

**North Rose – Wolcott Central School District**  
**Assistant Superintendent for Business and Operations' Monthly Dash Board Report**  
**October 2018**

**1. 2018 – 2019 District Data**

- Approved Budget - \$28,467,400
- Tax Levy - \$9,562,122
- True Value Tax Rate - \$14.71 per thousand
- Current student enrollment (as of 10/1/18)
  - K-12: 1224 (increase of 8)
  - In house UPK: 40 (increase of 2)
  - Head Start UPK: 15 (increase of 7)
  - Head Start 3 year olds: 17

**2. Transportation**

- We currently still have one vacant driver position and we also have one or two vacant monitor positions.

**3. School Lunch**

- We are investigating the idea of renting a trailer with a kitchen to prepare meals at NRWE during kitchen construction. This will not occur until April or later.

**4. Facilities Department**

- We currently have a vacant maintenance position and we just received a resignation that will create a vacant cleaner position. In addition, we also have two additional cleaner positions that we are not looking to fill until we go back to three buildings.

**5. Technology**

- In the next couple of months we will be converting to Microsoft Office 365. This is a web based version of Office and will give users access to their files and email through the internet, rather than having to log into their own computers or use webmail.

**6. Capital Projects/Building Improvements/Ongoing Maintenance**

- Steve and I have had many meetings with our architect and construction manager. Unfortunately, the project is not going as smoothly as we would expect. There have been significant errors in the design documents and a lack of close oversight and management of construction. These issues eventually lead to change orders that potentially carry associated costs. While unforeseen conditions are understandable, we are pushing back on the architects to take responsibility for some added costs that are a result of their errors and omissions. We have also worked with our construction manager to have a

change in personnel. Steve and I will continue to work very diligently to keep the budget and final product in line with the district's expectations. We are confident that the final outcome will be something for this community to celebrate.

- The new scoreboard for the soccer field should be installed sometime later this month.
- Construction is still underway in the high school locker rooms. We do not anticipate that this phase will be completed until November or December.
- Going forward, the BOE will be receiving monthly updates from both SWBR (architect) and Campus (construction manager). You will receive the first of these reports when you arrive at your seat for next Tuesday's meeting.
- Our current year's budget is funding a capital outlay project for masonry/window restoration at NRWE. SEI Design group is the architect for this project. There will be a resolution on next week's agenda to authorize the signing of a contract with SEI for their work. The fee for the design work is \$8,000.

#### 7. Budgeting/Reserves

- I have prepared a proposed budget calendar for the 2019-2020 cycle. This was included in your BOE packet. We would like the Board of Education to adopt this at next Tuesday's meeting.
- I have just received our audit. I will now be able to present an updated five year financial plan at the November meeting. This will be the first phase of starting the new budget cycle.

#### 8. Other Notes

- Earlier this week, a thermometer was broken in the chemical storeroom at the high school. At the time, we had a teacher doing an inventory in the room with health and safety professionals from BOCES. Since the thermometer contained mercury, they immediately cleaned it up. However, they were not able to do a thorough cleaning between the floor tiles. As a result, we called in specialists to remediate the area. In the meantime, the classrooms on both sides of the storeroom are not being used for classes. This will be the case until we get a final all clear, including air samples.
- The audit committee met with our external auditor on Wednesday, October 3. Minutes from that meeting are included in your packet. They have recommended that the BOE accept the external audit, management letter, and corrective action plan at next Tuesday's meeting. All three of those documents are included in your board packet, as well as a general letter from the auditors. Additionally, attached to this dashboard, you will find an executive summary of the audit. This is the document that the auditor used for discussion with the committee. It covers the important information from the audit and is a much more user-friendly document.

- We have asked the district's attorney to provide a written update on the sale of FHE. That will be given to you at next Tuesday's meeting.
- Tax collection is still ongoing. As of October 3, we have received \$6,840,066.22 of the \$8,429,777.84 that was billed. This represents 4,248 out of 5,877 bills that have already been paid. The collection period continues through the end of the month. At that point, we turn any unpaid bills over to the county. They pay us those taxes and then they attempt to collect on them.
- As you know, criminal records checks are performed on all volunteer applicants before their names are presented to the BOE for approval. While a conviction of a crime does not automatically disqualify a person from volunteering, there are certain scenarios where we do not want to have a person working with our students. We will be writing an administrative regulation to clarify this. These are the situations where an applicant will not be presented to the BOE for approval:
  - Conviction of a crime against a child
  - Conviction of a crime involving illegal drugs
  - Conviction of a crime involving violence

We are in the process of incorporating this information into the application process.

