

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

January 8, 2026

5:00 PM

Large Group Instruction Room at the District Office

**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 8, 2026.

Motion for approval by \_\_\_\_\_, seconded by \_\_\_\_\_, all in favor \_\_\_\_-\_\_\_\_.

**2. Presentations:**

- Superintendent Update – Michael Pullen

**3. 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.

**4. Reports and Correspondence:**

- Board of Education Building Liaisons
  - Elementary School – Casie DeWispelaere
  - Middle School - Lesley Haffner
  - High School – Travis Kerr
  - Cougar Ops – John Boogaard
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- District Safety Committee - Travis Kerr
- Audit Committee – Travis Kerr
- Handbook Committee – Linda Eygnor
- Communications Committee – Tina Reed
- Personnel & Negotiations Committee – John Boogaard
- Policy Committee – Lesley Haffner
- Student Representative – Marcus Haffner, Lilianna Mastrangelo

**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 11, 2025.

**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 17, 2025.

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 24, November 17, 24, December 1, 8, 9, 10, 11, 12, 15, 16, 17, 18, 19, 2025; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

13087	15040	15350	14308	13861	15355	12884	12738	15290	12327
15245	13088	14457	14383	14118	12539	14328	13840	15092	14727
12729	15210	12672	13982	13324	12198	14175	13429	14455	13559
14114	15260	13979	13645	13143	12537				
IEP Amendments:									
13877	14019								

c. 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 July 2025.

**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 2025.

**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 2025.

d. Personnel Items:

1. Permanent Appointment – Gloria Paylor

Karen Haak recommends Gloria Paylor to a permanent appointment as School Monitor.

**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 Gloria Paylor as School Monitor, effective January 6, 2026.

2. Appoint Cleaner – Elizabeth Baker

Jeremy Sebastian recommends Elizabeth Baker as a Cleaner.

**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 Elizabeth Baker as a Cleaner, conditional upon a criminal history record check according to Commissioners Regulation §80.1.11 and Part 87 as follows:

Probationary Period: January 5, 2026-January 4, 2027

Salary: \$16.00/per hour

3. 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 2025-26 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
Volunteer Girls Basketball Assistant Coach	Varsity	Matthew Ohler			Volunteer
Wrestling Coach	Modified	Nicholas Buehler	1	3	\$2,952

### **6. Items requiring a roll call vote:**

A motion for approval of Item #1 is made by \_\_\_\_\_ and seconded by \_\_\_\_\_ it was adopted and the following votes were cast:

#### 1. Bond Resolution – Capital Improvement Project

**BOND RESOLUTION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT, WAYNE COUNTY, NEW YORK, ADOPTED JANUARY 8, 2026, AUTHORIZING A CAPITAL IMPROVEMENT PROJECT AT A COST NOT TO EXCEED \$30,000,000, TO EXPEND \$7,000,000 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 \$23,000,000.**

### **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 17, 2025, did vote and adopt a proposition authorizing a capital project consisting of the reconstruction and renovation of, and the construction of improvements, additions and upgrades to various District buildings and facilities, including the Elementary School Building and campus, Middle School Building and campus, High School Building and campus, including but not limited to demolition of the existing bus garage and construction of a new bus garage and fuel island, reconfiguration and reconstruction of existing athletic fields, the purchase of original furnishings, equipment, machinery and apparatus required in connection with the purposes for which such buildings, facilities and sites are used, all to include site, access, lighting, parking, athletic and playfield improvements, demolition, utility, mechanical, plumbing and electrical improvements as well as payment of professional fees and all other necessary costs incidental to such work (collectively, the "Project") at a total maximum estimated cost of \$30,000,000 and to pay for the Project by spending \$7,000,000 on deposit in the District's existing Capital Reserve Fund approved by the voters in May of 2022, and by the levy of a tax which is hereby voted in the amount of \$23,000,000, subject to available State aid or to any other revenues available for such purpose, 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 \$23,000,000, 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**, the District's staff and its consultants prepared an Environmental Assessment Form (the "EAF") and arranged for the delivery of the EAF and other information regarding the Project to each of the involved agencies and provided notice of the District's intent to (a) classify the Project as a "Type I Action" and (b) act as lead agency under SEQRA for the Project; and

**WHEREAS**, no involved agency objected in a timely manner to the District acting as the lead agency for the Project; and

**WHEREAS**, following a thorough review of the Regulations and the EAF, by resolution previously adopted

on October 20, 2025, the Board of Education (i) established itself as the lead agency for the Project, (ii) concluded that the Project will not result in any significant adverse impacts to the environment, and (iii) issued a Negative Declaration with respect to the Project.

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

**NOW, THEREFORE BE IT RESOLVED, ON JANUARY 8, 2026, 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 \$30,000,000; 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 \$30,000,000 and the plan of financing includes spending \$7,000,000 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 \$23,000,000, 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 \$23,000,000 to finance said appropriation for the class of objects and purposes constituting 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 will be provided prior to the issuance of the bonds and any notes issued in anticipation thereof authorized by this resolution, to the extent, if any, required pursuant to Section 107.00 of the Local Finance Law; 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.** WJ Marquardt PLLC 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 \_\_\_\_\_ votes in favor of the resolution and \_\_\_\_\_ votes against the resolution as follows:

Lucinda Collier	Voting	_____ yes	_____ no
Tina Reed	Voting	_____ yes	_____ no
John Boogaard	Voting	_____ yes	_____ no
Casie DeWispelaere	Voting	_____ yes	_____ no
Linda Eygnor	Voting	_____ yes	_____ no
Lesley Haffner	Voting	_____ yes	_____ no
Travis Kerr	Voting	_____ yes	_____ no

The resolution was thereafter declared adopted.

**A motion for approval of Item #2 is made by \_\_\_\_\_ and seconded by \_\_\_\_\_ it was adopted and the following votes were cast:**

2. Consultant Agreement

**RESOLUTION**

**Resolved**, that the Board of Education approves the written agreement between the Superintendent of Schools and Katharine Coleman, executed on December 10, 2025 to provide the services of Occupational Therapist to the District for the term of December 1, 2025 through March 27, 2026, upon the terms and conditions set forth therein.

Lucinda Collier	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Tina Reed	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
John Boogaard	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Casie DeWispelaere	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Linda Eygnor	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Lesley Haffner	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no
Travis Kerr	Voting	<input type="checkbox"/> yes	<input type="checkbox"/> no

**Board Member Requests/Comments/Discussion:**

- CIP Updates – Lucinda Collier
- Curriculum Articulation – Lesley Haffner
- Potential Future Workshops

**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 DISTRICT  
BOARD OF EDUCATION REGULAR MEETING MINUTES**

**December 11, 2025    5:30 PM    LARGE GROUP INSTRUCTION ROOM @ DISTRICT OFFICE**

**PRESENT:**

**BOE Members:** Lucinda Collier, Tina Reed, Casie DeWispelaere, Lesley Haffner, Travis Kerr

**Absent:** John Boogaard, Linda Eygnor

**Student Representative:** Liliana Mastrangelo

**Superintendent:** Michael Pullen

**District Clerk:** Tina St. John

Approximately 18 students, staff and guests

Prior to the BOE meeting there was a public hearing held regarding the Capital Improvement Project. The Public Hearing begin at 5:15p.m. and concluded at 5:33p.m.

**1. Call to Order/Pledge of Allegiance**

President, Lucinda Collier called the meeting to order at 5:34p.m.

**Approval of the Agenda:**

Motion for approval was made by Tina Reed and seconded by Travis Kerr with the motion approved 5-0.

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 11, 2025.

**2. Presentations:**

- School Improvement Plan – High School
  - Ms. Sinclair along with the SLT Team presented and answered questions regarding the School Improvement Plan.
- Budget Presentation – Andrew DiBlasi
  - Mr. DiBlasi presented and answered questions regarding the Long-Term Financial Projection.

**3. Public Access to the Board:**

- No one addressed the Board of Education

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

- Board of Education Building Liaisons
  - Elementary School – Casie DeWispelaere
  - Middle School - Lesley Haffner
  - High School – Travis Kerr
  - Cougar Ops – John Boogaard
- Four County Board of Directors – Linda Eygnor
- Four County Legislative Committee – Linda Eygnor
- District Safety Committee - Travis Kerr
- Audit Committee – Travis Kerr
- Handbook Committee – Linda Eygnor
- Communications Committee – Tina Reed
- Personnel & Negotiations Committee – John Boogaard
- Policy Committee – Lesley Haffner
- Student Representative – Liliana Mastrangelo

**5. Consent Agenda:**

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Casie DeWispelaere and seconded by Lesley Haffner with the motion approved 5-0.

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 13, 2025.

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 September 30, October 1, 21, 22, 27, 28, 29, 30, 31, November 3, 4, 5, 6, 10, 12, 13, 14, 17, 18, 24, 25, December 4, 2025; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

15079	13189	12431	14553	13898	13897	14245	14645	14768	14997
12109	15257	15258	14423	14893	14378	15170	13338	15168	14349
14882	14255	14960	14587	14888	13142	14078	12919	14702	14727
14228	15274	15210	13982	15202	14019	13177	13786	14171	14114
13910	15260	14253	13842	14330					
IEP Amendments:									
14985	14381								

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 June 2025.

e. Long-Term Financial Plan

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Long-Term Financial Plan.

f. Approval of Special Education Plan

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the 2025-2026 North Rose-Wolcott Special Education Plan.

g. Overpayment of School Taxes

**RESOLUTION**

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

pursuant to Education Law, approves a school tax refund due to an overpayment of school taxes in 2025 of \$124.56 to Lorraine Greene, Tax Map ID #544000 76113-00-730797.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves a school tax refund due to an overpayment of school taxes in 2024 of \$1,158.26 to Jeffrey Montemorano, Tax Map ID #543800 74115-00-929297.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves a school tax refund due to an overpayment of school taxes in 2025 of \$1,158.72 to Jeffrey Montemorano, Tax Map ID #543800 74115-00-929297.

h. Donations to the District

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the donation of \$200.00 from Rose Strakal to the Scott Barnes Scholarship Fund, in memory of Richard "Barney" Barnes.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the donation of \$500.00 from Dave Dayton, Dave & Staci Dayton, Dan Dayton and Bonnie and Dave Babcock to the Scott Barnes Scholarship Fund, in memory of Richard "Barney" Barnes.

i. Authorization to Increase Wages - Minimum Wage

Andrew DiBlasi is seeking authorization to increase the wages of specific employees in order to meet minimum wage requirements.

**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 \$16.00/hr. effective on and after January 1, 2026.

j. Personnel Items:

1. Letter of Resignation for purpose of Retirement – Lisa Brower

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation, for purpose of retirement, from Lisa Brower as Coordinator of Network and Technology Services, effective January 30, 2026.

2. Provisionally Appoint Coordinator of Network and Technology Services – Jeremy Briggs

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves provisional appointment of Jeremy Briggs as Coordinator of Network and Technology Services, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 effective December 2, 2025. Contract is on file with the District Clerk.

3. Permanent Appointment – Calvin Stuck

**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 Calvin Stuck as Bus Driver, effective January 16, 2026.

4. Permanent Appointment – Jessica Whitcomb

**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 Jessica Whitcomb as Clerk/Typist, effective January 20, 2026.

5. Tenure Appointment – Bethany Bemis

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Bethany Bemis on tenure in the Music tenure area effective January 25, 2026.

6. Appoint FLASHP – Plant-Based Coach – Jamie Smith-Bundy

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the appointment of Jamie Smith-Bundy as the FLASHP Plant-Based Coach for the 2025-2026 school year at a stipend of \$400.00.

7. Program Appointment

**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 2025-2026 school year conditional upon a criminal history record check according to Commissioners Regulation §80-1.11 and Part 87.

Staff	Position	\$/Hr.
Kelly Cole	Grant Program Teacher – Digital Integration Coach	\$35.00/hr.
Meagan Pentycofe	Grant Program Teacher – Digital Integration Coach	\$35.00/hr.
Amy Wiktorowicz	Grant Program Teacher – Digital Integration Coach	\$35.00/hr.

8. 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 2025-26 school year.

Name	Bldg.	Title	Step	Year	Salary
Jonathon Jones		Chorus-Area All State Advisor	1	1	\$494
Jonathon Jones		Chorus – All County Advisor	1	1	\$494
Kayla Byler		Athletic Event Staff			Per NRWTA Contract
William McDermott		Athletic Event Staff			Per NRWTA Contract
Michael Virts		Athletic Event Staff			Per NRWTA Contract

9. 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 2025-26 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
Volunteer Wrestling Assistant Coach	Varsity	William Wells			Volunteer
Volunteer Wrestling Assistant Coach	Varsity	Rocco Barham			Volunteer

**10. 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 2025-2026 school year.

Jason Wanek

Jennifer Marriott

Kathryn Johns-Masten

Colby Wright

**6. *Items requiring a roll call vote:***

A motion for approval of Item #1 is made by Travis Kerr and seconded by Casie DeWispelaere with the motion approved 5-0.

