

**ADDITIONS/DELETIONS
FALCONER CENTRAL SCHOOL
BOARD OF EDUCATION AGENDA**

(Items for Discussion and/or Action)

December 17, 2024

- ***INFORMATION***

3. BOCES proposed meeting and budget vote days.

- ***FINANCE***

3. Approval of the Corrective Action Plan for the 2023-2024 Audit Recommendations
4. Approval of the Corrective Action Plan for the 2023-2024 Extraclassroom Activity Fund Recommendations

- ***PERSONNEL***

8. Addition of the following to the 2024-2025 extracurricular list as substitutes:
 - Thomas Fales – video scoreboard controller (wrestling)
 - Melanie Gifford – scorekeeper (wrestling)
 - Brett Johnson – scorekeeper (girls' basketball – modified)


Carrier Educational Center


 8685 Erie Road
 Angola, NY 14006

 PH. 716/549-4454 · Fax 716/549-5181
www.e2ccb.org
Board of Education

To: Component Board of Education Presidents
 Component Superintendents
 Component District Clerks

Re: 2025 BOCES Annual Meeting & Component
 District Vote Dates Established

Date: December 12, 2024

From: 
 Ronald Catalano, BOCES Board President

On behalf of the Board of Education, thank you for your input relative to the date for the BOCES Annual Meeting and Component District date to vote on the 2025-26 BOCES Administrative budget and elect members to serve on the BOCES Board.

The Board met on December 11, 2024, reviewed the responses that we received from our component boards and subsequently established the dates as follows:

BOCES Annual Meeting – Wednesday, April 2, 2025 – location yet to be determined

Component Vote Date – Tuesday, April 29, 2025. Component Boards of Education will meet in their respective districts for the purpose of voting on the 2025-26 BOCES Administrative budget and cast their ballot in the election of members to serve on the BOCES Board of Education.

This notification of dates is merely information so that component boards can plan and adjust your calendars accordingly. The Clerk of the BOCES Board will be sending the **Official Notice** of the Annual Meeting, along with the **Call for Nominations** at a later date within the timeframe of the law.

We truly appreciate your board's support of the BOCES. We look forward to continuing our collaborative efforts. Our success is measured by the degree to which each of our students in our component districts meet the challenge of successful academic achievement.

tmd

cc: BOCES Board Members
 E2CCB Leadership Team



Falconer Central School District

2 East Avenue, N., Falconer, NY 14733

Phone: 716-665-6624

Fax: 716-665-9265



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*Superintendent: Stephen Penhollow
School District Business Leader: Sara Kennison
Director of Instruction & Staff Development,
Coordinator of District Data: Judith Roach
Director of Special Education and Student
Support Services: Julie Widen*

*Paul B.D. Temple Elementary, Principal: Holly Hannon
Harvey C. Fenner Elementary, Principal: Gary Gilbert
Falconer Middle School, Principal: Terry English
Falconer High School, Principal: Jeffery Jordan
Director of Technology and STEM – Mary Plumb*

Corrective Action Plan **District Financial Report**

Our auditors, Buffamante Whipple Buttafaro, P.C. provided us with comments derived from their audit of the Falconer Central School District 2023-2024 financial statements. The recommendations and annual audit were discussed with the audit committee and subsequently presented to the entire board of education for approval. For each recommendation included in the audit report, the following is our corrective action(s) taken or proposed that was discussed with our audit committee and our audit firm. For recommendations where corrective action has not been taken or proposed, we have included an explanation.