- I have attached reports from our SROs. Our new officer, Deputy Heath Wadhams, plans to attend next week's BOE meeting.
- At your seat for the next BOE meeting, you will find a School Emergency Information Guide. This document is being distributed to all parents and is the work of Deputy Pitt.
- I have attached a report from our shared Human Resources Manager, Christine Bennett.

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

**FINANCIAL EXECUTIVE SUMMARY**

**For Years Ended June 30, 2018 and 2017**

North Rose - Wolcott Central School District  
Dated: October 3, 2018  
By: Michael J. DeBadts, CPA  
Raymond F. Wager, CPA, P.C.  
A Division of Mengel Metzger Barr & Co., LLP

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

**General Fund - Summarized Balance Sheet**

**June 30, 2018 and 2017**

<u>Assets:</u>	<u>2018</u>	<u>2017</u>	<u>Variance</u>
Cash	\$ 7,489,502	\$ 15,509,520	\$ (8,020,018)
Receivables	1,565,747	1,313,588	252,159
Due from other funds	823,963	750,283	73,680
Prepaid items	571,365	374,731	196,634
<b>Total Assets</b>	<b>\$ 10,450,577</b>	<b>\$ 17,948,122</b>	<b>\$ (7,497,545)</b>
<u>Liabilities:</u>			
Accounts payable	\$ 545,579	\$ 970,132	\$ (424,553)
Accrued liabilities	57,484	360,438	(302,954)
Due to other funds	2,059,152	9,125,291	(7,066,139)
Due retirement systems	1,154,839	1,235,931	(81,092)
Compensated absences	9,229	10,172	(943)
Unearned revenues	3,400	4,000	(600)
<b>Total Liabilities</b>	<b>\$ 3,829,683</b>	<b>\$ 11,705,964</b>	<b>\$ (7,876,281)</b>
<u>Fund Balances:</u>			
<u>Nonspendable -</u>			
Prepaid items	\$ 571,365	\$ 397,246	\$ 174,119
Long-term receivable	619,877	481,611	138,266
<u>Restricted -</u>			
Workers compensation	228,734	226,573	2,161
Unemployment cost	124,755	111,690	13,065
Retirement contribution reserve	879,857	1,200,297	(320,440)
Capital	1,925,002	1,789,347	135,655
Liabilities	758,495	662,182	96,313
Employee benefit accrued liability	83,498	79,393	4,105
<u>Assigned -</u>			
Encumbrances	290,615	177,531	113,084
<u>Unassigned -</u>			
Undesignated fund balance	1,138,696	1,116,288	22,408
<b>Total Fund Balances</b>	<b>\$ 6,620,894</b>	<b>\$ 6,242,158</b>	<b>\$ 378,736</b>
 <b>Total Liabilities and Fund Balance</b>	 <b>\$ 10,450,577</b>	 <b>\$ 17,948,122</b>	 <b>\$ (7,497,545)</b>

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

**Reserve Analysis**

**June 30, 2018**

<u>Type</u>	<u>Balance</u> <u>7/1/2017</u>	<u>Revenue</u>	<u>Appropriated</u> <u>Reserve</u>	<u>Equity</u> <u>Transfer</u>	<u>Balance</u> <u>6/30/2018</u>
<b><u>General Fund -</u></b>					
<b><u>Available to help support operating expenses:</u></b>					
Retirement contribution	\$ 1,200,297	\$ 9,560	\$ (330,000)	\$ -	\$ 879,857
Workers compensation	226,573	2,161	-	-	228,734
Unemployment	111,690	1,065	-	12,000	124,755
<b><u>Restricted for compensated absences due upon retirement:</u></b>					
Employee benefit accrued liability	79,393	927	(24,838)	28,016	83,498
<b><u>Restricted for capital purposes only (subject to voter approval):</u></b>					
Bus purchase reserve	1,450,457	14,470	(541,638)	372,025	1,295,314
Building capital reserve 2018	338,890	8,058	(2,000,000)	2,282,740	629,688
<b><u>Restricted for uninsured losses, claims, or judgments:</u></b>					
Liability	662,182	6,313	-	90,000	758,495
<b>Total General Fund</b>	<b>\$ 4,069,482</b>	<b>\$ 42,554</b>	<b>\$ (2,896,476)</b>	<b>\$ 2,784,781</b>	<b>\$ 4,000,341</b>
<b><u>Debt Service Fund -</u></b>					
Debt	\$ 602	\$ 4,131	\$ -	\$ -	\$ 4,733

