defined in this policy, and if the employee's work performance or behavior did not warrant the adverse action, the school district shall take remedial action for the employee and corrective action against the supervisor.

HANDLING DISCLOSURES AND COMPLAINTS

The superintendent of schools, or his or her designee, shall develop regulations and administrative procedures for handling disclosures and for responding to complaints of reprisal or retaliation that conform with guidelines established in this policy. Each school district employee will receive a copy of this policy and related regulations at the time of their employment.

Adopted: March, 2005

Each school district employee who has responsibilities for fiscal accounting and/or handling cash or school funds will receive a copy of this policy and related regulations on an annual basis at the time of their appointment to such positions. Additional notifications of this policy and related regulations will include employee handbooks, postings in employee lounges and workplaces and on electronic outlets such as the district web page.

REVIEW OF POLICY & PROCEDURES

Within two (2) years of adoption of this policy, and not later than three (3) years after such adoption, the Board of Education shall convene a committee to review the effectiveness of the policy and procedures. The committee will include school board officers, school district officers and school district employees who are responsible for implementation of said policies and procedures. They will make recommendations for revisions or additions to the Board of Education or a designated committee of same.

WRONGFUL CONDUCT

Wrongful conduct is defined in this policy is defined as:

- (1) theft of school district funds, property, resources or authority, or fraud, or the use of school district money, property, resources, or authority for personal gain or other purposes non-related to school district operations except as provided under policies and regulations of the Board of Education.
- (2) a serious violation of school district policy, regulation or procedures
- (3) any violation of applicable state and federal laws

DISCLOSURE & INVESTIGATION OF WRONGFUL CONDUCT

The Board of Education has policies, regulations and procedures for maintaining standards of conduct and the steps to follow for disclosure of violations of those items that include, but are not limited to policies of the school district related to:

- (1) the protection of money, resources and services of the school district, including extra-classroom activity funds,
- (2) conflicts of commitment and interest
- (3) academic integrity in research and publications
- (4) prohibiting sexual harassment
- (5) prohibiting discrimination

In matters relating to wrongful conduct as defined above, mismanagement of school district resources, or abuse or authority, which is not covered by specific policies of the school district, the Board of Education shall appoint the school attorney, the independent auditor or the superintendent of schools, unless the disclosure is against the actions of those individuals, to receive such disclosures and to ensure that an investigation is conducted of the alleged disclosure of wrongful conduct (hereinafter referred to as a "disclosure investigation")

Adopted: March ..., 2005

The appointee of the Board of Education, as defined above, who received an alleged disclosure of wrongful conduct shall:

- (1) keep the identity of the person(s) making the disclosure confidential
- (2) maintain a written record of the allegation
- (3) conduct an investigation or ensure that the appropriate law enforcement or other personnel investigates the disclosure
- (4) notify the Board of Education and appropriate school board officers at a time considered appropriate by the appointee

In matters of disclosure, the appointee of the Board of Education will make all reasonable attempts to maintain the confidentiality of the identity of the employee making the disclosure as long as such confidentiality does not interfere with the conduct of any investigations of the specific allegations or taking corrective action. In the event that the identity of the employee making the disclosure is known, the appropriate designee will, at the conclusion of the investigation, provide written notification to the employee(s) who made the disclosure of the determination and retain a copy of same.,

Where an individual has knowledge that he or she is the subject of an investigation for wrongful conduct, that individual should be notified of the determination of the disclosure investigation at a time considered to be appropriate by the designee so that any notice would not compromise any further actions deemed appropriate by the investigating officer.

It should be noted a disclosure warranting a disclosure investigation is not the same as making a complaint of reprisal for disclosure. Such a complaint for reprisal of disclosure requires an adverse employment action as a result of the disclosure before it can be pursued as a complaint of reprisal.

COMPLAINTS OF REPRISAL

An employee who has been subjected to an adverse employment action based on his or her prior disclosure of an alleged or actual wrongful conduct may contest the action by filing a written complaint of reprisal with the President of the Board of Education. The school board president, or his or her designee, will review the complaint in a expeditious manner to determine whether:

- (1) the complainant made a disclosure of alleged wrongful conduct before an adverse employment action was taken the responding party could reasonably have been construed to have any knowledge of the disclosure and the identity of the disclosing employee
- (2) the complainant has, in fact, suffered an adverse employment action after having made the disclosure
- (3) the complainant alleges that adverse employment action occurred as a result of the disclosure

If the designee determines that all of the above elements are present within thirty (30) days from the receipt of the complaint, the designee should appoint a review officer or panel to investigate the claim and make a recommendation to the school district officer to whom the designee reports.

