

WAYNE CENTRAL SCHOOL DISTRICT BOARD OF EDUCATION MEETING AGENDA



January 10, 2008 6:30 p.m. Freewill Elementary Cafeteria

6:30 Tour of Freewill Elementary School

**7:00 Call to Order
 Pledge of Allegiance**

7:05 Approval of Agenda/Approval of Minutes

[Att. 1](#)

7:10 Public Comment

7:15 Board Member Comments

7:20 Board President Comments

7:25 Action Item

7:30 Superintendent's Report

- 1. Freewill Musical Performance**
- 2. Freewill – O Ambassador's Club**
- 3. 2008-09 Budget Discussion - Instructional Priorities Discussion**
- 4. Connect Ed**
- 5. Financial Update**
- 6. Student Representative**
- 7. Student Questions**

8:30 Board Action

- 1. Approve Personnel Action**
- 2. Approve CSE/CPSE Action**
- 3. Consensus Agenda:**
 - 1. Approve Budget Transfers**
 - 2. Accept Single Audit**

[Att. 2](#)

[Att. 3](#)

[Att. 4](#)

8:35 Public Comment

8:45 Board Member Comments

8:55 Adjournment

Next Meeting Date: January 24, 2007

7:00 p.m.

District Office

District Mission Statement

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

WAYNE CENTRAL SCHOOL DISTRICT
Ontario Center, New York 14520

BOARD OF EDUCATION MINUTES

UNOFFICIAL UNTIL APPROVED

DATE: Thursday, December 6, 2007

TIME: 7:00 p.m.

TYPE: Regular Business Meeting

PLACE: Ontario Elementary School

PRESENT: Trustees Johnson, Lyke, Robusto, Schultz, Triou, Wyse; District Clerk Switzer; Administrators Havens, Siracuse, Shaffer, La Ruche, Pullen, Wright, Atseff, Cox, Callahan & Green

ABSENT: Trustees Griswold, Newman & Nicholson

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

I. CALL TO ORDER: 7:00 p.m. by Frank Robusto, Jr., School Board President

Prior to start of the business meeting, trustees and school personnel conducted a tour of the building to fulfill the requirement of §1705 of the Education Law for annual building visits.

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA & MINUTES (November 15, 2007)

Mr. Triou offered a **MOTION**, seconded by Mr. Johnson, to approve the agenda for this evening's meeting and the minutes of the meeting of November 15, 2007, each as presented. 5 Ayes, 0 Nays, 3 Absent (Mr. Griswold, Mrs. Newman, Mr. Nicholson) 1 Abstention (Mr. Wyse), Carried.

IV. PUBLIC COMMENT - None

V. BOARD MEMBER COMMENTS

- A. Mrs. Lyke extended **condolences** to the family of local alumnus Timothy Dennie, M.D. whose untimely demise at age 29 is a great loss.
- B. Mrs. Lyke **reminded** board members of the program meeting of the Four County School Boards Association @ Geneva.
- C. Mr. Triou **complimented** students at Freewill Elementary School who have art work in the 2008 emergency management calendar published by Constellation Ginna Nuclear Power Station. Mrs. Lyke noted she was pleased to see use of local, student artists.

VI. BOARD PRESIDENT'S COMMENTS

- A. Mr. Robusto extended **condolences** to the family of retiree Lucille Connor who served as a bus driver for local students and families for 16 years.

B. Mr. Robusto extended wishes for a *happy holiday* to everyone.

C. Mr. Robusto cited a recent news media report on the reduction of pay telephones by 65,000 as an indicator of the *changes in the workplace* and is pleased to note that our staff and students do embrace these changes.

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

VIII. REPORTS OF THE SUPERINTENDENT OF SCHOOLS

A. PROGRESS REPORT • SCHOOL IMPROVEMENT PLAN • GRADES K - 5

Mr. Havens presented a progress report on the school improvement plan for grades K to 5 for review and information of the Board of Education.

He introduced Robert La Ruche, principal of Ontario Primary School, who reviewed a PowerPoint presentation with assistance of Mrs. Jona Wright, principal, Daniel Kielon, a third grade teacher and Mrs. Tracy La Barge, a reading teacher, from Freewill Elementary School, and Mrs. Michelle Farley, a special education teacher, and Michael Pullen, principal, each at Ontario Elementary School. He noted that Mrs. Schiek, director of student services, also assisted in this presentation but was ill this evening.