The District appropriated the following reserves:

<b><u>General Fund -</u></b>	<b><u>2018-19</u></b>	<b><u>2017-18</u></b>
Unemployment	\$ 5,000	\$ 11,848
Retirement contribution	423,724	360,552
EBLAR	5,000	10,000
<b>Total Appropriated Reserves</b>	<b>\$ 433,724</b>	<b>\$ 382,400</b>

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

**General Fund - Revenue Summary**

**For Years Ended June 30, 2018 and 2017**

<b><u>Year 2018:</u></b>	<b><u>Budget</u></b> <b><u>(Amended)</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
Real property taxes and tax items	\$ 9,453,767	\$ 9,454,290	\$ 523
Non property taxes (sales)	440,000	460,009	20,009
Charges for services	178,977	297,467	118,490
Use of money and property	33,211	116,129	82,918
Sale of property and compensation for loss	25,951	53,543	27,592
Miscellaneous	115,851	413,136	297,285
State sources	17,249,285	17,632,495	383,210
Federal sources	60,000	107,675	47,675
<b>Total Year 2018</b>	<b>\$ 27,557,042</b>	<b>\$ 28,534,744</b>	<b>\$ 977,702</b>

<b><u>Year 2017:</u></b>	<b><u>Budget</u></b> <b><u>(Amended)</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
Real property taxes and tax items	\$ 9,287,373	\$ 9,287,373	\$ -
Non property taxes (sales)	463,968	463,968	-
Charges for services	171,623	255,194	83,571
Use of money and property	56,976	68,510	11,534
Sale of property and compensation for loss	21,354	21,354	-
Miscellaneous	225,042	225,042	-
State sources	16,811,672	16,811,672	-
Federal sources	77,356	77,356	-
Transfers	-	40,225	40,225
<b>Total Year 2017</b>	<b>\$ 27,115,364</b>	<b>\$ 27,250,694</b>	<b>\$ 135,330</b>



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

**General Fund - Expenditure Summary**

**For Years Ended June 30, 2018 and 2017**

	<b>Budget</b>	<b>Actual</b>	
	<b>(Amended)</b>	<b>With</b>	
<b><u>Year 2018:</u></b>	<b><u>(Amended)</u></b>	<b><u>Encumbrances</u></b>	<b><u>Variance</u></b>
General support	\$ 3,722,541	\$ 3,598,910	\$ 123,631
Instruction	14,855,123	14,248,117	607,006
Transportation	1,215,292	1,093,007	122,285
Community services	109,963	82,059	27,904
Benefits	6,746,720	5,437,880	1,308,840
Debt service	1,242,100	1,242,000	100
Transfers	2,744,650	2,744,650	-
<b>Total Year 2018</b>	<b>\$ 30,636,389</b>	<b>\$ 28,446,623</b>	<b>\$ 2,189,766</b>

	<b>Budget</b>	<b>Actual</b>	
	<b>(Amended)</b>	<b>With</b>	
<b><u>Year 2017:</u></b>	<b><u>(Amended)</u></b>	<b><u>Encumbrances</u></b>	<b><u>Variance</u></b>
General support	\$ 3,569,681	\$ 3,530,036	\$ 39,645
Instruction	15,168,037	14,235,693	932,344
Transportation	1,179,052	1,027,830	151,222
Community services	102,888	81,025	21,863
Benefits	6,051,203	5,865,779	185,424
Debt service	1,244,325	1,244,325	-
Transfers	10,842,651	10,833,100	9,551
<b>Total Year 2017</b>	<b>\$ 38,157,837</b>	<b>\$ 36,817,788</b>	<b>\$ 1,340,049</b>