At the time of the appointment of a review officer or panel, the designee should inform, in written form, the complaining and responding parties of the:

- (1) intent to proceed with an investigation
- (2) specific allegations to be investigated
- (3) appointment of the review officer or panel
- (4) of their opportunity to support or respond to the allegations

Adopted: March, 2005

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In those situations where the impartiality of the review officer or panel is question, and sufficient factual basis exists to support external review, the designee should request a review by an external party. In this case, the costs are a charge incurred by the school district. The school district can define the standards for the review process.

Once the review officer or panel has conducted a review and considers the investigation as complete, the review officer or panel will notify the designee. From the date of notice of completion, the review officer has thirty (30) day to report his or her findings and make any recommendations he or she deems appropriate to the designee. The designee, in conference with the appropriate administrator, should issue a letter of findings to both the complainant and the respondent.

A decision at this stage is subject to appeal on procedural grounds only.

Nothing in this policy is intended to interfere with legitimate employment decisions.

Adopted: March, 2005

Non-Instructional Operations

INTERNAL FISCAL CONTROLS

An important part of the accountability standards of the Board of Education for the safe, secure and efficient management of the resources of the school district is the establishment, implementation and monitoring of adequate internal fiscal controls.

These internal fiscal controls are a broadly defined process designed to provide reasonable assurance of the achievement of the following objectives:

- (1) safeguarding of assets of the school district against loss and unauthorized use or disposition,
- (2) ensuring the validity, accuracy and reliability of the accounting records and financial reports of the school district,
- (3) promoting adherence to prescribed policies, regulations and procedures of the school district and state and federal regulatory requirements
- (4) ensuring the effectiveness and efficiency of school district operations

Responsibility for Internal Control

The superintendent of schools of schools, or his or her designee, is responsible for establishing and maintaining a system of internal fiscal controls and for promotion of a positive and supportive attitude toward them. This includes:

- (1) conducting, or assigning to a designee, a required periodic review of departmental operating procedures to ensure that the principles and guidelines of internal control are followed
- (2) establishing controls where new types of transactions occur
- (3) improving upon existing controls if weaknesses are detected
- (4) responding to results and recommendations of audits

Since not all departments of the school district have sufficient resources to provide optimal control at all times, estimates and judgments must be exercised to assess the costs, benefits and risks involved. The costs associated with internal control should not exceed the benefits derived. Given these considerations, administrators are strongly urged to adhere to the control guidelines contained in this policy as is practicable.

Independent and External Audits

The independent auditing firm engaged by the Board of Education and any other external auditors are responsible for review of the adequacy of internal controls and for reporting their findings to the Board of Education and to appropriate administrative personnel.

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

School administrators and managers are required to take prompt and responsive action on all findings and recommendations made by both internal and external auditors.

The audit process is completed only after school administrators receive the results of the audit and action has been taken to (a) correct identified weaknesses, (b) produce improvements, or (c) demonstrate that management action is not warranted.

STANDARDS FOR INTERNAL CONTROLS

Policies of the Board of Education can define minimum levels or quality acceptable for internal fiscal controls and provide the basis against which internal control is evaluated. These standards can be supplemented and applied to all operational aspects of the school district – programs, finances and compliance.

The policies provide a general framework and are not intended to limit or interfere with duly granted authority related to development of policy, regulations or administrative procedures. The superintendent of schools, or his or her designee, is responsible to develop detailed administrative procedures and practices and to ensure that they are integrated into the operations of the school district.

Control Environment

The control environment, as established by the superintendent of schools and school administrative personnel, sets the tone and awareness of the importance of controls among employees. Control environment factors include integrity and ethical values, employee competence, leadership style and philosophy and assignment of authority and responsibility.