Their report noted progress on district-wide goals to increase achievement to 90% and mastery levels by 10% in reading, writing and math. They cited examples of student success and strategies used by teachers including literacy teams, instructional coaching, differentiated staffing, high expectations and instructional technology to meet individual student needs. They also shared anonymous examples of student writing and benchmarks set for children with special needs..

Mrs. Lyke asked how student interest in reading is maintained when they are exposed to so much material through instructional technology. Staff members noted that many opportunities are provided including book clubs and literature circles.

Mr. Triou asked for clarification on the total number of students who were involved with the data on benchmarks; staff members provided clarification.

Mrs. Lyke noted the examples of value-added assessment included in this report and stated that the NYS Education Department would do well to use the same approach in its reports on student progress and achievement.

Mr. Havens thanked staff members for their report and presentation.

B. ACADEMIC REPORT • FIRST QUARTER • 2007-2008 SCHOOLYEAR

Mr. Havens presented the academic report for the first quarter of the 2007-2008 school year for review and consideration by Board of Education

He introduced Mrs. Kim Cox, assistant superintendent for instruction, to review a PowerPoint presentation on student achievement based on report card data, class work & participation, homework and test scores in the areas of reading,

writing and math in **grades K-5** and English, math, science and social studies in grades **6-12** for the first academic quarter of the 2007-2008 school year.

She noted the excellent job by staff members to set clear expectations for students as well as benchmarks and common measurements to ensure consistency in programs.

She noted that the high mastery and passing rates in math, science, social studies and language arts at the **middle school** were the result of efforts to integrate literacy and writing skills in content areas. They indicate increased student achievement, lower incidents of failure and more students taking accelerated courses. 67% of middle school students earned merit, honor or high honor roll status in the first quarter.

At the **high school**, passing and mastery rates in math, science, language arts and social studies show strong results and teachers work to target areas where students have specific needs. For the second year, all juniors will take the Regents' English exam in January to determine where additional emphasis is needed prior to the exam in June.

[Creative](#) groupings and focus areas are used to assist students with the multi-year global studies course and Regents' exam. Enrollment among juniors and seniors in chemistry and physics has also increased as part of a goal to encourage more students to take higher level science courses.

Teachers continue to support literacy by infusing reading in the content area and to set high expectations for all students. Incidents of failure are down and 52% of students earned merit, honor or high honor roll status in the first quarter.

Mr. Wyse asked about efforts to address needs of students with disabilities and if value-added comparisons are made. Mrs. Cox provided details.

Mrs. Lyke suggested looping as an option for the global studies program.

Mr. Havens thanked Mrs. Cox for her presentation and congratulated staff members at all grade levels for the excellent work which was reflected by the report.

C. BUDGET DEVELOPMENT CALENDAR & ENROLLMENT FORECASRS • 2008-2009

Mr. Havens presented the **proposed budget development calendar & student enrollment projections** for 2008-2009 for review and consideration by the Board of Education. (copies filed in clerk's agenda file, this meeting)

Mr. Gregory Atseff, assistant superintendent for business, noted key dates on the schedule with adoption of the proposed budget on April 3rd, a public hearing on May 8th and the annual school election on May 13th.

Mr. Robusto asked what would happen to the 1.0 FTE position which is projected for reduction based on enrollment forecasts. Mr. Havens stated that a final decision would not occur until spring; he does not anticipate a reduction in force would occur.

Mr. Robusto noted that student enrollment levels have decreased over the past 5 to 6 years yet new home construction has continued in the school district. Mr. Havens noted that varied factors impact enrollment levels (e.g. birth rates, age of new home buyers).

Mrs. Lyke asked if the number of children who are home-schooled has increased; Mr. Havens stated it has.

Mr. Triou asked if community budget presentations are planned and if school board members would still have the option to participate in them; Mr. Havens stated yes.

Mrs. Lyke noted that three (3) seats on the Board of Education will appear on the ballot in May; incumbents are Mr. Johnson, Mr. Schultz and Mr. Wyse.

D. SAFEGAURDS ON BACKGROUND CHECKS FOR EMPLOYEES

Mr. Havens noted that an area school district had an unfortunate experience with an employee whose prior dismissal from an education agency – not a K-12 school district – was not indicated in the pre-employment screening and background check..

Mr. Mark Callahan, director of human resources, outlined state and local recruitment, screening and pre-employment procedures and safeguards for regular and substitute employees.