Unassigned Fund Balance and Fund Balance Reserves

Audit Recommendation: Falconer Central School District's unassigned fund balance as of June 30, 2024 amounted to approximately \$7,731,000. This amount constitutes approximately 25.1% of the 2024-2025 school budget. The District also has certain reserves (debt service) in the general fund that does not appear to be within supported levels of compliance with the recommendations of the New York State Office of the State Comptroller, as evidenced by a recent Comptroller review of the District's reserve funds. The District's unassigned fund balance violated New York State Education Law, which limits school districts from retaining an unassigned fund balance not greater than 4% of the subsequent year's budget. In addition, the debt service reserve has a funding level that does not appear to be in accordance with the interpretation of the New York State Comptroller's Office of New York State Education Law. Falconer Central School District should continue to monitor fund balance throughout the year and continue to review its options with regards to reservation and designation of fund balance. We recommend that the District document its rationale to support the purpose and dollar level of reserves and to ensure it is in compliance with New York State guidelines. In addition, the District should consider transferring the funds held in the General Fund's debt service reserve back to unassigned fund balance as recommended by the New York State Office of the State Comptroller.

Plan of Action: The audit committee will continue to monitor this excess. The District plans to establish and review annually a financial long term plan to provide more accurate projections for budget planning. Review of current fund balance reserve accounts is completed at least annually to support these long term plans. The District will review the general fund balance at least quarterly to determine amounts anticipated at the end of the year for determining amounts to fund reserves. The District additionally has made a conscience effort to transfer the debt service reserve referenced back to the general fund over the past few fiscal years and plans to continue to transfer the remaining amount over to the general fund in the coming fiscal years.

Completion Date: Ongoing through budget development process and long range financial planning. Completion date annually will be yearend, June 30, 2025.

Person/People Responsible for Completion: Board of Education, Stephen Penhollow, Superintendent and Sara Kennison, Business Administrator through budget development and long range financial planning.

Adjusting Journal Entries and Required Disclosures to the Financial Statements

Audit Recommendation: During the current year, adjusting journal entries, along with footnote disclosures were proposed by the auditors and accepted by the District to properly reflect the financial statements in accordance with generally accepted accounting principles. Some of the adjustments and footnotes were related to converting to the full accrual method for GASB 34 purposes. In addition, the financial statements were drafted by the auditor and accepted by the District. AU-C Section 265 entitles Communicating Internal Control Related Matters Identified in an Audit, issued by the American Institute of Certified Public Accountants (AICPA) considers the need for significant adjusting journal entries and assistance when preparing the financial statement to be indicative of an internal controls deficiency. Without assistance, the potential risk exists of the District's financial statements not conforming to GAAP. Although the auditors may continue to provide such assistance both now and in the future, under this pronouncement, the District should continue to review and accept both proposed adjusting journal entries and footnote disclosures, along with the draft financial statements.

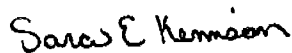
Plan of Action: The District has received, reviewed and approved all journal entries and disclosures proposed for the current year audit and will continue to review similar information in future years. Further, the District believes it has a thorough understanding of these financial statements and the ability to make informed judgements based on these financial statements.

Completion Date: June 30, 2025

Person/People Responsible for Completion: Sara Kennison, Business Administrator

Our auditors do an excellent job of annually assessing our records over the years and provide us with recommendations that are beneficial to our daily operations. If you have any questions please call me at (716) 665-6624 option 5, option 5.

Sincerely yours,



Sara Kennison, CPA
Business Administrator
District and Board Clerk

Cc: BOE Members
Steve Penhollow, Superintendent



Falconer Central School District

2 East Avenue, N., Falconer, NY 14733

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Superintendent: Stephen Penhollow

School District Business Leader: Sara Kennison

Director of Instruction & Staff Development,

Coordinator of District Data: Judith Roach

Director of Special Education and Student

Support Services: Julie Widen

Paul B.D. Temple Elementary, Principal: Holly Hannon

Harvey C. Fenner Elementary, Principal: Gary Gilbert

Falconer Middle School, Principal: Terry English

Falconer High School, Principal: Jeffery Jordan

Director of Technology and STEM – Mary Plumb

Corrective Action Plan **Extraclassroom Activity Fund**

Our auditors, Buffamante Whipple Buttafaro, P.C. provided us with comments derived from their audit of the Falconer Central School District 2023-2024 Extra Classroom Activity Fund. The recommendations and annual audit were discussed with the audit committee and subsequently presented to the entire board of education for approval. For each recommendation included on the extraclassroom activity fund management letter, the following is our corrective action(s) taken or proposed that was discussed with our audit committee and our audit firm. For recommendations where corrective action has not been taken or proposed, we have included an explanation.