A school administrator can assist in the promotion of a good control environment by:

- (1) holding regular team and individual meetings to review and enlist support for policies, regulations and procedures
- (2) periodically evaluate needs for staff development and provision of staff development
- (3) clearly articulate positions on ethical issues relating to business management so that staff members receive a clear message to act in an ethical manner

Risk Assessment

Risk assessment is the identification and analysis of relevant risks to the achievement of the objectives of the school district. It forms the basis for determining management of risks faced by administrators from external and internal sources.

A pre-condition to risk assessment is the establishment of clear business objectives at all levels that are consistent and that related directly to those of the school district. This should occur in a disciplined, documented and ongoing process that is communicated to all employees as well as management personnel.

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

Control Activities

Control activities are the policies, regulations and procedures that help ensure that management objectives are fulfilled. They help to ensure that necessary actions are taken to address the risks to achievement of the objectives of the school district.

There are specific control activities for information systems, including security programs, data center and client-server operation controls, system software controls, access security and application system development and maintenance controls.

The control activities are the methods for implementing internal control policies. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, review of operating procedures, security of assets and segregation of duties.

The general guidelines for control activities include the following:

Separation of Duties

Individual duties are separated so that the work of one person routinely serves as a complimentary check on the work of another person. No one person has complete control over more than one key processing function or activity such as authorizations, approvals, certifications, disbursements, receiving or reconciliations.

Authorizations and Approval

Proposed transactions are authorized when they are proper and consistent with policy and plans of the school district. Transactions are approved by the designed school district officer.

Custodial and Security Arrangements

The responsibility for custody (physical security) and assets is separated from the accounting (record keeping) for those same assets to prevent unauthorized access to the assets and accounting records.

Review and Reconciliation

Employees who possess sufficient understanding of the financial system of the school district examine accounting records and documents of varied departments to verify that recorded transactions took place and were made in accordance with prescribed policies, regulations and procedures of the school district. These records and documents are compared with financial reports and statements of the school district to verify their accuracy, completeness and reasonableness.

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

Information & Communication

Information and communication systems enable school administrators and employees to collect and exchange the information need to conduct, manage and control school district operations. Pertinent information must be identified, recorded and communicated in a form and within a time frame that enables school personnel to perform their duties and responsibilities in an efficient manner.

Information systems produce reports related to operational, financial and compliance information that make it possible to manage the school district. Effective communication must also occur in all departments of the school district and school employees must understand their role in the internal control system and how their individual activities relate to the work of others.

Monitoring

Monitoring of internal control systems are necessary to assess the quality of the performance of the control system over a period of time. Ongoing monitoring occurs in the course of normal operations and includes regular management and supervisory activities. In addition, separate operational evaluations are conducted based on the assessment of risks and the effectiveness of ongoing monitoring procedures.

Adequate supervision of personnel and other monitoring activities are required to ensure the reliability of accounting and/or operational controls by identifying errors, omissions, exceptions and inconsistencies in the application of procedures.

ROLE OF THE INTERNAL CLAIMS AUDITOR

The internal claims auditor, appointed annually at the re-organizational meeting by the Board of Education, shall establish and modify, as deemed necessary, the necessary guidelines and procedures for internal fiscal controls in conformance with all applicable state codes, school board policies, regulations. The internal claims auditor shall add any controls that he or she deems necessary and shall report actions, results of testing and findings to the Board of Education on a regular basis, but not less than twice during each fiscal year.

Working with school board officers and appointees, the internal claims auditor shall verify the understanding of employees of established policies, regulations and procedures for internal fiscal controls. He or she shall conduct testing on a regular basis for material compliance and report all concerns, problems and regular inconsistencies to the Board of Education or appropriate officers or appointees designated by the Board of Education.

Examples of typical, but not limiting, control activities for application of internal control principles are outlined in the following pages.

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

Accounting Records and Reports

The financial system of the school district provides most of the official accounting and financial records of the school district. These include the general ledger, subsidiary ledgers (e.g. food service, trust and agency, extra-classroom activity funds) and management reports. Many reports contain supplemental records or produce management reports which often duplicate reports included in the financial system.

The internal claims auditor should review and test the financial system.

To ensure accuracy and integrity of records and reports and to avoid decision-making based on inaccurate or incomplete information, all personnel are expected to reconcile records and source documents on a monthly basis with the district's financial system ledger and other reports generated by the financial system.