Mrs. Lyke noted that the recent incident was a good reminder for school boards and officials.

E. FINANCIAL AND BUDGET UPDATE

Mr. Havens introduced Mr. Atseff to present monthly financial reports for review and consideration by the Board of Education.

Mr. Atseff presented reports dated November 30, 2007.as follows: (copies filed in clerk's agenda file, this meeting)

(1) *Revenue Status Report– General Fund:* 70% of budgeted revenues have arrived.

(2) *Expense Status Report – General Fund:* 29% of allocations were spent to date.

F. STUDENT REPRESENTATIVE

Senior Jessica Orchard, co-president and treasurer of the Class of 2008, reviewed current and future student achievements and events at the high school and activities of the senior class.

G. STUDENT QUESTIONS

(1) TJ Wayland, 2116 Bear Creek Drive, Ontario, asked what the philosophy is for the freshman academy. Mr. Siracuse, high school principal, provided details.

IX. RECESS: 8:15 p.m.

X. RECONVENE: 8:25 p.m.

XI. ITEMS FOR BOARD OF EDUCATION ACTION

A. PERSONNEL CHANGES

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

INSTRUCTIONAL STAFF

TENURE RECOMMENDATION

**RESOLUTION TO GRANT TENURE
TO JOHN COTSONAS
IN THE AREA OF PHYSICAL EDUCATION
EFFECTIVE JANUARY 3, 2008**

RESOLVED, that, upon the recommendation of the superintendent of schools, John Cotsonas, who is certified in the area of physical education, is hereby appointed to tenure in the physical education tenure area effective January 3, 2008

APPOINTMENTS:

Angela Wasserman, art teacher, NYS Control No. 81395071 (Initial valid through 9/1/2012) assigned to Ontario Primary School, a three (3) year probationary appointment effective December 10, 2007 through December 9, 2010 at \$36,600 (replacement for Patrice Ott, resigned).

Additional Extra-Duty Appointments/Designations • 2007-2008 School Year
(amended)
(club advisors, team leaders, spring musical staff, post-season-sectional play, athletic event staff)

See Listing, Clerk's Agenda File, This Meeting

Coaching Appointments • Winter Season • 2007-08 (amended)

See Listing, Clerk's Agenda File, This Meeting

LEAVE OF ABSENCE:

Megan Mahaney, reading teacher (long term substitute), assigned to Freewill Elementary School, a paid FMLA leave of absence to commence on or about April 21 and expire on or about May 30, 2008 (child rearing)

SUPPORTIVE STAFF:

RESIGNATION:

Heidi Ward, teacher aide (1:1), assigned to Freewill Elementary School, effective November 16, 2007 (personal reasons)

APPOINTMENTS:

Frank Carlesimo, bus driver, a six (6) month probationary civil service appointment, effective October 24, 2007 through April 23, 2008 at \$13.14 per hour (replacement for Delbert Rohring, resigned).

Dawn Brogan, cleaner, assigned to the middle school, a permanent civil service appointment effective November 15, 2007 at current rate of pay (having successfully completed a six (6) month probationary period)

Megan Enright, teaching assistant (1:1), assigned to Ontario Elementary School, a seven (7) month temporary appointment effective November 26, 2007 through June 30, 2008 at \$12.02 per hour (new position)

James Long, maintenance worker, district-wide, a permanent civil service appointment effective November 3, 2007 at current rate of pay (having successfully completed a six (6) month probationary period)

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

B. PUPIL PLACEMENT RECOMMENDATIONS • C.S.E. & SECTION 504

Mr. Havens presented the pupil placement recommendations of the Committees on Special Education and 504 Placements for review and consideration by the Board of Education.

Mr. Triou offered a **MOTION**, seconded by Mr. Johnson, to adopt the following **RESOLUTIONS** for pupil placements by the CSE/504 Committees, **TO WIT:**

(1) to approve the recommendation for pupil placements by the Committee on Special Education:

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

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

(2) to approve the recommendation for pupil placements by the §504 Committee:

RESOLUTION TO APPROVE RECOMMENDATIONS OF THE § 504 COMMITTEE AND AUTHORIZE ARRANGEMENT OF RECOMMENDED SPECIAL PROGRAMS & SERVICES

RESOLVED, that the Board of Education approves the recommendations of the §504 Committee and authorizes the Director of Student Services to arrange the recommended special programs and services.

