

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

January 11, 2024

6:00 PM

Auditorium of the Leavenworth Middle School

AGENDA

1. Call to Order/Pledge of Allegiance

Approval of Agenda

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 11, 2024.

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

2. Presentations:

- Student Presentation – Leavenworth Middle School – Mason Granger
- Library Process – Megan Paliotti
- Superintendent Update – Michael Pullen

3. Reports and Correspondence:

- Board of Education Building Liaisons
 - Elementary School –John Boogaard
 - Middle School – Shelly Cahoon
 - High School – Linda Eygnor
 - Cougar Ops – Tina Reed
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- Handbook Committee – Lucinda Collier, Jasen Sloan, Paul Statskey
- Audit Committee –John Boogaard, Shelly Cahoon, Paul Statskey
- District Safety Committee – Jasen Sloan
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
- Personnel & Negotiations Committee – Tina Reed, John Boogaard, Lucinda Collier

4. Public Access to the Board:

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

5. Consent Agenda:

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

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of December 13, 2023.

b. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of December 14, 2023.

c. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated November 1, 2, 3, 9, 14, 15, December 14, 2023 and January 4, 2024; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14424	13870	12695	14960	12429	13780	14501	13236	13786	14872
14931									
IEP Amendments:									
14947									

d. Substitute Teachers and Substitute Service Personnel

RESOLUTION

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

e. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for November 2023.

f. Basic Financial Statements - Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, accepts the Corrective Action Plan for the year ending June 30, 2023.

g. Single Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Single Audit Report for the year ending June 30, 2023.

h. Extra-classroom Activity Audit Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Audit Report for the year ending June 30, 2023.

i. Extra-classroom Activity Corrective Action Plan

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Corrective Action Plan for the year ending June 30, 2023.

j. Personnel Items:

1. Termination of Employment – Owen Bryant

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the termination of employment of Owen Bryant as a School Monitor, effective January 2, 2024.

2. Letter of Resignation – Anna Howell

Anna Howell has submitted a letter of resignation as Art Teacher and Musical Set Construction.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Anna Howell as Art Teacher and Musical Set Construction, effective January 19, 2024.

3. Appoint Bus Driver – Kristine Lyman

Todd Henry recommends Kristine Lyman to the position of Bus Driver.

RESOLUTION

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

Probationary Period: January 2, 2024-January 1, 2025

Salary: \$27.75/hr.

4. Appoint Student Worker – Brody Kerr

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves Brody Kerr as a Student Worker effective January 12, 2024 through June 30, 2024 at the rate of pay of \$15.00/hr.

5. Temporarily Provisionally Appoint School Bus Driver Trainee – Todd Montondo

Todd Henry recommends Todd Montondo as a School Bus Driver Trainee.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the temporary provisional appointment of Todd Montondo as a School Bus Driver Trainee, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 at a rate of pay of \$20.00/hr. effective December 27, 2023-March 26, 2024.

6. Temporarily Provisionally Appoint School Bus Driver Trainee – William Pinkerton

Todd Henry recommends William Pinkerton as a School Bus Driver Trainee.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the temporary provisional appointment of William Pinkerton as a School Bus Driver Trainee, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 at a rate of pay of \$20.00/hr. effective January 12, 2024-April 11, 2024.

7. Appoint Automotive Mechanic – Steven Mitchell

Todd Henry recommends Steven Mitchell to the position of Automotive Mechanic.

RESOLUTION

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

Probationary Period: January 22, 2024-January 21, 2025

Salary: \$25.00/hr.

8. Program Appointment

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

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2023-2024 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Josephine Visalli	Grant Program Aide	\$15.25/hr.
Catelyn Glerum	Grant Program Aide	\$15.25/hr.
Tina Guerra	Grant Program Teaching Assistant	\$20.00/hr.

9. Co-Curricular Appointments

The following individuals are being recommended to fill co-curricular positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2023-24 school year.

Name	Bldg.	Title	Step	Year	Salary
Deborah McIntyre		Athletic Event Staff			Per NRWTA contract

10. Coaching and Athletic Department Appointments

Marc Blankenberg recommends the following individuals to fill coaching positions.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 2023-24 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Position		Name	Step	Years	Salary
Girls Basketball Coach	Modified	Paul Maring	3	8	\$4,094

11. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2023-2024 school year.

Cheryl Rice

Joseph VanCura

Angela Watts

Shannon Moore

6. Policies

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

a) Approval of Policies

RESOLUTION

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

2000	Internal Operations	
2210	Committees of the Board	Revised
3000	Community Relations	
3110	Media/Municipal Government/Senior Citizens	Revised
3150	School Volunteers	Revised
3210	Visitors to the School	Revised
3270	Use of School Facilities, Materials and Equipment	Revised
3510	Emergency School Closings	Revised
4000	Administration	
4210	Administrative Organization and Operation	Delete
4220	Administrative Authority	Revised

➤ The Committee has reviewed the following policy and does not recommend any changes:

3000	Community Relations	
3112	Advertising Materials and Announcements Policy	Reviewed
4000	Administration	
4230	Use of Committees	Reviewed

Board Member Requests/Comments/Discussion:

Good News:

Informational Items:

- Claims Auditor Reports

Motion for Adjournment:

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

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

NORTH ROSE-WOLCOTT CENTRAL SCHOOL
DECEMBER 13, 2023
SPECIAL SCHOOL DISTRICT MEETING OF THE VOTERS
11:45 A.M. FOYER OF THE HIGH SCHOOL

PRESENT

Chelsey Palmer, Tina St. John, Ruth Martin, William Fisher, Kathy Topping, Melanie Geil

CALL TO ORDER

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

Melanie Geil moved and William Fisher seconded the following motion.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves withholding of the reading of the Legal Notice of the Special School District Meeting of the Voters on December 13, 2023.

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

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

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

The Chairman announced that voting would proceed, the polls were declared open promptly at 12:00 noon, and that all duly qualified voters desiring to vote at any time until 8:00 pm were entitled to cast their vote.

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

At 7:55 PM, it was announced that the polls would close in five minutes.

At 8:00 PM, the polls closed. The voting results were recorded and announced at this time. Copies of the results of the vote are on file in the District Clerk's Office.

The meeting adjourned at 8:18 PM

TALLY SHEET

North Rose-Wolcott CSD
Special School District Meeting of the Voters
Date: December 13, 2023

	TOTALS		
	YES	NO	
Proposition	80	21	

UNOFFICIAL

NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION REGULAR MEETING
December 14, 2023 5:00 PM SMALL CAFETERIA OF THE HIGH SCHOOL

PRESENT:

BOE Members: Lucinda Collier, Tina Reed, John Boogaard, Shelly, Cahoon [5:03], Linda Eygnor – via video conferencing [6:00], Paul Statskey

Absent: Jasen Sloan

Superintendent: Michael Pullen

District Clerk: Tina St. John

Approximately 17 students, staff and guests

1. Call to Order/Pledge of Allegiance

President, Lucinda Callier called the meeting to order at 5:00p.m.

Approval of Agenda:

Motion for approval was made by Paul Statskey and seconded by Tina Reed with the motion approve 4-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of December 14, 2023.

2. EXECUTIVE SESSION:

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

The motion was made by John Boogaard and seconded by Tina Reed with motion approved 4-0.

Time entered: 5:02p.m.

Return to Regular Session: 6:00p.m.

3. Presentations:

- Student Presentation – Cougar Ops
 - Senior Landon Winter was the student presenter.
- State Test Data – Megan Paliotti
 - Ms. Paliotti presented and answered questions regarding the State Testing Data.
- Superintendent Update – Michael Pullen
 - Mr. Pullen thanked the community for their support of the 2023 Capital Project vote.
 - Mr. Pullen presented information regarding a climate survey, using an outside vendor, focusing on the following five key areas;
 - ◆ Identify Areas of Improvement
 - ◆ Enhance Student Well-Being
 - ◆ Strengthen Relations
 - ◆ Inform Decision Making
 - ◆ Evaluate Progress

The Board of Education was supportive of this.

- Mr. Pullen thanked Chairman of the Board Eygnor and Supervisor Lasher for the work that they have done and wished them well on their next endeavors.

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

- Board of Education Building Liaisons

- Elementary School –John Boogaard
- Middle School – Shelly Cahoon
- High School – Linda Eygnor
- Cougar Ops – Tina Reed
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- Handbook Committee – Lucinda Collier, Jasen Sloan, Paul Statskey – no report given
- Audit Committee –John Boogaard, Shelly Cahoon, Paul Statskey – no report given
- District Safety Committee – Jasen Sloan – no report given
- Policy Committee – Paul Statskey, Shelly Cahoon, Tina Reed
 - First Reading: The following policies are being submitted for a first reading.

2000	Internal Operations	
2210	Committees of the Board	Revised
3000	Community Relations	
3110	Media/Municipal Government/Senior Citizens	Revised
3150	School Volunteers	Revised
3210	Visitors to the School	Revised
3270	Use of School Facilities, Materials and Equipment	Revised
3510	Emergency School Closings	Revised
4000	Administration	
4210	Administrative Organization and Operation	Delete
4220	Administrative Authority	Revised

- The Committee has reviewed the following policy and does not recommend any changes:

3000	Community Relations	
3112	Advertising Materials and Announcements Policy	Reviewed
4000	Administration	
4230	Use of Committees	Reviewed

- Personnel & Negotiations Committee – Tina Reed, John Boogaard, Lucinda Collier – no report given

5. Public Access to the Board:

- No on addressed the Board of Education

6. Consent Agenda:

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

a. Board of Education Meeting Minutes

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of November 9, 2023.

b. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated October 19, 25, 30, and November 1, 2023; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

14939	12727	11781	12901	12762	14280	14985	14668	14294
IEP Amendments:								
14768								

c. Substitute Teachers and Substitute Service Personnel

RESOLUTION

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

d. Treasurer Report

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for August 2023.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for September 2023.

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the Treasurer Report for October 2023.

e. Personnel Items:

1. Letter of Resignation for Purpose of Retirement – Cathy LaValley

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Cathy LaValley as Special Education Teacher, for purpose of retirement, effective November 27, 2023.

2. Letter of Resignation – Ricky Bulman

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Ricky Bulman as Bus Driver effective November 3, 2023.

3. Letter of Resignation – Hailey DeNoto

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Hailey DeNoto as Teacher Aide effective December 1, 2023.

4. Letter of Resignation – Karen Black

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Karen Black as School Nurse effective November 20, 2023.

5. Letter of Resignation – Danielle Webster

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Danielle Webster as Teacher Aide and all other

positions held within the District effective November 20, 2023.

6. Letter of Resignation – Chelsea Deon

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Chelsea Deon as Teacher Aide effective November 20, 2023.

7. Letter of Resignation – Jessica Hadcock

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, contingent upon her appointment as Teacher Aide from Jessica Hadcock effective with the close of business November 26, 2023.

8. Letter of Resignation – Brandy Coleman

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Brandy Coleman as Cleaner, effective December 15, 2023.

9. Letter of Resignation – Leslie Holcomb

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Leslie Holcomb as Network Technician effective October 16, 2023.

10. Appoint School Monitor – Kayleigh Ross

RESOLUTION

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

Probationary Period: December 11, 2023-December 10, 2024

Salary: \$15.25/hr.

11. Appoint School Monitor – Aubrey Liseno

RESOLUTION

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

Probationary Period: December 12, 2023-December 11, 2024

Salary: \$15.25/hr.