NORTH ROSE - WOLCOTT CENTRAL SCHOOL DISTRICT, NEW YORK

Summary of Other Funds

For Years Ended June 30, 2018 and 2017

<u>School Lunch</u>	<u>2018</u>	<u>2017</u>
Fund balance, beginning	\$ 146,928	\$ 123,541
Revenues in excess of Expenses	19,362	5,206
Transfers	37,010	18,181
<b>Fund balance, ending</b>	<b>\$ 203,300</b>	<b>\$ 146,928</b>

<u>Debt Service</u>	<u>2018</u>	<u>2017</u>
Fund balance, beginning	\$ 602	\$ 349
Earnings	4,131	253
<b>Fund balance, ending</b>	<b>\$ 4,733</b>	<b>\$ 602</b>

<u>Capital Projects</u>	<u>2018</u>	<u>2017</u>
Fund balance, beginning	\$ 9,780,499	\$ 1,814,294
Expenses	(2,877,620)	(2,756,011)
Transfers	2,646,816	10,722,216
<b>Fund balance, ending</b>	<b>\$ 9,549,695</b>	<b>\$ 9,780,499</b>

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

**OTHER ITEMS REPORTED IN YOUR  
ENTITY - WIDE FINANCIAL STATEMENTS**

**June 30, 2018**

<b>Statement of Net Position</b>	<b><u>2018</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 15,544,588
Accounts receivable	2,685,467
Inventories	27,564
Prepaid items	571,365
Net pension asset	433,184
<b>Capital Assets:</b>	
Land	190,188
Work in progress	2,620,975
Other capital assets (net of depreciation)	26,720,382
<b>TOTAL ASSETS</b>	<b><u>\$ 48,793,713</u></b>
 <b>DEFERRED OUTFLOWS</b>	
Deferred outflow of resources	<b><u>\$ 6,943,953</u></b>
 <b>LIABILITIES</b>	
Current liabilities	\$ 2,449,108
<b>Long-Term Obligations:</b>	
Due in one year	1,059,229
Due in more than one year	21,123,783
<b>TOTAL LIABILITIES</b>	<b><u>\$ 24,632,120</u></b>
 <b>DEFERRED INFLOWS</b>	
Deferred inflow of resources	<b><u>\$ 2,058,456</u></b>
 <b>NET POSITION</b>	
Invested in capital assets, net of related debt	\$ 22,828,077
<b>Restricted For:</b>	
Reserve for employee retirement system	879,857
Liability Reserve	758,495
Capital reserves	1,925,002
Other purposes	441,720
Unrestricted	2,213,939
<b>TOTAL NET POSITION</b>	<b><u>\$ 29,047,090</u></b>
 * Total actuarial accrued liability for retiree health benefits (OPEB)	 <b><u>\$ 14,709,671</u></b>

## **SRO Report September 2018:**

It's hard to believe that the first month of school is behind us already. Staff, students, and parents were all excited to start the year. While we had a few growing pains through splitting the Middle School, most everyone was flexible and creative solutions were found.

I've noticed an increased level of positive energy throughout all grades at the High School with the addition of the seventh and eighth graders. At the Elementary School it is wonderful to see the fifth and sixth graders with a sense of leadership. The fifth and sixth graders love having the playground during recess.

Safety plans and procedures are being reviewed on an ongoing basis. Development of a School Emergency Information Guide for parents and guardians was done to help clarify to the public the definitions of our emergency response terms and what actions to take. These will be sent home with all students and made available in all buildings.