**1. Eliminate Tax Exemption Provided Under New York Real Property Tax Law §487**

**RESOLUTION TO ELIMINATE THE TAX EXEMPTION PROVIDED UNDER NEW YORK REAL PROPERTY TAX LAW § 487 FOR ANY SOLAR, WIND, FARM WASTE ENERGY SYSTEM, OR OTHER RENEWABLE ENERGY SYSTEM LOCATED WITHIN THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT PURSUANT TO REAL PROPERTY TAX LAW § 487(8)(a).**

**WHEREAS**, Section 487 of the New York Real Property Tax Law (“NY RPTL 487”) provides a 15-year tax exemption for certain real property that is equipped with solar, wind, or farm waste energy systems, or other renewable energy systems; and

**WHEREAS**, NY RPTL 487(8)(a) permits the school districts, such as the North Rose-Wolcott Central School District, to opt out of the tax exemption provided under RPTL 487 for solar, wind, and farm waste energy systems as well as farm waste energy systems or any micro-hydroelectric energy systems, fuel cell electric generating systems, micro-combined heat and power generating equipment systems, electric energy storage equipment or electric energy storage systems and fuel-flexible linear generator electric generating system located within their jurisdictions; and

**WHEREAS**, based its experience and advice provided to it by its counsel and its Superintendent of Schools, and after due deliberation thereon, the North Rose-Wolcott Central School District Board of Education (“Board”) has determined that it is in

the best interest of the School District to opt out of and eliminate the tax exemption provided under NY RPTL 487 for real property located within the School District;

**THEREFORE**, the Board of Education of the North Rose-Wolcott Central School District hereby resolves as follows:

1. Pursuant to RPTL 487(8)(a), the Board resolves that no exemption provided under NY RPTL 487 shall be applicable to any real property located within the North Rose-Wolcott Central School District, including and with respect to real property equipped with any solar, wind, farm waste energy systems, or other renewable energy systems or any micro-combined heat and power generating equipment system, electric energy storage equipment or electric energy storage system, or fuel-flexible linear generator electric generating system constructed subsequent to the effective date of this Resolution;
2. That this Resolution shall apply to all properties located within the jurisdiction of the North Rose-Wolcott Central School District;
3. That the Superintendent of Schools or the Superintendent's designee is hereby directed to file a copy of this Resolution with the Commissioner of the New York State Department of Taxation and Finance, the President of the New York State Energy Research and Development Authority, and the appropriate local tax assessor(s) as required by law; and
4. That the Superintendent of Schools or the Superintendent's designee is further authorized to take all actions necessary to implement this resolution; and

**BE IT FURTHER RESOLVED**, that this resolution takes effect immediately upon its adoption.

The Motion having been duly seconded by Casie DeWispelaere, it was adopted and the following votes were cast:

Lucinda Collier	Voting	<u>x</u> yes	no
Tina Reed	Voting	<u>x</u> yes	no
John Boogaard	Voting	<u>absent</u>	
Casie DeWispelaere	Voting	<u>x</u> yes	no
Linda Eygnor	Voting	<u>absent</u>	
Lesley Haffner	Voting	<u>x</u> yes	no
Travis Kerr	Voting	<u>x</u> yes	no

A motion for approval of Item #2 is made by Lesley Haffner and seconded by Tina Reed with the motion approved 5-0.

2. Authorizing Emergency Repairs to the Existing Transportation Building

**RESOLUTION OF THE NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT, WAYNE COUNTY, NEW YORK, ADOPTED DECEMBER 11, 2025, AUTHORIZING REPAIRS TO THE EXISTING TRANSPORTATION BUILDING AND DECLARING THE COSTS OF SUCH REPAIRS TO BE EMERGENCY ORDINARY CONTINGENT EXPENSES.**

## RECITAL

**WHEREAS**, on October 19, 2025 a wind storm caused significant damage to the roof on the District's existing transportation building located at 10456 Salter Road in North Rose, New York; and

**WHEREAS**, engaged Elmer W. Davis, a commercial roofing contractor ("Davis") to assess the damage to such roof and propose a scope of work to remedy the situation; 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**, the District has been advised by Davis that proper repair of the damaged roof should include removal of all temporary weight, gravel, insulation, membrane, membrane flashings and sheet metal flashings from roof surface, installation of new 2" x 6" pressure treated wood blocking at low perimeter edges, attaching 2-layer 2.6" isocyanurate insulation over metal deck on center roof section, attaching 1-layer 3" isocyanurate at upper & lower ballast roof sections, bead attaching ½" secure rock over insulation board, installation of .060 fully adhered EPDM roof system, adhering EPDM onto vertical surfaces, flashing HVAC curbing pipes and drains, and fabrication of secure edge metal detail at perimeter edges, as more particularly described in Exhibit "A" attached hereto (collectively, the "Project"); and

**WHEREAS**, the District has been further advised by Davis that (a) the roof damage requires the District to undertake the Project to protect the health, welfare and safety of the students and staff assigned thereto, and (b) action is immediately necessary for the protection of the health and safety of the students and staff of the District; and

**WHEREAS**, the Project does not contemplate the expansion of such facilities, either individually or collectively, by 10,000 square feet of gross floor area or more; and

**WHEREAS**, the District's administration has reviewed the Project's scope of work and has advised the Board of Education that the Project is properly classified as a Type II Action under the Regulations; and

NOW, THEREFORE BE IT RESOLVED, ON DECEMBER 11, 2025, BY THE BOARD OF EDUCATION OF THE DISTRICT, AS FOLLOWS:

**Section 1.** The District, having reviewed the scope of the Project, hereby determines that such action constitutes a "Type II Action" under subsections (2), (10) and (42) of Section 617.5(c) of the Regulations and is not subject to review under SEQRA.

**Section 2.** The District determines that the Project constitutes a legal obligation of the District and is necessary to assure the health and safety of the students and staff of the District. The District is hereby authorized to undertake the Project.

**Section 3.** The Board of Education hereby grants its approval of the Project and authorizes the expenditure of an amount therefore, including preliminary costs and costs incidental thereto, not to exceed the estimated maximum cost of \$180,000, and said amount is hereby appropriated therefore.

**Section 4.** The Project constitutes emergency repairs and the cost of the Project is deemed an emergency ordinary contingent expense of the District. Funds shall be transferred from the District's General Fund to the Capital Fund and all costs related to the Project will be paid out of the Capital Fund.

**Section 5.** 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 Project. The reasonably expected source of funds to be used to initially pay for the Project shall be from the District's Capital Fund as discussed above. It is intended that the District shall then reimburse expenditures from the Capital 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.

**Section 6.** The Superintendent, or his designee, is hereby authorized to take the necessary legal steps to undertake the Project and is further authorized to execute and deliver any documents and to take such other action as may be necessary and proper to carry out the intent and provisions hereof.

**Section 7.** This Resolution shall take effect immediately.

The adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Lucinda Collier	Voting	<u>x</u> yes	<u>      </u> no
Tina Reed	Voting	<u>x</u> yes	<u>      </u> no
John Boogaard	Voting	<u>absent</u>	
Casie DeWispelaere	Voting	<u>x</u> yes	<u>      </u> no
Linda Eygnor	Voting	<u>absent</u>	
Lesley Haffner	Voting	<u>x</u> yes	<u>      </u> no
Travis Kerr	Voting	<u>x</u> yes	<u>      </u> no

**Board Member Requests/Comments/Discussion:**

- ❖ Transportation Request from November 2025
  - Mr. Pullen provided information regarding the total number of parental placed students, the schools that they attend and the legal requirements for transporting students.
  - The request to transport the students to the Finger Lakes Christian School was denied by the Board of Education.
- ❖ Please support the Capital Improvement Project vote on December 17, 2025.

**Good News:**

**Informational Items:**

- Claims Auditor Reports

Adjournment:

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Travis Kerr and seconded by Lesley Haffner with motion approved 5-0.

Time adjourned: 6:22p.m.

---

Tina St. John, Clerk of the Board of Education

NORTH ROSE-WOLCOTT CENTRAL SCHOOL  
DECEMBER 17, 2025  
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, 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 17, 2025.

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 8:32 PM

TALLY SHEET

North Rose-Wolcott CSD  
Special School District Meeting of the Voters  
Date: December 17, 2025

	TOTALS		
	YES	NO	
Proposition	170	160	

# **NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**

## **TREASURER'S REPORT**

**FOR THE MONTH ENDING JULY 31, 2025**

- 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
  - c) Miscellaneous Special Revenue Fund
  - d) Special Aid Fund
  - e) Capital Fund
  - f) Trust Custodial Fund
  - g) Debt Service Fund

Submitted by:

  
Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
CASH SUMMARY  
FOR THE PERIOD ENDING JULY 31, 2025**

<b>CASH</b>	<b>GENERAL</b>	<b>SCHOOL</b>	<b>MISC SPECIAL</b>	<b>SPECIAL AID</b>	<b>CAPITAL</b>	<b>TRUST</b>	<b>DEBT SERVICE</b>	<b>DISTRICT</b>
	<b>FUND</b>	<b>LUNCH FUND</b>	<b>REVENUE FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>CUSTODIAL FUND</b>	<b>FUND</b>	<b>TOTALS</b>
Checking / Savings	\$ 2,327,207.01	\$ 670,986.96	\$ 11,029.14	\$ 177,779.23	\$ 57,945.69	\$ 195,612.26	\$ 1,708,217.39	\$ 5,148,777.68
Money Market	207,888.85	-	-	-	-	-	-	207,888.85
LIQUID Investments \ NYCLASS	13,669,927.69	-	68,943.55	-	3,215,883.09	-	-	16,954,754.33
<b>Fund Totals</b>	<b>\$ 16,205,023.55</b>	<b>\$ 670,986.96</b>	<b>\$ 79,972.69</b>	<b>\$ 177,779.23</b>	<b>\$ 3,273,828.78</b>	<b>\$ 195,612.26</b>	<b>\$ 1,708,217.39</b>	<b>\$ 22,311,420.86</b>
<b><u>RESERVE FUNDS</u></b>								
Workers' Compensation Reserve	\$ 172,277.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,277.43
Unemployment Insurance Reserve	35,529.63	-	-	-	-	-	-	35,529.63
ERS Retirement Contribution Reserve	1,830,313.70	-	-	-	-	-	-	1,830,313.70
Retirement Contribution Reserve - TRS Subfund	812,419.93	-	-	-	-	-	-	812,419.93
Liability Reserve	842,523.28	-	-	-	-	-	-	842,523.28
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	297,731.65	-	-	-	-	-	-	297,731.65
Capital Bus Reserve - 2023	2,573,787.77	-	-	-	-	-	-	2,573,787.77
Capital Building Reserve - 2022	8,026,377.42	-	-	-	-	-	-	8,026,377.42
Repair Reserve	290,969.35	-	-	-	-	-	-	290,969.35
Debt Service Reserve	-	-	-	-	-	-	\$ 1,708,217.39	\$ 1,708,217.39
<b>Reserve Fund Totals</b>	<b>\$ 14,924,793.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,708,217.39</b>	<b>\$ 16,633,011.09</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**  
**ANALYSIS OF CHANGE IN CASH**  
**FOR THE PERIOD ENDING JULY 31, 2025**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
<b>Cash Balances - Beginning of Month</b>	<b>\$ 17,668,300.09</b>	<b>\$ 515,438.18</b>	<b>\$ 77,726.78</b>	<b>\$ 28,971.09</b>	<b>\$ 3,292,299.72</b>	<b>\$ 195,612.26</b>	<b>\$ 1,707,347.79</b>	<b>23,485,695.91</b>
<u>Add: Cash Receipts</u>								
Interest Earnings	50,017.92	-	245.91	-	11,286.82	-	869.60	62,420.25
Taxes / Penalties / PILOTS/STAR Aid	-	-	-	-	-	-	-	-
State Aid	-	-	-	-	-	-	-	-
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	-	-	-	-	-	-	-	-
BOCES Stipends for Sub Reimb	-	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	1,348.08	-	-	-	-	-	1,348.08
Online Prepayments	-	-	-	-	-	-	-	-
Grant Aid	-	-	-	319,570.59	-	-	-	319,570.59
School Lunch Aid / Meal Claims	-	183,363.00	-	-	-	-	-	183,363.00
Memorial Awards / Scholarships	-	-	2,000.00	-	-	-	-	2,000.00
Miscellaneous Receipts	3,585.10	-	-	-	-	-	-	3,585.10
<b>Total Cash Receipts</b>	<b>\$ 53,603.02</b>	<b>\$ 184,711.08</b>	<b>\$ 2,245.91</b>	<b>\$ 319,570.59</b>	<b>\$ 11,286.82</b>	<b>\$ -</b>	<b>\$ 869.60</b>	<b>\$ 572,287.02</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	336,075.55	7,568.74	-	110,437.80	-	-	-	454,082.09
Check Disbursements (net Retiree Health Ins)	817,426.59	18,819.35	-	60,324.65	29,757.76	-	-	926,328.35
Debt Service Payments	366,151.63	-	-	-	-	-	-	366,151.63
<b>Total Cash Disbursements</b>	<b>\$ 1,519,653.77</b>	<b>\$ 26,388.09</b>	<b>\$ -</b>	<b>\$ 170,762.45</b>	<b>\$ 29,757.76</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,746,562.07</b>
Net Transfers In (Out)	2,774.21	(2,774.21)	-	-	-	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 16,205,023.55</b>	<b>\$ 670,986.96</b>	<b>\$ 79,972.69</b>	<b>\$ 177,779.23</b>	<b>\$ 3,273,828.78</b>	<b>\$ 195,612.26</b>	<b>\$ 1,708,217.39</b>	<b>\$ 22,311,420.86</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	183,749.56	378.80	2,810.00	4,960.50	38,411.81	1,489.75	-	231,800.42
Items in Transit	-	(435.39)	-	(3.00)	-	(13,876.70)	-	(14,315.09)
<b>Bank Statement Balances</b>	<b>\$ 16,388,773.11</b>	<b>\$ 670,930.37</b>	<b>\$ 82,782.69</b>	<b>\$ 182,736.73</b>	<b>\$ 3,312,240.59</b>	<b>\$ 183,225.31</b>	<b>\$ 1,708,217.39</b>	<b>\$ 22,528,906.19</b>

