

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

February 12, 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 February 12, 2026.

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

**2. Presentations:**

- School Improvement Plans – Directors
- Math Committee Update
- Budget Update – Andrew DiBlasi

**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 January 22, 2026.

- 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 December 1, 12, 22, 2025, January 5, 8, 9, 13, 14, 15, 16, 20, 21, 22, 26, 27, 28, 29, and February 2, 2026; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

12535	12561	12334	13404	14546	15168	15348	12695	14499	14369
15068	14877	13449	12253	14683	12209	14569	13739	13309	13372
13767	14677	15120	13018	14284	14493				
IEP Amendments:									
15353	13665	12304	15296	14984	15310	12767	14330		

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 October 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 November 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 December 2025.

e. Personnel Items:

1. Letter of Resignation for purpose of Retirement – Patricia Jackson

Patricia Jackson, Physical Education Teacher, has submitted a letter of resignation for purpose of retirement.

**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 Patricia Jackson as Physical Education Teacher, effective June 30, 2026.

2. Letter of Resignation – Kelly Cole

Kelly Cole, has submitted a letter of resignation as Grant Program Teacher - Digital Integration Coach.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Kelly Cole as Grant Program Teacher - Digital Integration Coach, effective January 23, 2026.

3. Letter of Resignation – Stephanie Antonio

Stephanie Antonio, has submitted a letter of resignation as School Nurse.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Stephanie Antonio as School Nurse effective February 4, 2026.

**4. Appoint School Monitor – Lacy White**

William Pinkerton recommends Lacy White as a 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 52 week probationary appointment of Lacy White as a School Monitor conditional upon a criminal history record check according to Commissioners Regulation §801.11 and Part 87 as follows:

Probationary Period: February 9, 2026-February 8, 2027

Salary: \$16.00/per hour

**5. Appoint Cleaner – Kylie Burke**

Jeremy Sebastiano recommends Kylie Burke 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 Kylie Burke as a Cleaner conditional upon a criminal history record check according to Commissioners Regulation §801.11 and Part 87 as follows:

Probationary Period: February 9, 2026-February 8, 2027

Salary: \$16.00/per hour

**6. Appoint Special Education Teacher – Mikayla Horn**

Crystal Yarnes recommends Mikayla Horn to fill a Special Education Teacher position.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the four- year probationary appointment of Mikayla Horn as a Special Education Teacher conditional upon a criminal history record check according to Commissioners Regulation §801.11 and Part 87 as follows:

Certification: Students with Disabilities Grades 7-12, Initial

Tenure Area: Students with Disabilities Generalist

Probationary Period: January 30, 2026-January 29, 2030

Salary: Step A, \$49,514

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

**7. Appoint Tutor – Lisa Roffo**

Mark Mathews recommends Lisa Roffo as a Tutor

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the three- year probationary appointment of Lisa Roffo as a Tutor, conditional upon a criminal history record check according to Commissioners Regulation §801.11 and Part 87 as follows:

Certification: Students with Disabilities, All Grades, Professional

Tenure Area: Students with Disabilities Generalist

Probationary Period: January 26, 2026-January 25, 2029

Salary: Step AA, \$81,422

The expiration date is tentative and conditional only. In order to be eligible for and considered for tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

8. Permanent Appointment – Marissa Vezzose

Karen Haak recommends Marissa Vezzose to a permanent appointment as Teacher Aide.

**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 Marissa Vezzose as Teacher Aide effective March 17, 2026.

9. 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
Kala Caster		Athletic Event Staff			Per NRWTA Contract

10. Coaching and Athletic Department Appointments

Marc Blankenberg recommends the following individuals to fill coaching positions.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 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
Baseball Coach	Varsity	David Hahn	1	1	\$3,960
Baseball Coach	Modified	Eric Pentycofe	4	12	\$4,423
Volunteer Assistant Baseball Coach		Paul Statskey			Volunteer

11. Program Appointment

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

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following individual 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.
Adam Bishop	Grant Program Teacher – Digital Integration Coach	\$35.00/hr.

12. Consultant Agreement

**RESOLUTION**

**Resolved**, that the Board of Education approves the written agreement between the Superintendent of Schools and Lisa Brower, executed on January 29, 2026 to provide the services of Identity & Systems Administrator/IT Advisor for the term of February 2, 2026 through June 30, 2026, upon the terms and conditions set forth therein.

13. Nomination of BOCES Board Member

**RESOLUTION**

Be it resolved that the Board of Education of the North Rose Wolcott Central School District nominate Linda Eygnor to be a candidate for election to membership on the Board of Education of the Wayne-Finger Lakes BOCES, commencing on July 1, 2026, for a term of three years ending June 30, 2029.

14. Appointment of District Safety Committee

According to the SAVE legislation a committee must be appointed to maintain a district-wide school safety plan. The plan addresses crisis intervention, emergency responses, and management.

**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 the following individuals to the North Rose – Wolcott Central School District Safety Committee for the 2025-26 school year:

Jeremy Briggs

15. 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.

Kareena New

Serena Smith

Lashanda Zanders

Jennifer Murphy

16. Overnight Wrestling Sectionals

Marc Blankenberg, Athletic Director, seeks approval for the Varsity Wrestling team to stay overnight on February 13, 2025 – February 14, 2025 at a hotel in Bath, NY. The team is participating in the Wrestling State Qualifier Tournament at Haverling Central School. The cost of the overnight stay will be covered by the Athletic Budget. The school bus departs on Friday, February 13, 2025. The chaperones that will be attending are Varsity Coach, Mr. Jerry DeCausemaker and JV Coach Mr. Nick Buehler

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the overnight stay of the Varsity Wrestling team on February 13, 2026 at a hotel in the Bath area, with overnight accommodations being funded by the athletic department and transportation provided by school bus.

*A motion for approval of the following Board Appointments, is made by \_\_\_\_\_, and seconded by \_\_\_\_\_ any discussion-  
All in favor \_\_\_\_-\_\_\_\_.*

6. Board Appointments and Other Designations:

The following positions must be appointed but need not be reappointed annually:

**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 serve in the stated positions with stipends as stated for the 2025-2026 school year, February 1, 2026.

Position	2025-2026	2025-2026
Data Protection Officer	Lisa Brower	Jeremy Briggs

**7. Policies**

*A motion for approval of items as listed under Policies is made by \_\_\_\_\_, and seconded by \_\_\_\_\_ any discussion- All in favor \_\_\_\_-\_\_\_\_.*

a) Approval of Policies**RESOLUTION**

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

<b>3000</b>	<b>Community Relations</b>	
3112	Advertising Materials and Announcements Policy	Revised
3211	Use of Assistance Animals	Revised
3320	Confidentiality of Computerized Information	Delete
<b>4000</b>	<b>Administration</b>	
4240	Evaluation of the Superintendent and Other Administrative Staff	Delete
4310	Superintendent of School	Delete
4320	Superintendent - Board of Education Relations	Delete
<b>5000</b>	<b>Non-Instructional/Business Operations</b>	
5130	Budget Adoption	Delete
5230	Acceptance of Gifts, Grants, and Bequests to the District	Delete
5250	Sale and Disposal of School District Property	Delete
5520	Extraclassroom Activity Fund	Delete
5530	Petty Cash Funds and Cash in School Buildings	Delete
5551	Allocation of Title 1, Part A Funds In the District	Delete
5560	Use of Federal Funds for Political Expenditures	Delete
5570	Financial Accountability	Delete
5632	Pest Management and Pesticide Use	Delete
<b>7000</b>	<b>Students</b>	
7420	Sports and the Athletic Program	Revised

➤ The following policies are being submitted as reviewed:

<b>3000</b>	<b>Community Relations</b>	
3310	Public Access to Records	Reviewed
3421	Title IX and Sex Discrimination	Reviewed
<b>5000</b>	<b>Non-Instructional/Business Operations</b>	
5240	School Tax Assessment and Collection/Property Tax Exemptions	Reviewed
5633	Gender Neutral Single-Occupancy Bathroom	Reviewed
5720	Transportation of Students	Reviewed

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

**Good News:**

**Informational Items:**

- Claims Auditor Reports

***Motion for Adjournment:***

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

***Motion for approval by \_\_\_\_, seconded by \_\_\_\_, with motion approved \_\_\_\_-\_\_\_\_. Time adjourned: \_\_\_\_:\_\_\_\_ p.m.***

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

**January 22, 2026      5:00 PM      LARGE GROUP INSTRUCTION ROOM @ DISTRICT OFFICE**

**PRESENT:**

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

**Absent:** John Boogaard

**Student Representative:** Marcus Haffner

**Superintendent:** Michael Pullen

**District Clerk:** Tina St. John

Approximately 3 students, staff and guests

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

President, Lucinda Collier called the meeting to order at 5:01p.m.

**Approval of the Agenda:**

Motion for approval was made by Linda Egnor and seconded by Casie DeWispelaere with the motion approved 6-0.

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the agenda of January 22, 2026.

**2. Presentations:**

- Superintendent Update – Michael Pullen
  - Mr. Pullen shared information regarding Ag Tech.
  - Mr. Pullen shared the winter protocols and asked the BOE if the current protocols needed any revisions. The BOE agreed that the protocols in place were efficient and changes were not needed.

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

- No one addressed the Board of Education

**4. Reports and Correspondence:**

- Policy Committee –Lesley Haffner, Casie DeWispelaere, Tina Reed
  - First Reading: The following policies are being submitted for a first reading:

<b>3000</b>	<b>Community Relations</b>	
3112	Advertising Materials and Announcements Policy	Revised
3211	Use of Assistance Animals	Revised
3320	Confidentiality of Computerized Information	Delete
<b>4000</b>	<b>Administration</b>	
4240	Evaluation of the Superintendent and Other Administrative Staff	Delete
4310	Superintendent of School	Delete
4320	Superintendent – Board of Education Relations	Delete
<b>5000</b>	<b>Non-Instructional/Business Operations</b>	
5130	Budget Adoption	Delete
5230	Acceptance of Gifts, Grants, and Bequests to the District	Delete
5250	Sale and Disposal of School District Property	Delete
5520	Extraclassroom Activity Fund	Delete
5530	Petty Cash Funds and Cash in School Buildings	Delete
5551	Allocation of Title 1, Part A Funds In the District	Delete

5560	Use of Federal Funds for Political Expenditures	Delete
5570	Financial Accountability	Delete
5632	Pest Management and Pesticide Use	Delete
<b>7000</b>	<b>Students</b>	
7420	Sports and the Athletic Program	Revised

- The following policies are being submitted as reviewed:

<b>3000</b>	<b>Community Relations</b>	
3310	Public Access to Records	Reviewed
3421	Title IX and Sex Discrimination	Reviewed
<b>5000</b>	<b>Non-Instructional/Business Operations</b>	
5240	School Tax Assessment and Collection/Property Tax Exemptions	Reviewed
5633	Gender Neutral Single-Occupancy Bathroom	Reviewed
5720	Transportation of Students	Reviewed

**EXECUTIVE SESSION:**

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

The motion was made by Linda Eygnor and seconded by Travis Kerr with motion approved 6-0.

Time entered: 5:40p.m.

Return to regular session at 6:04p.m.

**5. Consent Agenda:**

A motion for approval of the following items as listed under the CONSENT AGENDA is made by Tina Reed and seconded by Lesley Haffner with the motion approved 6-0.

- a. Board of Education Meeting Minutes

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the meeting minutes of January 8, 2026.

- 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 November 7, December 8, 17, 18, 31, 2025, January 6, 7, 8, 9, 12, 13, 14, 2026; and instructs the Superintendent to implement the recommendations on behalf of the following individuals identified by student number:

15081	14553	12561	14732	14520	14305	12507	14902	12527	13726
13005	13493	14560	14055	14595	13292	15218	13296		
IEP Amendments:									
12901	14228	12677							

- 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 October 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 November 2025.

e. 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 \$100.00 from Marshall Pet Products, Inc. to the Kathleen Marsh Memorial Scholarship Fund, in memory of Amy Shear.

**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 \$100.00 from Roger D. DePuyt to the Roger Douglas DePuyt II Memorial Scholarship Fund.

**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 \$100.00 from Richard Herring and Camilla Walker to the Roger Douglas DePuyt II Memorial Scholarship Fund.

f. Single Audit Report

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Single Audit Report for the year ending June 30, 2025.

g. Extra-classroom Activity Audit Report

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Audit Report for the year ending June 30, 2025.

h. Extra-classroom Activity Corrective Action Plan

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the Extra-classroom Activity Corrective Action Plan for the year ending June 30, 2025.

i. Award Bid for Surplus Equipment

It is the recommendation to award the NRWCSD Surplus Equipment Bid to the following Auction International bidders:

**RESOLUTION**

Be it Resolved, the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorizes awarding a bid to the bidder deemed to be the highest bidder.

<b>Items</b>	<b>Amount</b>
Bid #44956 (30) Lots of items surplus items (see attached detailed list)	\$ 5,432.00
<b>Total Auction Amount</b>	<b>\$ 5,432.00</b>

j. [Award of NRW Bid Number 2025-05 - Award Vehicle Bid- New 2026 Chevrolet Suburban 4WD LS, 5.3L V8 SUV](#)

**Whereas**, per Board Resolution dated April 13, 2023, the Board President has been authorized to award vehicle bids prior to a scheduled Board of Education meeting for North Rose-Wolcott Central School District, and....

**Whereas**, following a bid for - New 2026 Chevrolet Suburban 4WD LS, 5.3L V8 SUV vehicle, three bids were received and therefore resolved that following the recommendation of the Superintendent and Director of Business Operations and Finance to award the bid for the New 2026 Chevrolet Suburban 4WD LS, 5.3L V8 SUV vehicle following competitive sealed bids received on December 23, 2025, and meeting bid specifications, as follows:

<b>Vehicle Bid</b>	
DeNooyer Chevrolet Inc.	
<b>Total</b>	<b>\$60,897.50</b>

**RESOLUTION**

Be it Resolved, as authorized by the Board of Education, The Board President, upon recommendation of the Superintendent of Schools and pursuant to Education Law, authorized awarding Vehicle bid as follows:

DeNooyer Chevrolet Inc., New 2025 Chevrolet Suburban 4WD LS, 5.3L V8 SUV  
Amount: \$60,897.50

k. [Personnel Items:](#)

1. [Letter of Resignation – Elizabeth Baker](#)

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Elizabeth Baker as Cleaner, effective January 7, 2026.

2. [Letter of Resignation – Meghan Fremouw](#)

Meghan Fremouw, has submitted a letter of resignation as Parent Liaison.

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Meghan Fremouw as Parent Liaison, effective January 28, 2026.

3. [Letter of Resignation – Jessica Hadcock](#)

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Jessica Hadcock as Teacher Aide, contingent upon her appointment as Teacher Assistant, effective with the close of business January 11, 2026.

4. [Letter of Resignation – Charity Ingham](#)

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Charity Ingham as School Monitor, contingent

upon her appointment as Teacher Aide, effective with the close of business January 11, 2026.

5. Letter of Resignation – Theresa Horning

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Theresa Horning as Consultant, effective January 28, 2026.

6. Letter of Resignation – Shane Amidon

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the resignation from Shane Amidon as an English Teacher, effective January 21, 2026.

7. Leave of Absence – Todd Janes

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law approves the unpaid leave of absence for Todd Janes from approximately January 20, 206 through February 28, 2026.

8. Appoint Teacher Aide – Charity Ingham

**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 Charity Ingham as a Teacher Aide, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 12, 2026-January 11, 2027

Salary: \$16.12/per hour

9. Appoint School Monitor – Danielle Johnson

**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 Danielle Johnson as a School Monitor, conditional upon a criminal history record check according to Commissioners Regulation §80 1.11 and Part 87 as follows:

Probationary Period: January 26, 2026-January 25, 2027

Salary: \$16.00/per hour

10. Appoint Teaching Assistant –Jessica Hadcock

**RESOLUTION**

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

Certification: Teaching Assistant, Level I

Tenure Area: Teaching Assistant

Probationary Period: January 12, 2026-January 11, 2030

Salary: Step A, \$23,461

The expiration date is tentative and conditional only. In order to be eligible for and considered for

tenure, the teacher must meet all requirements of the educational law and corresponding regulations.

**11. Permanent Appointment – William Pinkerton**

**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 William Pinkerton as Transportation Supervisor, effective February 10, 2026.

**12. 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
Kathy Hahn		General Accompanist			\$197 per event

**13. Coaching and Athletic Department Appointments**

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law, approves the following coaching appointments for the 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
Softball Coach	Varsity	Robert Yarrow	4	19	\$6,535
Softball Coach	JV	Whitney Markwica	2	6	\$3,735
Softball Coach	Modified	Kurt Laird	4	21	\$4,423
Girls Track & Field Coach	Varsity	George Mitchell	4	36	\$6,535
Girls Track & Field Coach	Modified	Carrie Hoestermann	1	2	\$2,680
Boys Track & Field Coach	Varsity	Alex Richwalder	4	12	\$6,535
Boys Track & Field Coach	Modified	Adam Bishop	1	3	\$2,680
Boys Tennis Coach	Varsity	Zachary Norris	2	6	\$4,469
Boys Tennis Coach	Modified	Kelly Cole	1	2	\$2,766

**14. 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.

Amy Connelly  
Shannon Moore

Anna Furletti  
Danielle Webster

Geoffry Furletti

Heidi Bruni

**Additions to the Agenda:**

**RESOLUTION**

Be it resolved that the Board of Education, upon recommendation of the Superintendent of Schools and pursuant to Education Law accepts the additions to the January 22, 2026 meeting agenda.

The motion was made by Casie DeWispelaere and seconded by Travis Kerr with motion approved 6-0.

A motion for approval of the item as listed under the Additions to the Agenda is made by Travis Kerr and seconded by Linda Eygnor with the motion approved 6-0.

1. Letter of Resignation – Eric Simpson

Eric Simpson has submitted a letter of resignation as Technology Teacher and all other positions held within 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 resignation from Eric Simpson as Technology Teacher and all other positions held within the District, effective January 22, 2026.

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

- ❖ Nominations for BOCES Board Members
  - Tina Reed nominated Linda Eygnor, Travis Kerr seconded the nominations. There were no additional nominations. The motion was approved 6-0. The nomination will be approved by resolution at the February 12, 2026 BOE meeting.

**Good News:**

**Informational Items:**

- Claims Auditor Reports

**EXECUTIVE SESSION:**

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

The motion was made by Lesley Haffner and seconded by Linda Eygnor with motion approved 6-0.

Time entered: 6:09p.m.

Return to regular session at 7:15p.m.

**Adjournment:**

A motion was requested to adjourn the regular meeting.

Motion for approval was made by Tina Reed and seconded by Linda Eygnor with motion approved 6-0.

Time adjourned: 7:16p.m.

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Tina St. John, Clerk of the Board of Education

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

## **TREASURER'S REPORT**

**FOR THE MONTH ENDING OCTOBER 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 OCTOBER 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	\$ 8,847,985.57	\$ 524,245.18	\$ 11,567.69	\$ 387,372.19	\$ 106,468.57	\$ 195,612.26	\$ 1,710,693.01	\$ 11,783,944.47
Money Market	116,300.90	-	-	-	-	-	\$	116,300.90
LIQUID Investments \ NYCLASS	14,474,699.03	-	69,648.58	-	3,018,205.72	-	\$	17,562,553.33
<b>Fund Totals</b>	<b>\$ 23,438,985.50</b>	<b>\$ 524,245.18</b>	<b>\$ 81,216.27</b>	<b>\$ 387,372.19</b>	<b>\$ 3,124,674.29</b>	<b>\$ 195,612.26</b>	<b>\$ 1,710,693.01</b>	<b>\$ 29,462,798.70</b>
<b>RESERVE FUNDS</b>								
Workers' Compensation Reserve	\$ 173,841.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,841.69
Unemployment Insurance Reserve	35,852.23	-	-	-	-	-	-	35,852.23
ERS Retirement Contribution Reserve	1,846,932.69	-	-	-	-	-	-	1,846,932.69
Retirement Contribution Reserve - TRS Subfund	819,796.61	-	-	-	-	-	-	819,796.61
Liability Reserve	843,076.42	-	-	-	-	-	-	843,076.42
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	293,876.94	-	-	-	-	-	-	293,876.94
Capital Bus Reserve - 2023	2,597,157.42	-	-	-	-	-	-	2,597,157.42
Capital Building Reserve - 2022	8,099,255.83	-	-	-	-	-	-	8,099,255.83
Repair Reserve	293,611.30	-	-	-	-	-	-	293,611.30
Debt Service Reserve	-	-	-	-	-	-	\$ 1,710,693.01	\$ 1,710,693.01
<b>Reserve Fund Totals</b>	<b>\$ 15,046,264.67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,710,693.01</b>	<b>\$ 16,756,957.68</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
ANALYSIS OF CHANGE IN CASH  
FOR THE PERIOD ENDING OCTOBER 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>\$ 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>Add: Cash Receipts</u>								
Interest Earnings	47,985.31	-	236.02	-	10,178.78	-	793.60	59,193.71
Taxes / Penalties / PILOTS/STAR Aid	4,297,054.35	-	-	-	-	-	-	4,297,054.35
State Aid	102,054.01	-	-	-	-	-	-	102,054.01
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	-	-	-	-	-	-	-	-
BOCES Stipends for Sub Reimb	-	-	-	-	-	-	-	-
Gifts and Donations	-	-	525.00	-	-	-	-	525.00
Meal Sales / Catering / Vending Machines	22,110.00	9,503.25	-	-	-	-	-	31,613.25
Online Prepayments	-	822.54	-	-	-	-	-	822.54
Grant Aid	381,035.00	-	-	3,539.31	-	-	-	384,574.31
School Lunch Aid / Meal Claims	-	-	-	-	-	-	-	-
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	3,671.10	-	-	-	-	-	-	3,671.10
<b>Total Cash Receipts</b>	<b>\$ 4,853,909.77</b>	<b>\$ 10,325.79</b>	<b>\$ 761.02</b>	<b>\$ 3,539.31</b>	<b>\$ 10,178.78</b>	<b>-</b>	<b>\$ 793.60</b>	<b>\$ 4,879,508.27</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,307,298.71	34,852.94	-	-	-	-	-	1,342,151.65
Check Disbursements	958,723.75	44,631.71	-	67,458.10	157,900.65	-	-	1,228,714.21
Debt Service Payments	-	-	-	-	-	-	-	-
<b>Total Cash Disbursements</b>	<b>\$ 2,266,022.46</b>	<b>\$ 79,484.65</b>	<b>\$ -</b>	<b>\$ 67,458.10</b>	<b>\$ 157,900.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,570,865.86</b>
Net Transfers In (Out)	(556,329.36)	(2,774.21)	-	400,300.77	158,802.80	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 23,438,985.50</b>	<b>\$ 524,245.18</b>	<b>\$ 81,216.27</b>	<b>\$ 387,372.19</b>	<b>\$ 3,124,674.29</b>	<b>\$ 195,612.26</b>	<b>\$ 1,710,693.01</b>	<b>\$ 29,462,798.70</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	131,874.00	129.65	2,635.00	15,080.62	125,410.43	1,489.75	-	276,619.45
Items in Transit	(1,428.87)	(2,902.62)	(150.00)	-	-	(13,876.70)	-	(18,358.19)
<b>Bank Statement Balances</b>	<b>\$ 23,569,430.63</b>	<b>\$ 521,472.21</b>	<b>\$ 83,701.27</b>	<b>\$ 402,452.81</b>	<b>\$ 3,250,084.72</b>	<b>\$ 183,225.31</b>	<b>\$ 1,710,693.01</b>	<b>\$ 29,721,059.96</b>