12. Appoint Teacher Aide – Abigail Johnville

RESOLUTION

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

Probationary Period: November 15, 2023-November 14, 2024
Salary: \$15.25 per hour

13. Appoint Teacher Aide – Jessica Hadcock

RESOLUTION

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

Probationary Period: November 27, 2023-November 26, 2024
Salary: \$15.25 per hour

14. Appoint Teacher Aide – Crystal Shaft

RESOLUTION

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

Probationary Period: December 4, 2023-December 3, 2024
Salary: \$15.25 per hour

15. Appoint Teacher Aide – Makayla Ritchie

RESOLUTION

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

Probationary Period: December 18, 2023-December 17, 2024
Salary: \$15.25 per hour

16. Appoint Cleaner – Micah Pare

RESOLUTION

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

Probationary Period: December 18, 2023-December 17, 2024
Salary: \$15.25/hr.

17. Appoint Bus Driver – Terri Roberts

RESOLUTION

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

Probationary Period: December 19, 2023-December 18, 2024
Salary: \$28.75/hr.

18. Provisionally Appoint Senior Account Clerk – Jennifer Mann

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the provisional appointment of Jennifer Mann as a Senior Account Clerk, conditional upon a criminal history check according to Commissioners Regulation §80-1.11 and Part 87 effective December 5, 2023. Terms and Conditions of employment are on file with the District Clerk.

19. Coaching and Athletic Department Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 2023-24 school year, conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87, and successful completion of all required First Aid/CPR and Child Abuse courses.

Position		Name	Step	Years	Salary
Girls Basketball Volunteer Coach	Varsity	Keith Cuykendall			Volunteer
Bowling Coach	Varsity	Adam Bishop	1	1	\$3,061

20. Co-Curricular Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, appoints the following individuals to fill co-curricular positions for the 2023-24 school year.

Name	Bldg.	Title	Step	Year	Salary
Brian Cole		Athletic Event Staff			Per NRWTA contract
Kelly Cole		Athletic Event Staff			Per NRWTA contract
Ryan Haskin		Athletic Event Staff			Per NRWTA contract

21. Program Appointments

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2023-2024 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Alex Richwalder	Grant Program Teacher	\$35.00/hr.
Paul Maring	Grant Program Teacher	\$35.00/hr.
Kelly Cole	Grant Program Teacher	\$35.00/hr.
Carissa Smith	Grant Program Teacher	\$35.00/hr.
Kurt Laird	Grant Program Teacher	\$35.00/hr.
Jamie Smith Bundy	Grant Program Teacher Aide	\$17.22/hr.

22. Appoint Volunteers

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the following individuals to work as a volunteer in the district for the 2023-2024 school year.

23. Correction Program Appointments

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

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individuals to work various enrichment programs during the 2023-2024 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Cary Merritt	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Sandra Motyka	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Kaitlyn Bouwens	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Amy Suss	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Amy Lynch Johnson	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
David Hahn	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Adam Bishop	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Alexis Ball	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Ronald Colon	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Carrie Hoesterman	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Joanna Samar	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Jordan Camp	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Kristin Winslow	Grant Program Teacher	\$39.78/hr. \$35.00/hr.
Patricia Weber	Grant Program Teacher	\$39.78/hr. \$35.00/hr.

24. Permanent Appointment – Kayla Blankenberg

RESOLUTION

Be it resolved, that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the permanent appointment of Kayla Blankenberg as Cleaner effective October 11, 2023.

25. Authorization to Increase Wages - Minimum Wage

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Director of Business Operations & Finance to increase the hourly wage of specific employees as needed to meet New York State Minimum Wage Requirement of \$15.00/hr. effective on and after January 1, 2024.

26. Authorization to Increase Wages - Substitute Compensation

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes the Director of Business Operations & Finance to increase the hourly wage of the substitute compensation for bus drivers to \$25.00/hr. effective August 29, 2023.

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

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on November 27, 2023.

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

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on December 7, 2023.

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

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and an employee of the District, executed on December 8, 2023.

30. Written Agreement between the Superintendent and North Rose-Wolcott Administrators' Association

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Administrators' Association, executed on November 28, 2023.

31. Written Agreement between the Superintendent and North Rose-Wolcott Teachers' Association

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Teachers' Association, executed on November 30, 2023.

32. Written Agreement between the Superintendent and North Rose-Wolcott Service Employees Association

RESOLUTION

Resolved, that the Board of Education of the North Rose-Wolcott Central School District approves the written agreement between the Superintendent of Schools and the North Rose-Wolcott Service Employees, executed on November 15, 2023.

33. One-Time Retention Payment

RESOLUTION

The Board of Education approves a one-time retention payment in an amount equivalent to the December 2023 retention payment paid to members of the North Rose-Wolcott Administrators Association, minus applicable deductions, to be paid on or before January 15, 2024, for the following titles:

Confidential Secretary

Senior Maintenance Mechanic

Director of Business Operations & Finance

Director of Human Resources

Senior Automotive Mechanic

Child and Youth SPOA Coordinator

Assistant Superintendent for Instruction and School Improvement

7. Policies:

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

a) Approval of Policies

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and

pursuant to Education Law approves the following new and/or revised policies:

Prior to approval of the policies, Policy 3271 was removed for further discussion.

1000	By-Laws	
1110	School District and Board of Education Legal Status and Authority	Delete
1120	Board of Education: Qualifications, Numbers and Terms of Office	Revised
1611	Business of the Annual District Election	Delete
1620	Annual Organizational Meeting	Delete
3000	Community Relations	
3271	Sunday Activities	Delete
3272	Facilities and Public Dedication	Revised
3273	Use of Facilities by the boy Scouts of America and Patriotic Youth Groups	Delete

A motion for approval to delete policy 3271 is made by Paul Statskey and seconded by Tina Reed with the motion defeated 1-4 -1.

b) Policy 3271 – Sunday Activities

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves keeping the following policy:

3271	Sunday Activities	Reviewed
------	-------------------	----------

8. Award Bids

A motion for approval of the following items as listed under Award Bids is made by Shelly Cahoon and seconded by Tina Reed with the motion approved 6-0.

a) Bid Award for NRWCSD Elementary School HVAC Unit

It is the recommendation of our Architects, SEI Design Group and Construction Managers, DGA Builders LLC, to award the bid for the Elementary School Mechanical Unit Replacement for AC unit following competitive sealed bids received on December 7, 2023 as follows;

Mechanical Work Contract

Iverson Construction Company
Base Bid Contract Sum \$236,900.00

RESOLUTION

Be it Resolved, the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes awarding bids as follows to:

<u>Bidder</u>	<u>Items</u>	<u>Amount</u>
Iverson Construction Company	Elementary School HVAC Unit	\$236,900.00

Additions to the Agenda:

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the additions to the December 14, 2023 meeting agenda.

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

A motion for approval of the item as listed under the ADDITIONS TO THE AGENDA is made by Tina Reed and seconded by Linda Eynor with the motion approved 6-0.

a. Recommendations from CSE and CPSE

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the recommendations for the Committee on Special Education dated November 14 and December 5, 2023; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

17409	14732	14693						
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b. Appoint Teacher Aide – Zackery Wilhoit

RESOLUTION

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

Probationary Period: December 19, 2023-December 18, 2024
 Salary: \$15.25 per hour

c. Paint Bid Award for Middle School Hallways

It is the recommendation from Superintendent of Schools to award local bid for the painting the Middle School Hallways following competitive sealed bids received on December 13, 2023 as follows;

Armstrong Painting, LLC Per Bid Amount \$ 19,700

RESOLUTION

Be it Resolved, the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes awarding a contract as follows to:

<u>Contractor</u>	<u>Items</u>	<u>Amount</u>
Armstrong Painting, LLC	Middle School Hallways	\$19,700

d. Letter of Resignation – Kurt Laird

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Kurt Laird as Modified Wrestling Coach effective December 12, 2023.

e. Letter of Resignation – Lindsay Wiegand

RESOLUTION

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Lindsay Wiegand as Middle School Yearbook Advisor effective December 1, 2023.

Items requiring a roll call vote:

a. **Bond Resolution- Capital Improvement Project**

BOND RESOLUTION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT, WAYNE

COUNTY, NEW YORK, ADOPTED DECEMBER 14, 2023, AUTHORIZING A CAPITAL IMPROVEMENT PROJECT AT A COST NOT TO EXCEED \$16,863,000, TO EXPEND \$4,250,000 FROM THE DISTRICT'S CAPITAL RESERVE FUND AND FOR THE BALANCE, THE ISSUANCE AND SALE OF SERIAL BONDS AND NOTES IN AN AMOUNT NOT TO EXCEED \$12,613,000.

RECITAL

WHEREAS, the qualified voters of the North Rose-Wolcott Central School District, Wayne County, New York (the "District"), at a special meeting duly called and held on December 13, 2023, did vote and adopt a proposition authorizing a capital project consisting of renovations, reconstruction, alterations and improvements to the District's North Rose Elementary School and campus, the District's Leavenworth Middle School and campus, the District's High School Building and campus, construction of an approximately 1,000sf new storage facility, all to include site, access, parking, athletic field and playfield improvements, demolition, utility, mechanical, plumbing and electrical improvements, the acquisition of original furnishings, fixtures and equipment and payment of professional fees and all other necessary costs incidental to such work, and expend therefore a total sum not to exceed \$16,863,000, which is estimated to be the total maximum cost thereof, and pay for the project by spending \$4,250,000 from the Capital Reserve approved by the District's voters in May of 2022, and that the remaining \$12,613,000, or so much thereof as may be necessary, shall be raised by the levy of a tax which is hereby voted for the project, subject to available State Aid, which tax shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes of the District are hereby authorized to be issued at one time, or from time to time, in the principal amount not to exceed \$12,613,000, and a tax is hereby voted to pay the principal and interest on said obligations when due; and

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

WHEREAS, by resolution adopted on October 5, 2023, following review of a short form Environmental Assessment Forms ("EAF"), dated October 5, 2023, prepared by SEI Design Group, the District's architectural firm ("SEI"), to facilitate a review of the potential environmental impacts of the Project, the Board of Education of the District carefully considered the nature and scope of the Project as set forth in the EAF, reviewed the criteria contained in Part 617.5(c)(1) and Part 617.5(c)(10) of the Regulations, and determined that the Project is a Type II Action as that term is defined in the Regulations and is not subject to review under SEQRA; and

WHEREAS, the District now desires to authorize the Project and financing of the cost thereof; and

NOW, THEREFORE BE IT RESOLVED, ON DECEMBER 14, 2023, BY THE BOARD OF EDUCATION OF THE DISTRICT, (by favorable vote of NOT LESS than two thirds of all members of said Board of Education) AS FOLLOWS:

Section 1. Subject to the provisions of Section 3 hereof, the District is hereby authorized to accomplish the Project and purchase such furnishings, fixtures, equipment, machinery and apparatus as may be required for the purposes for which the Project is to be used and to expend therefor an amount, including preliminary costs and costs incidental thereto and to financing thereof, not to exceed the estimated maximum cost of \$16,863,000; and the said amount is hereby appropriated therefor. The estimated total cost of said specific object or purpose, including preliminary costs and costs incidental thereto and the financing thereof, is \$16,863,000 and the plan of financing includes spending \$4,250,000 from the District's Capital Reserve Fund and for the balance, spending any available state and federal aid, and the issuance of serial bonds or notes in the aggregate principal amount not to exceed \$12,613,000, and the levy and collection of taxes on all the taxable real property in the District, to the extent necessary, to pay the principal of said bonds or notes and the interest thereon as the same shall become due and payable, subject to applicable amounts of state assistance available or to any revenues available for such purpose from any other

source. It is hereby determined that the requirements of SEQRA have been met.

Section 2. Bonds and bond anticipation notes, including renewals thereof, of the District are hereby authorized to be issued pursuant to the provisions of the Local Finance Law of the State of New York (the "Local Finance Law"), in a principal amount not to exceed \$12,613,000 to finance said appropriation for the Project.