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 07/31/2025

Fiscal Year: 2026

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	11,534,500.00	0.00	11,534,500.00	0.00	11,534,500.00	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	0.00	16,006.00	
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	0.00	20,000.00	
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	270.00	2,730.00	
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	0.00	2,500.00	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	815.00		65.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	300.00	1,700.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2401.000		Interest & Earnings	300,000.00	0.00	300,000.00	50,017.92	249,982.08	
2701.000		BOCES Svcs Aprve for Aid-R	295,000.00	0.00	295,000.00	0.00	295,000.00	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	99.00	4,901.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	709.76		709.76
2770.000		Other Unclassified Rev.(S	30,000.00	0.00	30,000.00	331.96	29,668.04	
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	0.00	15,192,084.00	0.00	15,192,084.00	
3101.010		Basic Formula Aid-Excess	2,900,000.00	0.00	2,900,000.00	0.00	2,900,000.00	
3102.000		Lottery Aid (Sect 3609a E	1,723,800.00	0.00	1,723,800.00	0.00	1,723,800.00	
3102.010		Lottery Grant	676,750.00	0.00	676,750.00	0.00	676,750.00	
3102.020		Mobile Sports Wagering	543,650.00	0.00	543,650.00	0.00	543,650.00	
3102.COG		Commercial Gaming Grant	75,000.00	0.00	75,000.00	0.00	75,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,706,293.00	0.00	1,706,293.00	0.00	1,706,293.00	
3260.000		Textbook Aid (Incl Txtbk/	62,794.00	0.00	62,794.00	0.00	62,794.00	
3262.000		Computer Software Aid	15,684.00	0.00	15,684.00	0.00	15,684.00	
3262.010		Computer Hardware Aid	16,798.00	0.00	16,798.00	0.00	16,798.00	
3263.000		Library A/V Loan Program	6,544.00	0.00	6,544.00	0.00	6,544.00	
3289.000		Other State Aid	221,847.00	0.00	221,847.00	0.00	221,847.00	
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	400,000.00	0.00	400,000.00	0.00	400,000.00	
5999.000		Appropriated Fund Balance	250,000.00	0.00	250,000.00	0.00	250,000.00	
5999.815		Approp. Reserve Unemploym	25,000.00	0.00	25,000.00	0.00	25,000.00	
5999.827		Approp. Reserve -Retirement Co	525,000.00	0.00	525,000.00	0.00	525,000.00	
5999.828		Appropriated Employee Benefit	20,000.00	0.00	20,000.00	0.00	20,000.00	
5999.999		Est. for Carryover Encumbrance	0.00	926,612.52	926,612.52	0.00	926,612.52	

\* 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: 07/31/2025

**Fiscal Year: 2026**

**Fund: A GENERAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			37,150,000.00	926,612.52	38,076,612.52	52,543.64	38,024,843.64	774.76

\* 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: 07/31/2025

**Fiscal Year: 2026**

**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	1,000.00	0.00	1,000.00	0.00	1,000.00	
1445.000		Other Cafeteria Sales	50,000.00	0.00	50,000.00	22.50	49,977.50	
2770.000		Misc Rev Local Sources (S)	2,000.00	0.00	2,000.00	0.00	2,000.00	
2770.010		Vending Machine Sales	40,000.00	0.00	40,000.00	551.00	39,449.00	
3190.010		State Reimburse-Brk	65,000.00	0.00	65,000.00	0.00	65,000.00	
3190.020		State Reimburse-Lnch	110,000.00	0.00	110,000.00	0.00	110,000.00	
3190.060		Sum Food Sv Prog for Chi	1,000.00	0.00	1,000.00	495.00	505.00	
4190.010		Fed Reimbursement-Brk	250,000.00	0.00	250,000.00	0.00	250,000.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	0.00	460,950.00	0.00	460,950.00	
4190.030		Fed Reimb-Surplus Food	50,000.00	0.00	50,000.00	0.00	50,000.00	
4190.03D		Fed Reim Surplus Food DOD	18,000.00	0.00	18,000.00	0.00	18,000.00	
4190.040		Fed Reimbursement (Snack)	5,000.00	0.00	5,000.00	0.00	5,000.00	
4192.000		Sum Food Sv Prog for Chi	30,000.00	0.00	30,000.00	18,356.00	11,644.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>1,082,950.00</b>	<b>0.00</b>	<b>1,082,950.00</b>	<b>19,424.50</b>	<b>1,063,525.50</b>	<b>0.00</b>

\* 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: 07/31/2025

**Fiscal Year: 2026**

**Fund: CM MISC SPECIAL REVENUE FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	245.91		245.91
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	2,000.00		2,000.00
<b>Total MISC SPECIAL REVENUE FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,245.91</b>	<b>0.00</b>	<b>2,245.91</b>

\* 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: 07/31/2025

**Fiscal Year: 2026**

**Fund: F SPECIAL AID FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
OM3-3289.002	OM3	Other State Aid	0.00	0.00	0.00	157,450.00		157,450.00
H26-3289.018	H26	Other State Aid	323,000.00	0.00	323,000.00	0.00	323,000.00	
H26-5031.018	H26	Interfund Transfers	80,000.00	0.00	80,000.00	0.00	80,000.00	
<b>Total SPECIAL AID FUND</b>			<b>403,000.00</b>	<b>0.00</b>	<b>403,000.00</b>	<b>157,450.00</b>	<b>403,000.00</b>	<b>157,450.00</b>

\* 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: 07/31/2025

**Fiscal Year: 2026**

**Fund: H CAPITAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
CAP-5731.000	CAP	Bond Anticip.Notes Redmd Appro	0.00	0.00	0.00	468,303.00		468,303.00
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>468,303.00</b>	<b>0.00</b>	<b>468,303.00</b>

\* 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: 07/31/2025

Fiscal Year: 2026

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	12,156.42		12,156.42
Total DEBT SERVICE			0.00	0.00	0.00	12,156.42	0.00	12,156.42

## Selection Criteria

Criteria Name: Last Run

As Of Date: 07/31/2025

Suppress revenue accounts with no activity

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Code

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: 07/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>1 GENERAL SUPPORT</b>							
<b>10 Board of Education</b>							
1010 Board Of Education		45,750.00	109.69	45,859.69	22.50	2,587.19	43,250.00
1040 District Clerk		8,700.00	0.00	8,700.00	613.66	6,750.34	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	0.00	1,750.00	3,625.00
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>636.16</b>	<b>11,087.53</b>	<b>48,211.00</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	27,116.07	295,053.37	31,555.56
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>27,116.07</b>	<b>295,053.37</b>	<b>31,555.56</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	29,839.55	285,047.61	300,297.97
1320 Auditing		29,600.00	0.00	29,600.00	0.00	7,125.00	22,475.00
1325 Treasurer		600.00	0.00	600.00	30.00	0.00	570.00
1330 Tax Collector		17,575.00	500.00	18,075.00	2,507.08	19,217.92	-3,650.00
1345 Purchasing		66,975.00	0.00	66,975.00	4,216.92	49,341.08	13,417.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>36,593.55</b>	<b>360,731.61</b>	<b>333,109.97</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	0.00	113,723.68	31,500.00
1430 Personnel		103,825.00	3,980.99	107,805.99	6,703.76	71,566.19	29,536.04
1480 Public Information and Services		124,950.00	0.00	124,950.00	5,341.24	63,433.34	56,175.42
<b>Subtotal of 14 Staff</b>		<b>345,275.00</b>	<b>32,704.67</b>	<b>377,979.67</b>	<b>12,045.00</b>	<b>248,723.21</b>	<b>117,211.46</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	82,497.04	1,755,192.98	534,671.26
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	7,298.41	87,093.72	210,398.00
1670 Central Printing & Mailing		25,275.00	4,933.01	30,208.01	-5,057.86	4,933.01	30,332.86
1680 Central Data Processing		356,025.00	5,658.28	361,683.28	-33,557.99	5,658.28	389,582.99
<b>Subtotal of 16 Central Services</b>		<b>2,707,975.00</b>	<b>361,067.70</b>	<b>3,069,042.70</b>	<b>51,179.60</b>	<b>1,852,877.99</b>	<b>1,164,985.11</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	5,461.00	65,677.95	109,861.05
1920 School Association Dues		11,950.00	0.00	11,950.00	0.00	10,000.00	1,950.00
1950 Assessments on School Property		23,700.00	0.00	23,700.00	0.00	0.00	23,700.00
1964 Refund on Real Property Taxes		1,075.00	0.00	1,075.00	0.00	0.00	1,075.00
1981 BOCES Administrative Costs		242,575.00	1.72	242,576.72	0.00	1.72	242,575.00
<b>Subtotal of 19 Special Items (Contractual Expense)</b>		<b>460,300.00</b>	<b>1.72</b>	<b>460,301.72</b>	<b>5,461.00</b>	<b>75,679.67</b>	<b>379,161.05</b>
<b>Subtotal of 1 GENERAL SUPPORT</b>		<b>4,645,100.00</b>	<b>406,318.91</b>	<b>5,051,418.91</b>	<b>133,031.38</b>	<b>2,844,153.38</b>	<b>2,074,234.15</b>
<b>2 INSTRUCTION</b>							
<b>20 Administration and Improvement</b>							
2010 Curriculum Devel and Suprvsn		266,075.00	1,007.21	267,082.21	23,907.81	192,182.68	50,991.72
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	64,918.38	938,477.75	-126,973.48

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2070 Inservice Training-Instruction		161,200.00	100.00	161,300.00	-1,538.00	100.00	162,738.00
<b>Subtotal of 20 Administration and Improvement</b>		<b>1,303,475.00</b>	<b>1,329.86</b>	<b>1,304,804.86</b>	<b>87,288.19</b>	<b>1,130,760.43</b>	<b>86,756.24</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	78,410.74	7,461,685.74	-33,520.20	5,187,985.40	2,307,220.54
2250 Prg For Sdnts w/Disabil-Med Elgble		5,868,025.00	367,666.83	6,235,691.83	10,437.74	1,891,800.84	4,333,453.25
2280 Occupational Education(Grades 9-12)		917,825.00	0.00	917,825.00	56,070.00	0.00	861,755.00
2330 Teaching-Special Schools		205,200.00	0.00	205,200.00	1,945.45	0.00	203,254.55
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>446,077.57</b>	<b>14,820,402.57</b>	<b>34,932.99</b>	<b>7,079,786.24</b>	<b>7,705,683.34</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	3,825.94	266,925.94	0.00	219,335.76	47,590.18
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	11,385.09	124,059.43	971,131.21
<b>Subtotal of 26 Instructional Media</b>		<b>1,343,875.00</b>	<b>29,626.67</b>	<b>1,373,501.67</b>	<b>11,385.09</b>	<b>343,395.19</b>	<b>1,018,721.39</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	14,320.28	353,130.17	85,643.41
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	0.00	166,672.18	78,844.06
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	2,464.37	231,777.63	51,458.00
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	0.00	113,390.00	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	0.00	0.00	103,850.00
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	13,716.58	154,796.74	389,008.68
<b>Subtotal of 28 Pupil Services</b>		<b>1,749,975.00</b>	<b>16,732.10</b>	<b>1,766,707.10</b>	<b>30,501.23</b>	<b>1,019,766.72</b>	<b>716,439.15</b>
<b>Subtotal of 2 INSTRUCTION</b>		<b>18,771,650.00</b>	<b>493,766.20</b>	<b>19,265,416.20</b>	<b>164,107.50</b>	<b>9,573,708.58</b>	<b>9,527,600.12</b>
<b>5 PUPIL TRANSPORTATION</b>							
<b>55 Pupil Transportation</b>							
5510 District Transportation Services		1,907,100.00	17,602.41	1,924,702.41	30,316.14	533,234.65	1,361,151.62
5530 Garage Building		67,525.00	0.00	67,525.00	130.70	26,812.25	40,582.05
5581 Transportation from Boces		13,075.00	0.00	13,075.00	0.00	0.00	13,075.00
<b>Subtotal of 55 Pupil Transportation</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>30,446.84</b>	<b>560,046.90</b>	<b>1,414,808.67</b>
<b>Subtotal of 5 PUPIL TRANSPORTATION</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>30,446.84</b>	<b>560,046.90</b>	<b>1,414,808.67</b>
<b>7 COMMUNITY SERVICES</b>							
<b>7 Community Services</b>							
7310 Youth Program		140,000.00	6,549.00	146,549.00	0.00	13,098.00	133,451.00
<b>Subtotal of 7 Community Services</b>		<b>140,000.00</b>	<b>6,549.00</b>	<b>146,549.00</b>	<b>0.00</b>	<b>13,098.00</b>	<b>133,451.00</b>
<b>8 Other Community Services</b>							
8060 Civic Activities		86,425.00	2,376.00	88,801.00	1,087.68	2,404.97	85,308.35
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>1,087.68</b>	<b>2,404.97</b>	<b>85,308.35</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>1,087.68</b>	<b>15,502.97</b>	<b>218,759.35</b>
<b>9 UNDISTRIBUTED</b>							
<b>90 Employee Benefits</b>							
9010 State Retirement		630,000.00	0.00	630,000.00	29,520.92	317,459.17	283,019.91