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 10/31/2025

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	10,682,463.92	852,036.08	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	0.00	16,006.00	
1085.000		STAR Reimbursement	0.00	0.00	0.00	851,870.91		851,870.91
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	6,302.61	13,697.39	
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	1,151.00	1,349.00	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	1,449.00		699.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	1,220.00	780.00	
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	187,897.86	112,102.14	
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	217.50		217.50
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	3,000.00		3,000.00
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	8,606.56		8,606.56
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	708.81		708.81
2770.000		Other Unclassified Rev.(S	30,000.00	0.00	30,000.00	2,316.06	27,683.94	
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	0.00	15,192,084.00	803,881.70	14,388,202.30	
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	1,276,519.59	447,280.41	
3102.010		Lottery Grant	676,750.00	0.00	676,750.00	170,090.02	506,659.98	
3102.020		Mobile Sports Wagering	543,650.00	0.00	543,650.00	729,855.76		186,205.76
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 Txbk/	62,794.00	0.00	62,794.00	15,690.00	47,104.00	
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-Distrct 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	

\* 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: 10/31/2025

**Fiscal Year: 2026**

**Fund: A GENERAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
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	
<b>Total GENERAL FUND</b>			<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>14,801,488.10</b>	<b>24,332,198.96</b>	<b>1,057,074.54</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: 10/31/2025

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	67.86	932.14	
1445.000		Other Cafeteria Sales	50,000.00	0.00	50,000.00	8,882.09	41,117.91	
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	13,710.96	26,289.04	
3190.010		State Reimburse-Brk	65,000.00	0.00	65,000.00	17,377.00	47,623.00	
3190.020		State Reimburse-Lnch	110,000.00	0.00	110,000.00	28,391.00	81,609.00	
3190.060		Sum Food Svcs 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	68,041.00	181,959.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	0.00	460,950.00	120,888.00	340,062.00	
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	384.00	4,616.00	
4192.000		Sum Food Svcs Prog for Chi	30,000.00	0.00	30,000.00	24,173.00	5,827.00	
Total SCHOOL LUNCH FUND			1,082,950.00	0.00	1,082,950.00	282,899.58	800,050.42	0.00

\* 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: 10/31/2025

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	964.49		964.49
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	2,525.00		2,525.00
WEL-2770.000	WEL	Other (Specify)	6,500.00	0.00	6,500.00	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>3,489.49</b>	<b>6,500.00</b>	<b>3,489.49</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: 10/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ES3-3289.002	ES3	Other State Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
OM3-3289.002	OM3	Other State Aid	174,947.00	274,790.16	449,737.16	157,450.00	292,287.16	
SC1-3289.002	SC1	Other State Aid	557,623.20	0.00	557,623.20	0.00	557,623.20	
SC2-3289.002	SC2	Other State Aid	514,037.00	0.00	514,037.00	102,807.00	411,230.00	
LT3-3289.014	LT3	Learning Technology	100,000.00	0.00	100,000.00	0.00	100,000.00	
C26-3289.018	C26	UPK for 4YO	609,588.00	0.00	609,588.00	0.00	609,588.00	
H26-3289.018	H26	Other State Aid	323,000.00	0.00	323,000.00	0.00	323,000.00	
SV3-3289.100	SV3	Miscellaneous State Aid	0.00	0.00	0.00	3,537.88		3,537.88
SV4-3289.100	SV4	Miscellaneous State Aid	350,000.00	0.00	350,000.00	87,500.00	262,500.00	
N25-4126.000	N25	ESEA-Title I, Title II	28,123.48	0.00	28,123.48	0.00	28,123.48	
N26-4126.000	N26	ESEA-Title I, Title II	337,595.00	0.00	337,595.00	67,519.00	270,076.00	
SI5-4126.011	SI5	Title 1, Sch Imp Grant	8,324.73	0.00	8,324.73	0.00	8,324.73	
SI6-4126.011	SI6	Title 1, Sch Imp Grant	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
M25-4129.000	M25	ESEA-Title IV Safe & Drug	3,935.94	0.00	3,935.94	0.00	3,935.94	
M26-4129.000	M26	ESEA-Title IV Safe & Drug	27,524.00	0.00	27,524.00	5,504.00	22,020.00	
I26-4256.018	I26	Indiv. w/Disab	325,873.00	0.00	325,873.00	0.00	325,873.00	
J26-4256.018	J26	Indiv. w/Disab	16,703.00	0.00	16,703.00	0.00	16,703.00	
DJ1-4289.000	DJ1	Other Federal Aid	28,486.19	289,151.63	317,637.82	0.00	317,637.82	
E25-4289.000	E25	Oth Fed-	42,545.70	0.00	42,545.70	0.00	42,545.70	
EPC-4289.000	EPC	Oth Fed-	37,488.54	0.00	37,488.54	0.00	37,488.54	
MH3-4289.000	MH3	Oth Federal Aid	112,660.87	0.00	112,660.87	0.00	112,660.87	
O25-4289.000	O25	Other Federal Aid	1,837.79	0.00	1,837.79	0.00	1,837.79	
O26-4289.000	O26	Other Federal Aid	37,803.00	0.00	37,803.00	7,560.00	30,243.00	
W25-4289.000	W25	Other Federal Aid	3,820.61	0.00	3,820.61	0.00	3,820.61	
W26-4289.000	W26	Other Federal Aid	23,834.00	0.00	23,834.00	0.00	23,834.00	
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>3,944,071.05</b>	<b>563,941.79</b>	<b>4,508,012.84</b>	<b>456,877.88</b>	<b>4,054,672.84</b>	<b>3,537.88</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: 10/31/2025

**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: 10/31/2025

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	46,147.97		46,147.97
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>46,147.97</b>	<b>0.00</b>	<b>46,147.97</b>

## Selection Criteria

Criteria Name: Last Run

As Of Date: 10/31/2025

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: 10/31/2025

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	1,929.83	30,895.50	13,034.36
1040 District Clerk		8,700.00	0.00	8,700.00	2,454.64	4,909.36	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	18.82	3,250.00	2,106.18
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>4,403.29</b>	<b>39,054.86</b>	<b>16,476.54</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	110,830.61	215,073.68	27,820.71
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>110,830.61</b>	<b>215,073.68</b>	<b>27,820.71</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	104,094.81	517,574.54	-6,484.22
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	9,166.63	18,401.48	-9,493.11
1345 Purchasing		66,975.00	0.00	66,975.00	16,867.68	46,560.32	3,547.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>130,249.12</b>	<b>592,661.34</b>	<b>7,524.67</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	25,980.05	82,347.83	36,895.80
1430 Personnel		103,825.00	3,980.99	107,805.99	30,434.32	63,591.13	13,780.54
1480 Public Information and Services		124,950.00	0.00	124,950.00	22,877.44	52,183.36	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>79,291.81</b>	<b>198,122.32</b>	<b>100,565.54</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	576,131.42	1,331,041.82	465,188.04
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	76,488.24	76,874.37	151,427.52
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>614,003.81</b>	<b>1,746,735.46</b>	<b>708,303.43</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	98,015.05	0.00	82,984.95
1920 School Association Dues		11,950.00	0.00	11,950.00	12,154.00	0.00	-204.00
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>110,169.05</b>	<b>206,473.91</b>	<b>143,658.76</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>1,048,947.69</b>	<b>2,998,121.57</b>	<b>1,004,349.65</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	137,996.22	148,054.58	-18,968.59
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	270,030.24	748,930.11	-142,537.70

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2025

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	-859.25	81,845.26	80,313.99
<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>407,167.21</b>	<b>978,829.95</b>	<b>-81,192.30</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	78,410.74	7,461,685.74	1,064,941.70	4,997,933.44	1,398,810.60
2250 Prg For Sdnts w/Disabil-Med Elgble		5,868,025.00	367,666.83	6,235,691.83	385,014.73	4,075,682.62	1,774,994.48
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	14,460.44	6,852.00	183,887.56
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>446,077.57</b>	<b>14,820,402.57</b>	<b>1,520,486.87</b>	<b>9,949,118.06</b>	<b>3,350,797.64</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	3,825.94	266,925.94	39,546.38	195,534.28	31,845.28
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	67,813.65	568,418.65	470,343.43
<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>107,360.03</b>	<b>763,952.93</b>	<b>502,188.71</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	77,528.26	261,335.87	114,229.73
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	61,126.12	172,475.12	11,915.00
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	46,926.89	187,247.90	51,525.21
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	20,660.96	92,729.04	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	17.41	102,431.00	1,401.59
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	115,669.28	247,477.95	194,374.77
<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>321,928.92</b>	<b>1,063,696.88</b>	<b>381,081.30</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>2,356,943.03</b>	<b>12,755,597.82</b>	<b>4,152,875.35</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	410,850.23	1,225,692.30	288,159.88
5530 Garage Building		67,525.00	0.00	67,525.00	18,777.19	9,004.69	39,743.12
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>429,627.42</b>	<b>1,243,204.55</b>	<b>332,470.44</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>429,627.42</b>	<b>1,243,204.55</b>	<b>332,470.44</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	14,923.96	2,676.00	71,201.04
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>14,923.96</b>	<b>2,676.00</b>	<b>71,201.04</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>21,145.51</b>	<b>2,676.00</b>	<b>211,528.49</b>
<b>9 UNDISTRIBUTED</b>							
<b>90 Employee Benefits</b>							
9010 State Retirement		630,000.00	0.00	630,000.00	169,273.89	405,900.21	54,825.90

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 10/31/2025

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	182,178.63	697,770.89	279,050.48
9030 Social Security		1,070,000.00	0.00	1,070,000.00	216,018.35	775,245.27	78,736.38
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	1,000.00	1,400.00	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	1,596,730.34	3,747,271.61	146,998.05
9089 Other (specify)		70,325.00	0.00	70,325.00	6,537.50	0.00	63,787.50
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>2,235,293.71</b>	<b>5,696,917.98</b>	<b>674,213.31</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>2,601,445.34</b>	<b>5,696,917.98</b>	<b>3,220,761.68</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>6,458,108.99</b>	<b>22,696,517.92</b>	<b>8,921,985.61</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2025

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	81,104.54	265,761.12	18,834.34
200 Equipment		50,000.00	19,720.03	69,720.03	9,079.57	124,109.99	-63,469.53
400 Contractual SFSP		16,000.00	0.00	16,000.00	7,042.08	12,485.99	-3,528.07
414 Food		440,000.00	10,886.35	450,886.35	91,688.91	375,566.25	-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	3,943.63	16,964.95	7,363.32
800 Employee Benefits		113,000.00	0.00	113,000.00	25,815.24	50,358.48	36,826.28
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>219,262.28</b>	<b>845,246.78</b>	<b>49,819.22</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2025

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
SCH-2915-400-00-0000	Contractual and Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>SCH Scholarships - Subfund Subtotal</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
WEL-2989-400-00-WELL	Contractual and Other	6,500.00	0.00	6,500.00	0.00	327.64	6,172.36
<b>WEL Wellness Program - Subfund Subtotal</b>		<b>6,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>0.00</b>	<b>327.64</b>	<b>6,172.36</b>
<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>327.64</b>	<b>6,172.36</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2025

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	124,041.38	378,436.56	107,110.06
DJ1 Stop School Violence - DO		28,486.19	289,151.63	317,637.82	130,663.81	4,000.01	182,974.00
DJ2 Stop School Violence - DO		332,942.00	0.00	332,942.00	19,189.85	168,012.51	145,739.64
DOJ Stop School Violence - DO		289,151.63	-289,151.63	0.00	0.00	0.00	0.00
E25 McKinney-Vento Grant		20,755.26	21,790.44	42,545.70	39,121.30	0.00	3,424.40
EPC Project EPIC - Midwest PB		37,488.54	0.00	37,488.54	2,977.16	0.00	34,511.38
ES3 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	37,695.98	12,180.00	23,444.02
H26 July/Aug Summer School		403,000.00	0.00	403,000.00	140,102.37	0.00	262,897.63
I26 Section 611		325,873.00	0.00	325,873.00	73,156.37	259,459.51	-6,742.88
J26 Section 619		16,703.00	0.00	16,703.00	2,624.58	16,306.21	-2,227.79
LT3 Learning Technology Gran		100,000.00	0.00	100,000.00	11,071.80	37,493.35	51,434.85
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	43,581.36	13,877.00	55,202.51
MH4 Mental Hlth Awareness Tra		125,000.00	0.00	125,000.00	4,094.78	32,820.25	88,084.97
N25 Title I A&D Improv		28,123.48	0.00	28,123.48	9,447.76	0.00	18,675.72
N26 Title I A&D Improv		337,595.00	0.00	337,595.00	55,401.89	223,293.45	58,899.66
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	660.92	0.00	37,142.08
OM3 Office of Mental Health		174,947.00	274,790.16	449,737.16	43,882.74	76,357.71	329,496.71
SC1 Stronger Connections		557,623.20	0.00	557,623.20	189,802.05	0.00	367,821.15
SC2 Stronger Connections		514,037.00	0.00	514,037.00	11,307.19	84,618.98	418,110.83
SI5 Title I, School Impr		8,324.73	0.00	8,324.73	5,554.36	0.00	2,770.37
SI6 Title I, School Impr		125,000.00	0.00	125,000.00	5,729.52	35,172.00	84,098.48
SV3 School Violence Preventio		3,537.88	0.00	3,537.88	3,537.88	0.00	0.00
SV4 School Violence Preventio		350,000.00	0.00	350,000.00	34,732.60	127,707.45	187,559.95
W25 Title IIIA		3,820.61	0.00	3,820.61	636.03	0.00	3,184.58
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>4,642,312.12</b>	<b>327,180.60</b>	<b>4,969,492.72</b>	<b>990,851.47</b>	<b>1,469,734.99</b>	<b>2,508,906.26</b>

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 10/31/2025

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	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	7,600.00	27,999.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	238,996.53	14,346,927.53	-13,757,956.47
<b>Subtotal of CAP CAPITAL PHASE</b>		<b>0.00</b>	<b>866,799.71</b>	<b>866,799.71</b>	<b>248,596.53</b>	<b>14,376,159.65</b>	<b>-13,757,956.47</b>
<b>Total CAPITAL FUND</b>		<b>0.00</b>	<b>988,506.54</b>	<b>988,506.54</b>	<b>248,596.53</b>	<b>14,497,866.48</b>	<b>-13,757,956.47</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 10/31/2025

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 NOVEMBER 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 NOVEMBER 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	\$ 4,106,810.54	\$ 425,958.00	\$ 11,523.94	\$ 443,228.63	\$ 66,816.67	\$ 195,612.26	\$ 1,711,395.59	\$ 6,961,345.63
Money Market	306,016.81	-	-	-	-	-	\$	306,016.81
LIQUID Investments \ NYCLASS	15,987,679.19	-	69,868.60	-	3,027,739.92	-	\$	19,085,287.71
<b>Fund Totals</b>	<b>\$ 20,400,506.54</b>	<b>\$ 425,958.00</b>	<b>\$ 81,392.54</b>	<b>\$ 443,228.63</b>	<b>\$ 3,094,556.59</b>	<b>\$ 195,612.26</b>	<b>\$ 1,711,395.59</b>	<b>\$ 26,352,650.15</b>
<b>RESERVE FUNDS</b>								
Workers' Compensation Reserve	\$ 174,371.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,371.67
Unemployment Insurance Reserve	35,961.53	-	-	-	-	-	-	35,961.53
ERS Retirement Contribution Reserve	1,852,563.29	-	-	-	-	-	-	1,852,563.29
Retirement Contribution Reserve - TRS Subfund	822,295.86	-	-	-	-	-	-	822,295.86
Liability Reserve	840,321.36	-	-	-	-	-	-	840,321.36
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	294,772.86	-	-	-	-	-	-	294,772.86
Capital Bus Reserve - 2023	2,605,075.17	-	-	-	-	-	-	2,605,075.17
Capital Building Reserve - 2022	8,123,947.40	-	-	-	-	-	-	8,123,947.40
Repair Reserve	294,506.41	-	-	-	-	-	-	294,506.41
Debt Service Reserve	-	-	-	-	-	-	\$ 1,711,395.59	\$ 1,711,395.59
<b>Reserve Fund Totals</b>	<b>\$ 15,086,679.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,711,395.59</b>	<b>\$ 16,798,074.68</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
ANALYSIS OF CHANGE IN CASH  
FOR THE PERIOD ENDING NOVEMBER 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>\$ 23,438,985.50</b>	<b>\$ 524,245.18</b>	<b>\$ 81,216.27</b>	<b>\$ 387,372.19</b>	<b>\$ 3,124,674.29</b>	<b>\$ 195,612.26</b>	<b>\$ 1,710,693.01</b>	<b>29,462,798.70</b>
<u>Add: Cash Receipts</u>								
Interest Earnings	49,257.82	-	224.12	-	9,534.97	-	702.58	59,719.49
Taxes / Penalties / PILOTS/STAR Aid	193,360.02	-	-	-	-	-	-	193,360.02
State Aid	1,061,734.18	-	-	-	-	-	-	1,061,734.18
Medicaid Claims	-	-	-	-	-	-	-	-
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	-	-	-	-	-	-	-	-
BOCES Stipends for Sub Reimb	-	-	-	-	-	-	-	-
Gifts and Donations	-	-	270.00	-	-	-	-	270.00
Meal Sales / Catering / Vending Machines	-	6,427.87	-	-	-	-	-	6,427.87
Online Prepayments	-	535.00	-	-	-	-	-	535.00
Grant Aid	13.00	-	-	304,794.00	-	-	-	304,807.00
School Lunch Aid / Meal Claims	97,977.00	-	-	-	-	-	-	97,977.00
Memorial Awards / Scholarships	-	-	-	-	-	-	-	-
Miscellaneous Receipts	40,289.29	-	-	-	-	-	-	40,289.29
<b>Total Cash Receipts</b>	<b>\$ 1,442,631.31</b>	<b>\$ 6,962.87</b>	<b>\$ 494.12</b>	<b>\$ 304,794.00</b>	<b>\$ 9,534.97</b>	<b>\$ -</b>	<b>\$ 702.58</b>	<b>\$ 1,765,119.85</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,207,092.20	33,984.96	-	155,721.77	-	-	-	1,396,798.93
Check Disbursements	3,118,369.45	68,490.88	317.85	93,215.79	198,075.50	-	-	3,478,469.47
Debt Service Payments	-	-	-	-	-	-	-	-
<b>Total Cash Disbursements</b>	<b>\$ 4,325,461.65</b>	<b>\$ 102,475.84</b>	<b>\$ 317.85</b>	<b>\$ 248,937.56</b>	<b>\$ 198,075.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,875,268.40</b>
Net Transfers In (Out)	(155,648.62)	(2,774.21)	-	-	158,422.83	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 20,400,506.54</b>	<b>\$ 425,958.00</b>	<b>\$ 81,392.54</b>	<b>\$ 443,228.63</b>	<b>\$ 3,094,556.59</b>	<b>\$ 195,612.26</b>	<b>\$ 1,711,395.59</b>	<b>\$ 26,352,650.15</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	758,465.07	6,575.04	2,635.00	76,212.46	50,145.57	1,489.75	-	895,522.89
Items in Transit	0.00	(601.64)	0.00	-	(13,876.70)	-	-	(14,478.34)
<b>Bank Statement Balances</b>	<b>\$ 21,158,971.61</b>	<b>\$ 431,931.40</b>	<b>\$ 84,027.54</b>	<b>\$ 519,441.09</b>	<b>\$ 3,144,702.16</b>	<b>\$ 183,225.31</b>	<b>\$ 1,711,395.59</b>	<b>\$ 27,233,694.70</b>

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2025

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	10,682,463.92	852,036.08	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	16,753.47		747.47
1085.000		STAR Reimbursement	0.00	0.00	0.00	851,870.91		851,870.91
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	9,632.07	10,367.93	
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	2,192.00	308.00	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	1,449.00		699.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	1,280.00	720.00	
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	237,155.68	62,844.32	
2410.000		Rental of Real Property,Indiv.	0.00	0.00	0.00	1,500.00		1,500.00
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	217.50		217.50
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	3,000.00		3,000.00
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	8,606.56		8,606.56
2701.000		BOCES Svcs Apvte 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	112.00	4,888.00	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	708.81		708.81
2770.000		Other Unclassified Rev.(S	30,000.00	0.00	30,000.00	40,019.35		10,019.35
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	0.00	15,192,084.00	2,165,803.49	13,026,280.51	
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	1,276,519.59	447,280.41	
3102.010		Lottery Grant	676,750.00	0.00	676,750.00	272,144.03	404,605.97	
3102.020		Mobile Sports Wagering	543,650.00	0.00	543,650.00	729,855.76		186,205.76
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	15,690.00	47,104.00	
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	

