

PITTSFORD CENTRAL SCHOOL DISTRICT  
PITTSFORD, NEW YORK  
BOARD OF EDUCATION MEETING  
TUESDAY, JUNE 13, 2023  
MCCLUSKI ROOM – BARKER ROAD MIDDLE SCHOOL  
(LINK TO PUBLIC VIEWING ON WEBSITE)

AGENDA

**Executive Session – 5:00 p.m.**

**Regular Meeting – 6:00 p.m.**

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA (BOARD ACTION)
- IV. PUBLIC HEARING – VOLUNTEER FIRST RESPONDER PROPERTY TAX EXEMPTION
- V. PRINCIPAL’S REPORT – Ms. Heather Clayton – Mendon Center Elementary School
- VI. APPROVAL OF MINUTES: May 9, 2023 (BOARD ACTION)
- VII. BOARD OF EDUCATION REPORT
  - A. Monroe County School Boards Association Meeting Reports
    - 1. Board Leadership
    - 2. Executive Committee
    - 3. Information Exchange Committee
    - 4. Labor Relations Committee
    - 5. Legislative Committee
    - 6. Steering Committee
  - B. Other Meeting Reports
    - 1. Audit Oversight Committee
  - C. Dates to Remember
    - 1. 6/19/23 – Schools Closed for Juneteenth Observance
    - 2. 6/24/23 – SHS Graduation – 10:00 a.m. – RIT Gordon Field House
    - 3. 6/24/23 – MHS Graduation – 2:00 p.m. – RIT Gordon Field House
    - 4. 7/11/23 – Summer Workshop – 8:00 a.m.-3:00 p.m.
    - 5. 7/11/23 – Next Regularly Scheduled Meeting – **5:00 p.m.**
    - 6. 7/12/23 – Summer Workshop – 8:00 a.m.-12:00 p.m.
  - D. Acceptance of the Record of May 16, 2023, Budget Vote and School Board Election. (BOARD ACTION)
  - E. Approval of Superintendent’s Contract (BOARD ACTION)
- VIII. FINANCIAL REPORT – Mr. Vespi
  - A. Action Items:
    - 1. Acceptance of Treasurer’s Report – April 30, 2023 (BOARD ACTION)
    - 2. Resolution for Assistant District Treasurer Designee (BOARD ACTION)
    - 3. Approval for Risk Assessment Report (BOARD ACTION)
    - 4. Internal Audit Report – Purchasing and Cash Disbursements (BOARD ACTION)
    - 5. Federal Funds Procedural Manual (BOARD ACTION)
    - 6. Auction of Buses (BOARD ACTION)
    - 7. Transpo Transportation Contract – Extended School Year 2023 (BOARD ACTION)
    - 8. Monroe #1 BOCES Transportation Contract – School Year 2023-2024 (BOARD ACTION)
    - 9. Budget Line Amendment Request – Technology Budget (BOARD ACTION)
    - 10. Unemployment Reserve (BOARD ACTION)
    - 11. 2021-22 Internal Audit Risk Assessment Corrective Action Plan (BOARD ACTION)
    - 12. Fund Balance Management (BOARD ACTION)
    - 13. Bid Awards (**See Consent Agenda**)
      - a. 23-24 Art Supplies
      - b. 23-24 Athletic Supplies & Equipment

- c. 23-24 Custodial Supplies
- d. 23-24 Fresh Pizza
- e. 23-24 Health Supplies
- f. 23-24 Industrial Arts Supplies
- g. 23-24 Physical Education Supplies
- h. May 2023 Textbook/Library Book Disposal
- i. BOCES 2 Cooperative Athletic Supplies
- j. BOCES 2 Cooperative Beverage
- k. BOCES 2 Cooperative Bread
- l. BOCES 2 Cooperative Food Supply
- m. BOCES 2 Cooperative Fresh Produce
- n. BOCES 2 Cooperative Ice Cream
- o. BOCES 2 Cooperative School Lunch Paper & Plastic Supplies
- p. BOCES 2 Cooperative Natural Gas
- q. Athletic Trainer Services RFP

B. Discussion:

C. Other:

IX. HUMAN RESOURCE REPORT – Mr. Clark

A. Action Items:

- 1. Professional Staff Report **(BOARD ACTION)**
- 2. Support Staff Report **(BOARD ACTION)**
- 3. Approval of Pittsford School Food Service Department Handbook **(BOARD ACTION)**

B. Discussion:

C. Other:

X. SPECIAL EDUCATION REPORT – Ms. Woods

A. Action Items: **(See Consent Agenda)**

- 1. Committee on Special Education: Amendments, Amendment – Agreement No Meetings, Annual Reviews, Reevaluation/Annual Reviews, Requested Reviews, Requested Review CPSE to CSE Transitions, Initial Eligibility Determination Meetings.
- 2. Sub-Committee on Special Education: Amendments, Amendment – Agreement No Meetings, Annual Reviews, Reevaluation Reviews, Reevaluation/Annual Reviews, Transfer Student – Agreement No Meeting.
- 3. Committee on Preschool Special Education: Annual Reviews, Reevaluation/Annual Reviews, Requested Reviews, Initial Eligibility Determination Meetings, Amendment – Agreement No Meetings.