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

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

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

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

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

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

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

(a) such obligations are authorized for an object or purpose for which the District is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of such resolution are not substantially complied with, and an action, suit or proceeding contesting

such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the constitution.

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

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

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

The motion having been duly moved, the resolution was acted upon by the Board of Education and there were 6 votes in favor of the resolution and 0 votes against the resolution as follows:

Lucinda Collier	Voting	<u>X</u> yes	___ no
Tina Reed	Voting	<u>X</u> yes	___ no
John Boogaard	Voting	<u>X</u> yes	___ no
Shelly Cahoon	Voting	<u>X</u> yes	___ no
Linda Eygnor	Voting	<u>X</u> yes	___ no
Jasen Sloan	Voting	absent	
Paul Statskey	Voting	<u>X</u> yes	___ no

The resolution was declared adopted.

Board Member Requests/Comments/Discussion:

- Handbook Update - Lucinda Collier
 - Please replace page 8 of the handbook with the updated 2023-2024 Board of Education Commitments.
- Lucinda Collier provided the BOE with the following handouts:
 - Staff and student numbers by building.
 - The 2023-2024 NRW Curriculum Guide
- Policy Committee –Paul Statskey
 - The Committee has reviewed policies 4240 – Evaluation of the Superintendent and Other Administrative Staff and policy 4310- Superintendent of Schools. The Committee would like the entire Board to review and discuss these two policies during a workshop.

Good News:

- Board Members shared good news

Informational Items:

- Claims Auditor Reports

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Shelly Cahoon and seconded by Paul Statskey with motion approved 6-0.

Time adjourned: 7:59p.m.

Tina St. John, Clerk of the Board of Education

UNOFFICIAL

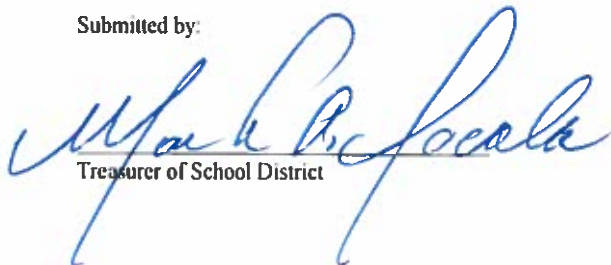
NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT

TREASURER'S REPORT

FOR THE MONTH ENDING NOVEMBER 30, 2023

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

Submitted by:



Mark A. Locala
Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
CASH SUMMARY
FOR THE PERIOD ENDING NOVEMBER 30, 2023**

<u>CASH</u>	<u>GENERAL FUND</u>	<u>SCHOOL LUNCH FUND</u>	<u>MISC SPECIAL REVENUE FUND</u>	<u>SPECIAL AID FUND</u>	<u>CAPITAL FUND</u>	<u>TRUST CUSTODIAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>DISTRICT TOTALS</u>
Checking / Savings	\$ 1,421,341.13	\$ 377,799.25	\$ 19,298.71	\$ 507,227.56	\$ 378,454.67	\$ 192,989.74	\$ 1,700,141.94	\$ 4,597,253.00
Money Market	196,710.78	-	-	-	-	-	-	196,710.78
LIQUID Investments \ NYCLASS	15,693,408.69	-	63,699.66	-	6,203,492.93	-	-	21,960,601.28
Fund Totals	\$ 17,311,460.60	\$ 377,799.25	\$ 82,998.37	\$ 507,227.56	\$ 6,581,947.60	\$ 192,989.74	\$ 1,700,141.94	\$ 26,754,565.06
<u>RESERVE FUNDS</u>								
Workers' Compensation Reserve	\$ 159,258.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,258.48
Unemployment Insurance Reserve	33,065.40	-	-	-	-	-	-	33,065.40
ERS Retirement Contribution Reserve	1,396,025.11	-	-	-	-	-	-	1,396,025.11
Retirement Contribution Reserve - TRS Subfund	633,978.64	-	-	-	-	-	-	633,978.64
Liability Reserve	1,023,382.03	-	-	-	-	-	-	1,023,382.03
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	256,010.88	-	-	-	-	-	-	256,010.88
2023 Capital Bus Reserve Fund	1,485,236.56	-	-	-	-	-	-	1,485,236.56
Capital Building Reserve - 2022	4,925,648.45	-	-	-	-	-	-	4,925,648.45
Debt Service Reserve	-	-	-	-	-	-	1,700,141.94	1,700,141.94
Reserve Fund Totals	\$ 9,955,469.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,141.94	\$ 11,655,611.03

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
ANALYSIS OF CHANGE IN CASH
FOR THE PERIOD ENDING NOVEMBER 30, 2023**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
Cash Balances - Beginning of Month	\$ 18,867,632.16	\$ 323,539.79	\$ 82,711.11	\$ 147,536.32	\$ 7,750,267.76	\$ 194,216.94	\$ 1,699,025.17	29,064,929.25
<u>Add: Cash Receipts</u>								
Interest Earnings	65,086.98	-	287.26	-	30,460.53	-	1,116.77	96,951.54
Taxes / Penalties / PILOTS/STAR Aid	231,016.63	-	-	-	-	-	-	231,016.63
State Aid / SCA / FEMA	1,128,546.15	-	-	-	-	-	-	1,128,546.15
Medicaid Claims	-	-	-	-	-	-	-	-
BAN & Premium - 7/26/23	-	-	-	-	-	-	-	-
BOCES - FY23 Aid	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	4,537.71	-	-	-	-	-	4,537.71
Online Prepayments	-	859.00	-	-	-	-	-	859.00
Grant Aid	-	-	-	560,833.00	-	-	-	560,833.00
School Lunch Aid / Meal Claims	-	112,819.00	-	-	-	-	-	112,819.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	5,352.38	92.31	-	-	-	-	-	5,444.69
Total Cash Receipts	\$ 1,430,002.14	\$ 118,308.02	\$ 287.26	\$ 560,833.00	\$ 30,460.53	\$ -	\$ 1,116.77	\$ 2,141,007.72
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,083,946.57	29,273.77	-	174,208.06	-	-	-	1,287,428.40
Check Disbursements	1,906,628.39	30,373.53	-	26,933.70	1,198,780.69	1,227.20	-	3,163,943.51
Debt Service Payments	-	-	-	-	-	-	-	-
Total Cash Disbursements	\$ 2,990,574.96	\$ 59,647.30	\$ -	\$ 201,141.76	\$ 1,198,780.69	\$ 1,227.20	\$ -	\$ 4,451,371.91
Net Transfers In (Out)	4,401.26	(4,401.26)	-	-	-	-	-	-
Cash Balances - End of Month	\$ 17,311,460.60	\$ 377,799.25	\$ 82,998.37	\$ 507,227.56	\$ 6,581,947.60	\$ 192,989.74	\$ 1,700,141.94	\$ 26,754,565.06
Bank Reconciliation								
Outstanding Checks	83,149.54	29.40	1,150.00	738.67	786,729.62	-	-	871,797.23
Items in Transit	-	(21,486.47)	-	-	-	-	-	(21,486.47)
Bank Statement Balances	\$ 17,394,610.14	\$ 356,342.18	\$ 84,148.37	\$ 507,966.23	\$ 7,368,677.22	\$ 192,989.74	\$ 1,700,141.94	\$ 27,604,875.82

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	10,668,559.00	0.00	10,668,559.00	9,460,927.14	1,207,631.86	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	16,134.57		128.57
1085.000		STAR Reimbursement	0.00	0.00	0.00	984,531.86		984,531.86
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	12,528.13	7,471.87	
1120.001		Sales Tax Revenue	440,000.00	0.00	440,000.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (3,000.00	0.00	3,000.00	0.00	3,000.00	
1489.010		Other Charges-AM Swim	0.00	0.00	0.00	125.00		125.00
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	2,042.50	457.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	2,907.00		2,157.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	1,175.00	825.00	
2230.000		Day School Tuit-Oth Dist. NYS	0.00	0.00	0.00	312.00		312.00
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2401.000		Interest & Earnings	65,000.00	0.00	65,000.00	275,897.56		210,897.56
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	2,261.33		2,261.33
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	4,658.22		4,658.22
2701.000		BOCES Svs Aprve for Aid-R	200,000.00	0.00	200,000.00	367.50	199,632.50	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	0.00	5,000.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	33,918.40		33,918.40
2705.000		Gifts and Donations	0.00	0.00	0.00	3,605.00		3,605.00
2770.000		Other Unclassified Rev.(S	10,000.00	0.00	10,000.00	39,452.25		29,452.25
3101.000		Basic Formula Aid-Gen Aid	18,461,692.00	0.00	18,461,692.00	2,413,131.68	16,048,560.32	
3101.010		Basic Formula Aid-Excess	648,000.00	0.00	648,000.00	0.00	648,000.00	
3102.000		Lottery Aid (Sect 3609a E	1,690,000.00	0.00	1,690,000.00	1,205,833.40	484,166.60	
3102.010		Lottery Grant	0.00	0.00	0.00	279,628.00		279,628.00
3102.020		Mobile Sports Wagering	0.00	0.00	0.00	565,926.44		565,926.44
3102.030		Cannabis Revenue	0.00	0.00	0.00	2,590.02		2,590.02
3103.000		BOCES Aid (Sect 3609a Ed	1,463,891.00	0.00	1,463,891.00	0.00	1,463,891.00	
3260.000		Textbook Aid (Incl Txtbk/	62,419.00	0.00	62,419.00	16,620.00	45,799.00	
3262.000		Computer Software Aid	34,724.00	0.00	34,724.00	0.00	34,724.00	
3263.000		Library AV Loan Program	6,906.00	0.00	6,906.00	0.00	6,906.00	
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	0.00	100,000.00	
5050.000		Interfund Trans. for Debt	125,000.00	0.00	125,000.00	0.00	125,000.00	
Total GENERAL FUND			34,065,447.00	0.00	34,065,447.00	15,324,573.00	20,861,065.65	2,120,191.65

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	0.00	0.00	0.00	993.96		993.96
1445.000		Other Cafeteria Sales	0.00	0.00	0.00	11,695.34		11,695.34
2770.000		Misc Rev Local Sources (S	0.00	0.00	0.00	98.77		98.77
2770.010		Vending Machine Sales	0.00	0.00	0.00	8,246.45		8,246.45
3190.010		State Reimburse-Brk	0.00	0.00	0.00	22,024.00		22,024.00
3190.020		State Reimburse-Lnch	0.00	0.00	0.00	35,225.00		35,225.00
3190.060		Sum Food Svs Prog for Chi	0.00	0.00	0.00	683.00		683.00
4190.010		Fed Reimbursement-Brk	0.00	0.00	0.00	85,489.00		85,489.00
4190.020		Fed Reimbursement-Lnch	0.00	0.00	0.00	148,805.00		148,805.00
4190.040		Fed Reimbursement (Snack)	0.00	0.00	0.00	852.00		852.00
4192.000		Sum Food Svs Prog for Chi	0.00	0.00	0.00	22,737.00		22,737.00
Total SCHOOL LUNCH FUND			0.00	0.00	0.00	336,849.52	0.00	336,849.52