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

These are estimates to balance the budget

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
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	
Total GENERAL FUND			37,150,000.00	926,612.52	38,076,612.52	16,375,121.94	22,770,831.94	1,069,341.36

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

These are estimates to balance the budget

North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2025

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	109.62	890.38	
1445.000		Other Cafeteria Sales	50,000.00	0.00	50,000.00	11,127.65	38,872.35	
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	18,718.21	21,281.79	
3190.010		State Reimburse-Brk	65,000.00	0.00	65,000.00	24,415.00	40,585.00	
3190.020		State Reimburse-Lnch	110,000.00	0.00	110,000.00	39,089.00	70,911.00	
3190.060		Sum Food Svcs 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	95,604.00	154,396.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	0.00	460,950.00	166,422.00	294,528.00	
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	732.00	4,268.00	
4192.000		Sum Food Svcs Prog for Chi	30,000.00	0.00	30,000.00	24,173.00	5,827.00	
Total SCHOOL LUNCH FUND			1,082,950.00	0.00	1,082,950.00	381,375.15	701,574.85	0.00

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

These are estimates to balance the budget

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 11/30/2025

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	1,188.61		1,188.61
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	2,795.00		2,795.00
WEL-2770.000	WEL	Other (Specify)	6,500.00	0.00	6,500.00	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>3,983.61</b>	<b>6,500.00</b>	<b>3,983.61</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: 11/30/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ES3-3289.002	ES3	Other State Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
OM3-3289.002	OM3	Other State Aid	174,947.00	274,790.16	449,737.16	157,450.00	292,287.16	
SC1-3289.002	SC1	Other State Aid	557,623.20	0.00	557,623.20	0.00	557,623.20	
SC2-3289.002	SC2	Other State Aid	514,037.00	0.00	514,037.00	102,807.00	411,230.00	
U25-3289.010	U25	Records Mgt Grant	0.00	0.00	0.00	13.00		13.00
LT3-3289.014	LT3	Learning Technology	100,000.00	0.00	100,000.00	0.00	100,000.00	
C26-3289.018	C26	UPK for 4YO	609,588.00	0.00	609,588.00	304,794.00	304,794.00	
H26-3289.018	H26	Other State Aid	323,000.00	0.00	323,000.00	0.00	323,000.00	
SV3-3289.100	SV3	Miscellaneous State Aid	0.00	0.00	0.00	3,537.88		3,537.88
SV4-3289.100	SV4	Miscellaneous State Aid	350,000.00	0.00	350,000.00	87,500.00	262,500.00	
N25-4126.000	N25	ESEA-Title I, Title II	28,123.48	0.00	28,123.48	0.00	28,123.48	
N26-4126.000	N26	ESEA-Title I, Title II	337,595.00	0.00	337,595.00	67,519.00	270,076.00	
SI5-4126.011	SI5	Title 1,Sch Imp Grant	8,324.73	0.00	8,324.73	0.00	8,324.73	
SI6-4126.011	SI6	Title 1,Sch Imp Grant	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
M25-4129.000	M25	ESEA-Title IV Safe & Drug	3,935.94	0.00	3,935.94	0.00	3,935.94	
M26-4129.000	M26	ESEA-Title IV Safe & Drug	27,524.00	0.00	27,524.00	5,504.00	22,020.00	
I26-4256.018	I26	Indiv. w/Disab	325,873.00	0.00	325,873.00	0.00	325,873.00	
J26-4256.018	J26	Indiv. w/Disab	16,703.00	0.00	16,703.00	0.00	16,703.00	
DJ1-4289.000	DJ1	Other Federal Aid	28,486.19	289,151.63	317,637.82	0.00	317,637.82	
E25-4289.000	E25	Oth Fed-	42,545.70	0.00	42,545.70	0.00	42,545.70	
EPC-4289.000	EPC	Oth Fed-	37,488.54	0.00	37,488.54	59.82	37,428.72	
MH3-4289.000	MH3	Oth Federal Aid	112,660.87	0.00	112,660.87	0.00	112,660.87	
O25-4289.000	O25	Other Federal Aid	1,837.79	0.00	1,837.79	0.00	1,837.79	
O26-4289.000	O26	Other Federal Aid	37,803.00	0.00	37,803.00	7,560.00	30,243.00	
W25-4289.000	W25	Other Federal Aid	3,820.61	0.00	3,820.61	0.00	3,820.61	
W26-4289.000	W26	Other Federal Aid	23,834.00	0.00	23,834.00	0.00	23,834.00	
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>3,944,071.05</b>	<b>563,941.79</b>	<b>4,508,012.84</b>	<b>761,744.70</b>	<b>3,749,819.02</b>	<b>3,550.88</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: 11/30/2025

Fiscal Year: 2026

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
BUS-5031.000	BUS	Interfund Transfers	0.00	0.00	0.00	0.40		0.40
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>468,303.40</b>	<b>0.00</b>	<b>468,303.40</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: 11/30/2025

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	56,385.52		56,385.52
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,385.52</b>	<b>0.00</b>	<b>56,385.52</b>

## Selection Criteria

Criteria Name: Last Run

As Of Date: 11/30/2025

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: 11/30/2025

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	10,564.82	22,260.51	13,034.36
1040 District Clerk		8,700.00	0.00	8,700.00	3,068.30	4,295.70	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	18.82	3,250.00	2,106.18
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>13,651.94</b>	<b>29,806.21</b>	<b>16,476.54</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	138,255.58	188,478.66	26,990.76
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>138,255.58</b>	<b>188,478.66</b>	<b>26,990.76</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	223,266.98	403,568.89	-11,650.74
1320 Auditing		29,600.00	0.00	29,600.00	12,875.00	26,750.00	-10,025.00
1325 Treasurer		600.00	0.00	600.00	135.00	0.00	465.00
1330 Tax Collector		17,575.00	500.00	18,075.00	9,573.71	17,994.40	-9,493.11
1345 Purchasing		66,975.00	0.00	66,975.00	24,461.40	38,966.60	3,547.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>270,312.09</b>	<b>487,279.89</b>	<b>-27,156.85</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	33,572.96	74,754.92	36,895.80
1430 Personnel		103,825.00	3,980.99	107,805.99	45,865.56	64,457.39	-2,516.96
1480 Public Information and Services		124,950.00	0.00	124,950.00	28,372.33	46,688.47	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>107,810.85</b>	<b>185,900.78</b>	<b>84,268.04</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	745,060.92	1,218,395.41	408,904.95
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	93,546.95	57,822.86	153,420.32
1670 Central Printing & Mailing		25,275.00	4,933.01	30,208.01	14,772.78	4,933.01	10,502.22
1680 Central Data Processing		356,025.00	5,658.28	361,683.28	185,564.92	99,598.44	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>1,038,945.57</b>	<b>1,380,749.72</b>	<b>649,347.41</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	98,015.05	0.00	82,984.95
1920 School Association Dues		11,950.00	0.00	11,950.00	12,154.00	0.00	-204.00
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	61,941.66	144,532.25	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>172,110.71</b>	<b>144,532.25</b>	<b>143,658.76</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>1,741,086.74</b>	<b>2,416,747.51</b>	<b>893,584.66</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	157,439.79	131,604.45	-21,962.03
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	337,933.32	681,081.59	-142,592.26

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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	21,775.57	59,210.44	80,313.99
<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>517,148.68</b>	<b>871,896.48</b>	<b>-84,240.30</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	78,410.74	7,461,685.74	1,689,145.08	4,393,524.35	1,379,016.31
2250 Prg For Sdnts w/Disabil-Med Elgble		5,868,025.00	367,666.83	6,235,691.83	1,341,824.25	3,746,974.14	1,146,893.44
2280 Occupational Education(Grades 9-12)		917,825.00	0.00	917,825.00	260,595.00	608,055.00	49,175.00
2330 Teaching-Special Schools		205,200.00	0.00	205,200.00	18,705.12	4,796.40	181,698.48
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>446,077.57</b>	<b>14,820,402.57</b>	<b>3,310,269.45</b>	<b>8,753,349.89</b>	<b>2,756,783.23</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	3,825.94	266,925.94	67,244.09	167,912.04	31,769.81
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	352,558.08	283,068.91	470,948.74
<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>419,802.17</b>	<b>450,980.95</b>	<b>502,718.55</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	106,371.25	232,492.88	114,229.73
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	87,078.01	168,126.23	-9,688.00
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	67,502.60	112,102.76	106,094.64
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	30,991.44	82,398.56	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	162.99	103,419.00	268.01
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	197,836.01	179,689.31	179,996.68
<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>489,942.30</b>	<b>878,228.74</b>	<b>398,536.06</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>4,737,162.60</b>	<b>10,954,456.06</b>	<b>3,573,797.54</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	600,748.79	1,085,492.92	238,460.70
5530 Garage Building		67,525.00	0.00	67,525.00	18,978.79	8,803.09	39,743.12
5581 Transportation from Boces		13,075.00	0.00	13,075.00	2,373.55	6,134.01	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>622,101.13</b>	<b>1,100,430.02</b>	<b>282,771.26</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>622,101.13</b>	<b>1,100,430.02</b>	<b>282,771.26</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	19,179.65	2,676.00	66,945.35
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>19,179.65</b>	<b>2,676.00</b>	<b>66,945.35</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>25,401.20</b>	<b>2,676.00</b>	<b>207,272.80</b>
<b>9 UNDISTRIBUTED</b>							
<b>90 Employee Benefits</b>							
9010 State Retirement		630,000.00	0.00	630,000.00	220,525.43	357,597.59	51,876.98

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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	263,858.95	611,927.38	283,213.67
9030 Social Security		1,070,000.00	0.00	1,070,000.00	304,142.58	682,213.48	83,643.94
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	1,000.00	1,400.00	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	1,954,473.18	3,297,406.99	239,119.83
9089 Other (specify)		70,325.00	0.00	70,325.00	6,537.50	0.00	63,787.50
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>2,814,092.64</b>	<b>5,019,875.44</b>	<b>772,456.92</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>3,180,244.27</b>	<b>5,019,875.44</b>	<b>3,319,005.29</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>10,305,995.94</b>	<b>19,494,185.03</b>	<b>8,276,431.55</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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	112,716.94	235,200.18	17,782.88
200 Equipment		50,000.00	19,720.03	69,720.03	16,337.02	116,840.00	-63,456.99
400 Contractual SFSP		16,000.00	0.00	16,000.00	8,286.18	8,860.99	-1,147.17
414 Food		440,000.00	10,886.35	450,886.35	142,857.07	319,398.09	-11,368.81
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	12,921.56	13,516.02	1,834.32
800 Employee Benefits		113,000.00	0.00	113,000.00	34,418.90	44,573.65	34,007.45
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>328,125.98</b>	<b>738,388.93</b>	<b>47,813.37</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 11/30/2025

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
WEL Wellness Program		6,500.00	0.00	6,500.00	317.85	0.00	6,182.15
<b>Total MISC SPECIAL REVENUE FUND</b>		<b>6,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>317.85</b>	<b>0.00</b>	<b>6,182.15</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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	164,709.88	337,521.90	107,356.22
DJ1 Stop School Violence - DO		28,486.19	102,177.62	130,663.81	130,663.81	0.00	0.00
DJ2 Stop School Violence - DO		332,942.00	186,974.01	519,916.01	47,900.76	182,857.50	289,157.75
DOJ Stop School Violence - DO		289,151.63	-289,151.63	0.00	0.00	0.00	0.00
E25 McKinney-Vento Grant		20,755.26	21,790.44	42,545.70	39,121.30	0.00	3,424.40
EPC Project EPIC - Midwest PB		37,488.54	0.00	37,488.54	2,977.16	0.00	34,511.38
ES3 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	40,333.93	12,835.34	20,150.73
H26 July/Aug Summer School		403,000.00	0.00	403,000.00	172,093.28	22,714.67	208,192.05
I26 Section 611		325,873.00	0.00	325,873.00	113,164.41	272,251.47	-59,542.88
J26 Section 619		16,703.00	0.00	16,703.00	3,950.30	14,980.49	-2,227.79
LT3 Learning Technology Gran		100,000.00	0.00	100,000.00	17,433.92	33,744.02	48,822.06
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	37,721.46	31,434.16	-41,631.62
MH3 Mental Hlth Awareness Tra		82,060.87	-38,479.51	43,581.36	43,581.36	0.00	0.00
MH4 Mental Hlth Awareness Tra		125,000.00	69,079.51	194,079.51	8,189.56	42,594.71	143,295.24
N25 Title I A&D Improv		28,123.48	0.00	28,123.48	9,447.76	0.00	18,675.72
N26 Title I A&D Improv		337,595.00	0.00	337,595.00	81,506.08	197,991.77	58,097.15
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	660.92	0.00	37,142.08
OM3 Office of Mental Health		174,947.00	274,790.16	449,737.16	52,941.51	67,261.87	329,533.78
SC1 Stronger Connections		557,623.20	0.00	557,623.20	189,802.05	0.00	367,821.15
SC2 Stronger Connections		514,037.00	0.00	514,037.00	24,672.22	135,016.63	354,348.15
SI5 Title I, School Impr		8,324.73	0.00	8,324.73	5,554.36	0.00	2,770.37
SI6 Title I, School Impr		125,000.00	0.00	125,000.00	10,218.84	35,172.00	79,609.16
SV3 School Violence Preventio		3,537.88	0.00	3,537.88	3,537.88	0.00	0.00
SV4 School Violence Preventio		350,000.00	0.00	350,000.00	48,760.35	127,604.47	173,635.18
U25 Local Gov't Records Mgmt		0.00	0.00	0.00	13.00	0.00	-13.00
W25 Title IIIA		3,820.61	0.00	3,820.61	636.03	0.00	3,184.58
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>4,642,312.12</b>	<b>327,180.60</b>	<b>4,969,492.72</b>	<b>1,251,429.92</b>	<b>1,513,981.00</b>	<b>2,204,081.80</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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>							
2025 2024-25		0.00	121,706.83	121,706.83	121,707.23	0.00	-0.40
<b>Subtotal of BUS CAPITAL BUS</b>		<b>0.00</b>	<b>121,706.83</b>	<b>121,706.83</b>	<b>121,707.23</b>	<b>0.00</b>	<b>-0.40</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	7,600.00	27,999.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	315,364.80	14,882,188.30	-14,369,585.51
<b>Subtotal of CAP CAPITAL PHASE</b>		<b>0.00</b>	<b>866,799.71</b>	<b>866,799.71</b>	<b>324,964.80</b>	<b>14,911,420.42</b>	<b>-14,369,585.51</b>
<b>Total CAPITAL FUND</b>		<b>0.00</b>	<b>988,506.54</b>	<b>988,506.54</b>	<b>446,672.03</b>	<b>14,911,420.42</b>	<b>-14,369,585.91</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 11/30/2025

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 DECEMBER 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:

  
\_\_\_\_\_  
Terri J. Lewis  
Treasurer of School District

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT  
CASH SUMMARY  
FOR THE PERIOD ENDING DECEMBER 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	\$ 13,193,740.40	\$ 531,425.60	\$ 12,455.76	\$ 349,977.36	\$ 66,455.00	\$ 195,612.26	\$ 1,712,072.65	\$ 16,061,739.03
Money Market	615,678.74	-	-	-	-	-	-	615,678.74
LIQUID Investments \ NYCLASS	15,753,171.65	-	70,089.07	-	2,383,826.56	-	-	18,207,087.28
<b>Fund Totals</b>	<b>\$ 29,562,590.79</b>	<b>\$ 531,425.60</b>	<b>\$ 82,544.83</b>	<b>\$ 349,977.36</b>	<b>\$ 2,450,281.56</b>	<b>\$ 195,612.26</b>	<b>\$ 1,712,072.65</b>	<b>\$ 34,884,505.05</b>
<b><u>RESERVE FUNDS</u></b>								
Workers' Compensation Reserve	\$ 174,936.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,936.58
Unemployment Insurance Reserve	36,078.03	-	-	-	-	-	-	36,078.03
ERS Retirement Contribution Reserve	1,858,565.05	-	-	-	-	-	-	1,858,565.05
Retirement Contribution Reserve - TRS Subfund	824,959.86	-	-	-	-	-	-	824,959.86
Liability Reserve	840,704.20	-	-	-	-	-	-	840,704.20
Tax Certiorari Reserve	42,863.54	-	-	-	-	-	-	42,863.54
Employee Benefit Reserve	295,727.84	-	-	-	-	-	-	295,727.84
Capital Bus Reserve - 2023	2,613,514.85	-	-	-	-	-	-	2,613,514.85
Capital Building Reserve - 2022	8,150,266.62	-	-	-	-	-	-	8,150,266.62
Repair Reserve	295,460.52	-	-	-	-	-	-	295,460.52
Debt Service Reserve	-	-	-	-	-	-	\$ 1,712,072.65	\$ 1,712,072.65
<b>Reserve Fund Totals</b>	<b>\$ 15,133,077.09</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,712,072.65</b>	<b>\$ 16,845,149.74</b>

**NORTH ROSE-WOLCOTT CENTRAL SCHOOL DISTRICT**  
**ANALYSIS OF CHANGE IN CASH**  
**FOR THE PERIOD ENDING DECEMBER 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>\$ 20,400,506.54</b>	<b>\$ 425,958.00</b>	<b>\$ 81,392.54</b>	<b>\$ 443,228.63</b>	<b>\$ 3,094,556.59</b>	<b>\$ 195,612.26</b>	<b>\$ 1,711,395.59</b>	<b>26,352,650.15</b>
<u>Add: Cash Receipts</u>								
Interest Earnings	51,722.09	-	224.65	-	8,507.78	-	677.06	61,131.58
Taxes / Penalties / PILOTS/STAR Aid	1,985.75	-	-	-	-	-	-	1,985.75
State Aid	102,054.01	-	-	-	-	-	-	102,054.01
Medicaid Claims	25,507.44	-	-	-	-	-	-	25,507.44
Lawsuit Settlement	300,000.00	-	-	-	-	-	-	300,000.00
BOCES Aid	-	-	-	-	-	-	-	-
BOCES Pre-School Transportation	-	-	-	-	-	-	-	-
BOCES Erate Category 1 & 2	4,292.43	-	-	-	-	-	-	4,292.43
Meal Sales / Catering / Vending Machines	-	5,308.23	-	-	-	-	-	5,308.23
Online Prepayments	-	560.00	-	-	-	-	-	560.00
Grant Aid	227,356.00	-	-	89,048.00	-	-	-	316,404.00
School Lunch Aid / Meal Claims	164,781.00	41,394.00	-	-	-	-	-	206,175.00
BAN w/ Premium	11,042,685.00	-	-	-	-	-	-	11,042,685.00
Memorial Awards / Scholarships	-	-	600.00	-	-	-	-	600.00
Wellness Program Reimbursements	-	-	327.64	-	-	-	-	327.64
Miscellaneous Receipts	12,489.50	-	-	-	-	-	-	12,489.50
<b>Total Cash Receipts</b>	<b>\$ 11,932,873.22</b>	<b>\$ 47,262.23</b>	<b>\$ 1,152.29</b>	<b>\$ 89,048.00</b>	<b>\$ 8,507.78</b>	<b>\$ -</b>	<b>\$ 677.06</b>	<b>\$ 12,079,520.58</b>
<u>Less: Cash Disbursements</u>								
Payroll Transfers & Disbursements	1,265,906.51	34,467.86	-	156,771.54	-	-	-	1,457,145.91
Check Disbursements	725,289.29	28,349.38	-	25,527.73	862,272.81	-	-	1,641,439.21
Debt Service Payments	449,080.56	-	-	-	-	-	-	449,080.56
<b>Total Cash Disbursements</b>	<b>\$ 2,440,276.36</b>	<b>\$ 62,817.24</b>	<b>\$ -</b>	<b>\$ 182,299.27</b>	<b>\$ 862,272.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,547,665.68</b>
Net Transfers In (Out)	(330,512.61)	121,022.61	-	-	209,490.00	-	-	-
<b>Cash Balances - End of Month</b>	<b>\$ 29,562,590.79</b>	<b>\$ 531,425.60</b>	<b>\$ 82,544.83</b>	<b>\$ 349,977.36</b>	<b>\$ 2,450,281.56</b>	<b>\$ 195,612.26</b>	<b>\$ 1,712,072.65</b>	<b>\$ 34,884,505.05</b>
<u>Bank Reconciliation</u>								
Outstanding Checks	92,287.71	-	2,635.00	15,141.39	142,862.41	1,489.75	-	254,416.26
Items in Transit	(28.38)	-	-	-	-	(13,876.70)	-	(13,905.08)
<b>Bank Statement Balances</b>	<b>\$ 29,654,850.12</b>	<b>\$ 531,425.60</b>	<b>\$ 85,179.83</b>	<b>\$ 365,118.75</b>	<b>\$ 2,593,143.97</b>	<b>\$ 183,225.31</b>	<b>\$ 1,712,072.65</b>	<b>\$ 35,125,016.23</b>

# North Rose-Wolcott Central School Dist

Revenue Status Report As Of: 12/31/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Page 1