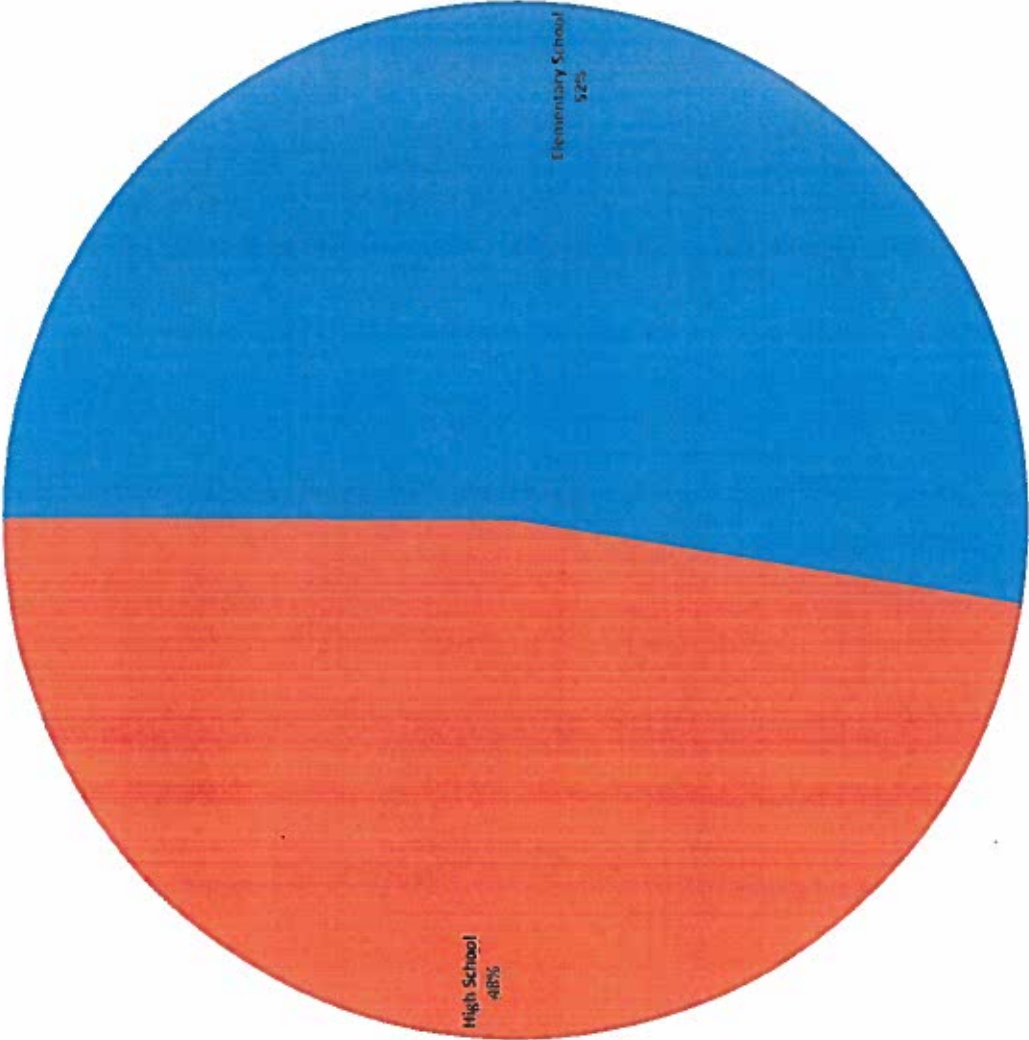
October is going to kick off with Homecoming weekend, consisting of many athletic contests and culminating with a bon fire at the track. Deputy Wadhams is off to a great start, developing many positive relationships with both students and staff. He is a great addition to the North Rose-Wolcott team.

Thank you for allowing us to serve!