Point of Sale Records

Audit Recommendation: We noted several instances where the receipts of cash lacked point of sale records. Each cash receipt received by the central treasurer should be accompanied by supporting documentation which reconciles cash received to participation times rates/fees. Due to the lack of point of sale records, cash receipts are not adequate to permit the application of the necessary auditing procedures to indicate whether receipts were recorded. We recommend that point of sale records be filled out in detail or an appropriate summary by the student treasurer or teacher advisor, and be verified or received by the central treasurer.

Plan of Action: The district, specifically the central treasurer, will update the requirements for cash receipt documentation in the yearly extraclassroom fund procedures manual to be distributed to all extraclassroom fund activities. She will also continue to work with students and club advisors to ensure proper point of sale documentation accompanies all transactions when turned into the business office.

Completion Date: June 30, 2024

Person/People Responsible for Completion: District Central Treasurer, Nancy Sandbloom

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Sincerely yours,

Sara Kennison, CPA
Business Administrator
District and Board Clerk

Cc: BOE Members
Steve Penhollow, Superintendent

Extra Curricular Positions		2024 - 2025
ACTIVITIES COORDINATOR		BOE APPROVED
Middle School	Rhinehart, Stephanie	6/18/2024
High School	Sigular, Pam	6/18/2024
ADVISORS		
Freshman Class	Spry, Nicholas	6/18/2024
Sophomore Class	Katilus, Brianne	6/18/2024
Junior Class	Parsons, Ryene	6/18/2024
Senior Class	Scholeno, Emily	6/18/2024
8th Grade Class	Moore, Jill	6/18/2024
7th Grade Class	Moore, Jill	6/18/2024
6th Grade Class	Russell, Melissa J.	6/18/2024
ATHLETICS		
Athletic Director	Nelson, Dave	6/18/2024
CHEERLEADING		
Basketball V	Rodriguez, Anna	11/19/2024
Football V	Russell, Melissa A.	6/18/2024
Football - modified	Rodriguez, Anna	7/2/2024
CLUBS & ACTIVITIES		
Art Club (HS)	Foulk, Aleida	6/18/2024
Art Club (MS)	Cheney, Loretta	6/18/2024
Battle of the Books (shared)	Turecek, Michelle	6/18/2024
Battle of the Books (shared)	Valvo, Sandy	6/18/2024
Builders Club	Cooper, Genny	6/18/2024
Color Guard (shared)	Soderberg, Chelsea	7/2/2024
Color Guard (shared)	Soldano, Brooke	7/2/2024
Director of Drama MS/HS	Mikula, Jennifer	6/18/2024
Drama: Advisor (HS)	Mikula, Jennifer	6/18/2024
Drama: Advisor (MS)	Mikula, Jennifer	6/18/2024
Drama: Artistic Director (HS)	Young, Heather	6/18/2024
Drama: Artistic Director (MS)(shared)	Binkley, April	6/18/2024
Drama: Artistic Director (MS)(shared)	Sigular, Pam	6/18/2024
Drama: Music Director (HS)	Mogenhan, Ann	6/18/2024
Drama: Technical Director (HS)	Mikula, Jennifer	6/18/2024
Drama: Technical Director (MS)	Mikula, Jennifer	6/18/2024
Envirothon	Black, Michelle	6/18/2024
FBLA	Johnson, Michelle	6/18/2024
FBLA (MS)	Johnson, Michelle	6/18/2024
FCCLA (Family, Career and Comm. Leaders)		
FFA (Future Farmers of America)	Hitchcock Arissa	6/18/2024
FTA (Future Teachers of America)	Muscarella, Brett	12/17/2024
GAA	Scholeno, Emily	6/18/2024
Girls on the Run (gr. 3-5) (shared)	Carlson, Lisa	6/18/2024
Girls on the Run (gr. 3-5) (shared)	Freeman, Kathryn	6/18/2024
Girls on the Run (gr. 6-8) (shared)	Freeman, Kathryn	6/18/2024
Girls on the Run (gr. 6-8) (shared)	Warner, Ashly	6/18/2024
GSA	Holsinger, Colleen	6/18/2024
Honor Society	McNeill, Dan	6/18/2024
Junior Achievement Coordinator	Arrance, Sue	7/16/2024
K-Kids (shared)	Pawlak, Julie	6/18/2024
K-Kids (shared)	Randazzo, Jamie	6/18/2024
Key Club	Barron, Tracey	6/18/2024
Language (Spanish)	Edwards, Kelsey	6/18/2024
Marching Band	Laska, Shaun	6/18/2024
Marching Band asst.	Przybelinski, Timothy	6/18/2024
Math Club	Anderson, Jon	6/18/2024
Mentor Leader (Temple)	Adams, Lorraine	7/16/2024