## North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9020 Teachers' Retirement		1,159,000.00	0.00	1,159,000.00	12,966.54	863,753.76	282,279.70
9030 Social Security		1,070,000.00	0.00	1,070,000.00	22,157.01	810,578.65	237,264.34
9040 Workers' Compensation		160,000.00	0.00	160,000.00	63,555.00	69,330.00	27,115.00
9045 Life Insurance		4,100.00	0.00	4,100.00	200.00	2,200.00	1,700.00
9050 Unemployment Insurance		22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
9060 Hospital, Medical, Dental Insurance		5,491,000.00	0.00	5,491,000.00	603,969.83	5,117,497.27	-230,467.10
9089 Other (specify)		70,325.00	0.00	70,325.00	0.00	0.00	70,325.00
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>732,369.30</b>	<b>7,180,818.85</b>	<b>693,236.85</b>
<b>97 Debt Service</b>							
9711 Serial Bonds-School Construction		2,266,500.00	0.00	2,266,500.00	0.00	0.00	2,266,500.00
9731 Bond Antic Notes-School Construction		466,200.00	0.00	466,200.00	366,151.63	0.00	100,048.37
<b>Subtotal of 97 Debt Service</b>		<b>2,732,700.00</b>	<b>0.00</b>	<b>2,732,700.00</b>	<b>366,151.63</b>	<b>0.00</b>	<b>2,366,548.37</b>
<b>99 Interfund Transfers</b>							
9901 Transfer to Other Funds		80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
9950 Transfer to Capital Fund		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
<b>Subtotal of 99 Interfund Transfers</b>		<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,000.00</b>
<b>Subtotal of 9 UNDISTRIBUTED</b>		<b>11,519,125.00</b>	<b>0.00</b>	<b>11,519,125.00</b>	<b>1,098,520.93</b>	<b>7,180,818.85</b>	<b>3,239,785.22</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>1,427,194.33</b>	<b>20,174,230.68</b>	<b>16,475,187.51</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		365,700.00	0.00	365,700.00	6,996.76	68,370.50	290,332.74
200 Equipment		50,000.00	19,720.03	69,720.03	0.00	20,688.03	49,032.00
400 Contractual SFSP		16,000.00	0.00	16,000.00	3,411.07	10,029.60	2,559.33
414 Food		440,000.00	10,886.35	450,886.35	1,804.66	452,381.69	-3,300.00
419 Net Cost of Food Used		68,000.00	0.00	68,000.00	0.00	0.00	68,000.00
450 Materials & Supplies SFSP		27,500.00	771.90	28,271.90	10.80	13,110.82	15,150.28
800 Employee Benefits		113,000.00	0.00	113,000.00	4,118.92	14,050.14	94,830.94
802 ERS		750.00	0.00	750.00	100.79	0.00	649.21
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<b>Total SCHOOL LUNCH FUND</b>		<b>1,082,950.00</b>	<b>31,378.28</b>	<b>1,114,328.28</b>	<b>16,443.00</b>	<b>578,630.78</b>	<b>519,254.50</b>

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
C26 4 Year Old UPK Grant		0.00	0.00	0.00	892.80	227,517.59	-228,410.39
D26 SUFPK Expansion 4Y		0.00	0.00	0.00	0.00	26,415.70	-26,415.70
DJ1 Stop School Violence - DO		28,486.19	288,651.63	317,137.82	21,212.68	86,353.32	209,571.82
DOJ Stop School Violence - DO		289,151.63	-288,651.63	500.00	0.00	0.00	500.00
E25 McKinney-Vento Grant		20,755.26	21,790.44	42,545.70	1,057.41	22,405.89	19,082.40
EPC Project EPIC - Midwest PB		37,488.54	0.00	37,488.54	0.00	0.00	37,488.54
ES3 Ext Sch Day - Sodus		0.00	0.00	0.00	7,129.65	0.00	-7,129.65
H26 July/Aug Summer School		403,000.00	0.00	403,000.00	22,033.95	0.00	380,966.05
I26 Section 611		0.00	0.00	0.00	13,999.82	153,997.73	-167,997.55
M25 Title IV 2023-24		3,935.94	0.00	3,935.94	0.00	0.00	3,935.94
MH3 Mental Hlth Awareness Tra		82,060.87	30,600.00	112,660.87	2,917.05	33,517.06	76,226.76
N25 Title I A&D Improv		28,123.48	0.00	28,123.48	0.00	347,181.62	-319,058.14
O25 Title IIA, Teach/Pr		1,837.79	0.00	1,837.79	0.00	35,636.76	-33,798.97
OM3 Office of Mental Health		0.00	0.00	0.00	8,196.04	63,372.07	-71,568.11
SC1 Stronger Connections		557,623.20	0.00	557,623.20	38,233.37	83,239.34	436,150.49
SI5 Title I, School Impr		8,324.73	0.00	8,324.73	0.00	0.00	8,324.73
SV3 School Violence Preventio		3,537.88	0.00	3,537.88	0.00	0.00	3,537.88
SV4 School Violence Preventio		0.00	0.00	0.00	0.00	74,362.31	-74,362.31
W25 Title IIIA		3,820.61	0.00	3,820.61	0.00	0.00	3,820.61
<b>Total SPECIAL AID FUND</b>		<b>1,468,146.12</b>	<b>52,390.44</b>	<b>1,520,536.56</b>	<b>115,672.77</b>	<b>1,153,999.39</b>	<b>250,864.40</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>BUS CAPITAL BUS</b>							
2025 2024-25		0.00	121,706.83	121,706.83	0.00	121,706.83	0.00
<b>Subtotal of BUS CAPITAL BUS</b>		<b>0.00</b>	<b>121,706.83</b>	<b>121,706.83</b>	<b>0.00</b>	<b>121,706.83</b>	<b>0.00</b>
<b>CAP CAPITAL PHASE</b>							
CO24 2023-24 Cap Outlay		0.00	3,232.54	3,232.54	0.00	3,232.54	0.00
PR21 Capital Project Vote 12-16-21 \$11,100.00		0.00	35,599.58	35,599.58	0.00	35,599.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	432.65	1,636,964.41	-809,429.47
<b>Subtotal of CAP CAPITAL PHASE</b>		<b>0.00</b>	<b>866,799.71</b>	<b>866,799.71</b>	<b>432.65</b>	<b>1,675,796.53</b>	<b>-809,429.47</b>
<b>Total CAPITAL FUND</b>		<b>0.00</b>	<b>988,506.54</b>	<b>988,506.54</b>	<b>432.65</b>	<b>1,797,503.36</b>	<b>-809,429.47</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 07/31/2025

Fiscal Year: 2026

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9731600	Principal	0.00	0.00	0.00	465,000.00	0.00	-465,000.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>465,000.00</b>	<b>0.00</b>	<b>-465,000.00</b>

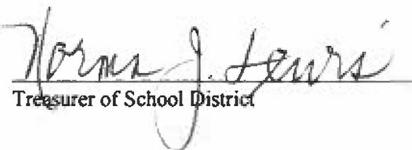
# **NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**

## **TREASURER'S REPORT**

**FOR THE MONTH ENDING AUGUST 31, 2025**

- 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
  - c) Miscellaneous Special Revenue Fund
  - d) Special Aid Fund
  - e) Capital Fund
  - f) Trust Custodial Fund
  - g) Debt Service Fund

Submitted by:

  
Norm J. Lewis  
Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
CASH SUMMARY  
FOR THE PERIOD ENDING AUGUST 31, 2025**

<b>CASH</b>	<b>GENERAL</b>	<b>SCHOOL</b>	<b>MISC SPECIAL</b>	<b>SPECIAL AID</b>	<b>CAPITAL</b>	<b>TRUST</b>	<b>DEBT SERVICE</b>	<b>DISTRICT</b>
	<b>FUND</b>	<b>LUNCH FUND</b>	<b>REVENUE FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>CUSTODIAL FUND</b>	<b>FUND</b>	<b>TOTALS</b>
Checking / Savings	\$ 2,119,428.69	\$ 655,363.41	\$ 11,033.89	\$ 61,507.90	\$ 60,766.42	\$ 195,612.26	\$ 1,709,087.44	\$ 4,812,800.01
Money Market	98,938.96	-	-	-	-	-	-	98,938.96
LIQUID Investments \ NYCLASS	13,118,459.01	-	69,185.99	-	3,077,016.01	-	-	16,264,661.01
<b>Fund Totals</b>	<b>\$ 15,336,826.66</b>	<b>\$ 655,363.41</b>	<b>\$ 80,219.88</b>	<b>\$ 61,507.90</b>	<b>\$ 3,137,782.43</b>	<b>\$ 195,612.26</b>	<b>\$ 1,709,087.44</b>	<b>\$ 21,176,399.98</b>
<b><u>RESERVE FUNDS</u></b>								
Workers' Compensation Reserve	\$ 172,822.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,822.94
Unemployment Insurance Reserve	35,642.13	-	-	-	-	-	-	35,642.13
ERS Retirement Contribution Reserve	1,836,109.32	-	-	-	-	-	-	1,836,109.32
Retirement Contribution Reserve - TRS Subfund	814,992.44	-	-	-	-	-	-	814,992.44
Liability Reserve	845,191.10	-	-	-	-	-	-	845,191.10
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	298,674.41	-	-	-	-	-	-	298,674.41
Capital Bus Reserve - 2023	2,581,937.58	-	-	-	-	-	-	2,581,937.58
Capital Building Reserve - 2022	8,051,792.66	-	-	-	-	-	-	8,051,792.66
Repair Reserve	291,890.69	-	-	-	-	-	-	291,890.69
Debt Service Reserve	-	-	-	-	-	-	\$ 1,709,087.44	\$ 1,709,087.44
<b>Reserve Fund Totals</b>	<b>\$ 14,971,916.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,709,087.44</b>	<b>\$ 16,681,004.25</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
ANALYSIS OF CHANGE IN CASH  
FOR THE PERIOD ENDING AUGUST 31, 2025**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
<b>Cash Balances - Beginning of Month</b>	<b>\$ 16,205,023.55</b>	<b>\$ 670,986.96</b>	<b>\$ 79,972.69</b>	<b>\$ 177,779.23</b>	<b>\$ 3,273,828.78</b>	<b>\$ 195,612.26</b>	<b>\$ 1,708,217.39</b>	<b>22,311,420.86</b>
<u>Add: Cash Receipts</u>								
Interest Earnings	48,085.00	-	247.19	-	11,141.51	-	870.05	60,343.75
Taxes / Penalties / PILOTS/STAR Aid	-	-	-	-	-	-	-	-
State Aid	390,267.05	-	-	-	-	-	-	390,267.05
Medicaid Claims	52,111.80	-	-	-	-	-	-	52,111.80
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	-	-	-	-	-	-	-	-
BOCES Stipends for Sub Reimb	-	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	-	-	-	-	-	-	-
Online Prepayments	-	513.40	-	-	-	-	-	513.40
Grant Aid	-	-	-	38,876.16	-	-	-	38,876.16
School Lunch Aid / Meal Claims	-	-	-	-	-	-	-	-
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	10,281.33	319.00	-	-	-	-	-	10,600.33
<b>Total Cash Receipts</b>	<b>\$ 500,745.18</b>	<b>\$ 832.40</b>	<b>\$ 247.19</b>	<b>\$ 38,876.16</b>	<b>\$ 11,141.51</b>	<b>\$ -</b>	<b>\$ 870.05</b>	<b>\$ 552,712.49</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	503,741.99	10,767.03	-	128,510.01	-	-	-	643,019.03
Check Disbursements (net Retiree Health Ins)	843,914.29	2,914.71	-	50,697.48	147,187.86	-	-	1,044,714.34
Debt Service Payments	-	-	-	-	-	-	-	-
<b>Total Cash Disbursements</b>	<b>\$ 1,347,656.28</b>	<b>\$ 13,681.74</b>	<b>\$ -</b>	<b>\$ 179,207.49</b>	<b>\$ 147,187.86</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,687,733.37</b>
Net Transfers In (Out)	(21,285.79)	(2,774.21)	-	24,060.00	-	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 15,336,826.66</b>	<b>\$ 655,363.41</b>	<b>\$ 80,219.88</b>	<b>\$ 61,507.90</b>	<b>\$ 3,137,782.43</b>	<b>\$ 195,612.26</b>	<b>\$ 1,709,087.44</b>	<b>\$ 21,176,399.98</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	139,846.33	625.22	2,810.00	23,867.39	102,930.70	1,489.75	-	271,569.39
Items in Transit	(8,553.23)	(703.04)	-	(3.00)	-	(13,876.70)	-	(23,135.97)
<b>Bank Statement Balances</b>	<b>\$ 15,468,119.76</b>	<b>\$ 655,285.59</b>	<b>\$ 83,029.88</b>	<b>\$ 85,372.29</b>	<b>\$ 3,240,713.13</b>	<b>\$ 183,225.31</b>	<b>\$ 1,709,087.44</b>	<b>\$ 21,424,833.40</b>