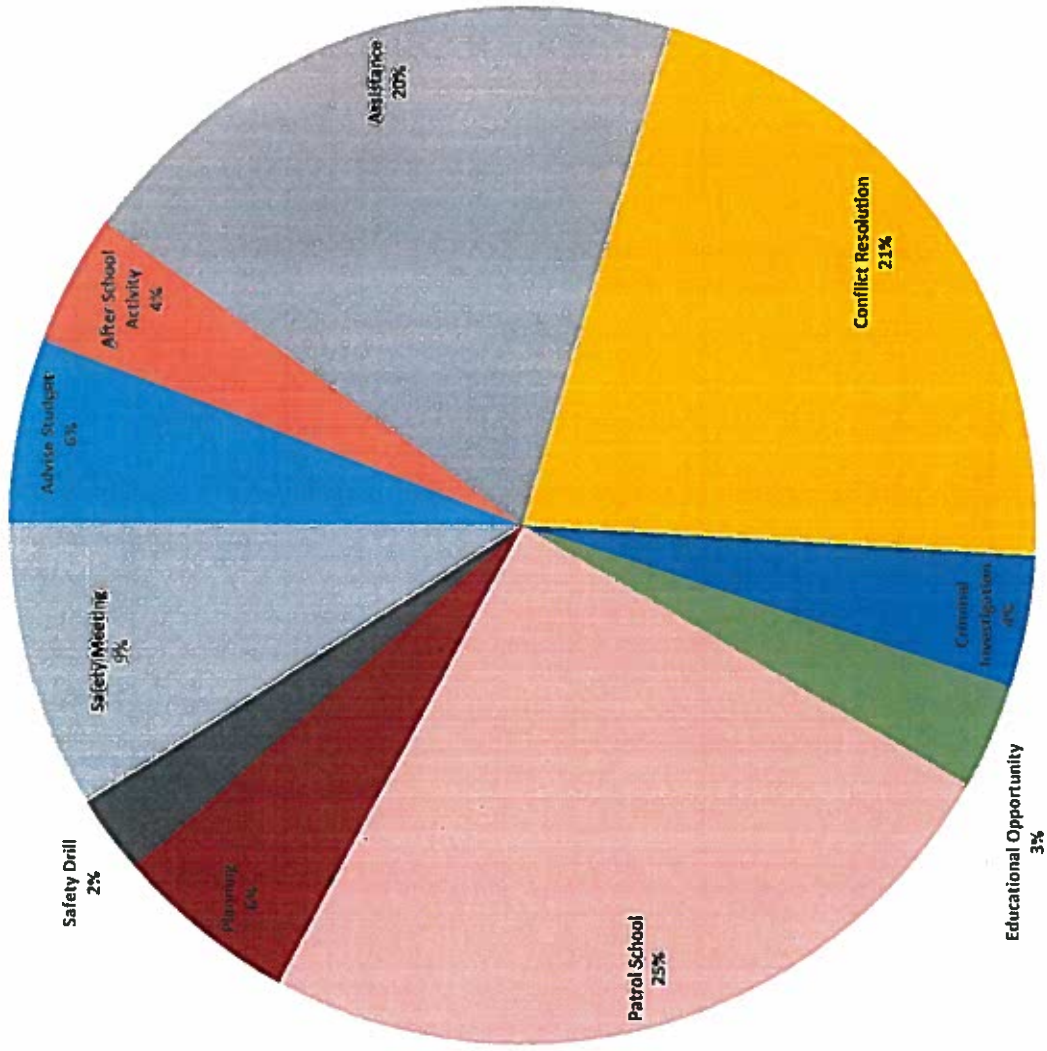
Brian Pitt

SRO North Rose-Wolcott