On the question, the **RESOLUTIONS** were adopted by a vote of 6 Ayes, 0 Nays, 3 Absent (Mr. Griswold, Mrs. Newman, Mr. Nicholson)

C. CONSENSUS AGENDA

- (1) Reports of the School District Treasurer (A/O 10/31/07)
- (2) Approve School Busses As Surplus Property (#205, 209, 210, 211, 227, 229)
- (3) Accept Gifts to the District (Freewill Elementary Parents; Group. High School Music Boosters)
- (4) Award Bids for computers, software, technology & engineering supplies and equipment(BOCES Coop Bid)
- (5) Accept External Audit Report & Management Letter • FY Ending 6/30/07

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

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

- (1) Receive & file **reports of the school district treasurer** for the period ending October 31, 2007 (copies attached to these minutes in the minute book)
- (2) Declare **school buses as surplus property**, pursuant to Policy #5250, with proceeds from sale deposited in the school bus purchase reserve fund, as follows:

Bus #205– 1997 International, 66-passenger bus	Bus # 209 – 1997 International, 66-passenger bus
Bus # 210 – 1997 International, 66-passenger bus	Bus # 211 – 1997 International, 66-passenger bus
Bus # 227 – 2000 Chevy, 20-passenger bus	Bus # 229 – 2000 Chevy, 20-passenger bus

- (3) Accept **gifts to the district**, as follows:

- \$4,000 from the Freewill Elementary Parent Group for the purchase of SMART board systems
- \$3,500 from the high school music boosters for funding of the April band trip

- (4) Award **bids for computers, software, technology & engineering supplies and equipment** to the lowest responsible bidders, multiple bid award (Monroe 2-Orleans BOCES cooperative bid) (copies filed in clerk's files)
- (5) Adopt a **RESOLUTION** to accept the **external audit report and management letter** for the fiscal year ending June 30, 2007, **TO WIT:**

**RESOLUTION TO ACCEPT THE ANNUAL EXTERNAL
AUDIT REPORT & MANAGEMENT LETTER
(Fiscal Year Ending June 30, 2007)**

RESOLVED, that the Board of Education does hereby accept the Report on Accounts & Financial Statements for the Fiscal Year Ended June 30, 2007, & the Management Letter for same, as prepared by Raymond P. Wager, CPA, P.C., independent auditors, and authorize and direct the district clerk to forward certified copies and issue public notice as required by law (copy filed in clerk's file)

Mr. Johnson asked how many smart boards the donation included; Mr. Havens stated two (2).

Mr. Wyse asked if the replacements have arrived for the busses recommended as surplus property. Mr. Atseff stated that the replacement busses were placed in service in September, 2007 as provided by the five-year replacement plan.

Mr. Robusto noted that each of the vehicles recommended for disposal is nearly ten (10) years old and asked what mileage they represent. Mr. Atseff stated that the

smaller busses average 70 to 80 thousand miles and the full-sized busses average 150 to 200 thousand miles.

Mr. Triou asked if letters are sent to acknowledge the gifts; the response was yes.

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

XII. POLICY COMMITTEE ITEMS

First Reading

<i>Policy 1230</i>	Reporting Campaign Expenses
<i>Policy 1240</i>	Resignation, Dismissal & Vacancy – Board of Education
<i>Policy 1300</i>	Powers & Duties – Board of Education
<i>Policy 1310</i>	Appointment & Duties – School District Clerk
<i>Policy 1313</i>	Re-Organizational Meeting of the Board of Education
<i>Policy 1320</i>	Appointment & Duties - School District Treasurer
<i>Policy 1340</i>	Appointment & Duties - External Auditor
<i>Policy 1350</i>	Appointment & Duties - Internal Claims Auditor
<i>Policy 1360</i>	Appointment & Duties - Extra-Classroom Activities Fund – Treasurer
<i>Policy 1370</i>	Appointment & Duties - School Attorney
<i>Policy 1380</i>	Appointment & Duties - School Physician
<i>Policy 1410</i>	Formulation & Adoption of Board of Education Policy
<i>Policy 1520</i>	Special Emergency Meetings
<i>Policy 5321</i>	Reimbursement for Travel & Conference Expenses

Single Reading

Regulation 5321 Reimbursement for Travel & Conference Expenses

Mr. Triou presented the policy and regulation items, noted above, for review and consideration by the Board of Education.

Mr. Wyse suggested review of items on Policy 1240, 1313 and 5321 and change of “school trustee” to “school board member” wherever it occurs.