Mentor Leader (Fenner)	Randazzo, Jamie	6/18/2024
Mentor Leader (MS)	Main, Ruthanne	7/16/2024
Mentor Leader (HS)	Pitts, Michelle	7/16/2024
Mock Trial	Cooper, Genevieve	12/17/2024
Quiz Team	Binkley, April	6/18/2024
Quiz Team (MS)	Bailey, Matt	6/18/2024
Quiz Team (MS)	Lundgren, Danielle	6/18/2024
Reality Check	Gunnell, Andrea	6/18/2024
SADD	Pitts, Michelle	6/18/2024
Science Club		
Set Design (plays)	Foulk, Aleida	6/18/2024
Ski Club (Elem)		
Ski Club (High School)	Sigular, Pam	6/18/2024
STEM Club	Caruso, Brandon	6/18/2024
STEM Wars	Garner III, Ed	6/18/2024
STEM Wars (3-5)		
Testing coordinator (3-5)	Voorhis, Bryan	7/16/2024
Testing coordinator (6-8)	Rizzo, Michaeline	7/16/2024
Testing coordinator (9-12, Regents)	Rizzo, Michaeline	7/16/2024
Trap Team	Johnson, Michelle	6/18/2024
TEAM LEADERS		
Grade 6	Russell, Melissa	7/16/2024
Grade 7	Lundgren, Danielle	7/16/2024
Grade 8	Arnone, Lisa	7/16/2024
Grade 9	Spry, Nick	7/16/2024
Grade 10	Pitts, Michelle	7/16/2024
Grade 11	Schrader, Chris	7/16/2024
Grade 12	Proper, Jacob	7/16/2024
TECHNOLOGY LEADERS		
MS/HS	Binkley, April	7/16/2024
MS/HS	Mikula, Jennifer	7/16/2024
Fenner	Przybelinski, Tim	7/16/2024
Fenner	Sigular, Pam	7/16/2024
Temple	Adams, Lorraine	7/16/2024
Temple	Turecek, Michelle	7/16/2024
COACHING		
Baseball JV	Johnson, Brett	6/18/2024
Baseball V	Carder, Fred	6/18/2024
Baseball modified	Russell, Joshua	6/18/2024
Basketball (boys) JV	Nelson, Dave	6/18/2024
Basketball (boys) modified	O'Brien, Cordell	6/18/2024
Basketball (boys) modified asst.	Vincent, Kaylee	10/31/2024
Basketball (boys) V	Goold, Jordan	6/18/2024
Basketball (girls) JV	Dykstra, Ashley	6/18/2024
Basketball (girls) modified	Sprawka, Brittany	6/18/2024
Basketball (girls) modified asst.	Zaranek, Jamie	6/18/2024
Basketball (girls) V	Steele, Emma	6/18/2024
Bowling (combined)	Narraway, Emily	6/18/2024
Cross Country	Nelson, Dave	6/18/2024
Cross Country asst.	Krenzer, Dan	6/18/2024
Esports	Pekrul, Anne	6/18/2024
Esports	Pekrul, Anne	6/18/2024
Football varsity (Head)	Fischer, Curt	6/18/2024
Football asst.	Voorhis, Bryan	6/18/2024
Football varsity asst.		
Football JV	Little, Michael	6/18/2024
Football asst. modified	Bush, Bill	6/18/2024
Golf	Glatz, Jamie	6/18/2024
Soccer (boys) V	Quattrone, Nick (paid by CV)	6/18/2024