Selection Criteria

Criteria Name: Last Run
As Of Date: 11/30/2023
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ACY-4289.000	ACY	Oth Fed-	12,900.00	0.00	12,900.00	2,580.00	10,320.00	
AHS-4289.000	AHS	Other Federal	3,534.00	0.00	3,534.00	706.00	2,828.00	
ARC-4289.000	ARC	Oth Fed-	209,403.51	0.00	209,403.51	1,490.51	207,913.00	
ARH-4289.000	ARH	Oth Fed-	6,719.77	0.00	6,719.77	0.00	6,719.77	
ARI-4289.000	ARI	Oth Fed-	62,821.00	0.00	62,821.00	62,821.00		
ARJ-4289.000	ARJ	Oth Fed-	4,221.00	0.00	4,221.00	4,221.00		
ARL-4289.000	ARL	Oth Fed-	828,361.35	0.00	828,361.35	0.00	828,361.35	
ARP-4289.000	ARP	Oth Fed-	1,375,539.17	0.00	1,375,539.17	0.00	1,375,539.17	
ARS-4289.000	ARS	Oth Fed-	98,722.65	0.00	98,722.65	0.00	98,722.65	
BJ1-4289.000	BJ1	Oth Fed-	86,298.32	0.00	86,298.32	200,000.00		113,701.68
BJ2-4289.000	BJ2	Other Federal Aid	329,969.00	0.00	329,969.00	61,000.00	268,969.00	
C24-3289.018	C24	UPK for 4YO	607,678.00	0.00	607,678.00	304,794.00	302,884.00	
E23-4289.018	E23	MKV BASELINE	65,149.38	0.00	65,149.38	0.00	65,149.38	
E24-4289.000	E24	Oth Fed-	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
ES1-3289.002	ES1	Other State Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
HW1-3289.002	HW1	Other State Aid	16,147.50	0.00	16,147.50	17,762.25		1,614.75
I24-4256.018	I24	Indiv. w/Disab	386,521.00	0.00	386,521.00	77,304.00	309,217.00	
J24-4256.018	J24	Indiv. w/Disab	19,557.00	0.00	19,557.00	3,911.00	15,646.00	
LT1-3289.014	LT1	Learning Technology	52,767.00	0.00	52,767.00	0.00	52,767.00	
M23-4129.000	M23	ESEA-Title IV Safe & Drug	9,724.86	0.00	9,724.86	0.00	9,724.86	
M24-4129.000	M24	ESEA-Title IV Safe & Drug	27,665.00	0.00	27,665.00	5,533.00	22,132.00	
MH1-4289.000	MH1	Oth Federal Aid	72,218.45	0.00	72,218.45	72,218.45		
MH2-4289.000	MH2	Oth Federal Aid	125,000.00	0.00	125,000.00	0.00	125,000.00	
MHG-4289.000	MHG	Oth Federal Aid	0.00	0.00	0.00	29,962.46		29,962.46
N23-4126.000	N23	ESEA-Title I, Title II	87,852.97	0.00	87,852.97	0.00	87,852.97	
N24-4126.000	N24	ESEA-Title I, Title II	347,394.00	0.00	347,394.00	69,478.00	277,916.00	
O23-4289.000	O23	Other Federal Aid	10,680.92	0.00	10,680.92	0.00	10,680.92	
O24-4289.000	O24	Other Federal Aid	41,067.00	0.00	41,067.00	8,213.00	32,854.00	
OM1-3289.002	OM1	Other State Aid	174,967.00	0.00	174,967.00	0.00	174,967.00	
PP1-3289.100	PP1	Miscellaneous State Aid	0.00	0.00	0.00	406.62		406.62
PP2-3289.100	PP2	Miscellaneous State Aid	8,294.17	0.00	8,294.17	0.00	8,294.17	
SR1-4289.022	SR1	Other Federal Aid	10,881.46	0.00	10,881.46	7,809.38	3,072.08	
SR2-4289.022	SR2	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
SV2-3289.100	SV2	Miscellaneous State Aid	350,000.00	0.00	350,000.00	87,500.00	262,500.00	
W24-4289.000	W24	Other Federal Aid	19,948.00	0.00	19,948.00	0.00	19,948.00	

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
X23-4289.000	X23	Other Federal Aid	1,184.98	0.00	1,184.98	1,184.98		
X24-4289.000	X24	Other Federal Aid	65,000.00	0.00	65,000.00	0.00	65,000.00	
Z23-4289.021	Z23	Other Federal Aid	12,530.40	0.00	12,530.40	10,785.94	1,744.46	
Z24-4289.021	Z24	Other Federal Aid	14,625.00	0.00	14,625.00	0.00	14,625.00	
Total SPECIAL AID FUND			5,808,663.86	0.00	5,808,663.86	1,054,681.59	4,899,667.78	145,685.51

Selection Criteria

Criteria Name: Last Run
 As Of Date: 11/30/2023
 Suppress revenue accounts with no activity
 Sort by: Fund
 Printed by Norma Lewis

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
BUS-5031.000	BUS	Interfund Transfers	0.00	0.00	0.00	569,771.58		569,771.58
CAP-3297.000	CAP	State Sources, Oth (SSBA)	0.00	0.00	0.00	-0.33	0.33	
Total CAPITAL FUND			0.00	0.00	0.00	569,771.25	0.33	569,771.58

Selection Criteria

Criteria Name: Last Run
 As Of Date: 11/30/2023
 Suppress revenue accounts with no activity
 Sort by: Fund
 Printed by Norma Lewis

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: TC CUSTODIAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SDP-2770.000	SDP	Unclassified Revenues	0.00	0.00	0.00	10,525.49		10,525.49
Total CUSTODIAL FUND			0.00	0.00	0.00	10,525.49	0.00	10,525.49

Selection Criteria

Criteria Name: Last Run
As Of Date: 11/30/2023
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	0.00	152,385.72		152,385.72
2710.000		Premium on Obligations	0.00	0.00	0.00	64,108.00		64,108.00
Total DEBT SERVICE			0.00	0.00	0.00	216,493.72	0.00	216,493.72

Selection Criteria

Criteria Name: Last Run
As Of Date: 11/30/2023
Suppress revenue accounts with no activity
Sort by: Fund
Printed by Norma Lewis

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

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1 GENERAL SUPPORT							
1010 Board Of Education		43,356.00	-2,500.00	40,856.00	5,036.93	11,037.67	24,781.40
1040 District Clerk		8,082.00	0.00	8,082.00	2,836.70	4,140.17	1,105.13
1060 District Meeting		5,353.00	2,500.00	7,853.00	978.87	3,750.00	3,124.13
1240 Chief School Administrator		310,868.00	-7,553.00	303,315.00	115,698.17	156,520.27	31,096.56
1310 Business Administration		527,335.00	22,916.79	550,251.79	197,993.61	328,543.63	23,714.55
1320 Auditing		27,196.00	6,229.00	33,425.00	14,293.70	18,911.30	220.00
1325 Treasurer		576.00	75.00	651.00	135.00	0.00	516.00
1330 Tax Collector		16,297.00	602.00	16,899.00	8,151.00	0.00	8,748.00
1345 Purchasing		57,374.00	7,220.00	64,594.00	21,668.26	8,040.40	34,885.34
1420 Legal		137,077.00	-19,400.00	117,677.00	15,946.18	83,153.82	18,577.00
1430 Personnel		109,934.00	5,025.00	114,959.00	32,546.46	53,113.49	29,299.05
1480 Public Information and Services		122,072.00	-550.00	121,522.00	34,838.31	80,109.99	6,573.70
1620 Operation of Plant		1,932,570.00	124,200.70	2,056,770.70	689,502.12	1,066,402.98	300,865.60
1621 Maintenance of Plant		246,491.00	44,126.46	290,617.46	87,653.93	97,031.49	105,932.04
1670 Central Printing & Mailing		27,256.00	0.00	27,256.00	18,827.62	0.00	8,428.38
1680 Central Data Processing		360,200.00	0.00	360,200.00	123,641.61	107,368.45	129,189.94
1910 Unallocated Insurance		152,340.00	0.00	152,340.00	18,444.00	172.00	133,724.00
1920 School Association Dues		11,557.00	0.00	11,557.00	9,133.00	350.00	2,074.00
1950 Assessments on School Property		23,114.00	0.00	23,114.00	0.00	0.00	23,114.00
1964 Refund on Real Property Taxes		1,051.00	0.00	1,051.00	10,285.98	0.00	-9,234.98
1981 BOCES Administrative Costs		234,215.00	0.00	234,215.00	59,669.37	139,228.51	35,317.12
Subtotal of 1 GENERAL SUPPORT		4,354,314.00	182,891.95	4,537,205.95	1,467,280.82	2,157,874.17	912,050.96
2 INSTRUCTION							
2010 Curriculum Devel and Suprvsn		320,195.00	10,135.97	330,330.97	145,730.59	140,721.55	43,878.83
2020 Supervision-Regular School		829,206.00	14,221.31	843,427.31	288,221.82	413,045.02	142,160.47
2070 Inservice Training-Instruction		164,042.00	7,500.00	171,542.00	23,934.25	44,525.55	103,082.20
2110 Teaching-Regular School		6,800,743.00	-106,887.82	6,693,855.18	1,506,964.83	3,776,474.75	1,410,415.60
2250 Prg For Sdnts w/Disabil-Med Elgble		4,937,137.00	192,486.76	5,129,623.76	1,280,998.06	3,674,335.53	174,290.17
2280 Occupational Education(Grades 9-12)		827,122.00	76,260.00	903,382.00	271,014.60	632,367.40	0.00
2330 Teaching-Special Schools		198,003.00	-44,519.00	153,484.00	35,082.21	0.00	118,401.79
2610 School Library & AV		274,173.00	507.35	274,680.35	63,441.78	176,522.29	34,716.28
2630 Computer Assisted Instruction		1,305,808.00	242,082.84	1,547,890.84	580,824.72	662,459.35	304,606.77
2810 Guidance-Regular School		356,137.00	-7,746.80	348,390.20	75,134.54	199,886.40	73,369.26
2815 Health Svcs-Regular School		158,738.00	52,733.29	211,471.29	58,879.92	109,919.70	42,671.67
2820 Psychological Svcs-Reg Schl		234,324.00	49.99	234,373.99	44,953.24	161,238.75	28,182.00
2825 Social Work Svcs-Regular School		65,792.00	38,292.00	104,084.00	28,446.72	75,637.28	0.00
2850 Co-Curricular Activ-Reg Schl		116,816.00	0.00	116,816.00	515.00	90,101.00	26,200.00
2855 Interscholastic Athletics-Reg Schl		521,454.00	26,055.63	547,509.63	198,613.12	184,477.09	164,419.42
Subtotal of 2 INSTRUCTION		17,109,690.00	501,171.52	17,610,861.52	4,602,755.40	10,341,711.66	2,666,394.46