Mr. Triou noted changes were made to reflect the new distinction of “external” and “internal” audits and audit firms as provided by the Office of the NYS Comptroller and the Commissioner of Education.

By ***consensus***, first reading of policy items as presented was completed, with suggested revisions referred to the policy committee, and single reading of the revised regulation was approved.

XIII. ADDITIONAL PUBLIC COMMENT - None

XIV. ADDITIONAL BOARD MEMBER COMMENTS

A. Mr. Johnson extended wishes for a ***safe and happy holiday*** to everyone.

XV. ADJOURNMENT

Mr. Triou offered a **MOTION**, seconded by Mr. Wyse, to adjourn the meeting at 8:37 p.m. 6 Ayes, 0 Nays, 3 Absent (Mr. Griswold, Mrs. Newman, Mr. Nicholson), Carried.

Respectfully submitted,

JAMES E. SWITZER
School District Clerk

APPROVAL OF MINUTES

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

January 10, 2007

School District Clerk

JES/jes:wp

WAYNE CENTRAL SCHOOL DISTRICT

To: Board of Education

From: Michael Havens, Superintendent of Schools
(Prepared by Mark D. Callahan, Director of Human Resources)

Re: Personnel Action

Date: January 10, 2008

The following is submitted for your review and approval.

INSTRUCTIONAL STAFF

RESIGNATION:

Gary Cooley, Reading Teacher (0.6 FTE) assigned to the Ontario Elementary School, effective February 1, 2008. *For the purpose of retirement.*

Francesca Zucara, School Counselor, assigned to the James A. Beneway High School, effective November 23, 2007. *For personal reasons.*

LEAVE OF ABSENCE:

Diane Hartley, Occupational Therapist (0.4 FTE), assigned district wide, a combination paid/unpaid FMLA leave of absence effective on or before February 4, 2008 through June 30, 2008. *For the purpose of child rearing.*

Stephanie Mordaci, Elementary Education Teacher, assigned to the Ontario Elementary School, a combination paid/unpaid FMLA leave of absence effective on or before March 8, 2008 through June 30, 2008. *For the purpose of child rearing.*

APPOINTMENT: None

SUPPORT STAFF

RESIGNATIONS:

Nanette Coro, Typist, assigned to the James A. Beneway High School, effective January 7, 2008. *Promoted and transferred to HR Department.*

LEAVE OF ABSENCE: None

APPOINTMENTS:

Nanette Coro, Senior Typist, assigned to the Human Resources Department, a six month Civil Service probationary appointment effective January 7, 2008 at \$12.66 per hour. *New position.*

Megan Enright, Teaching Assistant (1:1), assigned to the Ontario Elementary School, a seven month temporary appointment effective November 26, 2007 through June 30, 2008 at \$12.02 per hour. *New position to support new student.*

Shelly McDonald, Typist, assigned to the James A. Beneway High School, a six month Civil Service probationary appointment effective January 7, 2008 at \$11.15 per hour. *Replaces Nanette Coro.*

Roger Moon, Cleaner, assigned to the Thomas C. Armstrong Middle School, as six month Civil Service probationary appointment effective December 6, 2007 at \$9.15 per hour. *Replaces Heather Holberton (transferred to position vacated by Joyce Hargarther - retired).*

Deborah Reil, Teacher Aide (1:1), assigned to the Freewill Elementary School, an eight month temporary Civil Service appointment effective November 16, 2007 at \$8.67 per hour. *Replaces Heidi Ward (resigned).*

Erica Roos, Teacher Aide (1:1), assigned to the Thomas C. Armstrong Middle School, a six month temporary Civil Service appointment effective November 16, 2007 at \$9.32 per hour. *Replaces Lyn Howard (transferred to new temporary Teacher Aide position).*

**Committee on Special Education Recommendations for Board of Education Review
(January 10, 2008)**

Meeting	Alt. ID#	Age	Committee	Grade	Reason	Decision	Disability	Rec. School	Rec. Program
11/01/2007	101210	10:1	CSE	05	Initial Eligibility Determination Mtg.	Classified	Other Health Impairment	Ontario Elementary	Consultant Teacher Consultant Teacher Consultant Teacher Counselling