Following reconciliation, any required adjustments and/or corrections must be made promptly and documented by the employee to whom this responsibility is assigned.

Payroll Records

Separation of Duties: A reasonable separation of duties shall be established and maintained after consideration of the associated costs, benefits and available resources. Under optimal conditions, a single employee should not have complete control over approving payroll transactions, distributing payroll checks to employees and reviewing payroll expense reports.

Authorization & Approval: Personnel and payroll time sheets must be approved only by employees formally designated with approval authority. Payroll transactions are entered by designated persons who have access to the payroll computer program within specified security privileges. After the transactions are entered, notices are sent to a designated person for review.

Persons who prepare payroll records must understand all relevant regulatory requirements, policies and procedures as well as complete mandatory training classes. Persons who review the transactions must resolve all questions that arise and ensure that transactions are reversed until the questions are resolved.

Approval authority is controlled by the chief fiscal officer who is responsible for identifying persons who will review and approve payroll changes. Cancellation of privileges shall be entered promptly when employees are terminated or their responsibilities are changed.

Job and attendance records are approved on a monthly basis by employee supervisors and maintained on a formal and current basis. The original approved records are not returned to the employee after approval by supervisory personnel.

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INTERNAL FISCAL CONTROLS

Custody & Security: Payroll and related personnel records shall be filed in a secure location with access only by authorized personnel.

Payroll checks awaiting distribution to employees are kept in locked storage, accessible to only to a person designated as check custodian, or his or her alternate, who has formal custodial responsibility.

Check custodians will require the presentation of proper identification before releasing checks to employees not known to them. When a payroll check is released to someone other than the payee, the check custodians will require an authorization signed by the payee to release the check, require proper identification of the person receiving the check and obtain a signed receipt which will be retained by the check custodian.

Payroll checks that remain undeliverable after fifteen (15) days are returned to the school district treasurer with an explanation of the delivery problem.

Review & Reconciliation: School personnel who possess overall knowledge of departmental accounts are assigned to review monthly payroll reports to ensure the validity and accuracy of payroll charges. The reconciliation is documented by the employee to whom this responsibility is assigned.

A listing of all deviations from employee "usual and customary" payroll shall be compiled separately by the payroll clerk by employee name and amount and reported bi-weekly to the chief financial officer for review when authorizing the payroll for each payroll period.

When deadlines for payroll reporting require that time worked is estimated to the end of a reporting period, controls are established to ensure that the appropriate adjustments are made, after the fact, for differences between estimated and actual time worked.

To ensure that final paychecks are accurately prepared for employees who have been placed in any status under which full standard pay is not to be received (e.g. terminations, separations, leaves of absence without pay), final time records are reviewed for accuracy prior to processing of final transactions.

Purchasing, Receiving And Disbursements

Separation of Duties: A reasonable separation of duties shall be established and maintained after consideration of the associated costs, benefits and available resources. Under optimal conditions, a single employee should not have complete control over placing orders, approving purchase requisitions or purchase orders, reviewing and processing invoices for payment or reviewing and reconciling financial system reports or departmental appropriations or expenditures.

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INTERNAL FISCAL CONTROLS

Authorization & Approval: Transactions that will ultimately generate a disbursement or expense transfer are entered by designated preparers. Once entered, notices are sent to reviewers. Preparers must understand all relevant regulatory requirements, financial systems and policies. Reviewers must examine all transactions and resolve all questions that arise and ensure that transactions are reversed until the questions are resolved.

Authority for approval is controlled by the chief financial officer who is responsible for identifying which individuals will review and approve transactions. Cancellation of privileges shall be entered promptly when termination of employees occurs or a change in responsibilities occurs

The fulfillment of terms, rates and charges related to services provided are compared to purchase requisitions, purchase orders, consulting agreements and contracts by the internal claims auditor.

The issuance of a valid order is authorization for the accounts payable department to process an invoice that is in accordance with the terms of the purchase order and school district policies. A department employee must acknowledge receipt of goods and services prior to payment. The person(s) processing accounts payable transactions must review all invoices for payment to ensure that the proper accounts are charged and that prior payment was not made.