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5 PUPIL TRANSPORTATION							
5510	District Transport Srvc-Med Elgble	1,762,241.00	192,291.88	1,954,532.88	506,589.85	977,728.61	470,214.42
5530	Garage Building	65,458.00	1,618.20	67,076.20	1,155.91	9,117.29	56,803.00
5581	Transportation from Boces	10,599.00	4,080.00	14,679.00	3,684.01	8,953.31	2,041.68
Subtotal of 5 PUPIL TRANSPORTATION		1,838,298.00	197,990.08	2,036,288.08	511,429.77	995,799.21	529,059.10
7 COMMUNITY SERVICES							
7310	Youth Program	145,587.00	-15,000.00	130,587.00	0.00	7,500.00	123,087.00
8060	Civic Activities	84,652.00	0.00	84,652.00	16,663.66	2,690.56	65,297.78
Subtotal of 7 COMMUNITY SERVICES		230,239.00	-15,000.00	215,239.00	16,663.66	10,190.56	188,384.78
9 UNDISTRIBUTED							
9010	State Retirement	505,817.00	0.00	505,817.00	142,208.05	218,786.47	144,822.48
9020	Teachers' Retirement	1,101,830.00	0.00	1,101,830.00	233,735.64	569,369.14	298,725.22
9030	Social Security	1,023,934.00	0.00	1,023,934.00	264,263.47	598,138.07	161,532.46
9040	Workers' Compensation	157,996.00	0.00	157,996.00	75,031.57	0.00	82,964.43
9045	Life Insurance	3,931.00	0.00	3,931.00	800.00	1,600.00	1,531.00
9050	Unemployment Insurance	45,071.00	0.00	45,071.00	0.00	0.00	45,071.00
9060	Hospital, Medical, Dental Insurance	4,913,620.00	-87,220.00	4,826,400.00	1,882,184.87	0.00	2,944,215.13
9089	Other (specify)	66,917.00	0.00	66,917.00	4,012.50	0.00	62,904.50
9711	Serial Bonds-School Construction	3,081,500.00	0.00	3,081,500.00	0.00	0.00	3,081,500.00
9901	Transfer to Other Funds	77,290.00	0.00	77,290.00	0.00	0.00	77,290.00
9950	Transfer to Capital Fund	200,000.00	727,668.00	927,668.00	569,771.58	0.00	357,896.42
Subtotal of 9 UNDISTRIBUTED		11,177,906.00	640,448.00	11,818,354.00	3,172,007.68	1,387,893.68	7,258,452.64
Total GENERAL FUND		34,710,447.00	1,507,501.55	36,217,948.55	9,770,137.33	14,893,469.28	11,554,341.94

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		319,400.00	0.00	319,400.00	105,076.51	223,388.90	-9,065.41
200 Equipment		50,000.00	22,000.00	72,000.00	21,814.55	0.00	50,185.45
400 Contractual SFSP		6,000.00	8,346.71	14,346.71	2,424.74	13,477.86	-1,555.89
414 Food		475,000.00	55,122.18	530,122.18	100,676.55	298,911.62	130,534.01
419 Net Cost of Food Used		50,000.00	0.00	50,000.00	0.00	0.00	50,000.00
450 Materials & Supplies SFSP		35,000.00	5,449.92	40,449.92	15,363.76	13,926.90	11,159.26
800 Employee Benefits		86,600.00	0.00	86,600.00	43,182.67	37,864.40	5,552.93
802 ERS		36,000.00	0.00	36,000.00	641.21	0.00	35,358.79
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Total SCHOOL LUNCH FUND		1,060,000.00	90,918.81	1,150,918.81	289,179.99	587,569.68	274,169.14

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
A22 21st Century Grant		1,554.15	64.80	1,618.95	0.00	64.80	1,554.15
ACY ARPA HCY II		12,900.00	0.00	12,900.00	2,962.50	0.00	9,937.50
AHS ARP-Homeless II SL		3,534.00	0.00	3,534.00	0.00	0.00	3,534.00
ARC ARP SLR Comprehens		209,103.51	300.00	209,403.51	5,248.70	300.00	203,854.81
ARH ARPA Homeless Child & Yth		6,719.77	0.00	6,719.77	2,962.50	0.00	3,757.27
ARI ARP IDEA Sect 611		62,821.00	0.00	62,821.00	62,821.00	0.00	0.00
ARJ ARP IDEA Sect 619		4,221.00	0.00	4,221.00	4,620.00	0.00	-399.00
ARL ARP SLR Learning Loss		828,361.35	0.00	828,361.35	89,662.63	144,020.24	594,678.48
ARP American Rescue Plan Act		639,949.54	735,589.63	1,375,539.17	330,383.13	697,288.76	347,867.28
ARS ARP SLR Summer Enr		98,722.65	0.00	98,722.65	92,001.72	0.00	6,720.93
BJ1 STOP School Violence Gran		84,988.32	1,310.00	86,298.32	68,670.69	1,310.00	16,317.63
BJ2 STOP School Violence Gran		329,969.00	0.00	329,969.00	29,853.12	119,789.03	180,326.85
C23 4 Year Old UPK Grant		26,119.53	1,019.73	27,139.26	0.00	0.00	27,139.26
C24 4 Year Old UPK Grant		609,588.00	0.00	609,588.00	150,574.71	350,136.45	108,876.84
E23 McKinney-Vento Baseline		10,023.38	55,126.00	65,149.38	33,206.88	0.00	31,942.50
E24 McKinney-Vento Grant		125,000.00	0.00	125,000.00	7,374.49	87,234.07	30,391.44
ES1 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	5,079.65	6,550.00	61,690.35
ESR CRRSA ESSER 2		1.62	0.00	1.62	0.00	0.00	1.62
H23 July/Aug Summer School		-62,201.05	15,569.90	-46,631.15	0.00	21,653.02	-68,284.17
H24 July/Aug Summer School		0.00	0.00	0.00	127,000.52	6,326.68	-133,327.20
HW1 Healthcare Worker Bonus		0.00	0.00	0.00	16,147.50	0.00	-16,147.50
I24 Section 611		386,521.00	0.00	386,521.00	161,767.78	240,998.38	-16,245.16
J24 Section 619		19,557.00	0.00	19,557.00	8,037.00	0.00	11,520.00
LT1 Learning Technology - So		52,767.00	0.00	52,767.00	5,392.87	15,000.00	32,374.13
M23 Title IV 2022-23		9,724.86	0.00	9,724.86	0.00	0.00	9,724.86
M24 Title IV 2023-24		27,665.00	0.00	27,665.00	2,625.44	25,039.56	0.00
MH1 Mental Hlth Awareness Tra		41,618.45	30,600.00	72,218.45	52,266.89	4,696.40	15,255.16
MH2 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	10,300.52	67,899.60	46,799.88
MHG Mental Hlth Awareness Tra		29,644.33	318.13	29,962.46	0.00	318.13	29,644.33
N23 Title I A&D Improv		87,852.97	0.00	87,852.97	10,204.83	0.00	77,648.14
N24 Title I A&D Improv		347,394.00	0.00	347,394.00	89,911.09	192,771.32	64,711.59
O23 Title IIA, Teach/Pr		10,680.92	0.00	10,680.92	1,873.00	0.00	8,807.92
O24 Title IIA, Teach/Pr		41,067.00	0.00	41,067.00	11,848.32	21,230.05	7,988.63
OM1 Office of Mental Health		174,967.00	0.00	174,967.00	16,821.36	39,249.95	118,895.69
OMH Office of Mental Health		136,540.82	0.00	136,540.82	17,260.87	8,465.26	110,814.69
PP2 Primary Project		8,294.17	0.00	8,294.17	3,379.41	4,131.76	783.00
SR1 Sexual Risk Avoidance Edu		10,881.46	0.00	10,881.46	7,809.38	0.00	3,072.08
SR2 Sexual Risk Avoidance Edu		62,000.00	0.00	62,000.00	8,488.76	30,142.00	23,369.24
SV2 School Violence Preventio		350,000.00	0.00	350,000.00	58,411.98	246,664.21	44,923.81
V23 Section 4201		4,800.00	12,226.23	17,026.23	0.00	12,226.23	4,800.00

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
W23 Title IIIA Newcomers		-95.93	0.00	-95.93	0.00	0.00	-95.93
W24 Title IIIA		19,948.00	0.00	19,948.00	0.00	0.00	19,948.00
X23 Full Serv Comm Sch- Sodus		684.98	500.00	1,184.98	1,184.98	0.00	0.00
X24 Full Serv Comm Sch- Sodus		65,000.00	0.00	65,000.00	2,411.74	5,643.52	56,944.74
Y23 Mental Hlth Demo Grant- S		-8.50	0.00	-8.50	0.00	0.00	-8.50
Z23 School Safety Grant-Sodus		11,665.64	864.76	12,530.40	10,785.94	400.00	1,344.46
Z24 School Safety Grant-Sodus		14,625.00	0.00	14,625.00	0.00	0.00	14,625.00
Total SPECIAL AID FUND		5,103,490.94	853,489.18	5,956,980.12	1,509,351.90	2,349,549.42	2,098,078.80

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
BUS CAPITAL BUS							
2023	2022-23	727,668.00	0.00	727,668.00	569,771.58	146,447.85	11,448.57
2024	2023-24	720,000.00	0.00	720,000.00	0.00	0.00	720,000.00
Subtotal of BUS CAPITAL BUS		1,447,668.00	0.00	1,447,668.00	569,771.58	146,447.85	731,448.57
CAP CAPITAL PHASE							
CO22	2022 CAPITAL OUTLAY PROJECT	0.00	1,339.00	1,339.00	0.00	1,339.00	0.00
CO23	2022-23 Cap Outlay	0.00	65.49	65.49	0.00	65.49	0.00
CO24	2023-24 Cap Outlay	8,500.00	0.00	8,500.00	5,040.00	2,960.00	500.00
ER22	ES EMERGENCY ROOF PROJ 2022	0.00	3,604.88	3,604.88	2,034.00	1,570.88	0.00
PR17	Capital Project Vote 2-28-17 \$30,590,000	0.00	320,093.37	320,093.37	45,005.00	315,088.37	-40,000.00
PR21	Capital Project Vote 12-16-21 \$11,100,00	0.00	8,106,070.51	8,106,070.51	3,569,864.31	4,665,241.09	-129,034.89
Subtotal of CAP CAPITAL PHASE		8,500.00	8,431,173.25	8,439,673.25	3,621,943.31	4,986,264.83	-168,534.89
Total CAPITAL FUND		1,456,168.00	8,431,173.25	9,887,341.25	4,191,714.89	5,132,712.68	562,913.68

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2023

Fiscal Year: 2024

Fund: TC CUSTODIAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
SDP-9089-800-05-0000	Other Employee Benefits	0.00	0.00	0.00	9,520.20	0.00	-9,520.20
Total CUSTODIAL FUND		0.00	0.00	0.00	9,520.20	0.00	-9,520.20



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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

Gary Barno
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Gary Barno, Director of Business Operations and Finance

SUBJECT: Corrective Action Plan (CAP) in Response to Audit Management Letter
for Year Ending June 30, 2023

DATE: January 2, 2024

We have recently received our audit of the 2022-23 Basic Financial Statements along with their letter of “Communicating Internal Control Related Matters” by our independent auditor, MMB & Co, (Board accepted Nov 9, 2023). The auditors’ findings have been noted as shown below together with my responses:

Finding: School Lunch Fund –

The audit report noted the District’s School Lunch Fund Balance for the year ending June 30, 2023, exceeded federal regulation #7 CFR Part 210.09. The regulation recommends the unassigned fund balance amount should not exceed three months of average expenditures.

***Corrective Action Planned:** The District has completed a spend down plan to help ensure the reduction of the school lunch fund balance in accordance with regulations.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2024

Finding: Bidding/Quoting Procedures –

The auditor’s noted one instance of “sole source” purchases without substantiation via a sole source letter and one purchase that did not provide the Sourcwell co-operative purchase agreement.