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	10,680,146.94	854,353.06	
1081.000		Oth. Paymts in Lieu of Ta	16,006.00	0.00	16,006.00	16,753.47		747.47
1085.000		STAR Reimbursement	0.00	0.00	0.00	851,870.91		851,870.91
1090.000		Int. & Penal. on Real Pro	20,000.00	0.00	20,000.00	9,671.01	10,328.99	
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	2,212.50	287.50	
1489.070		Other Charges-Driving Range	750.00	0.00	750.00	1,449.00		699.00
1489.080		Other Charges-Fitness Center M	2,000.00	0.00	2,000.00	1,405.00	595.00	
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	288,877.77	11,122.23	
2410.000		Rental of Real Property,Indiv.	0.00	0.00	0.00	3,000.00		3,000.00
2650.000		Sale Scrap & Excess Material	0.00	0.00	0.00	217.50		217.50
2665.000		Sale of Equipment	0.00	0.00	0.00	5,432.00		5,432.00
2680.000		Insurance Recoveries-Othe	0.00	0.00	0.00	3,000.00		3,000.00
2683.000		Self Insurance Recoveries	0.00	0.00	0.00	8,606.56		8,606.56
2690.000		Lawsuit Settlement	0.00	0.00	0.00	300,000.00		300,000.00
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	112.58	4,887.42	
2703.000		Other-Not Transp-Ref PrYr	0.00	0.00	0.00	709.18		709.18
2770.000		Other Unclassified Rev.(S	30,000.00	0.00	30,000.00	46,871.78		16,871.78
3101.000		Basic Formula Aid-Gen Aid	15,192,084.00	0.00	15,192,084.00	2,165,803.49	13,026,280.51	
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	1,276,519.59	447,280.41	
3102.010		Lottery Grant	676,750.00	0.00	676,750.00	374,198.04	302,551.96	
3102.020		Mobile Sports Wagering	543,650.00	0.00	543,650.00	729,855.76		186,205.76
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 Txbk/	62,794.00	0.00	62,794.00	15,690.00	47,104.00	
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	77,619.24	22,380.76	

\* 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: 12/31/2025

**Fiscal Year: 2026**

**Fund: A GENERAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
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	
<b>Total GENERAL FUND</b>			<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>16,866,058.32</b>	<b>22,593,680.36</b>	<b>1,383,126.16</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: 12/31/2025

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	140.94	859.06	
1445.000		Other Cafeteria Sales	50,000.00	0.00	50,000.00	13,134.55	36,865.45	
2770.000		Misc Rev Local Sources (S)	2,000.00	0.00	2,000.00	401.97	1,598.03	
2770.010		Vending Machine Sales	40,000.00	0.00	40,000.00	21,256.82	18,743.18	
3190.010		State Reimburse-Brk	65,000.00	0.00	65,000.00	30,976.00	34,024.00	
3190.020		State Reimburse-Lnch	110,000.00	0.00	110,000.00	49,173.00	60,827.00	
3190.060		Sum Food Sv 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	121,305.00	128,695.00	
4190.020		Fed Reimbursement-Lnch	460,950.00	0.00	460,950.00	209,337.00	251,613.00	
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	970.00	4,030.00	
4192.000		Sum Food Sv Prog for Chi	30,000.00	0.00	30,000.00	24,173.00	5,827.00	
Total SCHOOL LUNCH FUND			1,082,950.00	0.00	1,082,950.00	471,519.28	611,430.72	0.00

\* 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: 12/31/2025

**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	1,413.26		1,413.26
SCH-2705.000	SCH	Gifts and Donations	0.00	0.00	0.00	3,395.00		3,395.00
WEL-2770.000	WEL	Other (Specify)	6,500.00	0.00	6,500.00	327.64	6,172.36	
<b>Total MISC SPECIAL REVENUE FUND</b>			<b>6,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>5,135.90</b>	<b>6,172.36</b>	<b>4,808.26</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: 12/31/2025

Fiscal Year: 2026

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
ES3-3289.002	ES3	Other State Aid	73,320.00	0.00	73,320.00	0.00	73,320.00	
OM3-3289.002	OM3	Other State Aid	174,947.00	274,790.16	449,737.16	157,450.00	292,287.16	
SC1-3289.002	SC1	Other State Aid	557,623.20	0.00	557,623.20	0.00	557,623.20	
SC2-3289.002	SC2	Other State Aid	514,037.00	0.00	514,037.00	102,807.00	411,230.00	
U25-3289.010	U25	Records Mgt Grant	0.00	0.00	0.00	13.00		13.00
LT3-3289.014	LT3	Learning Technology	100,000.00	0.00	100,000.00	25,000.00	75,000.00	
C26-3289.018	C26	UPK for 4YO	609,588.00	0.00	609,588.00	304,794.00	304,794.00	
H26-3289.018	H26	Other State Aid	323,000.00	0.00	323,000.00	0.00	323,000.00	
SV3-3289.100	SV3	Miscellaneous State Aid	0.00	0.00	0.00	3,537.88		3,537.88
SV4-3289.100	SV4	Miscellaneous State Aid	350,000.00	0.00	350,000.00	87,500.00	262,500.00	
N25-4126.000	N25	ESEA-Title I, Title II	28,123.48	0.00	28,123.48	0.00	28,123.48	
N26-4126.000	N26	ESEA-Title I, Title II	337,595.00	0.00	337,595.00	67,519.00	270,076.00	
SI5-4126.011	SI5	Title 1,Sch Imp Grant	8,324.73	0.00	8,324.73	5,554.36	2,770.37	
SI6-4126.011	SI6	Title 1,Sch Imp Grant	125,000.00	0.00	125,000.00	25,000.00	100,000.00	
M25-4129.000	M25	ESEA-Title IV Safe & Drug	3,935.94	0.00	3,935.94	0.00	3,935.94	
M26-4129.000	M26	ESEA-Title IV Safe & Drug	27,524.00	0.00	27,524.00	5,504.00	22,020.00	
I26-4256.018	I26	Indiv. w/Disab	325,873.00	0.00	325,873.00	0.00	325,873.00	
J26-4256.018	J26	Indiv. w/Disab	16,703.00	0.00	16,703.00	0.00	16,703.00	
DJ1-4289.000	DJ1	Other Federal Aid	28,486.19	289,151.63	317,637.82	0.00	317,637.82	
E25-4289.000	E25	Oth Fed-	42,545.70	0.00	42,545.70	39,121.70	3,424.00	
EPC-4289.000	EPC	Oth Fed-	37,488.54	0.00	37,488.54	59.82	37,428.72	
MH3-4289.000	MH3	Oth Federal Aid	112,660.87	0.00	112,660.87	0.00	112,660.87	
O25-4289.000	O25	Other Federal Aid	1,837.79	0.00	1,837.79	0.00	1,837.79	
O26-4289.000	O26	Other Federal Aid	37,803.00	0.00	37,803.00	7,560.00	30,243.00	
W25-4289.000	W25	Other Federal Aid	3,820.61	0.00	3,820.61	636.03	3,184.58	
W26-4289.000	W26	Other Federal Aid	23,834.00	0.00	23,834.00	0.00	23,834.00	
H26-5031.018	H26	Interfund Transfers	80,000.00	0.00	80,000.00	0.00	80,000.00	
Total SPECIAL AID FUND			3,944,071.05	563,941.79	4,508,012.84	832,056.79	3,679,506.93	3,550.88

\* 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: 12/31/2025

**Fiscal Year: 2026**

**Fund: H CAPITAL FUND**

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
BUS-5031.000	BUS	Interfund Transfers	0.00	0.00	0.00	0.40		0.40
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>468,303.40</b>	<b>0.00</b>	<b>468,303.40</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: 12/31/2025

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	65,570.36		65,570.36
2710.000		Premium on Obligations	0.00	0.00	0.00	42,685.00		42,685.00
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>108,255.36</b>	<b>0.00</b>	<b>108,255.36</b>

## Selection Criteria

Criteria Name: Last Run

As Of Date: 12/31/2025

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: 12/31/2025

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	13,735.15	19,344.18	12,780.36
1040 District Clerk		8,700.00	0.00	8,700.00	3,681.96	3,682.04	1,336.00
1060 District Meeting		5,375.00	0.00	5,375.00	931.28	2,337.54	2,106.18
<b>Subtotal of 10 Board of Education</b>		<b>59,825.00</b>	<b>109.69</b>	<b>59,934.69</b>	<b>18,348.39</b>	<b>25,363.76</b>	<b>16,222.54</b>
<b>12 Central Administration</b>							
1240 Chief School Administrator		353,725.00	0.00	353,725.00	165,699.86	162,231.92	25,793.22
<b>Subtotal of 12 Central Administration</b>		<b>353,725.00</b>	<b>0.00</b>	<b>353,725.00</b>	<b>165,699.86</b>	<b>162,231.92</b>	<b>25,793.22</b>
<b>13 Finance</b>							
1310 Business Administration		603,250.00	11,935.13	615,185.13	276,738.86	350,444.09	-11,997.82
1320 Auditing		29,600.00	0.00	29,600.00	12,875.00	26,750.00	-10,025.00
1325 Treasurer		600.00	0.00	600.00	165.00	0.00	435.00
1330 Tax Collector		17,575.00	500.00	18,075.00	17,216.79	10,018.32	-9,160.11
1345 Purchasing		66,975.00	0.00	66,975.00	32,560.92	30,867.08	3,547.00
<b>Subtotal of 13 Finance</b>		<b>718,000.00</b>	<b>12,435.13</b>	<b>730,435.13</b>	<b>339,556.57</b>	<b>418,079.49</b>	<b>-27,200.93</b>
<b>14 Staff</b>							
1420 Legal		116,500.00	28,723.68	145,223.68	45,000.57	63,327.31	36,895.80
1430 Personnel		103,825.00	3,980.99	107,805.99	62,937.05	62,385.90	-17,516.96
1480 Public Information and Services		124,950.00	0.00	124,950.00	33,798.16	41,262.64	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>141,735.78</b>	<b>166,975.85</b>	<b>69,268.04</b>
<b>16 Central Services</b>							
1620 Operation of Plant		2,037,475.00	334,886.28	2,372,361.28	874,545.24	1,104,855.89	392,960.15
1621 Maintenance of Plant		289,200.00	15,590.13	304,790.13	111,768.00	50,980.43	142,041.70
1670 Central Printing & Mailing		25,275.00	4,933.01	30,208.01	14,772.78	4,933.01	10,502.22
1680 Central Data Processing		356,025.00	5,658.28	361,683.28	217,907.52	67,255.84	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>1,218,993.54</b>	<b>1,228,025.17</b>	<b>622,023.99</b>
<b>19 Special Items (Contractual Expense)</b>							
1910 Unallocated Insurance		181,000.00	0.00	181,000.00	179,123.05	0.00	1,876.95
1920 School Association Dues		11,950.00	0.00	11,950.00	12,154.00	300.00	-504.00
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	82,588.87	123,885.04	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>273,865.92</b>	<b>124,185.04</b>	<b>62,250.76</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>2,158,200.06</b>	<b>2,124,861.23</b>	<b>768,357.62</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	176,472.44	115,166.69	-24,556.92
2020 Supervision-Regular School		876,200.00	222.65	876,422.65	405,981.55	613,332.23	-142,891.13

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2025

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	28,986.42	56,999.59	75,313.99
<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>611,440.41</b>	<b>785,498.51</b>	<b>-92,134.06</b>
<b>21 Teaching</b>							
2110 Teaching-Regular School		7,383,275.00	80,410.74	7,463,685.74	2,250,591.20	3,863,423.78	1,349,670.76
2250 Prg For Sdnts w/Disabil-Med Eligible		5,868,025.00	367,666.83	6,235,691.83	1,739,303.88	3,359,721.30	1,136,666.65
2280 Occupational Education(Grades 9-12)		917,825.00	0.00	917,825.00	347,460.00	521,190.00	49,175.00
2330 Teaching-Special Schools		205,200.00	0.00	205,200.00	20,950.57	3,081.02	181,168.41
<b>Subtotal of 21 Teaching</b>		<b>14,374,325.00</b>	<b>448,077.57</b>	<b>14,822,402.57</b>	<b>4,358,305.65</b>	<b>7,747,416.10</b>	<b>2,716,680.82</b>
<b>26 Instructional Media</b>							
2610 School Library & AV		263,100.00	1,825.94	264,925.94	86,511.45	148,644.68	29,769.81
2630 Computer Assisted Instruction		1,080,775.00	25,800.73	1,106,575.73	423,215.69	227,710.30	455,649.74
<b>Subtotal of 26 Instructional Media</b>		<b>1,343,875.00</b>	<b>27,626.67</b>	<b>1,371,501.67</b>	<b>509,727.14</b>	<b>376,354.98</b>	<b>485,419.55</b>
<b>28 Pupil Services</b>							
2810 Guidance-Regular School		452,800.00	293.86	453,093.86	134,679.05	205,263.66	113,151.15
2815 Health Svcs-Regular School		236,900.00	8,616.24	245,516.24	107,504.32	170,753.59	-32,741.67
2820 Psychological Svcs-Reg Schl		285,700.00	0.00	285,700.00	86,007.99	149,620.32	50,071.69
2825 Social Work Svcs-Regular School		121,025.00	0.00	121,025.00	41,321.92	72,068.08	7,635.00
2850 Co-Curricular Activ-Reg Schl		103,850.00	0.00	103,850.00	246.35	103,819.00	-215.35
2855 Interscholastic Athletics-Reg Schl		549,700.00	7,822.00	557,522.00	230,964.17	157,416.74	169,141.09
<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>600,723.80</b>	<b>858,941.39</b>	<b>307,041.91</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>6,080,197.00</b>	<b>9,768,210.98</b>	<b>3,417,008.22</b>
<b>5 PUPIL TRANSPORTATION</b>							
55 Pupil Transportation							
5510 District Transportation Services		1,907,100.00	17,602.41	1,924,702.41	769,678.14	953,395.39	201,628.88
5530 Garage Building		67,525.00	0.00	67,525.00	36,693.98	74,587.90	-43,756.88
5581 Transportation from Boces		13,075.00	0.00	13,075.00	3,164.73	5,342.83	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>809,536.85</b>	<b>1,033,326.12</b>	<b>162,439.44</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>809,536.85</b>	<b>1,033,326.12</b>	<b>162,439.44</b>
<b>7 COMMUNITY SERVICES</b>							
7 Community Services							
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>
8 Other Community Services							
8060 Civic Activities		86,425.00	2,376.00	88,801.00	21,927.03	2,676.00	64,197.97
<b>Subtotal of 8 Other Community Services</b>		<b>86,425.00</b>	<b>2,376.00</b>	<b>88,801.00</b>	<b>21,927.03</b>	<b>2,676.00</b>	<b>64,197.97</b>
<b>Subtotal of 7 COMMUNITY SERVICES</b>		<b>226,425.00</b>	<b>8,925.00</b>	<b>235,350.00</b>	<b>28,148.58</b>	<b>2,676.00</b>	<b>204,525.42</b>
<b>9 UNDISTRIBUTED</b>							
90 Employee Benefits							
9010 State Retirement		630,000.00	0.00	630,000.00	272,935.26	305,818.86	51,245.88

North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2025

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	342,162.92	540,343.52	276,493.56
9030 Social Security		1,070,000.00	0.00	1,070,000.00	391,708.99	598,909.98	79,381.03
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	1,000.00	1,400.00	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	1,924,291.24	3,297,406.99	269,301.77
9089 Other (specify)		70,325.00	0.00	70,325.00	71,204.17	0.00	-879.17
<b>Subtotal of 90 Employee Benefits</b>		<b>8,606,425.00</b>	<b>0.00</b>	<b>8,606,425.00</b>	<b>3,066,857.58</b>	<b>4,813,209.35</b>	<b>726,358.07</b>
<b>97 Debt Service</b>							
9711 Serial Bonds-School Construction		2,266,500.00	0.00	2,266,500.00	449,080.56	0.00	1,817,419.44
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>815,232.19</b>	<b>0.00</b>	<b>1,917,467.81</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>3,882,089.77</b>	<b>4,813,209.35</b>	<b>2,823,825.88</b>
<b>Total GENERAL FUND</b>		<b>37,150,000.00</b>	<b>926,612.52</b>	<b>38,076,612.52</b>	<b>12,958,172.26</b>	<b>17,742,283.68</b>	<b>7,376,156.58</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2025

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	144,779.42	204,639.24	16,281.34
200 Equipment		50,000.00	19,720.03	69,720.03	16,337.02	116,840.00	-63,456.99
400 Contractual SFSP		16,000.00	0.00	16,000.00	8,755.79	9,324.25	-2,080.04
414 Food		440,000.00	10,886.35	450,886.35	168,323.12	298,932.04	-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	14,126.88	12,310.70	1,834.32
800 Employee Benefits		113,000.00	0.00	113,000.00	43,073.03	38,788.81	31,138.16
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>395,983.57</b>	<b>680,835.04</b>	<b>37,509.67</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 12/31/2025

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
WEL-2989-400-00-WELL	Contractual and Other	6,500.00	0.00	6,500.00	317.85	110.00	6,072.15
<b>Total MISC SPECIAL REVENUE FUND</b>		<b>6,500.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>317.85</b>	<b>110.00</b>	<b>6,072.15</b>

# North Rose-Wolcott Central School Dist

Budget Status Report As Of: 12/31/2025

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	234,741.72	296,607.27	78,239.01
DJ1 Stop School Violence - DO		28,486.19	102,177.62	130,663.81	130,663.81	0.00	0.00
DJ2 Stop School Violence - DO		332,942.00	186,974.01	519,916.01	72,302.61	163,530.93	284,082.47
DOJ Stop School Violence - DO		289,151.63	-289,151.63	0.00	0.00	0.00	0.00
E25 McKinney-Vento Grant		20,755.26	21,790.44	42,545.70	39,121.30	0.00	3,424.40
EPC Project EPIC - Midwest PB		37,488.54	0.00	37,488.54	2,977.16	0.00	34,511.38
ES3 Ext Sch Day - Sodus		73,320.00	0.00	73,320.00	41,246.06	12,384.00	19,689.94
H26 July/Aug Summer School		403,000.00	0.00	403,000.00	172,093.28	22,714.67	208,192.05
I26 Section 611		325,873.00	0.00	325,873.00	143,721.35	241,694.53	-59,542.88
J26 Section 619		16,703.00	0.00	16,703.00	5,276.02	13,654.77	-2,227.79
LT3 Learning Technology Gran		100,000.00	0.00	100,000.00	26,616.69	29,994.69	43,388.62
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	48,199.63	20,955.99	-41,631.62
MH3 Mental Hlth Awareness Tra		82,060.87	-38,479.51	43,581.36	43,581.36	0.00	0.00
MH4 Mental Hlth Awareness Tra		125,000.00	69,079.51	194,079.51	13,861.39	69,092.18	111,125.94
N25 Title I A&D Improv		28,123.48	0.00	28,123.48	9,447.76	0.00	18,675.72
N26 Title I A&D Improv		337,595.00	0.00	337,595.00	118,473.08	172,690.11	46,431.81
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	660.92	0.00	37,142.08
OM3 Office of Mental Health		174,947.00	274,790.16	449,737.16	69,573.79	58,166.04	321,997.33
SC1 Stronger Connections		557,623.20	0.00	557,623.20	189,802.05	0.00	367,821.15
SC2 Stronger Connections		514,037.00	0.00	514,037.00	53,503.22	115,620.34	344,913.44
SI5 Title I, School Impr		8,324.73	0.00	8,324.73	5,554.36	0.00	2,770.37
SI6 Title I, School Impr		125,000.00	0.00	125,000.00	13,149.59	35,172.00	76,678.41
SV3 School Violence Preventio		3,537.88	0.00	3,537.88	3,537.88	0.00	0.00
SV4 School Violence Preventio		350,000.00	0.00	350,000.00	69,008.37	113,501.46	167,490.17
U25 Local Gov't Records Mgmt		0.00	0.00	0.00	13.00	0.00	-13.00
W25 Title IIIA		3,820.61	0.00	3,820.61	636.03	0.00	3,184.58
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>4,642,312.12</b>	<b>327,180.60</b>	<b>4,969,492.72</b>	<b>1,509,600.22</b>	<b>1,365,778.98</b>	<b>2,094,113.52</b>

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 12/31/2025

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	121,707.23	822,704.40	-822,704.80
<b>Subtotal of BUS CAPITAL BUS</b>		0.00	121,706.83	121,706.83	121,707.23	822,704.40	-822,704.80
<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	7,600.00	27,999.58	0.00
PR23 2023 Capital Improvement Project		0.00	827,967.59	827,967.59	1,177,637.61	14,019,915.49	-14,369,585.51
<b>Subtotal of CAP CAPITAL PHASE</b>		0.00	866,799.71	866,799.71	1,187,237.61	14,049,147.61	-14,369,585.51
<b>Total CAPITAL FUND</b>		0.00	988,506.54	988,506.54	1,308,944.84	14,871,852.01	-15,192,290.31

**North Rose-Wolcott Central School Dist**

Budget Status Report As Of: 12/31/2025

**Fiscal Year: 2026**

**Fund: V DEBT SERVICE**

<b>Budget Account</b>	<b>Description</b>	<b>Initial Appropriation</b>	<b>Adjustments</b>	<b>Current Appropriation</b>	<b>Year-to-Date Expenditures</b>	<b>Encumbrance Outstanding</b>	<b>Unencumbered Balance</b>
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>

**SUBJECT: USE OF ~~SERVICE~~-ASSISTANCE ANIMALS**

The District recognizes the importance of service animals and affirms its commitment to allowing the use of these animals by individuals with disabilities on school grounds to facilitate their full participation in and equal access to District services, programs, and activities. Service animals are distinguished from emotional support, therapy, comfort, or companion animals. The District will comply with all applicable federal and state laws and regulations related to service animals.

\*Additionally, the District permits the use of therapy dogs on school grounds subject to the conditions of this policy. The use of therapy dogs can have many benefits including reduced anxiety and increased mental stimulation, as well as decreased depression, feelings of isolation, and boredom.

**Service Animals**

~~The Board allows the use of service animals on school grounds by individuals with disabilities, subject to restrictions permitted by federal and/or state law, and procedures established by the Superintendent or designee.~~

A service animal is defined as any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals.

The work or tasks performed by a service animal must be directly related to the individual's disability. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship do not constitute work or tasks for the purposes of this definition. Psychiatric service animals that have been trained to take a specific action to help avoid an anxiety attack or to reduce its effects, however, may qualify as a service animal.

It shall be the responsibility of the principal or designee to develop building-specific regulations and rules regarding the use of service animals in each building and adjacent school grounds by individuals with disabilities.

*\*District Option -- Retain only if the District permits the use of therapy dogs.*

(Continued)

**SUBJECT: USE OF ASSISTANCE ANIMALS (Cont'd.)****\*Therapy Dogs**

For purposes of this policy, a therapy dog is defined as a dog that has been trained, evaluated, and certified to work with a handler to provide affection and comfort to individuals in a variety of settings including schools. A handler is defined as an individual that has been trained, evaluated, and certified to work with a particular therapy dog. Therapy dogs are not covered by the same laws that protect service animals.