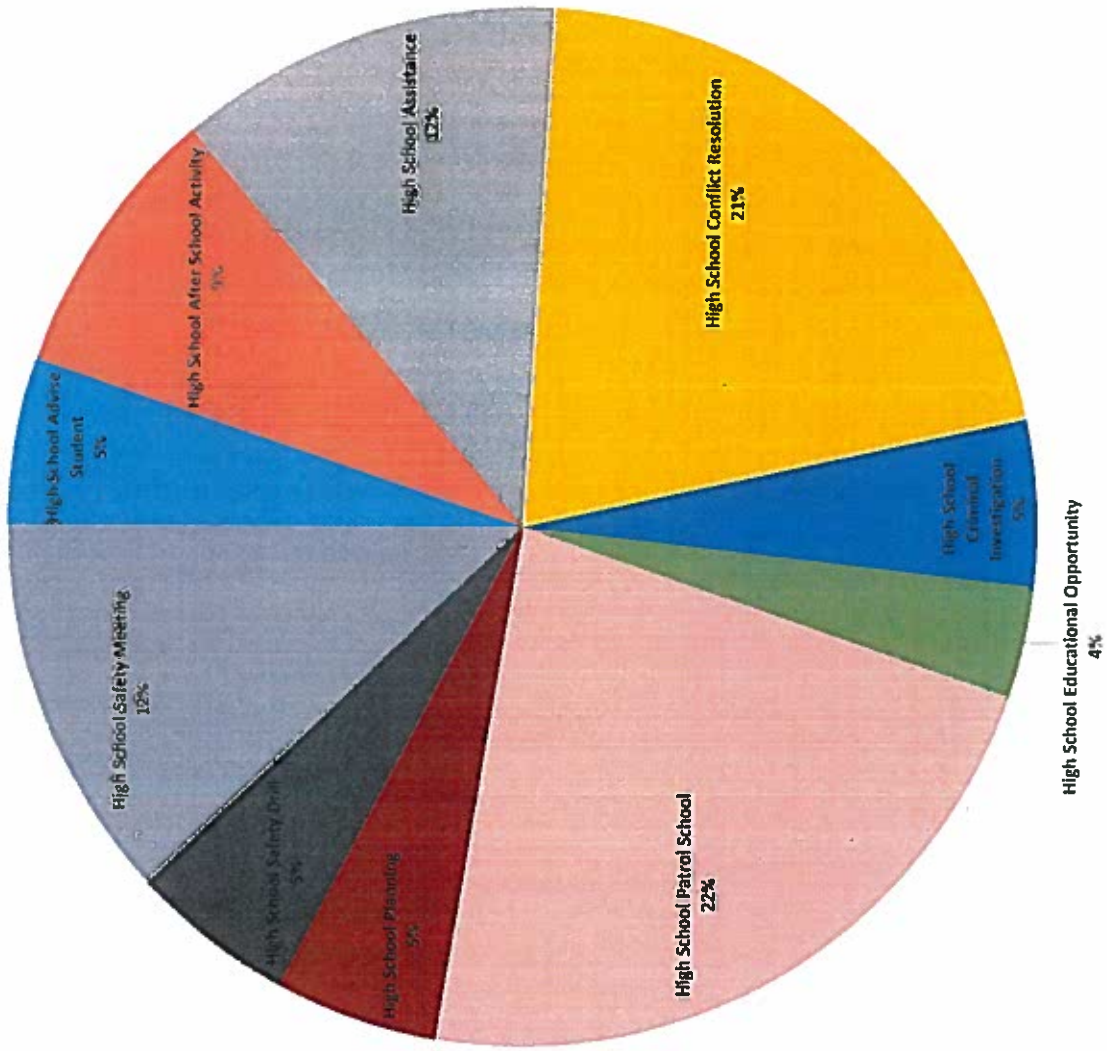
SRO Division of Activity by School September 2018