***Corrective Action Planned:** The Business Office will work to ensure that sole source purchases are appropriately documented with a sole source letter and Sourcwell co-operative purchases indicate the purchase agreement number.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2024

Other Items:

Federal Programs –

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

Corrective Action Planned: *The District has nearly completed a specific written procedural manual addressing all federal program compliance requirements.*

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

Anticipated Completion Date: January 2024

No further findings were noted

**NORTH ROSE – WOLCOTT
CENTRAL SCHOOL DISTRICT**

WOLCOTT, NEW YORK

SINGLE AUDIT REPORT

For Year Ended June 30, 2023

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Rose-Wolcott Central School District, Wolcott, New York's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon, dated October 10, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subject to auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rochester, New York
December 22, 2023

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR YEAR ENDED JUNE 30, 2023

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Agency Number</u>	<u>Pass Through to Subrecipients</u>	<u>Total Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Special Education Cluster IDEA -</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	0032-22-1040	\$ -	\$ 14,957
Special Education - Grants to States (IDEA, Part B)	84.027	0032-23-1040	-	561,038
ARP - Special Education - Grants to States (IDEA, Part B)-COVID-19	84.027X	5532-22-1040	-	4,103
Special Education - Preschool Grants (IDEA Preschool)	84.173	0033-23-1040	-	17,906
ARP - Special Education - Preschool Grants (IDEA Preschool)-COVID-19	84.173X	5533-23-1040	-	3,192
Total Special Education Cluster IDEA			\$ -	\$ 601,196
<u>Education Stabilization Funds -</u>				
ARPA Homeless I-COVID-19	84.425W	5212-21-3018	\$ -	\$ 1,414 *
ARP - ESSER 3-COVID-19	84.425U	5880-21-3590	-	587,228 *
ARP SLR Summer Enrichment-COVID-19	84.425U	5882-21-3590	-	160,880 *
ARP ALR Comprehension	84.425U	5883-21-3590	-	50,474 *
ARP SLR Learning Loss-COVID-19	84.425U	5884-21-3590	-	225,458 *
CRRSA - ESSER 2-COVID-19	84.425D	5891-21-3590	-	280 *
Total Education Stabilization Funds			\$ -	\$ 1,025,734
21st Century	84.287	0187-22-7093	138,598	187,921
Title IIA - Supporting Effective Instruction State Grant	84.367	0147-23-3590	-	39,578
Title IV - Student Support and Academic Enrichment Program	84.424	0204-23-3590	-	27,590
Education for Homeless Children and Youth	84.196	0212-22-3064	-	36
Education for Homeless Children and Youth	84.196	0212-22-3018	416	785
Education for Homeless Children and Youth	84.196	0212-23-3018	21,536	59,851
Title I - Grants to Local Educational Agencies	84.010	0021-22-3590	-	1,211
Title I - Grants to Local Educational Agencies	84.010	0021-23-3590	-	317,277
<u>Passed Through Lyons Central School District -</u>				
21st Century	84.287	N/A	-	79,995
<u>Passed Through Sodus Central School District -</u>				
Full-Service Community Schools Program	84.215	N/A	-	117,443
Title IIIA - English Language Acquisition	84.365	N/A	-	96
School Safety National Activities	84.184	N/A	-	12,441
Mental Health Demonstration Grant	84.184	N/A	-	2,949
Total U.S. Department of Education			\$ 160,550	\$ 2,474,103

<u>Grantor / Pass - Through Agency Federal Award Cluster / Program</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Agency Number</u>	<u>Pass Through to Subrecipients</u>	<u>Total Expenditures</u>
<u>U.S. Department of Justice:</u>				
School Violence Prevention Program	16.839	N/A	\$ -	\$ 413,233
Total U.S. Department of Justice			\$ -	\$ 413,233
<u>U.S. Department of Health and Human Services:</u>				
Mental Health Awareness Training	93.243	N/A	\$ 19,247	\$ 131,883
<u>Passed through Sodus Central School District -</u>				
Community Schools: Optimal Health Initiative	93.297	N/A	-	53,665
Competitive Abstinence Education	93.060	N/A	-	55,784
Total U.S. Department of Health and Human Services			\$ 19,247	\$ 241,332
<u>U.S. Department of Homeland Security:</u>				
<u>Passed through NYS Homeland Security and Emergency Services -</u>				
Federal Emergency Disaster Assistance	32.009	FEMA-4480-DR-NY	\$ -	\$ 45,358
Total U.S. Department of Homeland Security			\$ -	\$ 45,358
<u>U.S. Department of Agriculture:</u>				
<u>Passed Through NYS Education Department -</u>				
<u>Child Nutrition Cluster -</u>				
National School Lunch Program	10.555	651501060000	\$ -	\$ 477,219 *
National School Lunch Program-Non-Cash Assistance (Commodities)	10.555	651501060000	-	85,840 *
National School Snack Program	10.555	651501060000	-	5,848 *
Supply Chain Assistance - COVID-19	10.555	651501060000	-	66,749 *
National Summer Food Service Program	10.559	651501060000	-	28,196 *
National School Breakfast Program	10.553	651501060000	-	256,381 *
Total Child Nutrition Cluster			\$ -	\$ 920,233
Child Nutrition Equipment Grant	10.579	0005-22-0005	-	20,000
Pandemic EBT Administrative Costs	10.649	651501060000	-	1,884
Total U.S. Department of Agriculture			\$ -	\$ 942,117
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 179,797	\$ 4,116,143

* Major Programs

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

Notes to Schedule of Expenditures of Federal Awards

June 30, 2023

1. Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the North Rose-Wolcott Central School District, Wolcott New York (the District) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement's, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position.

2. Summary of Significant Accounting Policies:

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

3. Indirect Costs:

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

4. Matching Costs

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

5. Non-Monetary Federal Program

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

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT
WOLCOTT, NEW YORK
Schedule of Findings and Questioned Costs
June 30, 2023**

I. Summary of the Auditor's Results

Financial Statements

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

Federal Awards

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

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
Child Nutrition Cluster #10.555	National School Lunch Program/National School Lunch Program-Non-Cash Assistance (Commodities)/Supply Chain Assistance-COVID-19/National School Snack Program
#10.553	National School Breakfast Program
#10.559	National Summer Food Service Program
Education Stabilization Fund #84.425W	ARPA Homeless I-COVID-19
#84.425U	ARP-ESSER 3-COVID-19/ARP SLR Summer Enrichment-COVID-19/ARP SLR Learning Loss-COVID-19
#84.425D	CRRSA-ESSER 2-COVID-19

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

II. Financial Statement Findings

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

III. Federal Award Findings and Questioned Costs

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

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

FINANCIAL REPORT

For Year Ended June 30, 2023



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITORS' REPORT

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

Qualified and Unmodified Opinions

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the North Rose-Wolcott Central School District for the year ended June 30, 2023 and the related notes to the financial statement.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of North Rose-Wolcott Central School District for the year ended June 30, 2023, in accordance with the cash basis of accounting as described in Note 1.

Basis for Qualified Opinion

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

Emphasis of Matter – Basis of Accounting

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

Responsibility of Management for the Statement of Cash Receipts and Disbursements

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

Auditor Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 12, 2023

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

For Year Ended June 30, 2023

<u>High School:</u>	<u>Cash Balance</u> <u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>June 30, 2023</u>
Class of 2022	\$ 4	\$ -	\$ -	\$ 4
Class of 2023	3,711	13,414	17,008	117
Class of 2024	2,206	2,886	1,323	3,769
Class of 2025	56	3,065	1,763	1,358
Class of 2026	-	2,282	758	1,524
Activities Account	3,606	544	1,292	2,858
Art Club	5,413	559	814	5,158
Band Fund	1,654	-	520	1,134
Choir	1,001	432	526	907
Cougar Cupboard	4,335	1,298	1,765	3,868
FBLA	509	105	119	495
Interact Club	1,120	172	272	1,020
Music Productions	6,546	5,070	4,903	6,713
NHS	656	2,323	1,714	1,265
School Store	2,951	-	-	2,951
Science Club	109	-	19	90
Student Council	6,760	1,350	2,267	5,843
Tax	2,161	2,060	2,747	1,474
Varsity Club	2,755	1,565	2,045	2,275
Yearbook Club	1,737	2,098	3,408	427
Total High School	<u>\$ 47,290</u>	<u>\$ 39,223</u>	<u>\$ 43,263</u>	<u>\$ 43,250</u>

	Cash Balance			Cash Balance
<u>Middle School:</u>	<u>July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>June 30, 2023</u>
Class of 2027	\$ -	\$ 1,720	\$ 1,720	\$ -
Choir	4,722	4,635	3,092	6,265
Honor's Trip	5,130	-	5,130	-
National Jr. Honor Society	78	965	527	516
Student Council	14,724	11,585	12,633	13,676
Tax	956	368	388	936
Treasurer's Club	733	427	200	960
Yearbook	6,590	1,297	1,020	6,867
Total Middle School	<u>\$ 32,933</u>	<u>\$ 20,997</u>	<u>\$ 24,710</u>	<u>\$ 29,220</u>
<u>North Rose Elementary:</u>				
Student Council	<u>\$ 2,870</u>	<u>\$ 120</u>	<u>\$ 924</u>	<u>\$ 2,066</u>
GRAND TOTAL	<u><u>\$ 83,093</u></u>	<u><u>\$ 60,340</u></u>	<u><u>\$ 68,897</u></u>	<u><u>\$ 74,536</u></u>

(See accompanying notes to financial statement)

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

NOTES TO FINANCIAL STATEMENT

June 30, 2023

(Note 1) Accounting Policy:

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

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

(Note 2) Cash and Cash Equivalents:

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

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

AUDITORS' FINDINGS AND EVALUATION

We have examined the statement of cash receipts and disbursements of the North Rose-Wolcott Central School District's Extraclassroom Activity Funds for the year ended June 30, 2023. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

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

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

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

Middle School:

Current Year Deficiency in Internal Control –

Receipts

Our examination of receipts revealed one instance in the Choir in which receipts were turned over to the Central Treasurer for deposit several days after the cash was received. In addition, we noted one instance in the Student Council where the cash reconciliation for the receipt was missing the Student Treasurer and Faculty Advisor signature.

In an effort to maintain accountability and control over receipts, we recommend every effort continue to be made to deposit cash collections on a more timely basis. Additionally, we recommend that all cash reconciliations for the clubs deposits be signed by both the Faculty Advisor and Student Treasurer.

North Rose Elementary:

Current Year Deficiency in Internal Control –

Receipts –

Our examination revealed one instance in the Student Council in which the club received a donation, however, no deposit slip was prepared to process this transaction.

We recommend that the Student Treasurer and Faculty Advisor together fill out a club deposit slip, sign it, and then turn it into the Central Treasurer.

Other Item:

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

Inactive Clubs –

As indicated on the statement of cash receipts and disbursements, the High School Class of 2022 and the High School School Store was financially inactive during the 2022-2023 fiscal year.

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

Prior Year Recommendations:

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

High School –

1. All deposits examined were turned over to the Central Treasurer timely.
2. We did not find any instances of “unidentified” deposits.
3. All profit and loss statements we examined were signed by the Faculty Advisor and Student Treasurer.
4. All payment orders examined had all of the appropriate signatures.

Middle School –

1. The District has implemented procedures for the approval and use of change funds in the 2023-24 year.

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
December 12, 2023



NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT

Academics 🐾 Commitment 🐾 Excellence

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

Gary Barno
Director of Business
Operations and Finance

Michael L. Pullen
Superintendent of Schools

Megan C. Paliotti
Assistant Superintendent
for Instruction and School Improvement

TO: Mr. Michael Pullen, Superintendent
Board of Education

FROM: Gary Barno, Director of Business Operations and Finance

SUBJECT: Corrective Action Plan (CAP) in Response to Audit Management Letter
for Year Ending June 30, 2023

DATE: January 2, 2024

We have recently received our audit of the 2022-23 Basic Financial Statements along with their letter of “Communicating Internal Control Related Matters” by our independent auditor, MMB & Co, (Board accepted Nov 9, 2023). The auditors’ findings have been noted as shown below together with my responses:

Finding: School Lunch Fund –

The audit report noted the District’s School Lunch Fund Balance for the year ending June 30, 2023, exceeded federal regulation #7 CFR Part 210.09. The regulation recommends the unassigned fund balance amount should not exceed three months of average expenditures.