Soccer (boys) V asst.	Pekrul, Anne	7/16/2024
Soccer (boys) modified	Reynolds, Evan	8/20/2024
Soccer (girls) modified	Dykstra, Tyler	6/18/2024
Soccer (girls) V	Johnson, Brett	6/18/2024
Soccer (girls) JV	Fales, Thomas	6/18/2024
Softball JV	Fales, Thomas	6/18/2024
Softball V		
Softball modified	Whitacre, Kylee Jo	6/18/2024
Tennis (boys)	Hannon, Chris	6/18/2024
Tennis (girls)	Glatz, Jamie	6/18/2024
Track (Indoor)	Ode, Sean	6/18/2024
Track (boys) asst. V	Bush, Bill	6/18/2024
Track (boys) modified	Delahoy, Trevor	6/18/2024
Track (boys) V	Nelson, Dave	6/18/2024
Track (girls) asst. V	Sollenne, Mackenzie	6/18/2024
Track (girls) modified	Wilcox, Drew	6/18/2024
Track (girls) V	Voorhis, Bryan	6/18/2024
Volleyball (girls) JV	Sprawka, Brittany	6/18/2024
Volleyball (girls) modified (shared)	Scholeno, Emily	6/18/2024
Volleyball (girls) modified (shared)	Whitacre, Kylee Jo	6/18/2024
Volleyball (girls) V	Micek, Marah	6/18/2024
Wrestling V/JV asst.	Delahoy, Trevor	6/18/2024
Wrestling modified	Fiasco, Chris	6/18/2024
Wrestling V	Wilcox, Drew	6/18/2024
UNIFIED SPORTS		
Special Education Coordinator		
Youth Action Coordinator	Swezey, Denise	12/17/2024
Bowling Coach	Vincent, Krista	6/18/2024
OFFICIALS: BASKETBALL		
Scorekeeper (boys) V	Pekrul, Anne	6/18/2024
Scorekeeper (boys) JV	Pekrul, Anne	6/18/2024
Scorekeeper (boys) modified	Sprawka, Brittany	6/18/2024
Scorekeeper (girls) V	Krenzer, Christine	6/18/2024
Scorekeeper (girls) JV	Krenzer, Christine	6/18/2024
Scorekeeper (girls) modified	Pekrul, Anne	6/18/2024
Scorekeeper (girls) modified (substitute)	Johnson, Brett	12/17/2024
Timekeeper (boys) V	Merchant, Kelli	6/18/2024
Timekeeper (boys) JV	Merchant, Kelli	6/18/2024
Timekeeper (boys) modified	Merchant, Kelli	6/18/2024
Timekeeper (girls) V	Shields, Alicia	6/18/2024
Timekeeper (girls) JV	Shields, Alicia	6/18/2024
Timekeeper (girls) modified	Shields, Alicia	6/18/2024
30-sec clock (girls)	Kresconko, Keith	6/18/2024
35-sec clock (boys) V/JV	Kresconko, Keith	6/18/2024
OFFICIALS: FOOTBALL		
Timekeeper modified	Wilcox, Drew	6/18/2024
Timekeeper V/JV	Wilcox, Drew	6/18/2024
OFFICIALS: WRESTLING		
Scorekeeper	Stanton, Dawn	6/18/2024
Scorekeeper/modified wrestling	Nelson, David	6/18/2024
Scorekeeper (substitute)	Gifford, Melanie	12/17/2024
Timekeeper	Johnstone, Penni	6/18/2024
Timekeeper modified	Johnstone, Penni	6/18/2024
Video score board controller (substitute)	Fales, Thomas	12/17/2024
OFFICIALS: SOCCER		
Timekeeper/Announcer (Turf Field)	Wilcox, Drew	6/18/2024