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 08/31/2025

Fiscal Year: 2026

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	11,534,500.00	0.00	11,534,500.00	0.00	11,534,500.00	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	0.00	16,006.00	
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	0.00	20,000.00	
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	270.00	2,730.00	
1489.011		Other Charges- Swim	2,500.00	0.00	2,500.00	331.50	2,168.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	1,257.00		507.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	570.00	1,430.00	
2308.000		Trans for BOCES	40,000.00	0.00	40,000.00	0.00	40,000.00	
2401.000		Interest & Earnings	300,000.00	0.00	300,000.00	98,102.92	201,897.08	
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	217.50		217.50
2701.000		BOCES Svcs Aprve for Aid-R	295,000.00	0.00	295,000.00	0.00	295,000.00	
2701.001		Refund PY exp-payables	5,000.00	0.00	5,000.00	99.00	4,901.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	710.21		710.21
2770.000		Other Unclassified Rev.(S	30,000.00	0.00	30,000.00	444.06	29,555.94	
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	0.00	15,192,084.00	0.00	15,192,084.00	
3101.010		Basic Formula Aid-Excess	2,900,000.00	0.00	2,900,000.00	0.00	2,900,000.00	
3102.000		Lottery Aid (Sect 3609a E	1,723,800.00	0.00	1,723,800.00	0.00	1,723,800.00	
3102.010		Lottery Grant	676,750.00	0.00	676,750.00	0.00	676,750.00	
3102.020		Mobile Sports Wagering	543,650.00	0.00	543,650.00	0.00	543,650.00	
3102.COG		Commercial Gaming Grant	75,000.00	0.00	75,000.00	0.00	75,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,706,293.00	0.00	1,706,293.00	0.00	1,706,293.00	
3260.000		Textbook Aid (Incl Txtbk/	62,794.00	0.00	62,794.00	0.00	62,794.00	
3262.000		Computer Software Aid	15,684.00	0.00	15,684.00	0.00	15,684.00	
3262.010		Computer Hardware Aid	16,798.00	0.00	16,798.00	0.00	16,798.00	
3263.000		Library A/V Loan Program	6,544.00	0.00	6,544.00	0.00	6,544.00	
3289.000		Other State Aid	221,847.00	0.00	221,847.00	0.00	221,847.00	
3289.010		Other State Aid-Distract Free	0.00	0.00	0.00	5,766.00		5,766.00
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	0.00	100,000.00	52,111.80	47,888.20	
5050.000		Interfund Trans. for Debt	400,000.00	0.00	400,000.00	0.00	400,000.00	
5999.000		Appropriated Fund Balance	250,000.00	0.00	250,000.00	0.00	250,000.00	
5999.815		Approp. Reserve Unemploym	25,000.00	0.00	25,000.00	0.00	25,000.00	
5999.827		Approp. Reserve -Retirement Co	525,000.00	0.00	525,000.00	0.00	525,000.00	
5999.828		Appropriated Employee Benefit	20,000.00	0.00	20,000.00	0.00	20,000.00	
5999.999		Est. for Carryover Encumbrance	0.00	926,612.52	926,612.52	0.00	926,612.52	

\* 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: 08/31/2025

**Fiscal Year: 2026**

**Fund: A GENERAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
Total GENERAL FUND			37,150,000.00	926,612.52	38,076,612.52	159,879.99	37,923,933.24	7,200.71

\* 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: 08/31/2025

**Fiscal Year: 2026**

**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	1,000.00	0.00	1,000.00	0.00	1,000.00	
1445.000		Other Cafeteria Sales	50,000.00	0.00	50,000.00	22.50	49,977.50	
2770.000		Misc Rev Local Sources (S)	2,000.00	0.00	2,000.00	333.67	1,666.33	
2770.010		Vending Machine Sales	40,000.00	0.00	40,000.00	751.21	39,248.79	
3190.010		State Reimburse-Brk	65,000.00	0.00	65,000.00	0.00	65,000.00	
3190.020		State Reimburse-Lnch	110,000.00	0.00	110,000.00	0.00	110,000.00	
3190.060		Sum Food Svgs Prog for Chi	1,000.00	0.00	1,000.00	651.00	349.00	
4190.010		Fed Reimbursement-Brk	250,000.00	0.00	250,000.00	0.00	250,000.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	0.00	460,950.00	0.00	460,950.00	
4190.030		Fed Reimb-Surplus Food	50,000.00	0.00	50,000.00	0.00	50,000.00	
4190.03D		Fed Reim Surplus Food DOD	18,000.00	0.00	18,000.00	0.00	18,000.00	
4190.040		Fed Reimbursement (Snack)	5,000.00	0.00	5,000.00	0.00	5,000.00	
4192.000		Sum Food Svgs Prog for Chi	30,000.00	0.00	30,000.00	24,173.00	5,827.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>1,082,950.00</b>	<b>0.00</b>	<b>1,082,950.00</b>	<b>25,931.38</b>	<b>1,057,018.62</b>	<b>0.00</b>

\* 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: 08/31/2025

Fiscal Year: 2026

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	0.00	493.10		493.10
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	2,000.00		2,000.00
<b>Total MISC SPECIAL REVENUE FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,493.10</b>	<b>0.00</b>	<b>2,493.10</b>

\* 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: 08/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
OM3-3289.002	OM3	Other State Aid	0.00	0.00	0.00	157,450.00		157,450.00
H26-3289.018	H26	Other State Aid	323,000.00	0.00	323,000.00	0.00	323,000.00	
H26-5031.018	H26	Interfund Transfers	80,000.00	0.00	80,000.00	0.00	80,000.00	
<b>Total SPECIAL AID FUND</b>			<b>403,000.00</b>	<b>0.00</b>	<b>403,000.00</b>	<b>157,450.00</b>	<b>403,000.00</b>	<b>157,450.00</b>

\* 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: 08/31/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
CAP-5731.000	CAP	Bond Anticip.Notes Redmd Appro	0.00	0.00	0.00	468,303.00		468,303.00
Total CAPITAL FUND			0.00	0.00	0.00	468,303.00	0.00	468,303.00

\* 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: 08/31/2025

Fiscal Year: 2026

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	24,167.98		24,167.98
Total DEBT SERVICE			0.00	0.00	0.00	24,167.98	0.00	24,167.98

## Selection Criteria

Criteria Name: Last Run

As Of Date: 08/31/2025

Suppress revenue accounts with no activity

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Code

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\* 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: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>1 GENERAL SUPPORT</b>							
<b>10 Board of Education</b>							
1010 Board Of Education		45,750.00	109.69	45,859.69	755.00	2,652.02	42,452.67
1040 District Clerk		8,700.00	0.00	8,700.00	1,227.32	6,136.68	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	0.00	1,776.00	3,599.00
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>1,982.32</b>	<b>10,564.70</b>	<b>47,387.67</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	54,713.19	268,779.88	30,231.93
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>54,713.19</b>	<b>268,779.88</b>	<b>30,231.93</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	53,230.98	263,895.68	298,058.47
1320 Auditing		29,600.00	0.00	29,600.00	0.00	10,125.00	19,475.00
1325 Treasurer		600.00	0.00	600.00	60.00	0.00	540.00
1330 Tax Collector		17,575.00	500.00	18,075.00	5,626.56	21,848.04	-9,399.60
1345 Purchasing		66,975.00	0.00	66,975.00	8,433.84	45,124.16	13,417.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>67,351.38</b>	<b>340,992.88</b>	<b>322,090.87</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	2,439.50	111,284.18	31,500.00
1430 Personnel		103,825.00	3,980.99	107,805.99	14,510.17	71,689.22	21,606.60
1480 Public Information and Services		124,950.00	0.00	124,950.00	12,044.12	58,016.68	54,889.20
<b>Subtotal of 14 Staff</b>		<b>345,275.00</b>	<b>32,704.67</b>	<b>377,979.67</b>	<b>28,993.79</b>	<b>240,990.08</b>	<b>107,995.80</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	270,167.14	1,597,906.33	504,287.81
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	20,317.27	97,498.61	186,974.25
1670 Central Printing & Mailing		25,275.00	4,933.01	30,208.01	-5,057.86	4,933.01	30,332.86
1680 Central Data Processing		356,025.00	5,658.28	361,683.28	-33,557.99	5,658.28	389,582.99
<b>Subtotal of 16 Central Services</b>		<b>2,707,975.00</b>	<b>361,067.70</b>	<b>3,069,042.70</b>	<b>251,868.56</b>	<b>1,705,996.23</b>	<b>1,111,177.91</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	86,075.05	1,637.95	93,287.00
1920 School Association Dues		11,950.00	0.00	11,950.00	2,652.00	10,000.00	-702.00
1950 Assessments on School Property		23,700.00	0.00	23,700.00	0.00	0.00	23,700.00
1964 Refund on Real Property Taxes		1,075.00	0.00	1,075.00	0.00	0.00	1,075.00
1981 BOCES Administrative Costs		242,575.00	1.72	242,576.72	0.00	1.72	242,575.00
<b>Subtotal of 19 Special Items (Contractual Expense)</b>		<b>460,300.00</b>	<b>1.72</b>	<b>460,301.72</b>	<b>88,727.05</b>	<b>11,639.67</b>	<b>359,935.00</b>
<b>Subtotal of 1 GENERAL SUPPORT</b>		<b>4,645,100.00</b>	<b>406,318.91</b>	<b>5,051,418.91</b>	<b>493,636.29</b>	<b>2,578,963.44</b>	<b>1,978,819.18</b>
<b>2 INSTRUCTION</b>							
<b>20 Administration and Improvement</b>							
2010 Curriculum Devel and Suprvsn		266,075.00	1,007.21	267,082.21	69,703.67	186,692.44	10,686.10
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	133,807.52	870,332.55	-127,717.42

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2070 Inservice Training-Instruction		161,200.00	100.00	161,300.00	-1,538.00	4,100.00	158,738.00
<b>Subtotal of 20 Administration and Improvement</b>		<b>1,303,475.00</b>	<b>1,329.86</b>	<b>1,304,804.86</b>	<b>201,973.19</b>	<b>1,061,124.99</b>	<b>41,706.68</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	78,410.74	7,461,685.74	-19,156.96	5,446,430.71	2,034,411.99
2250 Prg For Sdnts w/Disabil-Med Eligible		5,868,025.00	367,666.83	6,235,691.83	12,823.71	2,368,768.17	3,854,099.95
2280 Occupational Education(Grades 9-12)		917,825.00	0.00	917,825.00	56,070.00	0.00	861,755.00
2330 Teaching-Special Schools		205,200.00	0.00	205,200.00	12,878.86	0.00	192,321.14
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>446,077.57</b>	<b>14,820,402.57</b>	<b>62,615.61</b>	<b>7,815,198.88</b>	<b>6,942,588.08</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	3,825.94	266,925.94	0.00	180,959.76	85,966.18
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	34,560.22	119,454.75	952,560.76
<b>Subtotal of 26 Instructional Media</b>		<b>1,343,875.00</b>	<b>29,626.67</b>	<b>1,373,501.67</b>	<b>34,560.22</b>	<b>300,414.51</b>	<b>1,038,526.94</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	21,505.57	299,717.79	131,870.50
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	0.00	215,017.18	30,499.06
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	4,928.74	229,313.26	51,458.00
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	0.00	113,390.00	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	0.00	90,893.00	12,957.00
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	37,041.71	195,692.63	324,787.66
<b>Subtotal of 28 Pupil Services</b>		<b>1,749,975.00</b>	<b>16,732.10</b>	<b>1,766,707.10</b>	<b>63,476.02</b>	<b>1,144,023.86</b>	<b>559,207.22</b>
<b>Subtotal of 2 INSTRUCTION</b>		<b>18,771,650.00</b>	<b>493,766.20</b>	<b>19,265,416.20</b>	<b>362,625.04</b>	<b>10,320,762.24</b>	<b>8,582,028.92</b>
<b>5 PUPIL TRANSPORTATION</b>							
<b>55 Pupil Transportation</b>							
5510 District Transportation Services		1,907,100.00	17,602.41	1,924,702.41	92,399.94	1,390,615.62	441,686.85
5530 Garage Building		67,525.00	0.00	67,525.00	17,418.90	10,563.43	39,542.67
5581 Transportation from Boces		13,075.00	0.00	13,075.00	0.00	0.00	13,075.00
<b>Subtotal of 55 Pupil Transportation</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>109,818.84</b>	<b>1,401,179.05</b>	<b>494,304.52</b>
<b>Subtotal of 5 PUPIL TRANSPORTATION</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>109,818.84</b>	<b>1,401,179.05</b>	<b>494,304.52</b>
<b>7 COMMUNITY SERVICES</b>							
<b>7 Community Services</b>							
7310 Youth Program		140,000.00	6,549.00	146,549.00	0.00	13,098.00	133,451.00
<b>Subtotal of 7 Community Services</b>		<b>140,000.00</b>	<b>6,549.00</b>	<b>146,549.00</b>	<b>0.00</b>	<b>13,098.00</b>	<b>133,451.00</b>
<b>8 Other Community Services</b>							
8060 Civic Activities		86,425.00	2,376.00	88,801.00	4,445.64	2,376.00	81,979.36
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>4,445.64</b>	<b>2,376.00</b>	<b>81,979.36</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>4,445.64</b>	<b>15,474.00</b>	<b>215,430.36</b>
<b>9 UNDISTRIBUTED</b>							
<b>90 Employee Benefits</b>							
9010 State Retirement		630,000.00	0.00	630,000.00	65,953.00	499,418.48	64,628.52