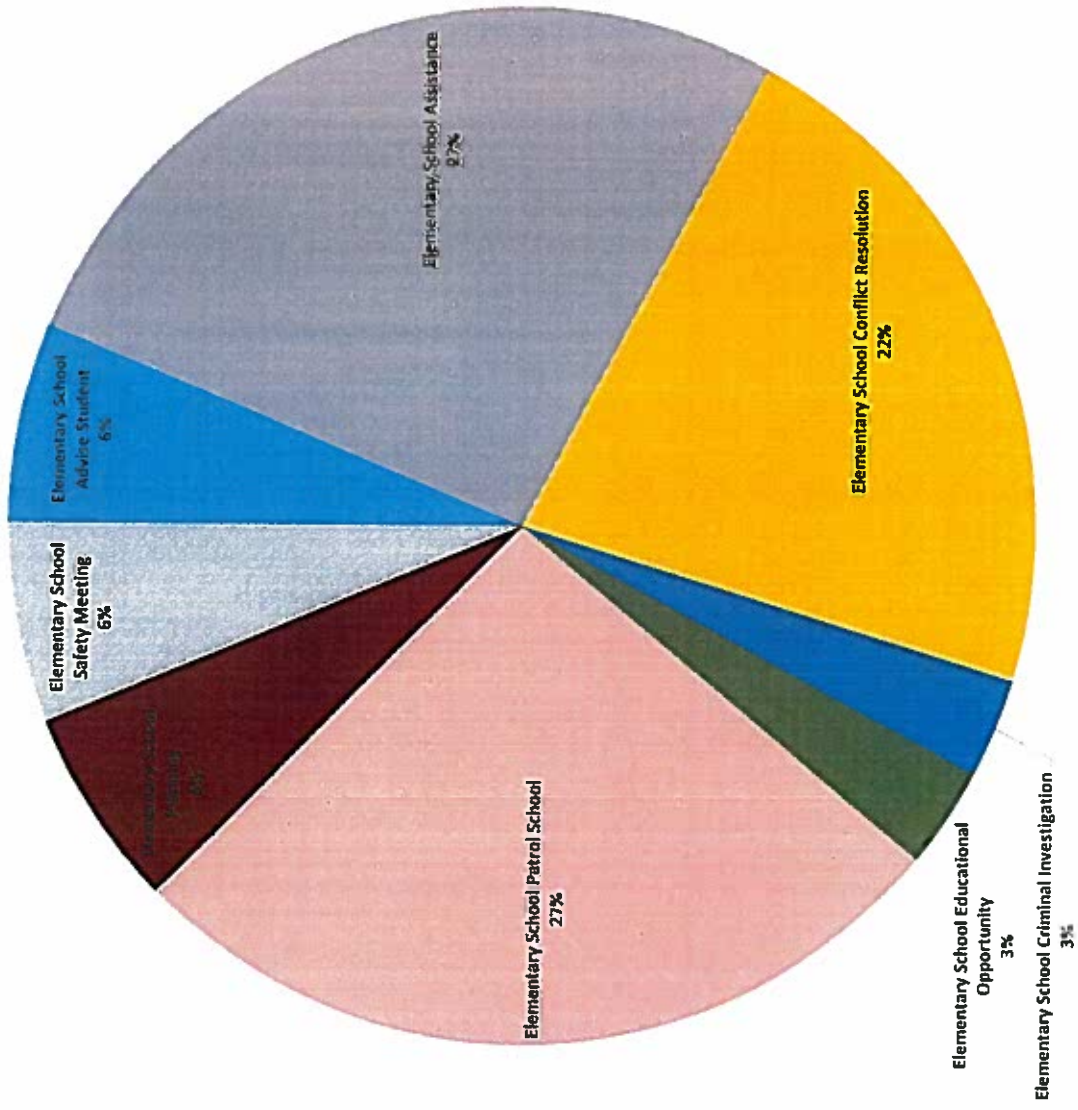
# SRO Division of Activity Over all Schools September 2018



# SRO Division of Activity High School September 2018



# SRO Divison of Activity Elementary School September 2018





## Shared Human Resources Manager Update for October 9, 2018 Board of Education Meeting

### Report regarding September 2018

#### *District Office Systems*

**Family Medical Leave Act-** follow through on the FMLA process from beginning to end including daily monitoring of employee eligibility, sending federal documents stating eligibility, physician required documentation, answering questions through email and phone. Monitoring employee sick time which runs consecutively with FMLA time. Provide clarification of the potentially confusing process by including a FAQ sheet and Department of Labor mini-poster with initial FMLA paperwork mailed to eligible employees, phone calls, in-person meetings.

#### *Community Relations*

**Community Volunteers Process-** streamlined the process to increase positive interactions, clarify procedures through standardized applications, an annual renewal process, background check efficiency to ensure student safety. Added revised forms to the NRW website under the "Community" tab.

**Community Volunteer Applications-** 103 applications processed August-September, 48 background checks initiated through Intellectcorp, 68 reference phone calls completed, 29 volunteers presented for Board approval

#### *Hiring*

**Reference Calls-** 27 reference checks completed

**Interviews-** for 6 Service Employee positions

**Communication to candidates not moving forward-** implemented consistent communication with candidates who interviewed but will not be moving forward in the hiring process. 5 letters sent.

#### *Union Related Processes*

**Seniority-**Maintaining accurate record of employee unpaid leave to update both NRWTA and NRWSEA seniority lists regularly. Seniority lists to be shared in October.

#### *Public Relations*

Attend Rochester Area School Personnel Administrators monthly meetings (RASPA) as the district representative for North Rose-Wolcott (attendance funded by WFL-BOCES).