Although there is no formal identification or certification for therapy dogs, the District requires that any therapy dog and accompanying handler permitted on school grounds to be certified by an American Kennel Club (AKC) recognized therapy dog organization such as Therapy Dogs International. Further, the therapy dog must not pose a health and safety risk to any individual on school grounds. In order to use a therapy dog in the District, a written request must be submitted to the Superintendent or designee. The request must include the following:

- a) General information about the proposed use of the therapy dog including when and where;
- b) Personal information about the therapy dog and handler including name, address, and phone;
- c) Copies of the therapy dog's:
  1. Current licensure from the local licensing authority;
  2. Vaccination and immunization records from a licensed veterinarian;
- d) Copy of a certification from an AKC recognized therapy dog organization;
- e) Copy of an insurance policy that provides liability coverage for the work of the therapy dog and handler while on school grounds and names the District as an additional insured;
- f) Certification from the handler that, while on school grounds, the therapy dog, will:
  1. Be clean, well-groomed, and free of parasites, illness, or injury;
  2. Remain under the handler's control through the use of a leash or other tether unless the use of a leash or other tether would interfere with the therapy dog's service;
  3. Be supervised and accompanied by the handler;
  4. Wear a therapy dog ID and/or a bandana;

*\*District Option -- Retain only if the District permits the use of therapy dogs.*

(Continued)

**SUBJECT: USE OF ASSISTANCE ANIMALS (Cont'd.)**

5. Not disrupt the educational process by excessive barking or any other behavior;
6. Only go to locations that have been authorized by District administrators;
7. Be fed, exercised, and cleaned-up after by the handler.

Additionally, handlers who are not employed by the District must comply with all requirements for volunteers in the District. Volunteers will work under the supervision of appropriate staff and are expected to comply with all District rules and regulations.

A new request must be submitted for each proposed use of a therapy dog. There must be one request for each dog. In no case will a request for the use of a therapy dog be valid for more than one school year.

The District reserves the right to deny a request for the use of a therapy dog for any reason. Once a request has been granted, the District reserves the right to exclude a therapy dog from school grounds for any reason including, but not limited to, the therapy dog:

- a) Presenting a direct and immediate threat to others;
- b) Not being under the handler's control;
- c) Interfering with the educational process;
- d) Going into a location in the District that has not been authorized by District administrators.

If any individual suffers an allergic reaction while in the presence of a therapy dog, the District will require the handler to move the therapy dog to a different location designated by a District administrator.

The handler of a therapy dog is solely responsible and liable for any damage to school property or any injury caused by the therapy dog. Further, the District bears no financial responsibility for the required training, care, or feeding for the therapy dog.

The Superintendent or designee will ensure that parents are notified prior to any therapy dog being permitted on school grounds.

Americans with Disabilities Act (ADA), 42 USC § 12101 et seq.  
28 CFR §§ 35.104, and 35.136, ~~35.139~~  
Civil Rights Law §§ 47, 47-a, and 47-b  
Executive Law § 296

**NOTE: Refer also to Policy #3150 -- School Volunteers**

Adopted: 4/14/15  
Revised: 6/13/17;

**SUBJECT: ADVERTISING MATERIALS AND ANNOUNCEMENTS POLICY**

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

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

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

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

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

**SUBJECT: CONFIDENTIALITY OF COMPUTERIZED INFORMATION**

— The safeguarding of confidential data from inappropriate use is essential to the success of the District's operation. Access to confidential computerized data will be limited only to authorized personnel of the District.

— It is a violation of the District's policy to release confidential computerized data to any unauthorized person or agency. Any employee who releases or otherwise makes improper use of such computerized data will be subject to disciplinary action.

However, if the computerized information sought is available under the Freedom of Information Law and can be retrieved by means of existing computer programs, the District is required to disclose this information.

Family Educational Rights and Privacy Act of 1974, 20 USC § 1232(g)

34 CFR Part 99

Public Officers Law § 84 et seq.

Adopted: 1992

Revised: 3/24/20

Book	North Rose-Wolcott Policy Manual
Section	4000 Administration
Title	Superintendent of Schools
Code	4310
Status	Active
Last Revised	June 13, 2017

## **SUBJECT: SUPERINTENDENT OF SCHOOLS**

The Superintendent is the chief executive officer of the District. He or she is responsible for carrying out the policy of the Board and for keeping it informed of matters which should be weighed by the Board in reaching decisions. He or she is responsible to the Board in his or her stewardship of the entire school system.

The Superintendent will have the specific powers and duties discussed below and will be directly responsible to the Board for their proper exercise. As chief executive officer of the District, his or her will:

- a. Attend all regular, special, and work meetings of the Board except that the Superintendent may be excluded when his or her employment contract or performance is discussed in executive session;
- b. Administer all policies and enforce all rules and regulations of the Board;
- c. Review the local school situation and recommend to the Board areas in which new policies seem to be needed;
- d. Organize, administer, evaluate, and supervise the programs and personnel of all school departments, instructional and non-instructional;
- e. Recommend to the Board the appointment of all instructional and support personnel;
- f. Prepare and recommend to the Board the annual District budget in accordance with the format and development plan specified by the Board;
- g. Advise the public about the activities and needs of the schools through his or her written and spoken statements, and will be responsible for all news releases emanating from the local schools;
- h. Create all salary scales and administer the salary plan approved by the Board. Some of these salary scales will be developed within staff contracts negotiated under the provisions of the Taylor Law;
- i. Determine the need and make plans for plant expansion and renovation;
- j. Recommend for hire, evaluate, promote, and dismiss all professional and non-professional staff personnel;
- k. Prepare or supervise the preparation of the teacher's handbook, staff bulletins, and all other District wide staff materials;
- l. Plan and coordinate the recruitment of teachers and other staff to assure the District of the best available personnel;
- m. Plan and conduct a program of supervision of teaching staff that will have as its goal the improvement of instruction, and, at the same time, will assure that only the teachers found to have a high degree of competence will be recommended for tenure;
- n. Distinguish for all concerned between the areas of policy decisions appropriate to the Board and management decisions appropriate to the District's administrative personnel;

- ~~o. Transfer personnel when necessary and/or desirable to promote optimal effectiveness. Any personnel transfers will be made pursuant to appropriate guidelines established by state laws, District policies, and negotiated contracts; and~~
- ~~p. Submit data from the School Report Card or other reports of student or District performance as prescribed by and in accordance with requirements of the Commissioner of Education.~~

~~Education Law Sections 1711, 2508 and 3003  
8 NYCRR Section 100.2(m)~~

~~Revised: 6/24/97; 6/13/17~~

Book	North Rose-Wolcott Policy Manual
Section	4000 Administration
Title	Superintendent - Board of Education Relations
Code	4320
Status	Active

**SUBJECT: SUPERINTENDENT - BOARD OF EDUCATION RELATIONS**

The Board of Education is accountable for all pursuits, achievements and duties of the School District. The Board's specific role is to deliberate and to establish policies for the organization. The Board delegates the necessary authority to the Superintendent who, acting as chief executive officer, is held accountable to the Board for compliance with its policies.

- a. With respect to School District goals and objectives, the Board will establish broad guidelines to be observed in the development of further policy and action. The Board reserves the right to issue either restrictive or general policy statements.
- b. Generally, the Superintendent will be empowered to assign and use resources; employ, promote, discipline and deploy staff; to translate policies of the Board into action; to speak as agent of the Board; to organize and delegate administrative responsibilities; and to exercise such other powers as are customary for chief executives.
- c. The Superintendent may not perform, cause, or allow to be performed any act that is unlawful, in violation of commonly accepted business and professional ethics; in violation of any contract into which the Board has entered; or, in violation of policies adopted by the Board that limit the Superintendent's authority.
- d. Should the Superintendent or his/her designee consider it unwise or impractical to comply with an explicit Board policy, the Superintendent will inform the Board of that determination. The Board will decide whether such judgment was warranted.
- e. When law or other authority calls for Board approval of decisions that the Board has delegated to the Superintendent, Board approval will be routinely given if those decisions have been made within the limits of Board policies.

Education Law Section 1711

Adopted: 1992

**Non-Instructional/Business  
Operations**

**SUBJECT: BUDGET ADOPTION**

~~The Board of Education shall review the recommended budget of the Superintendent of Schools and shall seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.~~

~~The District budget for any school year, or any part of the budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.~~

~~The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.~~

**Contingency Budget**

~~In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy that is no greater than the prior year's levy (i.e., 0% levy growth).~~

~~The administrative component of the contingency budget is capped at the lesser of:~~

- ~~a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or~~
- ~~b) The percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including, the capital component.~~

~~Education Law §§ 1608, 1716, 1804, 1906, 1950, 2007, 2022, 2023, 2023-a, and 2601-a  
8 NYCRR § 170.3~~

**NOTE: Refer also to Policy #5110 Budget Planning and Development**

**Adopted: 1992**

**Revised: 7/12/00, 11/12/03, 10/28/08, 10/16/12; 6/13/17; 12/8/22**

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT**

~~The Board may accept gifts, donations, grants, or bequests (collectively "gifts") of money, real property or personal property, as well as other merchandise that add to the overall welfare of the District provided that acceptance is in accordance with existing laws and regulations. Donations to the District are fully tax deductible so long as the gift is used exclusively for public purposes. The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.~~

~~The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.~~

~~The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. The Board suggests that donors or grantors work first with school administrators in determining the nature of their gift prior to formal consideration for acceptance by the Board.~~

~~The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.~~

~~Gifts to the District will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).~~

~~All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to donors or grantors in recognition of their contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.~~

**Gift Giving**

~~The Board of Education recognizes that gift giving, especially during the holiday season, may be a common practice for many District employees. While the giving or exchanging of gifts may be acceptable among staff members, the Board strongly encourages District employees and students to show appreciation through written notes or greeting cards.~~

~~Additionally, all business contacts will be informed that gifts exceeding \$75 to District employees will be returned or donated to charity.~~

Non-Instructional/Business  
Operations

**SUBJECT: ~~ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT (Cont'd.)~~**

~~New York State Constitution Article 8, § 1~~  
~~Education Law §§ 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), 1718(2), 3701, and 3703~~  
~~Real Property Tax Law 980-a(3)~~

**SUBJECT: EXTRACLASSROOM ACTIVITY FUND**

Any organization within the District whose activities are conducted by students, and whose financial support is raised other than by taxation or through charges of the Board, is an extraclassroom activity (ECA). The moneys raised by these organizations are referred to as ECA funds. ECA fund management provides students with the opportunity to learn proper business practices and how to operate a successful business. The Board and designated District staff will protect and provide oversight of ECA funds. All ECAs will be approved by the Board.

The Board will appoint an ECA Central Treasurer, a Faculty Auditor, and a chief faculty counselor (appointed for each building in the District, typically the building principal). Each ECA will have a faculty advisor appointed by the chief faculty counselor. Additionally, each ECA will have a student activity treasurer elected by the members of the ECA.

All ECA funds will be handled in accordance with the financial procedures set forth in The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds, Revised 2019, published by the New York State Education Department. All moneys received from the conduct, operation, or maintenance of any ECA will be deposited with the ECA Central Treasurer. Two separate and independent sets of records of receipts and expenditures will be maintained, one by the ECA Central Treasurer and one by the ECA's student activity treasurer. On a quarterly basis, the ECA Central Treasurer will submit to the Board a financial report relating to the receipts and expenditures for all ECA accounts. The authority to expend moneys will be distinct and separate from the custody of these moneys. The District will invest ECA funds in accordance with its investment policy.

ECAs are prohibited from using the District's New York State sales tax exemption. The ECA Central Treasurer is responsible for filing the periodic sales tax returns for ECA funds.

All commitments and contracts will be the sole responsibility of the ECA incurring the transaction, regardless of a change in faculty advisors, membership, or officers.

In conjunction with the annual audit of District records, the Independent Auditor will audit all ECA funds. This audit will include a statement of receipts, disbursements, and balances for each ECA, together with a reconciliation of cash.

When an ECA becomes inactive or is discontinued, the ECA Central Treasurer is directed to expend the leftover ECA funds as voted by the organization controlling these funds. If this designation does not exist, then leftover funds of inactive or discontinued ECAs and of graduating classes will automatically revert to the account of the general student organization or student council. To reactivate, inactive or discontinued ECAs must follow the start-up procedures for new ECAs.

Non-Instructional/Business  
Operations

**SUBJECT: EXTRACLASSROOM ACTIVITY FUND (Cont'd.)**

NOTE: Refer also to Policies #1334 Duties of the External (Independent) Auditor  
#1335 Duties of the Extraclassroom Activity Fund Central  
Treasurer and Faculty Auditor  
#3270 Use of School Facilities, Materials and Equipment  
#5220 District Investments  
#5530 Petty Cash Funds and Cash in School Buildings  
#5620 Fixed Asset Inventories, Accounting and Tracking  
#7410 Extracurricular Activities  
#7430 Fundraising by Students

**SUBJECT: SALE AND DISPOSAL OF SCHOOL DISTRICT PROPERTY**

**Sale of School Property**

— No sale of school property shall be made without prior approval of the Board of Education. However, the responsibility for such sales may be delegated. The net proceeds from the sale of school property shall be deposited in the General Fund.

**Disposal of District Personal Property**

**Equipment**

— School District equipment that is obsolete, surplus, or unusable by the District shall be disposed of in such a manner that is advantageous to the District.

— The Superintendent will be responsible for selling the equipment in such a way so as to maximize the net proceeds of sale which may include a bona fide public sale preceded by adequate public notice or a bona fide private sale. If it is determined that reasonable attempts to dispose of the equipment have been made and such attempts have not produced an adequate return, the Superintendent or his/her designee may dispose of the equipment in any manner which he or she deems appropriate. There is a general prohibition against giving School District equipment away to private citizens. Items can be given to other municipal corporations if the property has no resale value.

**Textbooks**

— Textbooks may lose their value to the educational program because of changes in the curriculum or they contain outdated material and/or are in poor condition.

— If textbooks are no longer useful or usable, the procedures for disposal shall adhere to the following order of preference:

- a) — Sale of textbooks. If reasonable attempts to dispose of surplus textbooks fail to produce monetary return to the School District; then
- b) — Donation to charitable organizations; or
- c) — Disposal as trash.

Non-Instructional/Business  
Operations

**SUBJECT: PETTY CASH FUNDS AND CASH IN SCHOOL BUILDINGS**

— A petty cash fund of not more than \$100 shall be maintained in the District Office and in each school building. At the time of reimbursement, an itemized statement of expenditures, together with substantiating receipts, shall be submitted. Such accounts shall be authorized by Board resolution at their annual meeting.

— The Superintendent shall develop appropriate regulations for implementation of this policy.

— Under no circumstances shall cash be left in classroom areas or desks. The District will not be responsible for funds left unprotected.

— All funds, whether District or extraclassroom funds, shall be deposited prior to close of school each week. Only authorized personnel designated by the building administrator shall be allowed in the main office vault.

Education Law Section 1709(29)  
Commissioner's Regulations Section 170.4

**Non-Instructional/Business  
Operations**

**SUBJECT: ALLOCATION OF TITLE I, PART A FUNDS IN THE DISTRICT**

**Allocation of Funds**

~~The District allocates the Title I, Part A funds it receives to District school buildings on the basis of the total number of students from low-income families in each eligible school attendance area or eligible school, as defined in law. Unless the District school building is participating in a school wide program, the District school building will only use Title I, Part A funds for programs that provide services to eligible children, as defined in law, identified as having the greatest need for special assistance.~~

~~The District will reserve from its allocation of Title I, Part A funds, such funds as are necessary to provide services comparable to those provided to students in District school buildings that receive Title I, Part A funds in order to serve:~~

- ~~a) Homeless children and youths, including educationally related support services to children in shelters and other locations where children may live;~~
- ~~b) Children in local institutions for neglected children; and~~
- ~~c) If appropriate, children in local institutions for delinquent children, and neglected or delinquent children in community day programs.~~

**Funds Will Supplement Not Supplant**

~~The District will ensure that Title I, Part A funds only supplement, not supplant, the funds that would, in the absence of such federal funds, be made available from state and local sources for the education of students participating in programs assisted by Title I, Part A funds.~~

**Allocation Methodology**

~~The District has developed an allocation methodology that is consistent with Title I guidelines.~~

~~20 USC §§ 6312-6315 and 6324~~

**NOTE: Refer also to Policies # 5110 — Budget Planning and Development**  
**# 5550 — Maintenance of Fiscal Effort (Title I Programs)**  
**# 8260 — Title I Parent and Family Engagement**

**Adopted: 11/12/19**

Non-Instructional/Business  
Operations

**SUBJECT: USE OF FEDERAL FUNDS FOR POLITICAL EXPENDITURES**

— The Board of Education prohibits the use of any federal funds for partisan political purposes or expenditures of any kind by any person or organization involved in the administration of federally assisted programs.

— This policy refers generally, but is not limited to, lobbying activities, publications, or other materials intended for influencing legislation or other partisan political activities.

— In recognition of this stricture, the Board of Education assigns the Purchasing Agent the responsibility of monitoring expenditures of federal funds so that said funds are not used for partisan political purposes by any person or organization involved in the administration of any federally assisted programs.

Compliance Supplement for Single Audit of State and Local Governments (revised September 1990)  
— supplementing  
OMB Circular A-128

NOTE: Refer also to Policy #6430 — Employee Political Activities

**SUBJECT: FINANCIAL ACCOUNTABILITY**

~~The North Rose-Wolcott Central School District has internal controls in place to verify that:~~

- ~~a) The goals and objectives of the District are accomplished;~~
- ~~b) The District complies with the laws, regulations, policies, and good business practices;~~
- ~~c) Audit recommendations are considered and implemented;~~
- ~~d) Operations are efficient and effective;~~
- ~~e) Assets are safeguarded; and~~
- ~~f) Accurate, timely and reliable data are maintained.~~

~~The District's governance and control environment will include the following:~~

- ~~a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less than arm's length are prohibited. Less than arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.~~
- ~~b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.~~
- ~~c) The Board has established the required policies and procedures concerning District operations.~~
- ~~d) The Board routinely receives and discusses the necessary fiscal reports including the:~~
  - ~~1. Treasurer's cash reports;~~
  - ~~2. Budget status reports;~~
  - ~~3. Revenue status reports;~~
  - ~~4. Quarterly extraclassroom activity fund reports, and~~
  - ~~5. Fund balance projections (usually starting in January).~~
- ~~e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.~~

*(Continued)*

**Non-Instructional/Business  
Operations**

**SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)**

- ~~f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.~~
- ~~g) The Board has an audit committee to assist in carrying out its fiscal oversight responsibilities.~~
- ~~h) The District's information systems are economical, efficient, current, and up-to-date.~~
- ~~i) Confidential computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site or in a secure location.~~
- ~~j) The District periodically verifies that its controls are working efficiently.~~

**Audit Response**

~~Periodically, the District receives audit reports from the External (Independent) Auditor and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the audit committee, and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. The District will also timely post a copy of the annual external audit report or the Comptroller's final audit report on its website for a period of five years. Notice of the availability of independent and Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten public places within the District.~~

**Discipline/Civil and Criminal Penalties**

~~Individuals who fail to follow Board policies and/or District protocols related to financial accountability and/or internal controls will be subject to discipline, up to and including termination, and may additionally be subject to civil and/or criminal penalties.~~

~~Education Law § 2116-a(3-b)~~

~~8 NYCRR § 170.12~~

~~General Municipal Law § 33(2)(e) and 35(1), (2)~~

**NOTE: Refer also to Policy #5572 — Audit Committee**

**Adopted: 1/9/07**

**Revised: 4/14/15; 3/24/20, 3/24/22; 12/8/22**

**SUBJECT: PEST MANAGEMENT AND PESTICIDE USE**

The Board is committed to maintaining the integrity of school buildings and grounds while protecting the health and safety of students and staff and maintaining a productive learning environment.

Structural and landscape pests can pose significant problems for people and property. Weeds and infestations can destroy playing fields and playgrounds and more importantly, cause severe allergic reactions. Pesticides can pose risks to people, property, and the environment. It is therefore the policy of the District to incorporate Integrated Pest Management (IPM) procedures for control of weeds, structural and landscape pests. The objective of this program is to provide necessary pest control while using the least toxic approach to all pests, weeds and infestations.

**Pest/Pesticide Management Plan**

The District will manage weeds and pests to:

- a) Reduce any potential human health hazard or threat to public safety;
- b) Prevent loss or damage to school structures or property;
- c) Prevent pests from spreading into the community, or to plant and animal populations beyond the site; and
- d) Enhance the quality of life for students, staff, and others.

**Integrated Pest Management (IPM) Coordinator**

An IPM Coordinator will be appointed by the Superintendent. The Coordinator will be responsible for implementing the IPM policy and plan. The Coordinator's responsibilities will include the following:

- a) Recording all pest sightings by school staff and students;
- b) Recording all pesticide use and utilizing the least toxic approach;
- c) Meeting with a local pest control expert, such as a pesticide contractor to share information on what pest problems are present in the school;
- d) Ensuring that all of the expert's recommendations on maintenance and sanitation are carried out where feasible;
- e) Ensuring that pesticide use is done when school is not in session or when the area can be completely secured against access by school staff and students for a standard 72 hours, or as required by the pesticide being used;

(Continued)

**SUBJECT: PEST MANAGEMENT AND PESTICIDE USE (Cont'd.)**

- f) Evaluating the school's progress in the IPM plan; and
- g) Notifying parents, staff and neighbors of any applications of pesticides 48 hours before they occur. The IPM Coordinator will serve as the District's Pesticide Representative.

**Pesticide Use on Common Areas**

Pesticides will not be used on playgrounds, turf, athletic or playing fields, in effect, all lawn areas of the school. In these common areas where children gather and play, pesticide alternatives will be used whenever possible and effective. The prohibition does not apply to indoor use or the application to building structures.

An exception may be made for emergency applications of pesticide only when approved in advance by the Board. The Board may consult with the local Health Department on public health related emergency determinations. They may also consult with the Department of Environmental Conservation (DEC) for environmental emergency determinations. Emergency determinations should only be sought for one-time pesticide application in a specific situation, which presents a true emergency. The guidance document from DEC provides clarification on emergency determinations and can be found on the official website of the DEC.