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9020 Teachers' Retirement		1,159,000.00	0.00	1,159,000.00	26,538.64	858,665.51	273,795.85
9030 Social Security		1,070,000.00	0.00	1,070,000.00	45,810.02	921,175.08	103,014.90
9040 Workers' Compensation		160,000.00	0.00	160,000.00	63,555.00	69,330.00	27,115.00
9045 Life Insurance		4,100.00	0.00	4,100.00	400.00	2,000.00	1,700.00
9050 Unemployment Insurance		22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
9060 Hospital, Medical, Dental Insurance		5,491,000.00	0.00	5,491,000.00	943,594.10	4,670,511.71	-123,105.81
9089 Other (specify)		70,325.00	0.00	70,325.00	0.00	0.00	70,325.00
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>1,145,850.76</b>	<b>7,021,100.78</b>	<b>439,473.46</b>
<b>97 Debt Service</b>							
9711 Serial Bonds-School Construction		2,266,500.00	0.00	2,266,500.00	0.00	0.00	2,266,500.00
9731 Bond Antic Notes-School Construction		466,200.00	0.00	466,200.00	366,151.63	0.00	100,048.37
<b>Subtotal of 97 Debt Service</b>		<b>2,732,700.00</b>	<b>0.00</b>	<b>2,732,700.00</b>	<b>366,151.63</b>	<b>0.00</b>	<b>2,366,548.37</b>
<b>99 Interfund Transfers</b>							
9901 Transfer to Other Funds		80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
9950 Transfer to Capital Fund		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
<b>Subtotal of 99 Interfund Transfers</b>		<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,000.00</b>
<b>Subtotal of 9 UNDISTRIBUTED</b>		<b>11,519,125.00</b>	<b>0.00</b>	<b>11,519,125.00</b>	<b>1,512,002.39</b>	<b>7,021,100.78</b>	<b>2,986,021.83</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>2,482,528.20</b>	<b>21,337,479.51</b>	<b>14,256,604.81</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		365,700.00	0.00	365,700.00	16,991.53	314,191.00	34,517.47
200 Equipment		50,000.00	19,720.03	69,720.03	0.00	28,757.98	40,962.05
400 Contractual SFSP		16,000.00	0.00	16,000.00	5,824.67	10,464.60	-289.27
414 Food		440,000.00	10,886.35	450,886.35	1,853.11	464,808.24	-15,775.00
419 Net Cost of Food Used		68,000.00	0.00	68,000.00	0.00	0.00	68,000.00
450 Materials & Supplies SFSP		27,500.00	771.90	28,271.90	244.25	14,469.89	13,557.76
800 Employee Benefits		113,000.00	0.00	113,000.00	8,467.19	59,319.99	45,212.82
802 ERS		750.00	0.00	750.00	588.31	0.00	161.69
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<b>Total SCHOOL LUNCH FUND</b>		<b>1,082,950.00</b>	<b>31,378.28</b>	<b>1,114,328.28</b>	<b>33,969.06</b>	<b>892,011.70</b>	<b>188,347.52</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
C26 4 Year Old UPK Grant		609,588.00	0.00	609,588.00	1,944.67	441,860.71	165,782.62
DJ1 Stop School Violence - DO		28,486.19	288,651.63	317,137.82	67,578.43	37,085.58	212,473.81
DJ2 Stop School Violence - DO		0.00	0.00	0.00	0.00	119,594.10	-119,594.10
DOJ Stop School Violence - DO		289,151.63	-288,651.63	500.00	0.00	0.00	500.00
E25 McKinney-Vento Grant		20,755.26	21,790.44	42,545.70	14,557.85	24,124.65	3,863.20
EPC Project EPIC - Midwest PB		37,488.54	0.00	37,488.54	82.07	0.00	37,406.47
ES3 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	35,542.65	0.00	37,777.35
H26 July/Aug Summer School		403,000.00	0.00	403,000.00	126,019.01	0.00	276,980.99
I26 Section 611		0.00	0.00	0.00	27,999.64	317,835.73	-345,835.37
LT3 Learning Technology Gran		100,000.00	0.00	100,000.00	1,487.49	44,992.02	53,520.49
M25 Title IV 2023-24		3,935.94	0.00	3,935.94	0.00	0.00	3,935.94
M26 Title IV 2025-26		27,524.00	0.00	27,524.00	0.00	0.00	27,524.00
MH3 Mental Hlth Awareness Tra		82,060.87	30,600.00	112,660.87	16,576.33	34,277.01	61,807.53
N25 Title I A&D Improv		28,123.48	0.00	28,123.48	7,362.75	590.54	20,170.19
N26 Title I A&D Improv		337,595.00	0.00	337,595.00	0.00	273,596.76	63,998.24
O25 Title IIA, Teach/Pr		1,837.79	0.00	1,837.79	1,837.79	0.00	0.00
O26 Title IIA, Teach/Pr		37,803.00	0.00	37,803.00	0.00	0.00	37,803.00
OM3 Office of Mental Health		174,947.00	274,790.16	449,737.16	18,191.68	61,787.91	369,757.57
SC1 Stronger Connections		557,623.20	0.00	557,623.20	142,008.70	37,067.91	378,546.59
SC2 Stronger Connections		0.00	0.00	0.00	0.00	50,380.20	-50,380.20
SI5 Title I, School Impr		8,324.73	0.00	8,324.73	5,472.55	0.00	2,852.18
SI6 Title I, School Impr		125,000.00	0.00	125,000.00	0.00	35,172.00	89,828.00
SV3 School Violence Preventio		3,537.88	0.00	3,537.88	0.00	0.00	3,537.88
SV4 School Violence Preventio		350,000.00	0.00	350,000.00	0.00	102,704.80	247,295.20
W25 Title IIIA		3,820.61	0.00	3,820.61	451.38	0.00	3,369.23
W26 Title IIIA		23,834.00	0.00	23,834.00	0.00	0.00	23,834.00
<b>Total SPECIAL AID FUND</b>		<b>3,327,757.12</b>	<b>327,180.60</b>	<b>3,654,937.72</b>	<b>467,112.99</b>	<b>1,581,069.92</b>	<b>1,606,754.81</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 08/31/2025

**Fiscal Year: 2026**

**Fund: H CAPITAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>BUS CAPITAL BUS</b>							
2025 2024-25		0.00	121,706.83	121,706.83	0.00	121,706.83	0.00
<b>Subtotal of BUS CAPITAL BUS</b>		0.00	121,706.83	121,706.83	0.00	121,706.83	0.00
<b>CAP CAPITAL PHASE</b>							
CO24 2023-24 Cap Outlay		0.00	3,232.54	3,232.54	0.00	3,232.54	0.00
PR21 Capital Project Vote 12-16-21 \$11,100.00		0.00	35,599.58	35,599.58	0.00	35,599.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	56,311.17	1,581,085.89	-809,429.47
<b>Subtotal of CAP CAPITAL PHASE</b>		0.00	866,799.71	866,799.71	56,311.17	1,619,918.01	-809,429.47
<b>Total CAPITAL FUND</b>		0.00	988,506.54	988,506.54	56,311.17	1,741,624.84	-809,429.47

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 08/31/2025

Fiscal Year: 2026

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9731600	Principal	0.00	0.00	0.00	465,000.00	0.00	-465,000.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>465,000.00</b>	<b>0.00</b>	<b>-465,000.00</b>

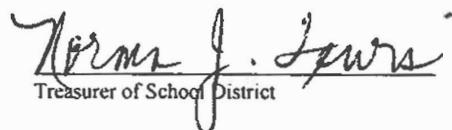
# **NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**

## **TREASURER'S REPORT**

**FOR THE MONTH ENDING SEPTEMBER 30, 2025**

- 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
  - c) Miscellaneous Special Revenue Fund
  - d) Special Aid Fund
  - e) Capital Fund
  - f) Trust Custodial Fund
  - g) Debt Service Fund

Submitted by:

  
Norm J. Lewis  
Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
CASH SUMMARY  
FOR THE PERIOD ENDING SEPTEMBER 30, 2025**

<b>CASH</b>	<b>GENERAL</b>	<b>SCHOOL</b>	<b>MISC SPECIAL</b>	<b>SPECIAL AID</b>	<b>CAPITAL</b>	<b>TRUST</b>	<b>DEBT SERVICE</b>	<b>DISTRICT</b>
	<b>FUND</b>	<b>LUNCH FUND</b>	<b>REVENUE FUND</b>	<b>FUND</b>	<b>FUND</b>	<b>CUSTODIAL FUND</b>	<b>FUND</b>	<b>TOTALS</b>
Checking / Savings	\$ 7,356,267.30	\$ 596,178.25	\$ 11,038.32	\$ 50,990.21	\$ 55,565.10	\$ 195,612.26	\$ 1,709,899.41	\$ 9,975,550.85
Money Market	128,747.10	-	-	-	-	-	\$	128,747.10
LIQUID Investments \ NYCLASS	13,922,413.15	-	69,416.93	-	3,058,028.26	-	\$	17,049,858.34
<b>Fund Totals</b>	<b>\$ 21,407,427.55</b>	<b>\$ 596,178.25</b>	<b>\$ 80,455.25</b>	<b>\$ 50,990.21</b>	<b>\$ 3,113,593.36</b>	<b>\$ 195,612.26</b>	<b>\$ 1,709,899.41</b>	<b>\$ 27,154,156.29</b>
<b>RESERVE FUNDS</b>								
Workers' Compensation Reserve	\$ 173,296.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,296.09
Unemployment Insurance Reserve	35,739.71	-	-	-	-	-	-	35,739.71
ERS Retirement Contribution Reserve	1,841,136.13	-	-	-	-	-	-	1,841,136.13
Retirement Contribution Reserve - TRS Subfund	817,223.69	-	-	-	-	-	-	817,223.69
Liability Reserve	847,032.74	-	-	-	-	-	-	847,032.74
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	299,492.11	-	-	-	-	-	-	299,492.11
Capital Bus Reserve - 2023	2,589,006.29	-	-	-	-	-	-	2,589,006.29
Capital Building Reserve - 2022	8,073,836.48	-	-	-	-	-	-	8,073,836.48
Repair Reserve	292,689.81	-	-	-	-	-	-	292,689.81
Debt Service Reserve	-	-	-	-	-	-	\$ 1,709,899.41	\$ 1,709,899.41
<b>Reserve Fund Totals</b>	<b>\$ 15,012,316.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,709,899.41</b>	<b>\$ 16,722,216.00</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**  
**ANALYSIS OF CHANGE IN CASH**  
**FOR THE PERIOD ENDING SEPTEMBER 30, 2025**

	GENERAL FUND	SCHOOL LUNCH	MISC SPECIAL REVENUE FUND	SPECIAL AID FUND	CAPITAL FUND	TRUST CUSTODIAL FUND	DEBT SERVICE FUND	DISTRICT TOTALS
<b>Cash Balances - Beginning of Month</b>	<b>\$ 15,336,826.66</b>	<b>\$ 655,363.41</b>	<b>\$ 80,219.88</b>	<b>\$ 61,507.90</b>	<b>\$ 3,137,782.43</b>	<b>\$ 195,612.26</b>	<b>\$ 1,709,087.44</b>	<b>21,176,399.98</b>
<u>Add: Cash Receipts</u>								
Interest Earnings	41,809.63	-	235.37	-	10,195.64	-	811.97	53,052.61
Taxes / Penalties / PILOTS/STAR Aid	5,751,334.22	-	-	-	-	-	-	5,751,334.22
State Aid	2,191,655.36	-	-	-	-	-	-	2,191,655.36
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	7,536.54	-	-	-	-	-	-	7,536.54
BOCES Stipends for Sub Reimb	-	-	-	-	-	-	-	-
Gifts and Donations	-	-	-	-	-	-	-	-
Meal Sales / Catering / Vending Machines	-	10,364.31	-	-	-	-	-	10,364.31
Online Prepayments	-	1,215.00	-	-	-	-	-	1,215.00
Grant Aid	38,578.00	-	-	114,226.00	-	-	-	152,804.00
School Lunch Aid / Meal Claims	-	24,824.00	-	-	-	-	-	24,824.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	9,918.75	-	-	-	-	-	-	9,918.75
<b>Total Cash Receipts</b>	<b>\$ 8,040,832.50</b>	<b>\$ 36,403.31</b>	<b>\$ 235.37</b>	<b>\$ 114,226.00</b>	<b>\$ 10,195.64</b>	<b>\$ -</b>	<b>\$ 811.97</b>	<b>\$ 8,202,704.79</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,232,277.01	34,071.42	-	73,460.83	-	-	-	1,339,809.26
Check Disbursements	740,728.81	58,742.84	-	51,282.86	34,384.71	-	-	885,139.22
Debt Service Payments	-	-	-	-	-	-	-	-
<b>Total Cash Disbursements</b>	<b>\$ 1,973,005.82</b>	<b>\$ 92,814.26</b>	<b>\$ -</b>	<b>\$ 124,743.69</b>	<b>\$ 34,384.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,224,948.48</b>
Net Transfers In (Out)	2,774.21	(2,774.21)	-	-	-	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 21,407,427.55</b>	<b>\$ 596,178.25</b>	<b>\$ 80,455.25</b>	<b>\$ 50,990.21</b>	<b>\$ 3,113,593.36</b>	<b>\$ 195,612.26</b>	<b>\$ 1,709,899.41</b>	<b>\$ 27,154,156.29</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	183,535.89	2,938.51	2,635.00	23,617.28	-	1,489.75	-	214,216.43
Items in Transit	(6,085.26)	(2,028.51)	-	-	-	(13,876.70)	-	(21,990.47)
<b>Bank Statement Balances</b>	<b>\$ 21,584,878.18</b>	<b>\$ 597,088.25</b>	<b>\$ 83,090.25</b>	<b>\$ 74,607.49</b>	<b>\$ 3,113,593.36</b>	<b>\$ 183,225.31</b>	<b>\$ 1,709,899.41</b>	<b>\$ 27,346,382.25</b>