**Committee on Pre-School Education Recommendations for Board of Education Review
(January 10, 2008)**

Meeting	Alt. ID#	Age	Committee	Grade	Reason	Decision	Disability	Rec. School	Rec. Program
11/07/2007	101201	4:3	CPSE	Preschool	Initial Eligibility Determination Mtg.	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant Services	Occupational Therapy Speech/Language Therapy
11/28/2007	101365	3:11	CPSE	Preschool	Initial Eligibility Determination Mtg.	Classified Preschool	Preschool Student with a Disability	Preschool Itinerant	Speech/Language Therapy



WAYNE CENTRAL SCHOOL DISTRICT Consensus Agenda

TO: Board of Education

FROM: Michael Havens

RE: Consensus Agenda

DATE: January 10, 2008

The following items are being recommended for approval in a consensus agenda:

- Item #1** Approve Budget Transfers
- Item #2** Accept Single Audit Report

Consensus Agenda Item #1

TO: Michael Havens
Superintendent of Schools
FROM: Gregory J. Atseff
Assistant Superintendent for Business
DATE: January 10, 2008
RE: Budget Transfers

In accordance with Policy #5330, please present the attached list of budget transfers to the Board of Education for their approval at their meeting on January 10, 2008.

GJA/db

c: Helen Jensen, Clerk

Attachment

WAYNE CENTRAL SCHOOL DISTRICT
ONTARIO CENTER, NY 14520

2007/2008

REQUEST FOR BUDGETARY TRANSFER

[illegible]

RECOMMEND	APPROVAL	DISAPPROVAL
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REMARKS:

ADMINISTRATOR		DATE
AUTHORIZED _____	DISAPPROVED _____	

ASSISTANT SUPERINTENDENT FOR BUSINESS	DATE
SUPERINTENDENT OF SCHOOLS	DATE

Consensus Agenda Item #2

TO: Michael Havens
Superintendent of Schools
FROM: Gregory J. Atseff
Assistant Superintendent for Business
DATE: January 10, 2008
RE: Acceptance of Single Audit Report

The Single Audit Report for the fiscal year ended June 30, 2007, has been completed by Mr. Raymond F. Wager, CPA, P.C., Corona Executive Commons, 332 Jefferson Road, Rochester, NY 14623. This audit is as required by the New York State Education Department and the Single Audit Act of 1984 (Public Law 98-502).

The Board of Education should take action to accept this audit report at the regular board meeting to be held on Thursday, January 10, 2008.

A copy of the Single Audit Report and an excerpt of the Board of Education minutes of the meeting when the audit was accepted must be filed with the New York State Education Department. A copy of the Single Audit Report must also be sent to the New York Office of the Comptroller and the Single Clearinghouse, Jeffersonville, Indiana. In addition, a notice must be published within ten days that such report is available for inspection.

/db

c: Kim Cox, Assistant Superintendent for Instruction
Michelle Scheik, Director of Pupil Personnel Services
Nique Wilson, Cafeteria Supervisor
Lee Stramonine, District Treasurer
Jim Switzer, District Clerk

WAYNE CENTRAL SCHOOL DISTRICT

Ontario Center, New York

SINGLE AUDIT REPORT

For Year Ended June 30, 2007

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**Raymond F. Wager, CPA, P.C.
Certified Public Accountants**

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Raymond F. Wager, CPA

Thomas J. Lauffer, CPA

Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133 and Unqualified Opinion on
Schedule of Expenditures of Federal Awards**

To the Board of Education
Wayne Central School District, New York

Compliance

We have audited the compliance of the Wayne Central School District with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The Wayne Central School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Wayne Central School District's management. Our responsibility is to express an opinion on the Wayne Central School District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Wayne Central School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Wayne Central School District's compliance with those requirements.

In our opinion, the Wayne Central School District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

Internal Control Over Compliance

The management of the Wayne Central School District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Wayne Central School District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Wayne Central School District's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

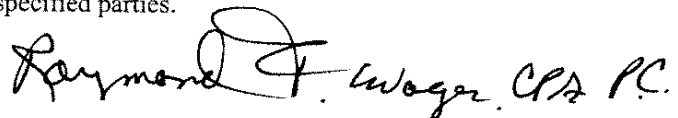
Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Wayne Central School District as of and for the year ended June 30, 2007, and have issued our report thereon dated October 10, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Wayne Central School District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Board of Education, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

November 28, 2007

Raymond F. Wager, CPA, P.C.