Some types of pesticides and alternatives, those deemed safe in federal regulation, may be allowable on playing fields and playgrounds in certain circumstances. The District will develop regulations governing the use of pesticides and their alternatives on school grounds.

**Fertilizer Use**

Phosphorus fertilizers will only be used on school grounds in compliance with the following requirements:

- a) Fertilizer use is prohibited between December 1 and April 1 annually.
- b) The use of fertilizers is prohibited within 20 feet of any surface water except:
  1. Where a continuous natural vegetation buffer, at least ten feet wide, separates lawn and water.
  2. Where a spreader guard, deflector shield or drop spreader is used, then the application may not occur within three feet of any surface water.

(Continued)

**SUBJECT: PEST MANAGEMENT AND PESTICIDE USE (Cont'd.)**

c) The use of phosphorus fertilizers is prohibited on lawns or other non-agricultural turf with the following exceptions:

1. The use of phosphorus fertilizers is needed to establish a new lawn; or
2. A soil test shows that phosphorus fertilizers are needed for growth.

d) Fertilizer cannot be used on any impervious surfaces and if such an application occurs, it must be cleaned immediately and legally applied or placed in an appropriate container.

**Notification**

The District's IPM Coordinator or designated Pesticide Representative will give prior written notice of all pesticide applications to anyone who has asked to receive this notice. The District will also notify parents, students and staff of periodic pesticide applications. The District will maintain a list of those people who wish to receive 48-hour notice before pesticide applications and will ensure that a system is developed to deliver such notice in a timely fashion to all affected. The notification system may be by mail or email, and will ensure that a back-up method is available to notify those for whom the regular system is unworkable. The name and contact information for the District Pesticide Representative will be made available to all requesting it.

The District must also provide additional written notification to all parents and staff three times per year to inform them of any pesticide applications that have occurred: within ten days of the end of the school year, within two school days of the end of winter recess and within two days of the end of spring recess.

**Recordkeeping**

Records of pesticide use will be maintained on-site for three years and will be completed on the day of pesticide use. In addition, pest surveillance records will be maintained to help verify the need for pesticide treatments. Annual reports of any applications must be sent to DEC.

~~Education Law §§ 409-k, 409-h~~

~~Environmental Conservation Law §§ 17-2103, 33-0303~~

~~40 CFR Part 152.25~~

~~7 USC § 136(mm), 136q(h)(2) (FIFRA)~~

~~8 NYCRR Part 155.4(d)(2)~~

Adopted: 7/12/11

Revised: 6/13/17

**SUBJECT: SPORTS AND THE ATHLETIC PROGRAM****General Principles and Eligibility**

Athletics are an integral part of a well-balanced educational program. The District's interscholastic athletic program will conform with the Commissioner's regulations, as well as the established rules of the New York State Public High School Athletic Association (NYSPHSAA) and the [New York State Education Department \(NYSED\)](#).

Athletic eligibility requires that the student:

- a) Provide written parental or guardian consent. The consent form must contain information regarding mild traumatic brain injuries (concussions) [and sudden cardiac arrests](#) as specified in the Commissioner's regulations.
- b) [Have a current health examination and, if the health examination was not completed within 30 days of the start of the season, a completed and signed interval health history form.](#)
- ~~bc)~~ Obtain medical clearance from the ~~school physician or nurse practitioner or the student's personal physician~~ District's Medical Director. ~~The school physician or nurse practitioner retains final approval on any physicals performed by a student's personal physician.~~
- ~~ed)~~ Meet the requirements for interscholastic competition as set forth by the Commissioner's regulations and ~~the~~ NYSPHSAA.
- ~~de)~~ Comply with all District rules, codes, and standards applicable to athletic participation.

**Title IX Compliance**

The Board supports equal athletic opportunities for all students through interscholastic and intramural activities. To ensure equal athletic opportunities for its students, the District will consider, [among other factors](#):

- a) ~~Its accommodation of athletic interests and abilities (the nature and extent of sports offered, including levels of competition, team competition, and team performance)~~ Whether the selection of sports and levels of competition effectively accommodate all students' interests and abilities;
- b) The provision of ~~E~~quipment and supplies;
- c) Scheduling of games and practice time;
- d) Travel costs and opportunities for travel;

(Continued)

Students

**SUBJECT: SPORTS AND THE ATHLETIC PROGRAM (Cont'd.)**

- e) Assignment and compensation of coaches;
- f) The provision of locker rooms, practice facilities, and competitive facilities;
- g) Available medical and training facilities and services; and
- h) The nature and extent of support, publicity, and promotion.

The District may consider other pertinent factors as well. Each of the factors will be assessed by comparing availability, quality, type of benefits, kind of opportunities, and form of treatment. Identical benefits, opportunities, or treatment are not required.

The District's Title IX Coordinator(s) will coordinate the District's efforts to comply with its responsibilities under Title IX. ~~This person~~ The Title IX Coordinator(s) will be appropriately trained and possess comprehensive knowledge about applicable federal and state laws, regulations, and policies. To the extent possible, the District will not designate an employee whose other job duties may create a conflict of interest, such as the ~~a~~Athletic ~~d~~Director.

**Booster Clubs**

The District has a responsibility under Title IX to ensure that boys' and girls' programs are provided with equivalent benefits, treatment, services, and opportunities regardless of their source. When determining equivalency, ~~therefore~~, benefits, services, and opportunities attained through private funds—including donations, fundraising, and booster clubs—must be considered in combination with all benefits, services, and opportunities.

**Athletic Placement Process for Interschool Athletic Programs (APP)**

The APP is a method for evaluating students who want to participate in sports at higher or lower levels, consistent with their physical and emotional maturity, size, fitness level, and skills. The Board approves the use of the APP for all secondary school interscholastic team members. The Superintendent will implement procedures for the APP, and will direct the ~~a~~Athletic ~~d~~Director to maintain records of students who have successfully completed the APP.

**Student Athletic Injuries**

~~No injured student will be allowed to practice or play in an athletic contest. An appropriate medical professional should diagnose and treat an athlete's injuries.~~ The coach should ensure that any player injured while under ~~his or her~~ their care receives prompt and appropriate medical attention, and that all of the medical professional's treatment instructions are followed. The injured student has an obligation to promptly inform ~~his or her~~ their coach of all injuries, ~~even if it happens outside of school~~. No student will be allowed to practice or compete if there is a question whether ~~he or she is~~ they are in adequate physical condition. A physician's certification may be required before an athlete is permitted to return to practice or competition.

(Continued)

Students

**SUBJECT: SPORTS AND THE ATHLETIC PROGRAM (Cont'd.)**

**Athletic Program-Safety**

The District will take reasonable steps to minimize physical risks posed to students participating in the interscholastic athletic program by:

- a) Requiring timely medical examinations of participants;
- b) Employing certified or licensed staff to coach all varsity, junior varsity, and modified practices and games;
- c) Providing or requiring certified or licensed officials to officiate all competitions;
- d) Ensuring that its players' equipment is safe and operates within the applicable manufacturers' guidelines;
- e) Ensuring that all home fields, courts, pools, tracks, and other areas where athletes practice, warm-up, or compete are safe and appropriate for use; and
- f) Providing professional development and training opportunities for all coaching staff.

Sudden Cardiac Arrest

For purposes of this policy, the following definition applies:

- a) "Athletic activities" means participation in sessions for instruction and practice in skills, attitudes, and knowledge through participation in individual, group, and team activities organized on an intramural, extramural, interschool athletic, or inclusive athletic basis to supplement regular physical education class instruction, otherwise known as extraclass periods in physical education or extraclass activities.

The District promotes safe athletic activities and strives to prevent incidents of sudden cardiac arrest in students by:

- a) Including information developed by the Commissioner of Health on the definition of sudden cardiac arrest and signs and symptoms of pending or increased risk of sudden cardiac arrest in any document that may be required from a parent or person in parental relation for a student's participation in interscholastic sports, including a permission or consent form;
- b) Immediately removing from athletic activities any student who displays signs or symptoms of pending or increased risk of sudden cardiac arrest;
- c) Prohibiting any student from resuming athletic activities until the student has been evaluated by and received written and signed authorization from a licensed physician and until the

Students

**SUBJECT: SPORTS AND THE ATHLETIC PROGRAM (Cont'd.)**

student has been evaluated and received clearance from the District's Medical Director to resume athletic activities;

- d) Requiring the licensed physician's written and signed authorization to be kept on file in the student's permanent health record;
- e) Abiding by any limitations or restrictions concerning school attendance and athletic activities issued by the student's treating physician;
- f) Requiring coaches of extra periods in physical education to hold a valid certification in first aid knowledge and skills including instruction in recognizing signs and symptoms of cardiac arrest and sudden cardiac arrest; and
- g) Either posting on the District website information developed by the Commissioner of Health on the definition of sudden cardiac arrest and signs and symptoms of pending or increased risk of sudden cardiac arrest or providing a reference for how to obtain this information from the webpages of NYSED and the New York State Department of Health.

Title IX of the Education Amendments [Act](#) of 1972, 20 USC Section 1681 et seq.

[34 CFR Sections 106.8, 106.41, and 106.45](#)

[45 CFR Section 86.41](#)

[~~45 CFR Part 86~~](#)

[Education Law Sections 305, 923, and 3208-a](#)

[8 NYCRR Sections ~~135 and 136~~ 135.4, 135.5, 136.3, 136.5, and 136.9](#)

**NOTE:** Refer also to Policies #3420 -- [Non-Discrimination and Anti-Harassment in the District](#)

- #3421 -- [Title IX and Sex Discrimination](#)
- #7520 -- [Accidents and Medical Emergencies](#)
- #7522 -- [Concussion Management](#)
- #8240 -- [Instruction in Certain Subjects](#)

Book	North Rose-Wolcott Policy Manual
Section	3000 Community Relations
Title	Public Access to Records
Code	3310
Status	Active
Last Revised	December 8, 2022

## **SUBJECT: PUBLIC ACCESS TO RECORDS**

Access to District records will be consistent with the rules and regulations established by the New York State Committee on Open Government and will comply with all the requirements of the New York State Freedom of Information Law (FOIL).

### **Records Access Officer**

The Superintendent, subject to the approval of the Board, will designate a Records Access Officer who will have the duty of coordinating the District's response to public requests for access to records.

### **Fulfilling FOIL Requests**

The District will provide copies of records in the format and on the medium requested by the person filing the FOIL request if the District can reasonably do so regardless of burden, volume, or cost of the request. The District may charge a fee for copies as permitted by law and regulation.

The District may require a person requesting lists of names and addresses to provide a written certification that they will not use the lists of names and addresses for solicitation or fundraising purposes and will not sell, give, or otherwise make available the lists of names and addresses to any other person for the purpose of allowing that person to use the lists of names and addresses for solicitation or fundraising purposes.

### Requests for Records via Email

If the District has the capability to retrieve or extract electronic records with reasonable effort, it will provide the records electronically upon request. The District will accept requests for records submitted in the form of email and respond to those requests by email using the forms supplied by the District. This information will be posted on the District website, clearly designating the email address for purposes of receiving requests for records via this format.

When the District maintains requested records on the Internet, the response will inform the requester that the records are accessible via the Internet and in printed form either on paper or other information storage medium.

### **Notification**

The District will post in a conspicuous location wherever records are kept and/or publish in a local newspaper of general circulation a notice which contains: the locations where records will be made available for inspection and copying; the name, title, business address, and business telephone number of the Records Access Officer; and the right to appeal a denial of access to records with the name and business address of the person or body to whom the appeal should be directed.

### **Additional Provisions**

Regulations and/or procedures governing access to District records in relation to FOIL requests will be developed.

Education Law Section 2116  
Public Officers Law Article 6  
21 NYCRR Part 1401

NOTE: Refer also to Policy #1510 -- Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)  
and Public Participation

Adopted: 1992  
Revised: 11/12/03; 10/28/08; 2/12/13; 12/8/22

Book	North Rose-Wolcott Policy Manual
Section	3000 Community Relations
Title	Title IX and Sex Discrimination
Code	3421
Status	Active
Adopted	February 24, 2022

## **SUBJECT: TITLE IX AND SEX DISCRIMINATION**

As required by Title IX of the Education Amendments of 1972, the District does not discriminate on the basis of sex in its education programs and activities, admissions or when making employment decisions.

### **Scope and Application of Policy and Questions Related to Application**

This policy is limited to addressing complaints of sex discrimination, including formal complaints of sexual harassment, as expressly defined by Title IX. This policy applies to any individual participating in or attempting to participate in the District's education programs or activities including students and employees.

If the allegations forming the basis of a formal complaint of sexual harassment, if proven, would constitute prohibited sexual harassment under Title IX, then the grievance process outlined in this policy will apply to the investigation and adjudication of the allegations. If the allegations would not constitute sexual harassment under Title IX or no formal complaint is filed, the District will follow other policies and protocols, as applicable, in addressing the concerns, such as:

#3420 -- Non-Discrimination and Anti-Harassment In The District  
 #6120 -- Equal Employment Opportunity  
 #6121 -- Sexual Harassment in the Workplace  
 #7550 -- Dignity for All Students  
 #7551 -- Sexual Harassment of Students  
 The District's *Code of Conduct*

Inquiries about this policy or the application of Title IX may be directed to the District's Title IX Coordinator(s), the Assistant Secretary for Civil Rights of the United States Department of Education, or both.

### **What Constitutes Sex Discrimination Including Sexual Harassment**

Title IX prohibits various types of sex discrimination including, but not limited to: sexual harassment; the failure to provide equal athletic opportunity; sex-based discrimination in a District's science, technology, engineering, and math (STEM) courses and programs; and discrimination based on pregnancy.

Under Title IX, sexual harassment includes conduct on the basis of sex that satisfies one or more of the following:

- a. An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
- b. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity;
- c. Sexual assault, meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
- d. Dating violence, meaning violence committed by a person:

1. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
2. Where the existence of such a relationship will be determined based on a consideration of the following factors:
  - a. The length of the relationship;
  - b. The type of relationship;
  - c. The frequency of interaction between the persons involved in the relationship;

e. Domestic violence, meaning felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the domestic or family violence laws of the jurisdiction receiving grant monies, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the jurisdiction; or

f. Stalking, meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:

1. Fear for his or her safety or the safety of others; or
2. Suffer substantial emotional distress.

### **Title IX Coordinator(s)**

The District has designated and authorized the following District employee(s) to serve as its Title IX Coordinator(s):

Megan Paliotti, Assistant Superintendent for Instruction and School Improvement  
11631 Salter Colvin Road, Wolcott, NY 14590  
315-594-3141 mpaliotti@nrwcs.org

Frederick Prince, Human Resource Director  
11631 Salter Colvin Road, Wolcott, NY 14590  
315-594-3141 frprince@nrwcs.org

The Title IX Coordinator(s), who must be referred to as such, will coordinate the District's efforts to comply with its responsibilities under Title IX. However, the responsibilities of the Title IX Coordinator(s) may be delegated to other personnel.

Where appropriate, the Title IX Coordinator(s) may seek the assistance of the District's Civil Rights Compliance Officer(s) (CRCO(s)) and/or Dignity Act Coordinator(s) (DAC(s)) in investigating, responding to, and remedying complaints of sex discrimination, including sexual harassment.

### **Reporting Allegations of Sex Discrimination and Formal Complaints of Sexual Harassment**

Any person may report sex discrimination, including sexual harassment, regardless of whether or not he/she is the alleged victim. Reports may be made in person, by using the contact information for the Title IX Coordinator(s), or by any other means that results in the Title IX Coordinator receiving the person's oral or written report. This report may be made at any time (including during non-business hours) by using the telephone number or email address, or by mail to the office address, listed for the Title IX Coordinator.

Reports of sex discrimination may also be made to any other District employee including a supervisor, building principal, or the District's CRCO(s). All reports of sex discrimination, including sexual harassment, will be forwarded to a District Title IX Coordinator. Reports may also be forwarded to other District employees, in accordance with applicable Board policies and/or the *Code of Conduct*, depending on the nature of the allegations.

All District employees who witness or receive an oral or written report of sex discrimination or sexual harassment must promptly inform a CRCO or a Title IX Coordinator. Failure to promptly inform a CRCO or a Title IX Coordinator may subject the employee to discipline up to and including termination.

### Filing a Formal Complaint

An individual who is participating in or attempting to participate in the District's education programs or activities (or their parent or legal guardian) may file a formal complaint of sexual harassment.

Making a report of sexual harassment is not the same as filing a formal complaint of sexual harassment. A formal complaint is a document either filed by a complainant or a parent or legal guardian who has a right to act on behalf of the complainant or signed by the Title IX Coordinator, which alleges sexual harassment (as defined in this policy) against a respondent (i.e., alleged perpetrator of sexual harassment) and requests that the District investigate the allegations.

The formal complaint form may be obtained from a District Title IX Coordinator or found on the District's website.

While the District must respond to all reports it receives of sexual harassment. The Title IX grievance process set forth in this policy, however, is only applicable if a formal complaint of sexual harassment as defined by Title IX is filed.

A complainant may file a formal complaint with the Title IX Coordinator in person or by mail, email, or other method made available by the District. The filing of a formal complaint initiates the formal complaint grievance process set forth in this policy.

The complainant, or the complainant's parent or legal guardian, must physically or digitally sign the formal complaint, or otherwise indicate that the complainant is the person filing the formal complaint. Where a parent or legal guardian signs the complaint, the parent or legal guardian does not become the complainant; rather the parent or legal guardian acts on behalf of the complainant. The Title IX Coordinator may sign the formal complaint, but his or her signature does not make him or her a complainant or a party to the complaint. If the formal complaint is signed by the Title IX Coordinator, the Title IX Coordinator is still obligated to comply with the grievance process outlined in this policy.

When a formal complaint is filed, the Title IX Coordinator must send a written notice of allegations to all parties, which includes the identities of all known parties.

If a Title IX Coordinator is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another Title IX Coordinator, if the District has designated another individual to serve in that capacity. If the District has not designated another Title IX Coordinator, the Superintendent will verify that another person with the appropriate training and qualifications is appointed to act as the Title IX Coordinator.

The District will not discriminate on the basis of sex in its treatment of a complainant or a respondent in responding to a formal complaint of sexual harassment.

### **Grievance Process for Complaints or Concerns of Sex Discrimination and Harassment Other Than Formal Complaints of Sexual Harassment as Defined under Title IX Regulations**

The District has adopted procedures that provide for the prompt and equitable resolution of complaints or concerns of sex discrimination and harassment other than formal complaints of sexual harassment as defined under Title IX regulations. In addressing any such complaints or concerns, the District will adhere to applicable policies and protocols, such as #3420 -- Non-Discrimination and Anti-Harassment in The District, #3421 -- Title IX and Sex Discrimination, #6120 -- Equal Employment Opportunity, #6121 -- Sexual Harassment in the Workplace, #7550 -- Dignity for All Students, #7551 -- Sexual Harassment of Students, and the District's Code of Conduct, as applicable.

The District will respond promptly in a manner that is not deliberately indifferent whenever it has actual knowledge of sexual harassment in an education program or activity of the District. "Actual knowledge" means notice of sexual harassment as defined under this policy or allegations of sexual harassment to a District Title IX Coordinator or any official of the District who has authority to institute corrective measures on behalf of the District, or to any District employee. Education program or activity includes locations, events, or circumstances over which the District exercised substantial control over both the respondent and the context in which the sexual harassment occurs.

Upon actual knowledge of sexual harassment as defined in this policy, a Title IX Coordinator must promptly contact complainant to discuss the availability of supportive measures, consider complainant's wishes regarding such measures, inform complainant of the availability of such measures with or without the filing of a formal complaint, and explain to complainant the process for filing a formal complaint.

## **Grievance Process for Formal Complaints of Sexual Harassment as Defined under Title IX Regulations**

The District will follow a grievance process that complies with law and regulation before the imposition of any disciplinary sanctions or other actions that are not supportive measures against a respondent.

The District will conduct the grievance process in a timely manner designed to provide all parties with a prompt and equitable resolution. It is anticipated that, in most cases, the grievance process will be conducted within a reasonably prompt manner and follow the time frames established in this policy.