Review and Reconciliation: Employees who possess overall knowledge of building and departmental accounts are assigned to review monthly reports produced by the financial system to ensure the validity, accuracy and completeness of all current non-payroll expenditures. This review includes comparing current month expenditures to source documents and is documented by the employee to whom this responsibility is assigned.

Original invoices and related back-up documentation supporting purchase orders shall be retained by the accounts payable department as provided by appropriate records retentions schedules.

Inventories of Equipment And Supplies

Where applicable, these guidelines pertain to any inventory whose transfer damage, disposal or loss would materially affect the value of the assets of the school district and/or create serious consequences.

Separation of Duties: A reasonable separation of duties shall be established and maintained after consideration of the associated costs, benefits and available resources. Under optimal conditions, a single employee should not have complete control over receiving, maintaining or issuing items, preparing and maintaining up-to-date records of the location, transfer, damage, disposal, or loss of inventory or performing annual physical inventory counts or inspections.

Authorization and Approval: Requisitions approved by authorized administrators or supervisors are required prior to issuing inventorial equipment or supplies. Any adjustment to inventory records for returned, missing, damaged, obsolete or stolen items is approved by appropriate administrators or supervisors. Large adjustments should be supported by written explanations.

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INTERNAL FISCAL CONTROLS

Custodial and Security Arrangements: Security arrangements used to safeguard inventory against loss through damage, theft or misappropriation are proportional to its value and removability. With the exception of equipment purchased with the intent of off-campus use, such as laptop computers, off-campus use of district equipment shall be discouraged. Use of district equipment or supplies for purposes not related to work responsibilities is not allowed.

The fewest number of authorized employees shall have access to inventories. Locks, keys and/or combinations securing movable equipment or supplies are changed whenever there is turnover involving personnel who had access to these inventories. A record of keys and/or combinations is maintained by one departmental employee,

Review & Reconciliation: Items are inspected for general condition, possible damage, and completeness. An employee with custodial responsibility for these items shall perform the inspection. Usage is reviewed regularly. Obsolete, inactive or damaged items are removed from inventory in accordance with established procedures. A physical count of major inventory should be conducted on an annual basis. Management personnel shall be advised of significant inventory discrepancies,

Cash Receipts

Separation of Duties: A reasonable separation of duties shall be established and maintained after consideration of the associated costs, benefits and available resources. Under optimal conditions, a single employee should not have complete control over receiving or depositing cash, recording cash payments to receivable records, reconciling cash receipts to deposits and/or financial system reports, billing customers for goods and services or access to the financial reporting system to the general ledger.

Authorization & Approval: Bank accounts of the school district may be established only with the approval of the Board of Education. Individual accountability for cash must be maintained throughout all cash handling operations from receipt through deposit. All transfers of accountability must be documented.

Transfers of cash between two (2) people are jointly verified in the presence of both persons. A school board officer or appointee verifies and approves cash deposit and transmittal documents, voided transactions, and cash overages and shortages. Known or suspected misappropriations or mysterious disappearances of cash or securities must be reported promptly.

Custodial and Security Agreements: The physical safeguarding of all cash is required at all times in accordance with policies, regulations and procedures of the Board of Education. Transportation of cash is made by authorized personnel, only.

All documentation requesting payments to the school district must inform the payers that their payments must be made payable to the Wayne Central School District. Payee designations other than to the school district require approval of the superintendent of schools. Accountability for each deposit transaction must be maintained.

Approved: March ..., 2005

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PROPOSED NEW REGULATIONS, Entire Text is New
Adapted from Samples from NYS Comptroller
Presented by the Policy Committee for Second Reading, March 24, 2005

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

Checks and money orders are restrictively endorsed immediately upon receipt with a stamp inscribed with the name of Wayne Central School District.

Cash which is un-deposited is kept in a locked receptacle designated for same. Strict individual accountability for cash is maintained at all times.

Keys and safe combinations must be given only to supervisory and authorized personnel. Those persons are required to memorize those combinations. A record of the combination must be sealed and maintained in an area separate from that where the safe is located. The sealed copy is restricted to the fewest number of employees possible, one of whom shall be at the supervisory or management level. For emergency back-up access, a spare set of keys and/or a record of the combination shall be maintained in a locked receptacle which is controlled by two persons together at the same time.

Keys and safe combinations must be changed whenever a person knowing the combination terminates their employment with the school district. A record of keys or safe combinations issued is maintained by a single departmental employee.