Corrective Action Planned: *The District has completed a spend down plan to help ensure the reduction of the school lunch fund balance in accordance with regulations.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2024

Finding: Bidding/Quoting Procedures –

The auditor’s noted one instance of “sole source” purchases without substantiation via a sole source letter and one purchase that did not provide the Sourcwell co-operative purchase agreement.

Corrective Action Planned: *The Business Office will work to ensure that sole source purchases are appropriately documented with a sole source letter and Sourcwell co-operative purchases indicate the purchase agreement number.*

Contact Person: Gary Barno, Director of Business Operations and Finance
Anticipated Completion Date: June 30, 2024

Other Items:

Federal Programs –

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

Corrective Action Planned: *The District has nearly completed a specific written procedural manual addressing all federal program compliance requirements.*

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

Anticipated Completion Date: January 2024

No further findings were noted

2007 2210

Internal Operations

SUBJECT: COMMITTEES OF THE BOARD

The Board and/or the President of the Board may at its discretion establish committees for the purpose of undertaking a specific task in connection with Board activity. These committees, however, cannot make legal decisions or take official action for the entire Board.

At the request of the Board, the President shall appoint temporary committees consisting of less than a quorum of the full membership for special purposes. These committees shall be discharged on the completion of their assignment. The President of the Board shall be an ex-officio member of such committees.

The Board of Education recognizes that it may be necessary from time to time to authorize advisory committees for the purpose of enlisting opinions and counsel of the general public. Such committees shall be appointed by the Board of Education. The Board has the right to accept, reject or modify all or any part of a committee recommendation.

Audit Committee

The Board has established an audit committee to oversee, and report to the Board on the annual audit of the District.

Visitation Committees

The Board of Education shall appoint one or more committees, to visit every school or department at least once annually, and report on their conditions at the next regular meeting of the Board.

Meetings of Committees of the Board of Education

All committees and/or subcommittees of the Board of Education must abide by the provisions of the Open Meetings Law. Such committees must meet publicly, go into executive session only on a motion and only for one of the permitted topics, give advance notice of meetings, make public minutes and otherwise comply with all requirements of the Open Meetings Law.

The only exceptions to this policy are District Committee meetings called by the administration rather than the Board of Education.

Deleted: and meetings of the Committee on Special Education.

Education Law Sections 1708, 2116-c and 4601
Public Officers Law Sections 97.2 and 108.3

NOTE: Refer also to Policy #5572 -- Audit Committee

Adopted: 1992
Revised: 11/12/03; 1/9/07

SUBJECT: MEDIA/MUNICIPAL GOVERNMENTS/SENIOR CITIZENS

School District Media

The building **principal administration in conjunction with public relations** is responsible for the preparation of news releases concerning the activities within that building, and for reviewing them with the Superintendent prior to release. Copies of all final news releases will be sent to the Superintendent's Office.

In addition, a periodic newsletter may be prepared and sent to each resident of the District or posted on its website. Included in the newsletter will be information regarding school activities, a monthly calendar, and other items of interest to the community. The Board accepts the funding obligation for the necessary staff and production costs.

As the official spokesperson, the Superintendent or designee will issue all news releases concerning the District. All statements of the Board will be released through the Office of the Superintendent and/or the District Clerk.

Municipal Governments

The **Board District** will establish and maintain a positive working relationship with the governing bodies of the municipality. The **Board District** will also cooperate with municipal, county, and state agencies whose work affects the welfare of the children of the District, including, but not limited to, the County Social Services Department, the Board of Health, the Recreation Department, the Public Library, and all community emergency services agencies.

Senior Citizens

The **Board District** will consider school related programs for senior citizens in accordance with Education Law and/or the Commissioner's regulations. These programs include special use of school buildings or school buses, school lunches, and partial tax exemptions.

Education Law §§ 1501-b(1)(a), 1501-b(1)(b), and 1709(22)
Real Property Tax Law § 467

Adopted: 1992
Revised: 6/13/17

SUBJECT: SCHOOL VOLUNTEERS

The Board recognizes the need to develop a school volunteer program to support District instructional programs and extracurricular activities. The purpose of the volunteer program will be to:

- a) Assist employees in providing more individualization and enrichment of instruction;
- b) Build an understanding of school programs among interested citizens, thus stimulating widespread involvement in a total educational process;
- c) Strengthen school/community relations through positive participation.

Volunteers are persons who are willing to donate their time and energies to assist building principals, teachers, and other school personnel in implementing various phases of school programs. Volunteers will serve in that capacity without compensation or employee benefits except for liability protection under the District's insurance program.

An application must be filled out by each prospective volunteer and forwarded to the District Office for evaluation. All volunteers must complete the application and provide knowing written consent to criminal record checks by the District and the Wayne-Finger Lakes BOCES so that the District can make reasonable and practicable efforts to identify individuals with criminal convictions bearing upon fitness to serve as volunteers in an educational setting, and applicants must be approved by the District.

~~Approval of volunteer applications is in the sole discretion of the District. The building principal will forward his or her decisions concerning selection, placement and replacement of volunteers to the Board of Education for final evaluation. Following approval from the Superintendent, volunteers selected for work in the District will be placed on the list of approved volunteers. However, the Superintendent retains the right to approve or reject any volunteer applications submitted for consideration. The Superintendent may revoke approval of a volunteer at any time, without prior notice.~~

Approval of volunteer applications is in the sole discretion of the district. The building principal will forward their recommendation to the Superintendent or designee and the Board of Education for final approval to be placed on the list of approved volunteers. However, the Superintendent and Board of Education retains the right to approve or reject any volunteer applications submitted for consideration. The Superintendent and Board of Education may revoke approval of any volunteer at any time, without prior notice.

Volunteers shall at all times when on duty on school property or at school-sponsored activities sign in and wear their visitors' badges, and shall be subject to District school-visit security procedures. When acting as a volunteer, they are expected to abide by all District policies and regulations, and with the direction of the administrators and faculty in charge of the activities to which the volunteers are assigned. This is true for in-district activities as well as out of district activities such as field trips.

Volunteer Protection Act of 1997, 42 USC § 14501 et seq.
Education Law §§ 3023 and 3028
Public Officers Law § 18

NOTE: Refer also to Policy #6540 -- Defense and Indemnification of Board Members and Employees

Adopted: 6/24/97
Revised: 1/12/07; 8/8/17

Community Relations

SUBJECT: VISITORS TO THE SCHOOL

All visitors will be required to report to the Main Office [or secure entrance](#) upon arrival at school and state their business. Visitations to classrooms for any purpose require permission in advance from the building principal in order to allow teachers the opportunity to arrange their schedules to accommodate such requests.

When individual Board members visit the schools, they must abide by the regulations and procedures developed by the administration regarding school visits.

Electronic Visitor Management System

The District utilizes an electronic visitor management system (EVMS) in order to ensure the safety and welfare of its students, staff, and guests. When any visitor, including parents and volunteers, wishes to enter any school building during school hours, he or she must present a valid state or government issued photo ID, such as a valid driver's license. Prior to entry being permitted, the EVMS will check visitors against known sexual offender databases. Once the visitor's ID is scanned, the EVMS will print a visitor's badge which must be worn throughout the duration of the visit. Visitors should return this badge at the end of their visit so that they may be checked out of the building in a timely fashion. Visitors who refuse to produce IDs or fail the check of sexual offender databases, may be asked to either wait in the school building lobby or to leave school premises.

Penal Law Sections 140.10 and 240.35

Adopted: 1992
Revised: 6/13/17

SUBJECT: USE OF SCHOOL FACILITIES, MATERIALS AND EQUIPMENT

School Facilities

It is the policy of the Board to encourage the greatest possible use of school facilities for community-wide activities. This is meant to include those uses permitted by New York State law. Groups wishing to use the school facilities must secure written permission from the ~~Board of Education Superintendent~~ or its designee and abide by the rules and regulations established for such use including restrictions on alcohol, tobacco and drug use.

The District reserves the right to charge a fee for the use of its facilities in a manner consistent with law, and on terms specified in regulation or by agreement with such organization.

Materials and Equipment

Except when used in connection with or rented under provisions of Education Law Section 414, school-owned materials or equipment may be used for school-related purposes only. Private and/or personal use of school-owned materials and equipment is strictly prohibited. The loan of equipment and materials for public purposes that serve the welfare of the community may be allowed, as long as the equipment is not needed at that time for school purposes and that the proposed use will not disrupt normal school operations.

The ~~Board Superintendent~~ will permit school materials and equipment to be loaned to staff members when such use is directly or peripherally related to their employment and to students when the material and equipment is to be used in connection with their studies or extracurricular activities. Community members will be allowed to use school-owned materials and equipment only for educational purposes that relate to school operations. The ~~Board Superintendent~~ will also allow the loan of equipment to local governments and other entities that benefit the welfare of the surrounding community. ~~The Board supports such inter-municipal cooperation as it saves taxpayer monies and is a more efficient use of scarce or costly equipment and resources.~~

The District will develop administrative regulations to assure that use of school-owned materials and/or equipment complies with the letter and spirit of this policy, including a description of the respective rights and responsibilities of the School District/lender and borrower in relation to such materials and equipment.

Education Law Section 414

NY Constitution Article 8

NOTE: Refer also to Policies #3273 -- Use of Facilities by the Boy Scouts of America and

Patriotic Youth Groups

#3410 -- Code of Conduct on School Property

#5640 -- Smoking/Tobacco Use

#7320 -- Alcohol, Tobacco, Drugs and Other Substances
(Students)

#7410 -- Extracurricular Activities

District Code of Conduct

Adopted: 1992

Revised: 11/12/03; 4/12/05; 1/9/07; 10/16/12; 4/14/15

2015 3510

Community Relations

SUBJECT: EMERGENCY SCHOOL CLOSINGS

In the event it is necessary to close school for the day, activate a delayed starting time or early dismissal (as well as information relating to cancellation of after-school activities/late bus runs), due to inclement weather, impassable roads, or other emergency reasons, announcement thereof shall be made over local radio and television stations, ~~Global Connect~~/autodialing Parent Square and the Internet/District website.

When school is closed, all related activities, including athletic events and student activities, will be cancelled for that day and evening.

The attendance of personnel shall be governed by their respective contracts.

Education Law Section 3604(7)

Adopted: 1992

Revised: 1/9/07; 10/28/08; 6/9/15

SUBJECT: ADMINISTRATIVE ORGANIZATION AND OPERATION

The basic principles of administrative organization and operation are:

- a) — The working relationships will involve two types of officers: line and staff. Line organization involves a direct flow of authority upward and downward from Superintendent to building principal. A line officer has power and authority over subordinates. Staff officers do not stand in the direct line of authority; they serve as coordinators or consultants.
- b) — The Board will formulate and legislate educational policy.
- c) — Administrative regulations will be developed by the Superintendent in cooperation with affected or interested staff members or lay persons.
- d) — The Central Office staff will provide overall leadership and assistance in planning and research.
- e) — A reasonable limit will be placed upon the number of persons with whom an administrator will be expected to work effectively.
- f) — Areas of responsibility for each individual will be clearly defined.
- g) — There will be full opportunity for complete freedom of communication between all levels in the school staff.

Line Responsibility

All employees of the District will be under the general direction of the Superintendent. Teachers will be immediately responsible to the principal of the building in which they work. Other employees will be immediately responsible to the administrative personnel under whom they work directly.

SUBJECT: ADMINISTRATIVE AUTHORITY

During the [Temporary](#) Absence of the Superintendent

The Superintendent will delegate to another administrator the authority and responsibility for making decisions and taking actions as may be required during the absence of the Superintendent.

In the Absence of Board Policy

From time to time problems and new questions arise for which no specific policy has been prepared. Members of the administrative staff will act in a manner consistent with the existing policies of the District and will alert the Superintendent to the possible need for additional policy development.