WAYNE CENTRAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

<u>Grantor / Pass - Through Agency</u> <u>Federal Award Cluster / Program</u>	<u>CFDA</u> <u>Number</u>	<u>Grantor</u> <u>Number</u>	<u>Pass-Through</u> <u>Agency</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department -</u>				
Title I - ESEA Basic Grant	84.010	N/A	0021-07-3565	\$ 147,449
Title I - ESEA Basic Grant	84.010	N/A	0021-06-3565	3,150
Title IV - Drug Free Schools	84.186	N/A	0180-07-3565	3,655
Title IV - Drug Free Schools	84.186	N/A	0180-06-3565	233
Title IID - Technology	84.318	N/A	0292-07-3565	210
Title IID - Technology	84.318	N/A	0292-06-3565	6,814
Title IIA - Teacher Training	84.367	N/A	0147-07-3565	18,962
Title IIA - Teacher Training	84.367	N/A	0147-06-3565	58,919
Title V - Innovative	84.298	N/A	0002-06-3565	1,958
<u>Special Education Cluster -</u>				
IDEA Part B - Section 611	84.027	N/A	0032-07-1035	497,622 *
IDEA Part B - Section 611	84.027	N/A	0032-06-1035	31,997 *
IDEA Preschool - Section 619	84.173	N/A	0033-07-1035	10,234 *
IDEA Preschool - Section 619	84.173	N/A	0033-06-1035	300 *
CPSE	84.173	N/A	0232-07-1035	685 *
CPSE	84.173	N/A	0232-06-1035	7,310 *
Total U.S. Department of Education				\$ 789,498
<u>U.S. Department of Agriculture:</u>				
<u>Indirect Programs:</u>				
<u>Passed Through NYS Education Department (Child Nutrition Services) -</u>				
<u>Nutrition Cluster -</u>				
National School Lunch Program	10.555	N/A	011708	\$ 205,373
National School Breakfast Program	10.553	N/A	011708	36,970
<u>Non-Cash Assistance -</u>				
<u>Passed Through NYS Office of General Services (Division of Donated Foods) -</u>				
Surplus Food Distribution	10.550	N/A	L033	56,854
Total U.S. Department of Agriculture				\$ 299,197
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ 1,088,695

* Major Programs

WAYNE CENTRAL SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

June 30, 2007

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs administered by the Wayne Central School District, an entity as defined in Note 1 to Wayne Central School District's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the Schedule of Expenditures of Federal Awards.

Note 2 - Basis of Accounting

The basis of accounting varies by federal program consistent with the underlying regulations pertaining to each program.

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable program and periods. The amounts reported in these federal financial reports are prepared from records that are maintained for each program. These records are periodically reconciled to the general ledger, which is the source of the basic financial statements.

Note 3 - Indirect Costs

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.

Note 4 - Matching Costs

Matching costs, i.e., the Wayne Central School District's share of certain program costs, are not included in the reported expenditures.

Note 5 - Non-Monetary Federal Program

The Wayne Central School District is the recipient of a federal financial award program that does not result in cash receipts or disbursements termed a "non-monetary program". This program Surplus Food Distribution (CFDA Number 10.550), 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 Wayne Central School District's single audit.

WAYNE CENTRAL SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

June 30, 2007

I. Summary of the Auditor's Results

- | | |
|---|--|
| a) Type of auditor's report issued on the financial statements | Unqualified. |
| b) Significant deficiencies in internal control disclosed by audit of financial statements | No. |
| c) Significant deficiencies considered material weaknesses in internal control disclosed by audit of financial statements | No. |
| d) Material noncompliance disclosed by audit of financial statements | No. |
| e) Significant deficiencies in internal control over major programs disclosed by audit | No. |
| f) Significant deficiencies considered material weakness in internal control over major programs disclosed by audit | No. |
| g) Type of auditor's report issued on compliance of major programs | Unqualified. |
| h) Audit disclosed audit findings which are reported in schedule of findings and questioned costs | No. |
| i) Major program identification: | |
| <u>Clusters (as defined by OMB Circular No. A-133 Provisional Compliance Supplement)</u> | |
| CFDA #84.027 | Special Education – Grants to States (IDEA Part B) |
| CFDA #84.173 | Special Education – Preschool Grants (IDEA Preschool/CPSE) |
| j) Type A and Type B program dollar threshold | \$300,000. |
| k) Auditee qualifies as low-risk auditee | Yes. |

II. Findings Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

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

III. Findings and Questioned Costs for Federal Awards

There were no current year findings or questioned costs and there were no prior year findings or questioned costs.