Cash receipts may not be maintained in offices and may not be deposited in unauthorized or non-district bank accounts. Funds or property not related to the operation of the school district must not be stored in departmental safes.

Disbursements shall not be made from cash receipts. An employee independent of cashiering operations opens district mail and an employee independent of cashiering operations performs the follow-up and adjustment for returned checks. A report of cash collections signed by the preparer must accompany each deposit.

Review and Reconciliation: Cash receipts are recorded on the day received. Only pre-printed and consecutively numbered receipts are used.

Accounting personnel are responsible for safeguarding and issuing receipt documents to cashiering personnel. An original dated receipt is provided to the payer. Copies of valid receipts and of voided receipts are kept for audit and reconciliation purposes.

Daily reports of cash receipts are subject to supervisory review and approval. Cash receipts are reconciled to deposits and deposits are reconciled to financial system reports. Cash shortages and overages are promptly reported to, and investigated by, personnel at the next higher administrative level.

Petty Cash and Change Funds

Authorization & Approval: Petty cash and change funds shall be authorized and approved by the Board of Education. A fund may not be established from cash receipts that are not deposited to an authorized bank account.

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

A fund is used only in accordance with the purposes agreed upon at the time the fund is authorized and always conforms to establish policies and procedures of the school district. Check requests to reimburse a petty cash fund are approved by the superintendent of schools who does not have direct access to the petty cash fund. Fund reimbursement is made payable to the custodian of the fund.

Custodial and Security Arrangements: Cash and cash reimbursement vouchers are stored in a locked receptacle. Security provided is proportional to the dollar amount of the fund. Custodial responsibility of each fund is assigned to only one employee and can be re-delegated internally to cover absences of less than three (3) weeks. Petty cash is not to be deposited into an unauthorized or non-district bank.

Review and Reconciliation of Petty Cash Funds: The custodian of a petty cash fund may not make any disbursements without first being presented with a receipt or approved reimbursement voucher documenting the expenditure.

Original receipts are required in order to prevent duplicate reimbursements. Personal checks and I-O-U's are not considered valid receipts. Any person receiving cash must sign an approved reimbursement voucher or receipt for cash received.

The custodian of a petty cash fund shall balance the fund at least monthly and whenever the fund is replenished. Total cash plus reimbursement vouchers on hand should equal the authorized amount of the fund. Shortages or overages are reported and promptly investigated by school personnel. Funds are periodically verified through unannounced review and balance of the fund by the chief financial officer or his or her designee.

Billing and Accounts Receivable

Separation of Duties: A reasonable separation of duties shall be established and maintained after consideration of the associated costs, benefits and available resources. Under optimal conditions, a single employee should not have complete control over billing for goods or services provided collection, billing, billing cancellations, credits, and write-off of debtor accounts, receiving, recording and processing payments and cashiering functions or reconciliation of receivable records to the subsidiary ledger receivable reports of the financial reporting system.

Authorization and Approval: Receivable functions required approval by an authorized supervisory or management employee when:

- (1) establishing rate and/or billing schedules for charging customers
- (2) issuing credit memos and/or billing cancellations
- (3) granting credits to customers
- (4) determining which accounts are uncollectible and should be written off

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Non-Instructional Operations

INTERNAL FISCAL CONTROLS

Custodial and Security Arrangements: Invoices are prepared and issued only by authorized personnel. Invoices are system-generated and are assigned numbers in sequential order. Charge and payment transactions are recorded and maintained in the system. Copies of voided invoices are kept for audit and reconciliation purposes.

Review and Reconciliation: Monthly subsidiary ledger relievable reports of the financial reporting system are reviewed by staff members with overall knowledge of receivable management. This reconciliation is documented by staff members to whom this responsibility is assigned.

Delinquent account balances are examined and follow-up with customers is initiated to determine reasons for non-payment. If a reasonable or satisfactory explanation is not received from a debtor regarding the delinquent account, the debtor is precluded from receiving additional credit.

Departmental billing records are periodically compared and reconciled to account balances appearing on the subsidiary ledger receivable reports of the financial reporting system.