### **General Requirements for the Investigative and Grievance Process**

During the investigation of a formal complaint and throughout the grievance process, the District will verify that:

- a. Complainants and respondents are treated equitably. This includes applying any provisions, rules, or practices incorporated into the District's grievance process, other than those required by law or regulation, equally to both parties.
- b. All relevant evidence is objectively evaluated, including both inculpatory and exculpatory evidence. Inculpatory evidence implicates or tends to implicate an individual in a crime or wrongdoing. Exculpatory evidence frees or tends to free an individual from blame or accusation.
- c. The Title IX Coordinator, investigator, decision-maker involved in the grievance process, or any person designated by the District to facilitate any informal resolution process does not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.
- d. Respondents are presumed not to be responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
- e. The grievance process, including any appeals or informal resolutions, is concluded within a reasonably prompt time frame and that the process is only temporarily delayed or extended for good cause. Good cause includes, but is not limited to, considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; or the need for language assistance or accommodation of disabilities. Whenever the time frame is temporarily delayed or extended, written notice will be provided to all complainants and respondents of the delay or extension and the reasons for the action.
- f. The parties are made aware by copy of this policy or otherwise that the range of possible disciplinary sanctions and remedies that may be implemented by the District following any determination regarding responsibility are those set forth in the District's *Code of Conduct* and/or are in accordance with New York Education Law Section 3214.
- g. The preponderance of the evidence standard is used to determine responsibility in all formal complaints of sexual harassment as defined in this policy.
- h. The procedures and permissible bases for an appeal are known to all complainants and respondents by receiving a copy of this policy or otherwise.
- i. The range of supportive measures available are known to all parties by copy of this policy or otherwise. "Supportive measures" means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint or where no formal complaint has been filed. These measures are designed to restore or preserve equal access to the District's education program or activity without unreasonably burdening the other party, including measures designed to protect the safety of all parties or the District's educational environment, or deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, campus escort services, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security and monitoring of certain areas, and other similar measures. The District must maintain as confidential any supportive measures provided to the complainant or respondent, to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures. The Title IX Coordinator is responsible for coordinating the effective implementation of supportive measures.
- j. There is no requirement, allowance of, reliance on, or otherwise use of questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege, unless the

person holding the privilege has waived the privilege.

k. The burden of proof and the burden of gathering evidence sufficient to reach a determination regarding responsibility rests on the District and not on the parties.

l. The Title IX Coordinator, the investigator, any decision-maker, or any other person participating on behalf of the District does not access, consider, disclose, or otherwise use a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the District obtains that party's voluntary, written consent to do so for the grievance process. If the party is not an eligible student, as defined in FERPA as a student who has reached 18 years of age or is attending a post-secondary institution, the District will obtain the voluntary, written consent of a parent (as defined by FERPA regulations).

m. The parties have an equal opportunity to present witnesses, including fact and expert witnesses, and other inculpatory and exculpatory evidence.

n. Credibility determinations are not to be based on a person's status as a complainant, respondent, or witness.

o. The ability of either party to discuss the allegations under investigation or to gather and present relevant evidence is not restricted.

p. The parties are provided with the same opportunities to have others present during any grievance proceeding, including the opportunity to be accompanied to any related meeting or proceeding by the advisor of their choice, who may be, but is not required to be, an attorney, and not limit the choice or presence of advisor for any complainant or respondent in any meeting or grievance proceeding. However, the District may establish restrictions regarding the extent to which the advisor may participate in the proceedings, as long as the restrictions apply equally to both parties.

q. Written notice of the date, time, location, participants, and purpose of all investigative interviews or other meetings is provided to any party whose participation is invited or expected with sufficient time for the party to prepare to participate.

r. The parties are provided with equal opportunity to inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, including the evidence upon which the District does not intend to rely on in reaching a determination regarding responsibility and inculpatory or exculpatory evidence whether obtained from a party or other source, so that each party can meaningfully respond to the evidence prior to conclusion of the investigation.

s. Any document sent to a minor or legally incompetent person is also sent to the party's parent or legal guardian.

t. Any document sent to a party is also sent to the party's advisor, if known.

u. Prior to completion of the investigative report, the District will send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy. The parties will have at least ten days to submit a written response, which the investigator will consider prior to completion of the investigative report.

#### After a Report of Sexual Harassment Has Been Made

After receiving a report of sexual harassment, the Title IX Coordinator will:

- a. Promptly contact the complainant to discuss and offer supportive measures;
- b. Inform the complainant both of the range of supportive measures available and that these measures are available regardless of whether a formal complaint is filed;
- c. Consider the complainant's wishes with respect to supportive measures; and
- d. Explain to the complainant the process for filing a formal complaint.

The Title IX Coordinator may also contact the respondent to discuss and/or impose supportive measures.

#### Emergency Removal and Administrative Leave

At any point after receiving a report or formal complaint of sexual harassment, the District may immediately remove a respondent from the District's education program or activity on an emergency basis, provided that the District:

- a. Undertakes an individualized safety and risk analysis;
- b. Determines that an immediate threat to the physical health or safety of any student or other individual arising from the allegations of sexual harassment justifies removal; and
- c. Provides the respondent with notice and an opportunity to challenge the decision immediately following the removal.

The District should coordinate its Title IX compliance efforts with special education staff when initiating an emergency removal of a student with a disability from an education program or activity, as the removal could constitute a change of placement under the IDEA or Section 504. Any removal must also comply with New York Education Law Section 3214 requirements.

The District may place a non-student employee respondent on administrative leave with or without pay during the pendency of the grievance process in accordance with law and regulation and any applicable District policy, procedure, or collective bargaining agreement.

#### Written Notice of Allegations

Upon receipt of a formal complaint, the District will send all known parties written notice of:

- a. The District's grievance process (as set forth in this policy), including any informal resolution process; and
- b. The allegations of sexual harassment, which will:
  1. Provide sufficient details known at the time and sufficient time to prepare a response before any initial interview. Sufficient details include the identities of the parties involved in the incident, if known, the conduct allegedly constituting sexual harassment, and the date and location of the alleged incident, if known;
  2. State that the respondent is presumed not to be responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process;
  3. Inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney;
  4. Inform the parties that they may inspect and review any evidence obtained as part of the investigation that is directly related to the allegations raised in the formal complaint; and
  5. Include notice of any provision in any applicable District policy, procedure, collective bargaining agreement, or other document, such as the District's *Code of Conduct*, that prohibits knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the District decides to investigate allegations about any complainant or respondent that were not included in the initial notice, the District will provide another notice of the additional allegations to the parties whose identities are known.

#### Investigation of a Formal Complaint

A Title IX Coordinator will generally oversee the District's investigation of all formal complaints of sexual harassment, as defined by this policy. During the investigation of a formal complaint, the Title IX Coordinator or another District employee may serve as the District's investigator. The District may also outsource all or part of an investigation to an appropriate third party or parties, in accordance with legal requirements.

It is anticipated that most investigations will be completed within 30 to 60 days after receiving a formal complaint of sexual harassment as defined under this policy. This timeframe may vary, depending on factors, such as the number of witnesses and the evidence to be considered, but all investigations will be promptly completed.

During the investigation of a formal complaint, the investigator will:

- a. Collect, review, and preserve all evidence including, but not limited to, any relevant documents, videos, electronic communications, and phone records.
- b. Interview relevant persons.
- c. Create an investigative report that fairly summarizes relevant evidence. At least ten days prior to a determination regarding responsibility, the investigative report will be sent to each party and the party's advisor, if any, in an electronic format or a hard copy, for their review and written response. Prior to completion of the investigative report, the District will send to each party and the party's advisor, if any, the evidence subject to inspection and review in an electronic format or a hard copy.
- d. The parties will have at least ten days to submit a written response, which the investigator will consider prior to completion of the investigative report.
- e. Keep any written documentation and associated documents in a secure and confidential location.

#### Determination Regarding Responsibility

At least ten days prior to a determination regarding responsibility, the investigative report will be sent to each party and the party's advisor, if any, in an electronic format or a hard copy, for their review and written response.

The District will designate an individual decision-maker or a panel of decision-makers to issue a written determination regarding responsibility. The decision-maker will not be the same individual as either the Title IX Coordinator or the investigator(s).

Before reaching a determination regarding responsibility, the decision-maker(s) will afford each party the opportunity to:

- a. Submit written, relevant questions that a party wants asked of any party or witness within five days after the parties have received the investigative report;
- b. Generally provide each party with the answers given by any party or witness within seven days of receiving the questions; and
- c. Allow for additional, limited follow-up questions and responses from each party to occur within five days after the parties have received responses to their initial questions.

Questions and evidence about a complainant's sexual predisposition or prior sexual behavior will not be considered, unless the questions and evidence about the complainant's prior sexual behavior are offered to prove that someone other than the respondent committed the conduct alleged by the complainant, or if the questions and evidence concern specific incidents of the complainant's prior sexual behavior with respect to the respondent and are offered to prove consent. The decision-maker(s) will explain to the party proposing the questions any decision to exclude a question as not relevant.

The decision-maker(s) will generally issue a written determination regarding responsibility to the Title IX Coordinator, the Superintendent, and all parties simultaneously within 10 days after all follow-up questions have been responded to.

To reach this determination, the decision-maker(s) will use the preponderance of the evidence standard, which is the standard of evidence that will be applied in all formal complaints of sexual harassment. This standard is understood to mean that the party with the burden of persuasion must prove that a proposition is more probably true than false meaning a probability of truth greater than 50%.

The written notice of the determination regarding responsibility will include:

- a. Identification of the allegations potentially constituting sexual harassment;

- b. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and methods used to gather other evidence;
- c. Findings of fact supporting the determination;
- d. Conclusions regarding the application of any applicable District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct* to the facts;
- e. A statement of, and rationale for, the result as to each allegation, including a determination regarding responsibility, any disciplinary sanctions the District is imposing on the respondent, and whether remedies designed to restore or preserve equal access to the District's education program or activity will be provided by the District to the complainant; and
- f. The District's procedures and permissible bases for the complainant and respondent to appeal.

#### Finality of Determination Regarding Responsibility

The determination regarding responsibility becomes final either on the date that the District provides the parties with the written determination of the result of the appeal, if an appeal is filed, or if an appeal is not filed, the date on which an appeal would no longer be considered timely.

Where a determination regarding responsibility for sexual harassment has been made against the respondent, remedies will be provided to a complainant and disciplinary sanctions may be imposed on a respondent. Remedies will be designed to restore or preserve equal access to the District's education program or activity. Remedies and disciplinary sanctions will be implemented in accordance with applicable laws and regulations, as well as any District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

The Title IX Coordinator is responsible for the effective implementation of any remedies and/or disciplinary sanctions. The Title IX Coordinator will work with other individuals as necessary to effectively implement remedies and/or disciplinary sanctions.

#### Appeals

Either party may file an appeal from a determination regarding responsibility or from the District's dismissal of a formal complaint or any of its allegations. Appeals must be submitted in writing to the Title IX Coordinator within 20 days of the written notice of the determination regarding responsibility or dismissal of the formal complaint or any of its allegations.

An appeal may only be based upon one or more of the following bases:

- a. Procedural irregularity that affected the outcome of the matter;
- b. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter; or
- c. The Title IX Coordinator, investigator, or decision-maker(s) had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.

The bases on which a party is seeking an appeal must be specifically stated in the party's written appeal.

Upon receipt of an appeal, the District will:

- a. Notify the other party in writing that an appeal has been filed and implement appeal procedures equally for both parties;
- b. Verify that any decision-maker for the appeal:
  1. Is not the same person as any decision-maker that reached the initial determination regarding responsibility or dismissal, investigator, or Title IX Coordinator;

2. Does not have any conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent;
- c. Give all parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome. Parties will have to submit these written statements within 10 days after the parties have been notified of the appeal;
- d. Issue a written decision describing the result of the appeal and the rationale for the result; and
- e. Generally provide the written decision simultaneously to the parties within 20 days after receiving the parties written statements in support of, or challenging, the outcome.

#### Dismissal of a Formal Complaint

The District must dismiss a formal complaint under Title IX if the conduct alleged:

- a. Would not constitute sexual harassment under the Title IX regulations even if proven;
- b. Did not occur in the District's education program or activity; or
- c. Did not occur against a person in the United States.

Further, the District may dismiss a formal complaint or any of its allegations under Title IX, if at any time during the investigation:

- a. A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any of its allegations;
- b. The respondent is no longer enrolled in or employed by the District; or
- c. Specific circumstances prevent the District from gathering evidence sufficient to reach a determination as to the formal complaint or any of its allegations.

Upon a dismissal of a formal complaint, the District must promptly send written notice of the dismissal and reason(s) for the dismissal simultaneously to the parties.

The dismissal of a formal complaint under Title IX does not preclude investigation and/or related follow-up or corrective or remedial action under another related District policy, procedure, collective bargaining agreement, or other document such as the District's *Code of Conduct*.

#### Informal Resolutions

Before reaching a determination regarding responsibility, but only after a formal complaint is filed, the District may in its discretion offer and facilitate the use of an informal resolution process, such as mediation, that does not involve a full investigation and adjudication of the formal complaint.

Informal resolutions will generally be completed within 30 days, absent extraordinary circumstances.

The District will not require that parties participate in an informal resolution process. The District will not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student. Further, the District will not require the waiver of the right to an investigation and adjudication of formal complaints of sexual harassment as a condition of enrollment or continuing enrollment, or employment or continuing employment, or enjoyment of any other right.

If the District offers and facilitates the use of an informal resolution process, it will:

- a. Provide written notice to all known parties which details:
  1. The allegations in the formal complaint;
  2. The requirements of the informal resolution process including the circumstances under which it precludes the parties from resuming a formal complaint arising from the same allegations, provided, however, that at any time prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and resume the grievance process with respect to the formal

complaint;

3. Any consequences resulting from participating in the informal resolution process, including the records that will be maintained or could be shared; and

b. Obtain the parties' voluntary, written consent to the informal resolution process.

### **Prohibition of Retaliatory Behavior (Commonly Known as "Whistle-Blower" Protection)**

The District prohibits retaliation against any individual for the purpose of interfering with his or her Title IX rights or because the individual made a report or complaint, testified, assisted, or participated or refused to participate in an investigation or proceeding under Title IX. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by title IX or this part, constitutes prohibited retaliation.

Charging an individual with a code of conduct violation for making a materially false statement in bad faith in the course of a grievance proceeding under this part does not constitute retaliation prohibited under this section, provided, however, that a determination regarding responsibility, alone, is not sufficient to conclude that any party made a materially false statement in bad faith.

Complaints alleging retaliation may be filed according to the grievance procedures for sex discrimination set forth in this policy. If a Title IX Coordinator is unavailable, including due to a conflict of interest or other disqualifying reason, the report will be directed to another Title IX Coordinator, if the District has designated another individual to serve in that capacity. If the District has not designated another Title IX Coordinator, the Superintendent will verify that another person with the appropriate training and qualifications is appointed to act as the Title IX Coordinator. All complaints alleging retaliation will be handled in a manner consistent with the District's policies.

### **Confidentiality**

Except where disclosure may be permitted or is required by law, regulation and/or this policy, the District will keep confidential the identity of any individual who has made a report or complaint of sex discrimination; individual who has made a report or filed a formal complaint of sexual harassment; complainant; individual who has been reported to be the perpetrator of sex discrimination; respondent; and witness.

### **Training**

The District will verify that:

a. All Title IX Coordinators, investigators, decision-makers, or persons who facilitate an informal resolution process receive training on:

1. The definition of sexual harassment as defined in Title IX;
2. The scope of the District's education program or activity;
3. How to conduct an investigation and grievance process including appeals and informal resolution processes, as applicable; and
4. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias.

b. All decision-makers receive training on issues of relevance of questions and evidence, including when questions and evidence about a complainant's sexual predisposition or prior sexual behavior are not relevant.

c. All investigators receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence.

d. All District employees receive training on mandatory reporting obligations and any other responsibilities that they may have relative to Title IX.

Materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process will not rely on sex stereotypes and will promote impartial investigations and adjudications of formal complaints of sexual harassment. Training materials will be made publicly available on the District's website.

## **Notification**

The District will notify students, parents or legal guardians of students, employees, applicants for employment, and all unions or professional organizations holding collective bargaining or professional agreements with the District of this policy.

Further, the District will prominently publish this policy and the contact information for the Title IX Coordinator(s) on its website and in other publications, including in each handbook or catalog that it makes available to the individuals and parties referenced above.

## **Additional Documentation Requirements**

In each instance, the District must document the basis for its conclusion that its response was not deliberately indifferent, and document that it has taken measures designed to restore or preserve equal access to the District's education program or activity. If the District does not provide a complainant with supportive measures, then it must document the reasons why such a response was not clearly unreasonable in light of the known circumstances. The documentation of certain bases or measures does not limit the District in the future from providing additional explanations or detailing additional measures taken.

## **Recordkeeping**

For a period of seven years, the District will retain the following:

- a. Records of each sexual harassment investigation including any:
  1. Determination regarding responsibility;
  2. Disciplinary sanctions imposed on the respondent; and
  3. Remedies provided to the complainant designed to restore or preserve equal access to the District's education program or activity.
- b. Any appeal and its result.
- c. Any informal resolution and its result.
- d. All materials used to train Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process.
- e. Records of any actions, including any supportive measures, taken in response to a report or formal complaint of sexual harassment or if no supportive measures were taken documentation regarding the reasons why such a response was not clearly unreasonable in light of the known circumstances.
- f. Document regarding the District's basis for its conclusion that its response was not deliberately indifferent.
- g. Documentation that the District has taken measures designed to restore or preserve equal access to the District's education program or activity.

20 USC Section 1092(f)(6)(A)(v)

20 USC Section 1681, et. seq.

34 USC Section 12291(a)(8, 10, and 30)

34 CFR Part 106

Education Law Section 13

8 NYCRR Section 100.2(kk)

NOTE: Refer also to Policies #3420 -- Non-Discrimination and Anti-Harassment in the District

#6120 -- Equal Employment Opportunity  
#6121 -- Sexual Harassment in the Workplace  
#7550 -- Dignity for All Students  
#7551 -- Sexual Harassment of Students  
The District's *Code of Conduct*

Adopted: 2/24/22

Book	North Rose-Wolcott Policy Manual
Section	5000 Non-Instructional/Business Operations
Title	School Tax Assessment and Collection/Property Tax Exemptions
Code	5240
Status	Active
Last Revised	June 13, 2017

### **SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX EXEMPTIONS**

A tax collection plan giving dates of warrant and other pertinent data will be prepared annually and submitted for review and consideration by the Assistant Superintendent for Business and Operations to the Board. Tax collection will occur by mail or by direct payment to the place designated by the Board.

#### **Senior Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, will be exempt from taxation to the extent of per centum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is 65 years of age or over, once granted, will not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least 62 years of age.

The District may permit a property tax exemption to an otherwise eligible senior citizen even if a child who attends a public school resides at that address, provided that any such resolution will condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the District. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

#### **Disabled Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one of whom has a disability; and whose income, as defined pursuant to law, is limited by reason of such disability will be exempt from taxation to the extent of per centum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

No exemption will be granted unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an in-patient of a residential health care facility as defined in Public Health Law.

For purposes of this policy, and in accordance with law, a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working; and who is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act or is certified to receive Railroad Retirement Disability benefits under the federal Railroad Retirement Act, or has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.

#### **Volunteer Firefighters and Ambulance Workers**

In accordance with law, the District, after a public hearing, may adopt a resolution allowing the full benefits of the real property tax law exemptions for enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

Enrolled members will be exempt from real property and school taxation to the extent of 10% not to exceed \$3000 multiplied by the latest state equalization rate for the assessing unit in which the property is located.

These tax exemptions will not be granted to enrolled members unless:

- a. They reside in the city, town or village which is served by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- b. The property is their primary residence, used exclusively for residential purposes; however, if any portion of the property is used otherwise, that portion is subject to regular taxation.

Members must be certified by the jurisdiction as having been an enrolled member of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service for at least five years. An enrolled member who is certified as having accrued more than 20 years of active service will be granted the exemption for the remainder of his or her life provided his or her residence is located within a county providing such exemption.

Any volunteer firefighter or volunteer ambulance worker already receiving benefits under the existing real property tax law will not have their benefits diminished.

Education Law Section 2130

Public Health Law Section 2801

Real Property Tax Law Sections 458-a, 459-c, 466-c, 466-f, 466-g, 466-I, 467, 1300-1342

Adopted: 1992

Revised: 11/12/03; 1/9/07; 10/28/08; 6/13/17

Book	North Rose-Wolcott Policy Manual
Section	5000 Non-Instructional/Business Operations
Title	Gender Neutral Single-Occupancy Bathrooms
Code	5633
Status	Active
Adopted	January 13, 2022

**SUBJECT: GENDER NEUTRAL SINGLE-OCCUPANCY BATHROOMS**

The District is committed to creating and maintaining an inclusive educational and work-environment. The District will ensure that all single-occupancy bathroom facilities are designated as gender neutral for use by no more than one occupant at a time or for family or assisted use.

"Single-occupancy bathroom" means a bathroom intended for use by no more than one occupant at a time or for family or assisted use and which has a door for entry into and egress from the bathroom that may be locked by the occupant to ensure privacy and security.

All gender neutral bathroom facilities will be clearly designated by the posting of signage either on or near the entry door of each facility.

Education Law Section 409-m  
Public Buildings Law Section 145

NOTE: Refer also to Policy #7552 -- Student Gender Identity

Adopted: 1/13/22

Book	North Rose-Wolcott Policy Manual
Section	5000 Non-Instructional/Business Operations
Title	Transportation of Students
Code	5720
Status	Active
Adopted	February 27, 2018

**SUBJECT: TRANSPORTATION OF STUDENTS**

**Requests for Transportation to and from Nonpublic Schools**

The parent or guardian of a parochial or private school child residing in the District who desires that the child be transported to a parochial, private, or charter school outside of the District during the next school year, must submit a written request to the Board no later than April 1 of the preceding year, or within 30 days of moving into the District. The District will publish the April 1 date in its school calendar and/or local newspaper as a reminder to parents of this deadline. Late requests will not be denied where a reasonable explanation is provided for the delay.

**Transportation to Nonpublic Schools on Holidays**

The District will share its calendar and start and dismissal times with nonpublic schools before the start of the school year. The District is not required to provide transportation to nonpublic schools on days on which the District's schools are not in session.

**Transportation for Nonpublic School Students with Disabilities who are Parentally Placed**

For students with disabilities, ages 5 through 21, who are parentally placed in nonpublic schools outside their district of residency, if special education services are to be provided to a student at a site other than the nonpublic school, the school district of location is responsible for providing the special education services, including, as applicable, arranging and providing transportation necessary for the student to receive special education services.

The district of residence remains responsible to provide transportation to parentally placed nonpublic school students from the student's home to the nonpublic school.

**Transportation of Students with Disabilities**

Transportation of students with disabilities in the District may not exceed 50 miles one way from the student's home to the appropriate special service or program, unless the Commissioner certifies that no appropriate nonresidential special service or program is available within 50 miles. In that event the Commissioner may then establish transportation arrangements.

**Student Information**

Upon written consent of the parent or person in parental relation, every school bus which is used to regularly transport students with disabilities will maintain the following information about each student being transported:

- a. Student's name;
- b. Nature of the student's disability;
- c. Name of the student's parent, guardian or person in parental relation and one or more telephone numbers where that person can be reached in an emergency; and/or

d. Name and telephone number of any other person designated by such parent, guardian or person in parental relation who can be contacted in an emergency.

This information will be used solely for the purpose of contacting the student's parent, guardian, person in parental relation, or designee in the event of an emergency involving the student, will be kept in a manner which retains the privacy of the student, and will not be accessible to any person other than the driver or a teacher acting in a supervisory capacity. In the event that the driver or teacher is incapacitated, this information may be accessed by any emergency service provider.

This information will be updated as needed, but at least once each school year and will be destroyed if parental consent is revoked, the student no longer attends the school, or the disability no longer exists.