OFFICIALS: VOLLEYBALL		
Scorekeeper/Sprv	Beckerink, Melodie	6/18/2024
Timekeeper	Krenzer, Christine	6/18/2024
ATHLETIC SUPPORT: FOOTBALL		
Chain Crew	Echard, Orville	6/18/2024
Chain Crew	Alexander, Marta	6/18/2024
Chain Crew	Rhinehart, Stephanie	6/18/2024
Chain Crew (substitute)	Beckerink, Todd	9/17/2024
Chain Crew (substitute)	Hedstrand, Kathy	9/17/2024
Chain Crew (substitute)	Ryberg, Chuck	9/17/2024
Chain Crew (substitute)	Gifford, Melanie	9/17/2024
Chain Crew (substitute)	Hendrickson, Tracey	9/17/2024
Chain Crew (substitute)	Parsons, Ryene	9/17/2024
Varsity scoreboard controller	Fiasco, Chris	9/17/2024
Varsity scoreboard preparation	Wilcox, Drew	10/1/2024
Announcer	VandeVelde, Jason	9/17/2024
ATHLETIC SUPPORT		
Multiple sport athletic supporter (volunteer)	James, Scotty	11/5/2024
STUDENT COUNCIL		
Middle School	Scholeno, Emily	6/18/2024
Senior High	Scholeno, Emily	6/18/2024
SUPERVISORS		
Basketball (boys)	Krenzer, Dan; Shields, Alicia	6/18/2024
Basketball (boys)	Johnstone, Penni	6/18/2024
Basketball (boys) modified	Ryberg, Chuck; Scholeno, Emily	6/18/2024
Basketball (girls)	Krenzer, Dan	6/18/2024
Basketball (girls)	Peterson, Scott	6/18/2024
Basketball (girls) modified	Ryberg, Chuck; Scholeno, Emily	6/18/2024
Football modified	Johnstone, Penni	6/18/2024
Football (Var)	Ryberg, Shelly	6/18/2024
Football (Var)	Peterson, Scott	6/18/2024
Football (Var)	Johnstone, Penni	6/18/2024
Football (Var)	Stanton, Dawn	6/18/2024
Football (substitute)	Gifford, Melanie	9/17/2024
Football (substitute)	Hendrickson, Tracey	9/17/2024
Football (substitute)	Parsons, Ryene	9/17/2024
Football (substitute)	Beckerink, Todd	9/17/2024
Football (substitute)	Hedstrand, Kathy	9/17/2024
Football (substitute)	Ryberg, Chuck	9/17/2024
Soccer	Stanton, D; Johnstone, P; Arrance, S (shared)	6/18/2024
Track (Mod)	Dave Nelson	6/18/2024
Track (Var) (Mod)	Scholeno, Emily	6/18/2024
Track (Var) (Mod)	Kresconko, Keith	6/18/2024
Track (Var) (Mod)	Przybelinski, Tim	6/18/2024
Track (Var)	Wilcox, Drew	6/18/2024
Track (Var) (Mod)	Merchant, Kelli	6/18/2024
Track (Var) (Mod)	Krenzer, Dan	6/18/2024
Volleyball	Swezey, Denise	6/18/2024
Weight Room	Scholeno, Emily (spring only)	6/18/2024
Weight Room	Kresconko, Keith	6/18/2024
Weight Room	Voorhis, Bryan	6/18/2024
Wrestling	Kresconko, Keith	6/18/2024
Wrestling modified	Shields, Alicia	6/18/2024
TICKET SALES/SUPERVISORS		
Basketball boys/girls	Arrance, Sue	6/18/2024
Basketball boys/girls	Johnstone, Penni	11/5/2024
Basketball boys/girls (substitute)	Swanson, Lisa	11/5/2024

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