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Non-Instructional/Business Operations

EXTRA-CLASSROOM ACTIVITIES FUND

An extra-classroom activity fund shall be established for activities conducted by students whose financial support is from sources other than by taxation or through charges of the Board of Education.

All moneys in the extra-classroom activities fund shall be kept according to standards of good financial management under the direction of the assistant superintendent for business. Proper accounting records will be maintained and all moneys deposited in appropriate accounts as established by the Board of Education. These accounts shall be subject to annual audit by the independent auditor designated by the Board of Education.

All transactions involving extra-classroom funds shall be on a cash basis and no accounts shall remain unpaid at the end of the school year. The building principals, with approval of the assistant superintendent for business, shall set up procedures for receipt and payment from the extra-classroom activities fund in their respective buildings.

8 New York Code of Rules and Regulations (NYCRR) Part 172

Responsibility for Internal Control

The superintendent of schools of schools, or his or her designee, is responsible for establishing and maintaining a system of internal fiscal controls and for promotion of a positive and supportive attitude toward them. This includes:

- (5) conducting, or assigning to a designee, a required periodic review of departmental operating procedures to ensure that the principles and guidelines of internal control are followed***
- (6) establishing controls where new types of transactions occur***
- (7) improving upon existing controls if weaknesses are detected***
- (8) responding to results and recommendations of audits***

Independent and External Audits

The independent auditing firm engaged by the Board of Education and any other external auditors are responsible for review of the adequacy of internal controls and for reporting their findings to the Board of Education and to appropriate administrative personnel.

Adopted: September 10, 2003

Revised: March ..., 2005

Students

REPORTING STUDENT PROGRESS – PARENT & GUARDIAN RIGHTS

It is the policy of the Board of Education to foster and encourage two-way communications between school personnel and parents and guardians. School officials will communicate as often as necessary and as effectively as possible with parents and encourage parents to communicate with school officials.

The school district's formal reporting system includes report cards and/or progress reports issued by teachers on a scheduled basis. In addition, conferences between parents and teachers and/or counselors will occur at scheduled intervals during the school year.

Parents and guardians are encouraged to visit the schools and to confer with school officials about their child's progress on a continuous basis.

Staff members are encouraged to maintain contact with parents and guardians through written, electronic or telephone methods.

Regulations of the Federal Educational Rights and Privacy Act (FERPA) govern the access to and release of information about students and participation of persons at parent-teacher conferences or student scheduling conferences.

The superintendent of schools will develop regulations for review by the Board of Education to implement this policy.

Adopted: March ..., 2005

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**Proposed Policy Statement, Entire Text New
by Policy Committee for Second Reading, March 24, 2005**

7300 Presented

HOMELESS CHILDREN AND YOUTH

It is the policy of the Board of Education to ensure that homeless children and youth are provided with equal access to the educational programs of the school district, have an opportunity to meet the same challenging State of New York and local academic standards, are not segregated on the basis of their homeless status and to establish safeguards that protect them from discrimination on the basis of their homelessness.

Definition

The term "homeless children and youths" means individuals who lack a fixed, regular, and adequate nighttime residence due to economic hardship.

The term includes children and youths who:

- are temporarily sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason
- are living in motels, hotels, or camping grounds due to the lack of alternative adequate accommodations
- are living in emergency shelters
- are abandoned in hospitals or are awaiting foster care placement
- have a nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings
- are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
- runaway children or children who are abandoned

Youth not in the physical custody of a parent or guardian may be considered homeless if they meet the above definition.

Homeless status is determined in cooperation with parents or, in the case of unaccompanied youth, the local educational agency liaison.

Homeless status may be documented through a variety of forms maintained by the school district (e.g. *Hopeworks Education Program Referral Form*) and/or through direct contact with district staff members.

The superintendent of schools will develop regulations for review by the Board of Education to implement the policy for placement of homeless children and youth.

POLICY ADOPTED: March ..., 2005

REGULATION FOR PLACEMENT OF HOMELESS CHILDREN & YOUTH

School Selection

In determining the best interests of the child or youth to the extent feasible the child or youth will be kept in the school of origin for the duration of homelessness except when doing so is contrary to the wishes of the child's or youth's parent or guardian,

In the case of unaccompanied youth, the local educational agency liaison or designee will assist in placement or enrollment decisions considering the requests of such unaccompanied youth.