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001.000		Real Property Tax Items	11,534,500.00	11,534,500.00	11,273,594.00	11,273,594.00	260,906.00	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	16,006.00	0.00	0.00	16,006.00	
1085.000		STAR Reimbursement	0.00	0.00	856,680.00	856,680.00		856,680.00
1090.000		Int. & Penal. on Real Pro	20,000.00	20,000.00	0.00	0.00	20,000.00	
1120.001		Sales Tax Revenue	440,000.00	440,000.00	0.00	0.00	440,000.00	
1335.000		Oth Student Fee/Charges (	3,000.00	3,000.00	270.00	0.00	2,730.00	
1489.011		Other Charges- Swim	2,500.00	2,500.00	921.50	590.00	1,578.50	
1489.070		Other Charges-Driving Range	750.00	750.00	1,449.00	192.00		699.00
1489.080		Other Charges-Fitness Center M	2,000.00	2,000.00	990.00	420.00	1,010.00	
2308.000		Trans for BOCES	40,000.00	40,000.00	0.00	0.00	40,000.00	
2401.000		Interest & Earnings	300,000.00	300,000.00	139,912.55	41,809.63	160,087.45	
2650.000		Sale Scrap & Excess Material	0.00	0.00	217.50	0.00		217.50
2683.000		Self Insurance Recoveries	0.00	0.00	8,606.56	8,606.56		8,606.56
2701.000		BOCES Svcs Aprve for Aid-R	295,000.00	295,000.00	0.00	0.00	295,000.00	
2701.001		Refund PY exp-payables	5,000.00	5,000.00	99.00	0.00	4,901.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	708.81	-1.40		708.81
2770.000		Other Unclassified Rev.(S	30,000.00	30,000.00	444.06	0.00	29,555.94	
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	15,192,084.00	401,640.10	401,640.10	14,790,443.90	
3101.010		Basic Formula Aid-Excess	2,900,000.00	2,900,000.00	0.00	0.00	2,900,000.00	
3102.000		Lottery Aid (Sect 3609a E	1,723,800.00	1,723,800.00	1,276,519.59	1,276,519.59	447,280.41	
3102.010		Lottery Grant	676,750.00	676,750.00	68,036.01	68,036.01	608,713.99	
3102.020		Mobile Sports Wagering	543,650.00	543,650.00	729,855.76	729,855.76		186,205.76
3102.COG		Commercial Gaming Grant	75,000.00	75,000.00	0.00	0.00	75,000.00	
3103.000		BOCES Aid (Sect 3609a Ed	1,706,293.00	1,706,293.00	0.00	0.00	1,706,293.00	
3260.000		Textbook Aid (Incl Txtbk/	62,794.00	62,794.00	15,690.00	15,690.00	47,104.00	
3262.000		Computer Software Aid	15,684.00	15,684.00	0.00	0.00	15,684.00	
3262.010		Computer Hardware Aid	16,798.00	16,798.00	0.00	0.00	16,798.00	
3263.000		Library A/V Loan Program	6,544.00	6,544.00	0.00	0.00	6,544.00	
3289.000		Other State Aid	221,847.00	221,847.00	0.00	0.00	221,847.00	
3289.010		Other State Aid-Distract Free	0.00	0.00	5,766.00	0.00		5,766.00
4601.000		Medic.Ass't-Sch Age-Sch Y	100,000.00	100,000.00	52,111.80	0.00	47,888.20	
5050.000		Interfund Trans. for Debt	400,000.00	400,000.00	0.00	0.00	400,000.00	
5999.000		Appropriated Fund Balance	250,000.00	250,000.00	0.00	0.00	250,000.00	

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
5999.815		Approp. Reserve Unemploym	25,000.00	25,000.00	0.00	0.00	25,000.00	
5999.827		Approp. Reserve -Retirement Co	525,000.00	525,000.00	0.00	0.00	525,000.00	
5999.828		Appropriated Employee Benefit	20,000.00	20,000.00	0.00	0.00	20,000.00	
5999.999		Est. for Carryover Encumbrance	0.00	926,612.52	0.00	0.00	926,612.52	
<b>Total GENERAL FUND</b>			<b>37,150,000.00</b>	<b>38,076,612.52</b>	<b>14,833,512.24</b>	<b>14,673,632.25</b>	<b>24,301,983.91</b>	<b>1,058,883.63</b>

### Selection Criteria

Criteria Name: Last Run

As Of Date: 09/30/2025

Suppress revenue accounts with no activity

Show Actual revenue in 'As Of' cycle

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Account

Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1440.000		Sale of A Lunch	1,000.00	1,000.00	41.76	41.76	958.24	
1445.000		Other Cafeteria Sales	50,000.00	50,000.00	4,774.55	4,752.05	45,225.45	
2770.000		Misc Rev Local Sources (S)	2,000.00	2,000.00	333.67	0.00	1,666.33	
2770.010		Vending Machine Sales	40,000.00	40,000.00	7,136.41	6,385.20	32,863.59	
3190.010		State Reimburse-Brk	65,000.00	65,000.00	8,155.00	8,155.00	56,845.00	
3190.020		State Reimburse-Lnch	110,000.00	110,000.00	13,955.00	13,955.00	96,045.00	
3190.060		Sum Food Svgs Prog for Chi	1,000.00	1,000.00	651.00	0.00	349.00	
4190.010		Fed Reimbursement-Brk	250,000.00	250,000.00	31,920.00	31,920.00	218,080.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	460,950.00	59,416.00	59,416.00	401,534.00	
4190.030		Fed Reimb-Surplus Food	50,000.00	50,000.00	0.00	0.00	50,000.00	
4190.03D		Fed Reim Surplus Food DOD	18,000.00	18,000.00	0.00	0.00	18,000.00	
4190.040		Fed Reimbursement (Snack)	5,000.00	5,000.00	0.00	0.00	5,000.00	
4192.000		Sum Food Svgs Prog for Chi	30,000.00	30,000.00	24,173.00	0.00	5,827.00	
<b>Total SCHOOL LUNCH FUND</b>			<b>1,082,950.00</b>	<b>1,082,950.00</b>	<b>150,556.39</b>	<b>124,625.01</b>	<b>932,393.61</b>	<b>0.00</b>

### Selection Criteria

Criteria Name: Last Run

As Of Date: 09/30/2025

Suppress revenue accounts with no activity

Show Actual revenue in 'As Of' cycle

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Account

Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: CM MISC SPECIAL REVENUE FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
SCH-2401.000	SCH	Interest and Earnings	0.00	0.00	728.47	235.37		728.47
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	2,000.00	0.00		2,000.00
WEL-2770.000	WEL	Other (Specify)	6,500.00	6,500.00	0.00	0.00	6,500.00	
<b>Total MISC SPECIAL REVENUE FUND</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>2,728.47</b>	<b>235.37</b>	<b>6,500.00</b>	<b>2,728.47</b>

## Selection Criteria

Criteria Name: Last Run  
As Of Date: 09/30/2025

Suppress revenue accounts with no activity  
Show Actual revenue in 'As Of' cycle  
Show special revenue accounts 5997-5999  
Sort by: Fund/Revenue Account  
Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
H26-3289.018	H26	Other State Aid	323,000.00	323,000.00	0.00	0.00	323,000.00	
H26-5031.018	H26	Interfund Transfers	80,000.00	80,000.00	0.00	0.00	80,000.00	
OM3-3289.002	OM3	Other State Aid	0.00	0.00	157,450.00	0.00		157,450.00
SI6-4126.011	SI6	Title 1,Sch Imp Grant	0.00	0.00	25,000.00	25,000.00		25,000.00
<b>Total SPECIAL AID FUND</b>			<b>403,000.00</b>	<b>403,000.00</b>	<b>182,450.00</b>	<b>25,000.00</b>	<b>403,000.00</b>	<b>182,450.00</b>

## Selection Criteria

Criteria Name: Last Run  
 As Of Date: 09/30/2025

Suppress revenue accounts with no activity  
 Show Actual revenue in 'As Of' cycle  
 Show special revenue accounts 5997-5999  
 Sort by: Fund/Revenue Account  
 Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
CAP-5731.000	CAP	Bond Anticip.Notes Redmd Appro	0.00	0.00	468,303.00	0.00		468,303.00
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>468,303.00</b>	<b>0.00</b>	<b>0.00</b>	<b>468,303.00</b>

## Selection Criteria

Criteria Name: Last Run

As Of Date: 09/30/2025

Suppress revenue accounts with no activity

Show Actual revenue in 'As Of' cycle

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Account

Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2401.000		Interest and Earnings	0.00	0.00	35,175.59	11,007.61		35,175.59
<b>Total DEBT SERVICE</b>			0.00	0.00	<b>35,175.59</b>	<b>11,007.61</b>	0.00	<b>35,175.59</b>

## Selection Criteria

Criteria Name: Last Run

As Of Date: 09/30/2025

Suppress revenue accounts with no activity

Show Actual revenue in 'As Of' cycle

Show special revenue accounts 5997-5999

Sort by: Fund/Revenue Account

Printed by Jennifer George

\* 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: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>1 GENERAL SUPPORT</b>							
<b>10 Board of Education</b>							
1010 Board Of Education		45,750.00	109.69	45,859.69	1,056.83	31,273.50	13,529.36
1040 District Clerk		8,700.00	0.00	8,700.00	1,840.98	5,523.02	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	18.82	1,750.00	3,606.18
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>2,916.63</b>	<b>38,546.52</b>	<b>18,471.54</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	83,331.31	241,667.70	28,725.99
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>83,331.31</b>	<b>241,667.70</b>	<b>28,725.99</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	80,989.36	540,282.02	-6,086.25
1320 Auditing		29,600.00	0.00	29,600.00	0.00	10,125.00	19,475.00
1325 Treasurer		600.00	0.00	600.00	120.00	0.00	480.00
1330 Tax Collector		17,575.00	500.00	18,075.00	6,033.64	21,440.96	-9,399.60
1345 Purchasing		66,975.00	0.00	66,975.00	12,650.76	50,183.24	4,141.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>99,793.76</b>	<b>622,031.22</b>	<b>8,610.15</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	14,304.05	102,411.59	28,508.04
1430 Personnel		103,825.00	3,980.99	107,805.99	22,893.18	77,314.79	7,598.02
1480 Public Information and Services		124,950.00	0.00	124,950.00	17,460.78	57,600.02	49,889.20
<b>Subtotal of 14 Staff</b>		<b>345,275.00</b>	<b>32,704.67</b>	<b>377,979.67</b>	<b>54,658.01</b>	<b>237,326.40</b>	<b>85,995.26</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	432,725.32	1,463,147.43	476,488.53
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	50,964.97	86,621.72	167,203.44
1670 Central Printing & Mailing		25,275.00	4,933.01	30,208.01	-5,057.86	20,097.92	15,167.95
1680 Central Data Processing		356,025.00	5,658.28	361,683.28	-33,557.99	318,721.35	76,519.92
<b>Subtotal of 16 Central Services</b>		<b>2,707,975.00</b>	<b>361,067.70</b>	<b>3,069,042.70</b>	<b>445,074.44</b>	<b>1,888,588.42</b>	<b>735,379.84</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	86,787.05	0.00	94,212.95
1920 School Association Dues		11,950.00	0.00	11,950.00	2,652.00	10,000.00	-702.00
1950 Assessments on School Property		23,700.00	0.00	23,700.00	0.00	0.00	23,700.00
1964 Refund on Real Property Taxes		1,075.00	0.00	1,075.00	0.00	0.00	1,075.00
1981 BOCES Administrative Costs		242,575.00	1.72	242,576.72	0.00	206,473.91	36,102.81
<b>Subtotal of 19 Special Items (Contractual Expense)</b>		<b>460,300.00</b>	<b>1.72</b>	<b>460,301.72</b>	<b>89,439.05</b>	<b>216,473.91</b>	<b>154,388.76</b>
<b>Subtotal of 1 GENERAL SUPPORT</b>		<b>4,645,100.00</b>	<b>406,318.91</b>	<b>5,051,418.91</b>	<b>775,213.20</b>	<b>3,244,634.17</b>	<b>1,031,571.54</b>
<b>2 INSTRUCTION</b>							
<b>20 Administration and Improvement</b>							
2010 Curriculum Devel and Suprvsn		266,075.00	1,007.21	267,082.21	115,804.53	165,014.84	-13,737.16
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	201,812.88	816,794.96	-142,185.19

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2070 Inservice Training-Instruction		161,200.00	100.00	161,300.00	-1,538.00	81,845.26	80,992.74
<b>Subtotal of 20 Administration and Improvement</b>		<b>1,303,475.00</b>	<b>1,329.86</b>	<b>1,304,804.86</b>	<b>316,079.41</b>	<b>1,063,655.06</b>	<b>-74,929.61</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	78,410.74	7,461,685.74	550,065.84	5,467,765.26	1,443,854.64
2250 Prg For Sdnts w/Disabil-Med Elgble		5,868,025.00	367,666.83	6,235,691.83	201,539.87	4,253,732.71	1,780,419.25
2280 Occupational Education(Grades 9-12)		917,825.00	0.00	917,825.00	56,070.00	868,650.00	-6,895.00
2330 Teaching-Special Schools		205,200.00	0.00	205,200.00	13,202.30	6,852.00	185,145.70
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>446,077.57</b>	<b>14,820,402.57</b>	<b>820,878.01</b>	<b>10,596,999.97</b>	<b>3,402,524.59</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	3,825.94	266,925.94	23,201.84	211,887.53	31,836.57
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	57,328.93	574,960.22	474,286.58
<b>Subtotal of 26 Instructional Media</b>		<b>1,343,875.00</b>	<b>29,626.67</b>	<b>1,373,501.67</b>	<b>80,530.77</b>	<b>786,847.75</b>	<b>506,123.15</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	47,144.86	289,884.50	116,064.50
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	25,740.14	191,008.94	28,767.16
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	25,961.42	208,280.58	51,458.00
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	10,330.48	103,059.52	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	0.00	101,734.00	2,116.00
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	71,152.39	180,532.85	305,836.76
<b>Subtotal of 28 Pupil Services</b>		<b>1,749,975.00</b>	<b>16,732.10</b>	<b>1,766,707.10</b>	<b>180,329.29</b>	<b>1,074,500.39</b>	<b>511,877.42</b>
<b>Subtotal of 2 INSTRUCTION</b>		<b>18,771,650.00</b>	<b>493,766.20</b>	<b>19,265,416.20</b>	<b>1,397,817.48</b>	<b>13,522,003.17</b>	<b>4,345,595.55</b>
<b>5 PUPIL TRANSPORTATION</b>							
<b>55 Pupil Transportation</b>							
5510 District Transport Svcs-Med Elgble		1,907,100.00	17,602.41	1,924,702.41	249,027.50	1,353,067.88	322,607.03
5530 Garage Building		67,525.00	0.00	67,525.00	18,155.96	9,826.37	39,542.67
5581 Transportation from Boces		13,075.00	0.00	13,075.00	0.00	8,507.56	4,567.44
<b>Subtotal of 55 Pupil Transportation</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>267,183.46</b>	<b>1,371,401.81</b>	<b>366,717.14</b>
<b>Subtotal of 5 PUPIL TRANSPORTATION</b>		<b>1,987,700.00</b>	<b>17,602.41</b>	<b>2,005,302.41</b>	<b>267,183.46</b>	<b>1,371,401.81</b>	<b>366,717.14</b>
<b>7 COMMUNITY SERVICES</b>							
<b>7 Community Services</b>							
7310 Youth Program		140,000.00	6,549.00	146,549.00	6,221.55	0.00	140,327.45
<b>Subtotal of 7 Community Services</b>		<b>140,000.00</b>	<b>6,549.00</b>	<b>146,549.00</b>	<b>6,221.55</b>	<b>0.00</b>	<b>140,327.45</b>
<b>8 Other Community Services</b>							
8060 Civic Activities		86,425.00	2,376.00	88,801.00	9,362.06	2,376.00	77,062.94
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>9,362.06</b>	<b>2,376.00</b>	<b>77,062.94</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>15,583.61</b>	<b>2,376.00</b>	<b>217,390.39</b>
<b>9 UNDISTRIBUTED</b>							
<b>90 Employee Benefits</b>							
9010 State Retirement		630,000.00	0.00	630,000.00	117,630.91	459,420.36	52,948.73