SUBJECT: ADVERTISING MATERIALS AND ANNOUNCEMENTS POLICY

As a service to parents and children, the North Rose-Wolcott Central School District does permit notices to be sent home with children about various activities and events taking place in our community and at times, outside school district boundaries. Such information includes but is not limited to little league, and other sports related programs; local arts and crafts activities; opportunities in the North Rose-Wolcott District; and a variety of cultural events. Documents or flyers are distributed via backpack mail predominantly at the elementary and middle school level. It must be clearly noted, in writing, as part of any advertising material, flyer or announcement that the activity, event or program is not affiliated with or endorsed in any way by the North Rose-Wolcott Central School District. Upon receipt, it is the responsibility of parents/guardians to discard information that is of no interest or to inquire further about those activities they may wish to pursue for their children.

With advanced approval from the Superintendent of Schools or designee, information concerning activities, events, programs and other opportunities of interest to children and their families in the North Rose-Wolcott School District may be distributed to students provided that the activity, event, program or opportunity is conducted or sponsored by an agency of federal, state or local government, or by a not -for-profit group that can furnish documentation as a nonprofit organization by the Internal Revenue Service. Also, the Superintendent may request additional information concerning the governance structure and/or mission of the organization. Such details are requested solely for the purpose of confirming that the organization is within the coverage of this policy and its accompanying regulations.

The agency or organization seeking to distribute information to students in district schools must provide sufficient copies of the document; the District will not make copies for this purpose.

The North Rose-Wolcott School District retains the right to withdraw approval of material from any source if it is determined that distribution would undermine the intent of this policy or cause disruption in the school.

The Superintendent is directed to develop and implement the necessary regulations to ensure that this policy is implemented throughout the School System. This policy will be reviewed in three years.

Adopted: 1/9/07

1992

4230

Administration

SUBJECT: USE OF COMMITTEES

Standing and/or ad hoc committees may be appointed to study and to recommend courses of action in response to department, building or District needs. These committees may be appointed by the Board of Education, the Superintendent or other administrators, with the knowledge of the Superintendent, and in accordance with the range of responsibilities of the appointing body or administrator to whom the committee shall report. The composition of each committee shall reflect its purpose and each committee shall have a clear assignment.

Claims Audit Report NRW CSD Warrant 0037

12/15/2023

Summary of findings:

I checked all transactions in Warrant 0037 dated 12/15/2023 with the following findings.

PO 24-00615 dated 11/8/2023 was placed after purchase had occurred on 11/3/2023.

All other transactions were okay, no other findings to report.

December 15, 2023
12:41:48 pm

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2024
Warrant: 0037-AP-JM

Page 13

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					82,888.14	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					82,888.14	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					82,888.14	
Net Disbursement by Fund - All Payments						
Fund Summary						
A					\$ 30,767.60	
C					10,178.28	
F					41,000.00	
H					942.26	
Total for All Funds					\$ 82,888.14	
Bank Account Summary						
	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	13 Checks (147796-147808)	0	0	14	\$ 30,767.60	
LYONS BANK SCHOOL LU	3 Checks (013120-013122)	0	0	3	10,178.28	
LYONS BANK SPECIAL A	2 Checks (003162-003163)	0	0	2	41,000.00	
H-CAPITAL FUND CHEC	1 Check (000975)	0	0	1	942.26	
Total for All Computer Checks					\$ 82,888.14	

I hereby certify that I have audited the claims for the 19 checks and 0 electronic disbursements above, in the total amount of \$ 82,888.14 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/15/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0038

12/15/2023

Summary of findings:

I checked all transactions in Warrant 0038 dated 12/15/2023 with the following findings.

All transactions are okay, no findings to report.

December 15, 2023
12:42:43 pm

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2024
Warrant: 0038-Payables

Page 2

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					14,340.01	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					14,340.01	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					14,340.01	
Net Disbursement by Fund - All Payments						
Fund Summary						\$ 14,340.01
A						
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		\$ 14,340.01
LYONS BANK GENERAL F	1 Check (147795)	0	0	1		

I hereby certify that I have audited the claims for the 1 checks and 0 electronic disbursements above, in the total amount of \$ 14,340.01 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/15/23 Harley Seager
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0039

12/15/2023

Summary of findings:

I checked all transactions in Warrant 0039 dated 12/15/2023 with the following findings.

All transactions are okay, no findings to report.

December 15, 2023 12:43:40 pm		North Rose-Wolcott Central School Dist			Page 8	
Warrant Report Fiscal Year: 2024 Warrant: 0039-Non PO Payments						
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					1,428,796.60	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					1,428,796.60	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					1,428,796.60	
Net Disbursement by Fund - All Payments						
Fund Summary						
A						\$ 1,191.15
H						1,427,605.45
Total for All Funds						\$ 1,428,796.60
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F	9 Checks (147786-147794)	0	0	0	9	\$ 1,191.15
H- CAPITAL FUND CHEC	4 Checks (000971-000974)	0	0	0	4	1,427,605.45
Total for All Computer Checks						\$ 1,428,796.60

I hereby certify that I have audited the claims for the 13 checks and 0 electronic disbursements above, in the total amount of \$ 1,428,796.60 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/15/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0040

12/18/2023

Summary of findings:

I checked all transactions in Warrant 0040 dated 12/18/2023 with the following findings.

All transactions are okay, no findings to report.

December 18, 2023
03:17:40 pm

North Rose-Wolcott Central School Dist

Page 2

Warrant Report
Fiscal Year: 2024

Warrant: 0040-To Be Paid ASAP

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					1,958.57	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					<u>1,958.57</u>	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					1,958.57	
Net Disbursement by Fund - All Payments						

Fund Summary						\$	1,958.57
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		\$	1,958.57
LYONS BANK GENERAL F	3 Checks (147809-147811)	0	0	3			

I hereby certify that I have audited the claims for the 3 checks and 0 electronic disbursements above, in the total amount of \$ 1,958.57 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/18/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0040

12/20/2023

Summary of findings:

I checked all transactions in Warrant 0041 dated 12/20/2023 with the following findings.

All transactions are okay, no findings to report.

December 20, 2023
09:16:38 am

North Rose-Wolcott Central School Dist

Page 2

Warrant Report
Fiscal Year: 2024
Warrant: 0041

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					1,566.83	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					1,566.83	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					1,566.83	
Net Disbursement by Fund - All Payments						

Fund Summary						\$
A						1,566.83
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		\$
LYONS BANK GENERAL F	1 Check (147812)	0	0	1		1,566.83

I hereby certify that I have audited the claims for the 1 checks and 0 electronic disbursements above, in the total amount of \$ 1,566.83 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/20/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0043

12/22/2023

Summary of findings:

I checked all transactions in Warrant 0043 dated 12/22/2023 with the following findings.

All transactions are okay, no findings to report.

December 22, 2023
10:46:10 am

North Rose-Wolcott Central School Dist

Page 6

Warrant Report

Fiscal Year: 2024

Warrant: 0043-Non PO Payments

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					2,788.70	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					<u>2,788.70</u>	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					2,788.70	
Net Disbursement by Fund - All Payments						

Fund Summary						
A						\$
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		2,788.70
LYONS BANK GENERAL F	22 Checks (147813-147834)	0	0	24		\$ 2,788.70

I hereby certify that I have audited the claims for the 22 checks and 0 electronic disbursements above, in the total amount of \$ 2,788.70 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/22/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0044

12/22/2023

Summary of findings:

I checked all transactions in Warrant 0044 dated 12/22/2023 with the following findings.

All transactions are okay, no findings to report.

December 22, 2023
10:49:32 am

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2024
Warrant: 0044

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					180,417.75	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					180,417.75	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					180,417.75	
Net Disbursement by Fund - All Payments						
Fund Summary						
A					\$ 15,717.58	
C					30,801.67	
F					60,816.32	
H					73,082.18	
Total for All Funds					\$ 180,417.75	
Bank Account Summary						
	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	8 Checks (147835-147842)	0	0	9	\$ 15,717.58	
LYONS BANK SCHOOL LU	8 Checks (013123-013130)	0	0	9	30,801.67	
LYONS BANK SPECIAL A	4 Checks (003164-003167)	0	0	4	60,816.32	
H- CAPITAL FUND CHEC	3 Checks (000976-000978)	0	0	3	73,082.18	
Total for All Computer Checks					\$ 180,417.75	

I hereby certify that I have audited the claims for the 23 checks and 0 electronic disbursements above, in the total amount of \$ 180,417.75 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/22/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0042

12/22/2023

Summary of findings:

I checked all transactions in Warrant 0042 dated 12/22/2023 with the following findings.

All transactions are okay, no findings to report.

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks						769.24
Total for unassigned payments						0.00
Total for manual checks						0.00
Total for electronic transfers (manual)						0.00
Certified warrant amount						769.24
Total of credits associated with cash replacement checks issued						0.00
Total for Warrant Report						769.24
Net Disbursement by Fund - All Payments						
Fund Summary						
A						
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions	\$ 769.24	
LYONS BANK GENERAL F	1 Check (147843)	0	0	4	\$ 769.24	

I hereby certify that I have audited the claims for the 1 checks and 0 electronic disbursements above, in the total amount of \$ 769.24 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/22/23 *Harley Seager*
 Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0046

1/2/2024

Summary of findings:

I checked all transactions in Warrant 0046 dated 12/29/2023 with the following findings.

All transactions are okay, no findings to report.

December 29, 2023
09:46:28 am

North Rose-Wolcott Central School Dist
Warrant Report
Fiscal Year: 2024
Warrant: 0046-Payables 12/29/23

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P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					68,051.48	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					68,051.48	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					68,051.48	
Net Disbursement by Fund - All Payments						
Fund Summary						
A						\$ 25,312.62
C						42,738.86
Total for All Funds						\$ 68,051.48
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F		23 Checks (147944-147866)	0	0	24	\$ 25,312.62
LYONS BANK SCHOOL LU		14 Checks (013131-013144)	0	0	14	42,738.86
Total for All Computer Checks						\$ 68,051.48

I hereby certify that I have audited the claims for the 37 checks and 0 electronic disbursements above, in the total amount of \$ 68,051.48 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

12/29/23 *Harley Seager*
Date Claims Auditor

Harley Seager, Claims Auditor

Claims Audit Report NRW CSD Warrant 0047

1/5/2024

Summary of findings:

I checked all transactions in Warrant 0047 dated 1/5/2023 with the following findings.

All transactions are okay, no findings to report.

January 05, 2024
08:47:23 am

North Rose-Wolcott Central School Dist

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Warrant Report
Fiscal Year: 2024

Warrant: 0047-Payables 01/05/24

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks					522,820.34	
Total for unassigned payments					0.00	
Total for manual checks					0.00	
Total for electronic transfers (manual)					0.00	
Certified warrant amount					522,820.34	
Total of credits associated with cash replacement checks issued					0.00	
Total for Warrant Report					522,820.34	

Net Disbursement by Fund - All Payments

Fund Summary						
A					\$ 451,833.39	
F					2,373.65	
H					68,613.30	
Total for All Funds					\$ 522,820.34	
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F		24 Checks (147867-147890)	0	0	25	\$ 451,833.39
LYONS BANK SPECIAL A		2 Checks (003168-003169)	0	0	3	2,373.65
H- CAPITAL FUND CHEC		1 Check (000979)	0	0	1	68,613.30
Total for All Computer Checks					\$ 522,820.34	

I hereby certify that I have audited the claims for the 27 checks and 0 electronic disbursements above, in the total amount of \$ 522,820.34 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

1/5/24 Harley Seager
Date Claims Auditor

Harley Seager, Claims Auditor