#### Fire Extinguishers

School buses manufactured on or after January 1, 1990 fueled with other than diesel fuel and used to transport three or more students who use wheelchairs or other assistive mobility devices or with a total capacity of more than eight passengers and used to transport these students will be equipped with an engine fire suppression system.

School buses manufactured on or after September 1, 2007 fueled with diesel fuel and used to transport three or more students who use wheelchairs or other assistive mobility devices or with a total capacity of more than eight passengers and used to transport these students will be equipped with an engine fire suppression system.

School buses will also be equipped with at least one hand fire extinguisher in the event of an emergency.

#### **Transportation of Non-Resident Students**

The District shall not extend its bus routes outside of the District to pick up non-resident students.

#### **Transportation to School-Sponsored Events**

Where the District has provided transportation to students enrolled in the District to a school-sponsored field trip, extracurricular activity or any other similar event, it will also provide transportation back to either the point of departure or to the appropriate school in the District unless a student's parent or legal guardian has provided the District with written notice, consistent with District policy, authorizing an alternative form of return transportation for the student. In cases where intervening circumstances make transportation of a student back to the point of departure or to the appropriate school in the District impractical and the parent has not authorized alternative return transportation, a representative of the District will remain with the student until the student's parent or legal guardian has been contacted and informed of the intervening circumstances and the student has been delivered to his or her parent.

#### **Transportation in Personal Vehicles**

Personal cars of teachers and staff will not be used to transport students except in the event of extenuating circumstances and authorized by the administration.

Education Law Sections 1604, 1709, 1804, 1903, 1950, 2503, 2554, 2590-e, 3242, 3602-c, 3621(15), 3623-a(2c), 3635, 4401-a, 4401(4), 4402, 4404, 4405, and 4410-6  
Vehicle and Traffic Law Section 375(20)(1) and 375(21-i)

NOTE: Refer also to Policy #7133 -- Education of Students in Temporary Housing

Adopted: 1992

Revised: 11/12/03; 1/9/07; 2/27/18

# Claims Audit Report NRW CSD Warrant 0054

1/6/2026

## Summary of findings:

I checked all transactions in Warrant 0054 dated 1/6/2026 and had the following findings:

1. PO 26-00749 Tanya PSY. D ABPP Grace: The PO was drafted 12/15/2025. Invoice 329 is dated 12/8/2025 and marked received 12/12/2025.

January 06, 2026		North Rose-Wolcott Central School Dist		Page 23		
10:32:28 am		Warrant Report				
		Fiscal Year: 2026				
Warrant: 0054-Payables 01/06/26						
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks				776,880.82		
Total for unassigned payments				0.00		
Total for manual checks				0.00		
Total for electronic transfers (manual)				0.00		
Certified warrant amount				776,880.82		
Total of credits associated with cash replacement checks issued				0.00		
Total for Warrant Report				776,880.82		
Net Disbursement by Fund - All Payments						
Fund Summary						
A				\$ 521,384.47		
CM				105.95		
F				895.73		
H				254,494.67		
Total for All Funds				\$ 776,880.82		
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	33 Checks (152089-152121)	0	0	38	\$ 521,384.47	
LYONS BANK SPECIAL A	1 Check (003516)	0	0	1	895.73	
TE-HIGH YIELD/MUNIC	1 Check (000570)	0	0	1	105.95	
H-CAPITAL FUND CHEC	6 Checks (001141-001146)	0	0	6	254,494.67	
Total for All Computer Checks					\$ 776,880.82	

I hereby certify that I have audited the claims for the 41 checks and 0 electronic disbursements above, in the total amount of \$ 776,880.82 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim, allowed and charge each to the proper fund.

1/6/2026

  
Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0055

1/9/2026

## Summary of findings:

I checked all transactions in Warrant 0055 dated 1/9/2026 and had the following findings:

1. PO 26-00758 Cornell University/ RCCP: The PO was drafted on 12/18/2025. Registration was completed 12/3/2025, prior to the PO being created.
2. PO 26-00649 NYSSMA: The PO is dated 11/13/2025. Invoice NM340538 is dated 10/28/2025, prior to the PO being created.
3. PO 25-01158 Venducation LLC: Invoice 091225.03 is dated 9/12/2025. This falls outside of the District's typical payment window.
4. PO 26-00571 National Center for Youth Issues: Invoice CIO233480 is dated 10/16/2025 and marked received 10/22/2025. This falls outside of the District's typical payment window.
5. PO 26-00469 Unity School Bus Parts, Inc: Invoice 0620463-IN is dated 9/17/2026 and marked received 9/22/2025. Invoice 0622778-IN is dated 10/13/2025 and marked received 10/16/2025. This falls outside of the District's typical payment window.

January 09, 2026 11:14:47 am		North Rose-Wolcott Central School Dist			Page 32	
		Warrant Report				
		Fiscal Year: 2026				
Warrant: 0055-Payables 01/09/26						
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks				358,843.99		
Total for unassigned payments				0.00		
Total for manual checks				0.00		
Total for electronic transfers (manual)				0.00		
Certified warrant amount				358,843.99		
Total of credits associated with cash replacement checks issued				0.00		
Total for Warrant Report				358,843.99		
Net Disbursement by Fund - All Payments						
Fund Summary						
A				\$ 139,789.83		
C				41,624.69		
F				26,329.47		
H				151,100.00		
Total for All Funds				\$ 358,843.99		
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	56 Checks (152122-152177)	0	0	60	\$ 139,789.83	
LYONS BANK SCHOOL LU	9 Checks (013508-013516)	0	0	9	41,624.69	
LYONS BANK SPECIAL A	3 Checks (003517-003519)	0	0	3	26,329.47	
H-CAPITAL FUND CHEC	1 Check (001147)	0	0	1	151,100.00	
Total for All Computer Checks					\$ 358,843.99	
I hereby certify that I have audited the claims for the 69 checks and 0 electronic disbursements above, in the total amount of \$ 358,843.99 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.						
Date	1/9/2026	Emily Merry				
		Claims Auditor				

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0057

1/13/2026

## Summary of findings:

I checked all transactions in Warrant 0057 dated 1/13/2026 and had the following findings:

1. PO 26-00765 WJ Marquardt PLLC: The PO is dated 1/8/2026. The invoice is dated 12/30/2025 and marked received 1/6/2026.

North Rose-Wolcott Central School Dist						Page 8
Warrant Report						
Fiscal Year: 2026						
Warrant: 0057-Payables 01/13/26						
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
Total for assigned computer checks				1,455,318.36		
Total for unassigned payments				0.00		
Total for manual checks				0.00		
Total for electronic transfers (manual)				0.00		
Certified warrant amount				1,455,318.36		
Total of credits associated with cash replacement checks issued				0.00		
Total for Warrant Report				1,455,318.36		
Net Disbursement by Fund - All Payments						
Fund Summary						
A				\$ 618,488.96		
H				836,829.40		
Total for All Funds				\$ 1,455,318.36		
Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions		
LYONS BANK GENERAL F	14 Checks (152178-152191)	0	0	14	\$ 618,488.96	
LYONS BANK CAPITAL F	1 Check (000302)	0	0	1	822,704.40	
H-CAPITAL FUND CHEC	1 Check (001148)	0	0	1	14,125.00	
Total for All Computer Checks					\$ 1,455,318.36	

I hereby certify that I have audited the claims for the 16 checks and 0 electronic disbursements above, in the total amount of \$ 1,455,318.36 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

1/13/2026 *Emily J. Merry*  
Date Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0058

1/15/2026

## Summary of findings:

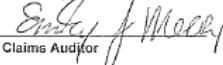
I checked all transactions in Warrant 0058 dated 1/15/2026 and had the following findings:

1. PO 26-00638 Howard, Dr. Maffucci: The PO is dated 26-00638. Ticket 2ZHV-84FD-FBT1P is dated 11/3/2026.
2. PO 26-00774 School Lunch Fund: The PO is dated 1/8/2026. Invoice 2526-HS2 is dated 10/16/2025.
3. PO 26-00806 Featherly's Garage, LLC: The PO is dated 1/14/2026. Invoice 40903 is dated 12/11/2025.
4. PO26-00805 Premier Painting, Inc: The PO is dated 1/14/2026. Invoice 5210 is dated 12/30/2025 and marked received 12/31/2025.

Note that the items purchased in PO 26-00761: Amazon were observed as arrived, and in good working order.

January 15, 2026 10:13:30 am		North Rose-Wolcott Central School Dist Warrant Report Fiscal Year: 2026 Warrant: 0058-Payables 01/15/26			Page 12																																																													
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date																																																												
		Total for assigned computer checks		651,842.68																																																														
		Total for unassigned payments		0.00																																																														
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		Certified warrant amount		651,842.68																																																														
		Total of credits associated with cash replacement checks issued		0.00																																																														
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<table><thead><tr><th>Fund Summary</th><th>Computer Checks</th><th>Cash Replacement</th><th>EFT's</th><th>Transactions</th><th></th></tr></thead><tbody><tr><td>A</td><td>31 Checks (152192-152222)</td><td>0</td><td>0</td><td>32</td><td>\$ 483,114.83</td></tr><tr><td>F</td><td>1 Check (003520)</td><td>0</td><td>0</td><td>1</td><td>10,200.00</td></tr><tr><td>H</td><td>3 Checks (001149-001151)</td><td>0</td><td>0</td><td>3</td><td>158,527.85</td></tr><tr><td><b>Total for All Funds</b></td><td></td><td></td><td></td><td></td><td><b>\$ 651,842.68</b></td></tr><tr><td>Bank Account Summary</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>LYONS BANK GENERAL F</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>LYONS BANK SPECIAL A</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>H-CAPITAL FUND CHEC</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total for All Computer Checks</td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>							Fund Summary	Computer Checks	Cash Replacement	EFT's	Transactions		A	31 Checks (152192-152222)	0	0	32	\$ 483,114.83	F	1 Check (003520)	0	0	1	10,200.00	H	3 Checks (001149-001151)	0	0	3	158,527.85	<b>Total for All Funds</b>					<b>\$ 651,842.68</b>	Bank Account Summary						LYONS BANK GENERAL F						LYONS BANK SPECIAL A						H-CAPITAL FUND CHEC						Total for All Computer Checks					
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H-CAPITAL FUND CHEC																																																																		
Total for All Computer Checks																																																																		

I hereby certify that I have audited the claims for the 35 checks and 0 electronic disbursements above, in the total amount of \$ 651,842.68 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

1/15/2026   
Date Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0060

1/22/2026

## Summary of findings:

I checked all transactions in Warrant 0060 dated 1/23/2026 and had the following findings:

1. PO 26-00254 Amazon: The PO is dated 7/28/2025. Invoice 116K-3QF6-1FDR is dated 8/17/2025 and marked complete 10/6/2025. Due to the delivered items (locks) not fitting properly, and not being useable, the District attempted to return the items. After multiple attempts at returns were unsuccessful, the items were deemed unreturnable and the invoice had to be paid.
2. PO 26-00581 Amazon: The PO is dated 10/17/2025. Invoice 1KFN-QJP9-WJP4 is dated 10/22/2025 and marked received 10/22/2025. This falls outside the District's normal payment window.
3. PO 26-00195 Scholastic: The PO is dated 7/17/2025. Invoice 12807564 is dated 9/11/2025 and marked received 10/15/2025. This falls outside the District's normal payment window.
4. PO 24-01515 Ward's Natural Science Est Inc: The PO is dated 6/6/2024. Invoice 8816633583 is dated 7/23/2024. Due to the PO accidentally being attached to another document, it did not get paid on time.
5. PO 24-01237 Ward's Natural Science Est Inc: The PO is dated 5/8/2025. Invoice 8818959480 is dated 5/7/2025 and invoice 8819004447 is dated 5/13/2025. Both invoices were marked received 5/21/2025. When the live insects were delivered, it was discovered that they were all dead. Due to the process of returning the bad items, ordering, delivering, and inspecting the new items, the invoice is now being paid.
6. PO 25-01399 Ward's Natural Science Est Inc: The PO is dated 5/29/2025. Invoice 8819197752 is dated 6/6/2025 and invoice 8819208650 is dated 6/9/2025. Both invoices were marked received 6/18/2025. This falls outside the District's normal payment window.
7. PO 25-01398 Ward's Natural Science Est Inc: The PO is dated 5/29/2025. Invoice 8819208649 is dated 6/9/2025 and is marked received 6/18/2025. Invoice 8819353201 is dated 6/26/2025 and was marked received 7/9/2025. This falls outside the District's normal payment window due to delivery receipt not being provided.
8. PO 25-01395 Ward's Natural Science Est Inc: The PO is dated 5/29/2025. Invoice 8819197751 is dated 6/6/2025. Invoice 8819208647 is dated 6/9/2025. Both invoices were marked received 6/18/2025. This falls outside the District's normal payment window due to delivery receipt not being provided.
9. PO 25-01404 WB Mason Co, INC: The PO is dated 5/29/2025. Invoice 254760435 is dated 6/6/2025 and is marked received 6/18/2025. Invoice 255162198 is dated 6/26/2025 and is marked received 7/9/2025 due to delivery receipt not being provided.

January 22, 2026  
02:17:50 pm

North Rose-Wolcott Central School Dist

Warrant Report  
Fiscal Year: 2026

Page 20

Warrant: 0060-Payables 01/23/26

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
		Total for assigned computer checks		108,944.96		
		Total for unassigned payments			0.00	
		Total for manual checks			0.00	
		Total for electronic transfers (manual)			0.00	
		Certified warrant amount		108,944.96		
		Total of credits associated with cash replacement checks issued			0.00	
		Total for Warrant Report			108,944.96	
		Net Disbursement by Fund - All Payments				
		Fund Summary				
		A			\$ 90,492.40	
		C			16,072.86	
		F			2,079.70	
		H			300.00	
		Total for All Funds			\$ 108,944.96	
	Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions	
	LYONS BANK GENERAL F	34 Checks (152223-152256)	0	0	49	\$ 90,492.40
	LYONS BANK SCHOOL LU	5 Checks (013517-013521)	0	0	5	16,072.86
	LYONS BANK SPECIAL A	2 Checks (003521-003522)	0	0	2	2,079.70
	H- CAPITAL FUND CHEC	1 Check (001152)	0	0	1	300.00
		Total for All Computer Checks				\$ 108,944.96

I hereby certify that I have audited the claims for the 42 checks and 0 electronic disbursements above, in the total amount of \$ 108,944.96 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

1/22/2026 *Emily Merry*  
Date Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0062

2/2/2026

## Summary of findings:

I checked all transactions in Warrant 0062 dated 2/3/2026 and had no findings to report.

February 02, 2026 03:31:30 pm		North Rose-Wolcott Central School Dist Warrant Report Fiscal Year: 2026		Page 10																																																																								
P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date																																																																						
		Total for assigned computer checks		\$ 33,576.52																																																																								
		Total for unassigned payments		0.00																																																																								
		Total for manual checks		0.00																																																																								
		Total for electronic transfers (manual)		0.00																																																																								
		Certified warrant amount		\$ 33,576.52																																																																								
		Total of credits associated with cash replacement checks issued		0.00																																																																								
		Total for Warrant Report		\$ 33,576.52																																																																								
Net Disbursement by Fund - All Payments																																																																												
<table border="1"><thead><tr><th>Fund Summary</th><th></th><th></th><th></th><th></th><th></th><th></th></tr></thead><tbody><tr><td>A</td><td></td><td></td><td></td><td></td><td></td><td>\$ 19,985.46</td></tr><tr><td>F</td><td></td><td></td><td></td><td></td><td></td><td>204.00</td></tr><tr><td>H</td><td></td><td></td><td></td><td></td><td></td><td>13,407.06</td></tr><tr><td><b>Total for All Funds</b></td><td></td><td></td><td></td><td></td><td></td><td><b>\$ 33,576.52</b></td></tr><tr><td>Bank Account Summary</td><td>Computer Checks</td><td>Cash Replacement</td><td>EFT's</td><td>Transactions</td><td></td><td></td></tr><tr><td>LYONS BANK GENERAL F</td><td>24 Checks (152287-152310)</td><td>0</td><td>0</td><td>26</td><td></td><td>\$ 19,985.46</td></tr><tr><td>LYONS BANK SPECIAL A</td><td>1 Check (003524)</td><td>0</td><td>0</td><td>1</td><td></td><td>204.00</td></tr><tr><td>H- CAPITAL FUND CHEC</td><td>1 Check (001154)</td><td>0</td><td>0</td><td>1</td><td></td><td>13,407.06</td></tr><tr><td><b>Total for All Computer Checks</b></td><td></td><td></td><td></td><td></td><td></td><td><b>\$ 33,576.52</b></td></tr></tbody></table>							Fund Summary							A						\$ 19,985.46	F						204.00	H						13,407.06	<b>Total for All Funds</b>						<b>\$ 33,576.52</b>	Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions			LYONS BANK GENERAL F	24 Checks (152287-152310)	0	0	26		\$ 19,985.46	LYONS BANK SPECIAL A	1 Check (003524)	0	0	1		204.00	H- CAPITAL FUND CHEC	1 Check (001154)	0	0	1		13,407.06	<b>Total for All Computer Checks</b>						<b>\$ 33,576.52</b>
Fund Summary																																																																												
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Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions																																																																								
LYONS BANK GENERAL F	24 Checks (152287-152310)	0	0	26		\$ 19,985.46																																																																						
LYONS BANK SPECIAL A	1 Check (003524)	0	0	1		204.00																																																																						
H- CAPITAL FUND CHEC	1 Check (001154)	0	0	1		13,407.06																																																																						
<b>Total for All Computer Checks</b>						<b>\$ 33,576.52</b>																																																																						

I hereby certify that I have audited the claims for the 26 checks and 0 electronic disbursements above, in the total amount of \$ 33,576.52 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.

  
Date 2/2/2026   
Claims Auditor Emily Merry

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0061

1/29/2026

## Summary of findings:

I checked all transactions in Warrant 0061 dated 1/30/2026 and had the following findings:

1. PO 26-00566 Amazon: The PO is dated 10/8/2025. Invoice 16MY-JQXK-4RRC is dated 10/19/2025 and marked received 10/20/2025. This falls outside the District's normal pay window.
2. PO 26-00383 Amazon: The PO is dated 8/18/2025. Invoice 1XGK-DWHR-6VJT is dated 8/22/2025 and marked received 8/27/2025. This falls outside the District's normal pay window.
3. PO 26-00527 Amazon: The PO is dated 9/26/2025. Invoice 1F9L-3TRP-14Q4 is dated 10/1/2025 and marked received 10/2/2025. This falls outside the District's normal pay window.
4. PO 26-00538 Medco Supply Company: The PO is dated 9/30/2025. Invoice IN99225652 is dated 10/2/2025 and marked received 10/3/2025. This falls outside the District's normal pay window.
5. PO 24-01510 Ward's Natural Science Est Inc: The PO is dated 6/6/2024. Invoice 8819004447 is dated 5/13/2025 and marked received 5/21/2025. Invoice 8816398558 is dated 6/24/2024 and marked received 7/8/2024. This falls outside the District's normal pay window.

## Notes:

1. PO 26-00810 Amazon: The items ordered were noted as received and observed in good working order.
2. The following Purchase Orders were established on 5/29/2025. Invoices were never provided from the vendor to the Accounts Payable Department, however items were delivered during the 2024-25 school year.  
Cascade School Supply Inc: PO's 25-01457, 25-01459, 25-01469, 25-01412, 25-01413, 25-01415, 25-01435, 25-01441, 25-01448, 25-01450, 25-01451, 25-01277.
3. PO 24-01220 School Specialty: The PO is dated 5/8/2024. Invoice 308104520681 is dated 6/24/2024 and marked received 1/21/2026, due to issues with returns and shipping costs.
4. PO 26-00438 Pacillo's Fitness Gear: The PO is dated 9/3/2025. Invoice 680881R is dated 9/5/2025 and marked received 9/17/2025. The invoice is for an annual service agreement. Payment was made for services that were rendered on 1/23/2026.

January 29, 2026  
04:25:00 pm

**North Rose-Wolcott Central School Dist**

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Warrant Report

Fiscal Year: 2026

Warrant: 0061-Payables 01/30/26

P.O. Number	Account	Description	Trans/Payment	Invoice Amt. For This Check	Payment Amt.	Check Date
		Total for assigned computer checks		74,310.16		
		Total for unassigned payments		0.00		
		Total for manual checks		0.00		
		Total for electronic transfers (manual)		0.00		
		Certified warrant amount		74,310.16		
		Total of credits associated with cash replacement checks issued		0.00		
		Total for Warrant Report		74,310.16		
		Net Disbursement by Fund - All Payments				
		<b>Fund Summary</b>				
		A			\$ 30,631.82	
		F			18,333.34	
		H			25,345.00	
		<b>Total for All Funds</b>			\$ 74,310.16	
	Bank Account Summary	Computer Checks	Cash Replacement	EFT's	Transactions	
	LYONS BANK GENERAL F	30 Checks (152267-152286)	0	0	48	\$ 30,631.82
	LYONS BANK SPECIAL A	1 Check (003523)	0	0	1	18,333.34
	H- CAPITAL FUND CHEC	1 Check (001153)	0	0	1	25,345.00
		<b>Total for All Computer Checks</b>				\$ 74,310.16

I hereby certify that I have audited the claims for the 32 checks and 0 electronic disbursements above, in the total amount of \$ 74,310.16 You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

1/26/2026  
Date

*Emily Merry*  
Claims Auditor

Emily Merry  
Claims Auditor

# Claims Audit Report NRW CSD Warrant 0063

2/5/2026

## Summary of findings:

I checked all transactions in Warrant 0063 dated 2/5/2026 and had no findings.

I hereby certify that I have audited the claims for the 41 checks and 0 electronic disbursements above, in the total amount of \$ 608,000.69 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.

2/1/2020 Emily Murphy  
Date Claims Auditor

## Notes:

1. **PO 25-01137 Raptor Technologies**: The PO is dated 4/21/2024. Invoice INV165129 is dated 4/23/2024 and marked received 2/2/2026, due to the vendor not sending invoices in a timely manner.

Emily Merry  
Claims Auditor