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9020 Teachers' Retirement		1,159,000.00	0.00	1,159,000.00	104,731.56	778,314.26	275,954.18
9030 Social Security		1,070,000.00	0.00	1,070,000.00	131,339.99	854,948.10	83,711.91
9040 Workers' Compensation		160,000.00	0.00	160,000.00	63,555.00	69,330.00	27,115.00
9045 Life Insurance		4,100.00	0.00	4,100.00	600.00	1,800.00	1,700.00
9050 Unemployment Insurance		22,000.00	0.00	22,000.00	0.00	0.00	22,000.00
9060 Hospital, Medical, Dental Insurance		5,491,000.00	0.00	5,491,000.00	1,224,415.43	4,218,336.30	48,248.27
9089 Other (specify)		70,325.00	0.00	70,325.00	0.00	0.00	70,325.00
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>1,642,272.89</b>	<b>6,382,149.02</b>	<b>582,003.09</b>
<b>97 Debt Service</b>							
9711 Serial Bonds-School Construction		2,266,500.00	0.00	2,266,500.00	0.00	0.00	2,266,500.00
9731 Bond Antic Notes-School Construction		466,200.00	0.00	466,200.00	366,151.63	0.00	100,048.37
<b>Subtotal of 97 Debt Service</b>		<b>2,732,700.00</b>	<b>0.00</b>	<b>2,732,700.00</b>	<b>366,151.63</b>	<b>0.00</b>	<b>2,366,548.37</b>
<b>99 Interfund Transfers</b>							
9901 Transfer to Other Funds		80,000.00	0.00	80,000.00	0.00	0.00	80,000.00
9950 Transfer to Capital Fund		100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
<b>Subtotal of 99 Interfund Transfers</b>		<b>180,000.00</b>	<b>0.00</b>	<b>180,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>180,000.00</b>
<b>Subtotal of 9 UNDISTRIBUTED</b>		<b>11,519,125.00</b>	<b>0.00</b>	<b>11,519,125.00</b>	<b>2,008,424.52</b>	<b>6,382,149.02</b>	<b>3,128,551.46</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>4,464,222.27</b>	<b>24,522,564.17</b>	<b>9,089,826.08</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: C SCHOOL LUNCH FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
160 Noninstructional Sal		365,700.00	0.00	365,700.00	48,685.88	296,322.06	20,692.06
200 Equipment		50,000.00	19,720.03	69,720.03	5,147.99	124,109.99	-59,537.95
400 Contractual SFSP		16,000.00	0.00	16,000.00	6,770.82	12,551.24	-3,322.06
414 Food		440,000.00	10,886.35	450,886.35	51,963.68	415,291.48	-16,368.81
419 Net Cost of Food Used		68,000.00	0.00	68,000.00	0.00	0.00	68,000.00
450 Materials & Supplies SFSP		27,500.00	771.90	28,271.90	3,033.98	11,759.92	13,478.00
800 Employee Benefits		113,000.00	0.00	113,000.00	17,137.35	56,143.35	39,719.30
802 ERS		750.00	0.00	750.00	588.31	0.00	161.69
806 Employee Benefits HRA		2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
<b>Total SCHOOL LUNCH FUND</b>		<b>1,082,950.00</b>	<b>31,378.28</b>	<b>1,114,328.28</b>	<b>133,328.01</b>	<b>916,178.04</b>	<b>64,822.23</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: CM MISC SPECIAL REVENUE FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
400 Contractual and Other		6,500.00	0.00	6,500.00	0.00	0.00	6,500.00
<b>Total MISC SPECIAL REVENUE FUND</b>		<b>6,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 09/30/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
<b>BUS CAPITAL BUS</b>							
2023 2022-23		0.00	0.00	0.00	0.00	0.00	0.00
2025 2024-25		0.00	121,706.83	121,706.83	0.00	121,706.83	0.00
<b>Subtotal of BUS CAPITAL BUS</b>							
<b>CAP CAPITAL PHASE</b>							
CO24 2023-24 Cap Outlay		0.00	3,232.54	3,232.54	2,000.00	1,232.54	0.00
PR21 Capital Project Vote 12-16-21 \$11,100.00		0.00	35,599.58	35,599.58	0.00	35,599.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	88,695.88	10,788,728.18	-10,049,456.47
<b>Subtotal of CAP CAPITAL PHASE</b>							
<b>Total CAPITAL FUND</b>							
		0.00	988,506.54	988,506.54	90,695.88	10,947,267.13	-10,049,456.47

# Claims Audit Report NRW CSD Warrant 0051

12/15/2025

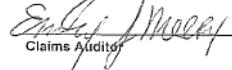
## Summary of findings:

I checked all transactions in Warrant 0051 dated 12/15/2025 and had the following findings:

1. PO 26-00725 Anderson-Vanhorne Associates Inc: The PO is dated 12/12/2025. Invoice 1010 is dated 12/1/2025 and marked received 12/4/2025. Invoice 1114 is dated 12/3/2025 and marked received 12/8/2025.

December 15, 2025 03:14:56 pm		North Rose-Wolcott Central School Dist		Page 15	
		Warrant Report Fiscal Year: 2026			
		Warrant: 0051-Payables 12/16/25			
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.
		Total for assigned computer checks		839,697.85	
		Total for unassigned payments		0.00	
		Total for manual checks		0.00	
		Total for electronic transfers (manual)		0.60	
		Certified warrant amount		839,697.85	
		Total of credits associated with cash replacement checks issued		0.00	
		Total for Warrant Report Net Disbursement by Fund - All Payments		839,697.85	
<hr/>					
Fund Summary					
A 172,518.95					
C 335.79					
F 14,422.71					
H 652,420.40					
<hr/>					
Total for All Funds \$ 839,697.85					
<hr/>					
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F	25 Checks (152035-152060)	0	0	28	\$ 172,518.95
LYONS BANK SCHOOL LU	1 Check (013507)	0	0	1	335.79
LYONS BANK SPECIAL A	3 Checks (003513-003515)	0	0	3	14,422.71
H- CAPITAL FUND CHEC	2 Checks (001137-001138)	0	0	2	652,420.40
<hr/>					
Total for All Computer Checks \$ 839,697.85					
<hr/>					

I hereby certify that I have audited the claims for the 32 checks and 0 electronic disbursements above, in the total amount of \$ 839,697.85 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.

12/15/2025   
Emily Merry  
Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0050

12/12/2025

## Summary of findings:

I checked all transactions in Warrant 0050 dated 12/12/2025 and had the following findings:

1. PO 25-01009 National School Forms: The original PO was closed in the 2024-2025 school year. An outstanding order for replacement materials was placed and erroneously associated with the closed PO. Invoice 51877702 is for the replacement materials and is dated 5/13/2025. A duplicate copy of the invoice was marked received 12/5/2025.
2. PO 26-00066 Reed's Garage: The PO was initially set up for services and inspections for the 2025-2026 school year. A fund increase of \$7,500.00 was added on 8/21/2025 to cover emergency repairs to a fleet vehicle. A separate PO should have been created for those repairs.
3. PO 26-00019 US Foods, Inc: The PO is dated 7/2/2025. Debit memos 2998854, 2998855, 2998856, and 2998857 are dated 5/12/2025, which is in the 2024-2025 fiscal year. This falls outside the District's typical pay window and is a result of the memos not being provided to the Accounts Payable Department.
4. PO 26-00719 Wayne-Fingerlakes Transportation Superv.: The PO is dated 12/11/2025. The membership application is dated 12/8/2025.
5. PO 26-00710 WCAA: The PO is dated 12/4/2025. Invoice 206 is dated 12/1/2025.
6. The following Purchase Orders were established on 5/29/2025. Invoices were never provided from the vendor to the Accounts Payable Department, and the items were not delivered until the 2025-2026 fiscal year.

Cascade School Supply Inc: PO's 25-01259, 25-01260, 25-01261, 25-01262, 25-01263, 25-01264, 25-01265, 25-01266, 25-01267, 25-01268, 25-01270, 25-01272, 25-01273, 25-01274, 25-01275, 25-01276, 25-01278, 25-01279, 25-01379, 25-01390, 25-01401, 25-01407, 25-01408, 25-01409, 25-01410, 25-01411, 25-01414, 25-01416, 25-01417, 25-01418, 25-01419, 25-01420, 25-01421, 25-01422, 25-01424, 25-01425, 25-01426, 25-01427, 25-01428, 25-01429, 25-01430, 25-01431, 25-01432, 25-01433, 25-01436, 25-01438, 25-01439, 25-01440, 25-01442, 25-01443, 25-01444, 25-01446, 25-01447, 25-01449, 25-01452, 25-01453, 25-01454, 25-01455, 25-01458, 25-01460, 25-01461, 25-01462, 25-01463, 25-01464, 25-01465, 25-01466, 25-01468, 25-01471, 25-01473, 25-01474, 25-01475, 25-01476, 25-01477, 25-01479, 25-01480, 25-01481, 25-01482, 25-01483, 25-01484, 25-01485, 25-01486, 25-01487, 25-01488.

December 12, 2025  
09:54:24 am

North Rose-Wolcott Central School Dist

Warrant Report  
Fiscal Year: 2026

Page 24

Warrant: 0050-Payables 12/12/25

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
		Total for assigned computer checks		126,985.31		
		Total for unassigned payments		0.00		
		Total for manual checks		0.00		
		Total for electronic transfers (manual)		0.00		
		Certified warrant amount		126,985.31		
		Total of credits associated with cash replacement checks issued		0.00		
		Total for Warrant Report		126,985.31		
		Net Disbursement by Fund - All Payments				
		<b>Fund Summary</b>				
		A			\$ 48,260.44	
		C			1,556.70	
		F			10,478.17	
		H			66,690.00	
					..	
		<b>Total for All Funds</b>			\$ 126,985.31	
		Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions
		LYONS BANK GENERAL F	46 Checks (151989-152034)	0	0	134
		LYONS BANK SCHOOL LU	1 Check (013506)	0	0	1
		LYONS BANK SPECIAL A	1 Check (003512)	0	0	1
		H- CAPITAL FUND CHEC	1 Check (001136)	0	0	1
		<b>Total for All Computer Checks</b>				\$ 126,985.31

I hereby certify that I have audited the claims for the 49 checks and 0 electronic disbursements above, in the total amount of \$ 126,985.31 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.

12/12/2025  
Date

*Emily J. Merry*  
Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0052

12/19/2025

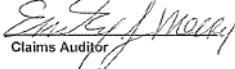
## Summary of findings:

I checked all transactions in Warrant 0052 dated 12/19/2025 and had the following findings:

1. PO 26-00743 Section V Athletics: The PO is dated 12/18/2025. Invoice 3205 is dated 12/15/2025 and marked received 12/16/2025.

December 19, 2025 10:13:35 am		North Rose-Wolcott Central School Dist		Page 11		
		Warrant Report Fiscal Year: 2026				
		Warrant: 0052-Payables 12/19/25				
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
		Total for assigned computer checks		13,963.44		
		Total for unassigned payments		0.00		
		Total for manual checks		0.00		
		Total for electronic transfers (manual)		0.00		
		Certified warrant amount		13,963.44		
		Total of credit associated with cash replacement checks issued		0.00		
		Total for Warrant Report		13,963.44		
		Net Disbursement by Fund - All Payments				
Fund Summary						
A						\$ 13,601.03
H						362.41
						\$ 13,963.44
Total for All Funds						
Bank Account Summary		Computer Checks	Cash Replacement	EFT's	Transactions	
LYONS BANK GENERAL F		28 Checks (152061-152088)	0	0	32	\$ 13,601.03
H- CAPITAL FUND CHEC		2 Checks (001139-001140)	0	0	2	362.41
Total for All Computer Checks						\$ 13,963.44

I hereby certify that I have audited the claims for the 30 checks and 0 electronic disbursements above, in the total amount of \$ 13,963.44 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.

12/19/2025   
Date Claims Auditor

Emily Merry  
Claims Auditor