The school of origin means the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.

The choice regarding placement shall be made regardless of whether the child or youth lives with the homeless parents or guardian or has been temporarily placed elsewhere.

Enrollment

The school selected shall immediately enroll the child/youth, even if the child or youth lacks records normally required for enrollment. Records will immediately be requested from the previous school.

The terms "enroll" and "enrollment" are defined to mean attending school and participating fully in school activities.

Residency

A homeless child or youth is a resident if the child is personally present somewhere within the district with a purpose to remain but not necessarily to remain permanently.

The child or youth shall be considered a resident when living with a parent, guardian, or person in loco parentis not solely for school purposes or for participation in extra curricular activities.

Homeless students who do not live with their parents or guardians may enroll themselves in school.

The address listed on the enrollment forms becomes proof of residency.

Entire Regulation is New

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by the Policy Committee for Second Reading, March 24, 2005

REGULATION FOR PLACEMENT OF HOMELESS CHILDREN & YOUTH

Guardianship

For purposes of school placement, any parent, guardian or person "in loco parentis" who has legal or physical custody of a homeless child or youth shall enroll that child or youth directly in a school within the Wayne Central School District.

Once a child or youth is enrolled in and attending a school, the *Guardian Responsibilities* form provided by the school district must be completed within a reasonable period of time for those children or youth who are not accompanied by a parent or guardian or person "in loco parentis"

Comparable Services

Each homeless child or youth shall be provided services comparable to services offered to other students in the school building selected, examples of which follow.

- Preschool programs
- Transportation services
- Educational services for which the child or youth meets eligibility criteria such as ESL or special education programs
- Programs for "At Risk" students
- Programs for gifted and talented students
- School nutrition programs
- Title I services
- All After School programs

Transportation

At the request of the parent, or in the case of an unaccompanied youth, the local agency liaison or designee, transportation will be provided for homeless children for the duration of the school year to the school of origin, school of attendance area or school requested,

Once permanent housing is found, the family has a choice to stay in the school they are attending, school of origin or attend the school where they have found housing. They will seek permission from the superintendent of schools for transportation.

Permanent housing is defined as any signed lease or long-term approved living situation. Self-paying day to day in a motel is not considered permanent housing.

In the case where the school district of origin and current residence are different local education agencies, the two school districts will agree on a method for transportation and share costs.

Regulation Approved: March .., 2005

REGULATION FOR PLACEMENT OF HOMELESS CHILDREN & YOUTH Local Educational Agency Liaison

The director of student services will be the Local Educational Agency Liaison for homeless children and youths.

The local educational agency liaison, or designee, shall insure that:

- homeless children and youths are voluntarily identified by school personnel and through coordination with other entities and agencies
- homeless children and youth enroll in and have a full and equal opportunity to succeed in schools in the district.
- homeless families, children, and youths receive educational services for which they are eligible and referrals to other appropriate services.
- the parents or guardians of a homeless child and any unaccompanied homeless youth is/are informed of the educational and related opportunities available to them and are provided with meaningful opportunities to participate in the education of the child/youth.
- public notice of the educational rights of homeless children and youths is disseminated in such public places as schools, meal sites, shelters and other locations frequented by low income families.
- compliance exists with all policies and procedures and mediate enrollment disputes
- the parents or guardians of a homeless child or youth, and unaccompanied youth, are informed of all transportation services, including transportation to the school of origin or to the school that is selected
- coordination of services between the school district and other homeless family service providers.
- assistance is provided to children and youth who do not have immunizations, or immunization or medical records, to obtain necessary immunizations, or immunization or medical records.
- students are not segregated on the basis of their status as homeless
- programs for homeless students are coordinated with other federal and local programs

Disputes & Appeals

If a dispute arises over school selection or enrollment in a school, the child or youth shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute.

The local educational liaison shall carry out the dispute process as expeditiously as possible after receiving the notice of the dispute.

Appeals are filed with the superintendent of schools. The parent or guardian of the child or youth, or unaccompanied youth, shall be provided with a written explanation of the appealed decision regarding school selection or enrollment, including the rights of the parent, guardian, or youth to appeal the decision to the Office of Coordinator for Education of Homeless Children and Youths in the NYS Department of Education

Regulation Approved: March ..., 2005