B. Discussion:

C. Other:

XI. SUPERINTENDENT’S REPORT – Mr. Pero

A. Action Items:

- 1. Call for Executive Session **(BOARD ACTION)**

B. Discussion:

- 1. **Policy Recommendation – 1<sup>st</sup> Reading**
  - a. #8450-Home, Hospital, or Institutional Instruction (Homebound Instruction)

C. Other:

XII. CONSENT AGENDA **(BOARD ACTION)**

- A. Bid Awards
- B. Committee on Special Education
- C. Sub-Committee on Special Education
- D. Committee on Preschool Special Education
- E. Memorandum of Agreement

XIII. OLD BUSINESS

XIV. NEW BUSINESS

XV. PUBLIC COMMENT

*The Pittsford Board of Education values transparency and the public comments made during its meetings. As such, the Pittsford Board of Education provides this agenda item at its regular meetings. Board of Education meetings are not public forums, rather, they are business meetings held in public where dialogue is not normally conducted with audience members.*

*The purpose of this agenda item is for the Board to receive respectful and constructive feedback, opinions and information from District residents. Given the amount of public comment and to be fair to our residents, privilege of the floor will only be permitted to those who reside in the district. Comments are taken under advisement by the Board of Education and the Superintendent of Schools. Respect and civility are required during these meetings, particularly as we have students routinely attending as part of their course work.*

*Comments should be in reference to an interest or topic, not an individual. Each speaker will have the floor for **no more than three minutes and yielding time amongst speakers is not permitted.** The Board President reserves the right to limit the total amount of speaking time. For speakers who do not follow meeting and decorum protocols, the speaker's privilege to use the floor will no longer be recognized by the Board of Education. Those planning to address the Board during the Public Comment agenda item must fill out an online submission form that can be made out in advance rather than filling out an index card at the meeting. Only those that submit an online form are eligible for public comment. The online submission form will become available five days before the regular Board of Education meeting date. Comments must be submitted no later than noon the day of the Board meeting. The first 10 residents to submit the online submission form will be notified by email and have the opportunity to read their comment at the meeting, or if they choose, it will be read aloud on their behalf. The Board of Education values feedback. Anyone wanting to contact the Board may do so at any time by way of email.*

XVI. ADJOURNMENT/RECESS

(BOARD ACTION)

Next regularly scheduled meeting: **July 11, 2023 – 5:00 p.m.**

***Mission:*** *The Pittsford Central School District community works collaboratively to inspire and prepare our students to be their best, do their best and make a difference in the lives of others.*

***For school district information, visit our website at [pittsfordschools.org](http://pittsfordschools.org)***

PITTSFORD CENTRAL SCHOOL DISTRICT

Board of Education Meeting

Tuesday, May 9, 2023

Barker Road Middle School

(Link to Public Viewing on Website)

A RECEPTION for tenure recipients was held at 6:15 p.m. where friends and family members gathered to celebrate this exciting night. Mr. Pero welcomed and thanked everyone for sharing in this joyous occasion. Mr. Pero thanked the recipients for their impact, influence and modeling that they've had on students. He noted that tenure is not a rite of passage but rather a milestone in a career to which a professional aspires and it is only granted after consistently producing at a very high level over time. He noted that each of tonight's recipients have demonstrated PCSD's expectation of excellence. Mr. Cerbone, president of PDTA, acknowledged Mr. Scott Barker, president of PDAA and honored the tenure class of 2023. He gave a warm welcome and congratulated the honorees, noting their personal investment and dedication to our students. Pins and certificates were awarded.

The REGULAR MEETING of the Pittsford Central School District Board of Education began at 6:58 p.m. in the McCluski Room, Barker Road Middle School on Tuesday, May 9, 2023.

BOARD MEMBERS PRESENT: T. Aroesty, R. Scott, D. Berk, J. Casey, E. Kay, S. Pelusio, R. Sanchez-Kazacos  
LEADERSHIP TEAM PRESENT: M. Pero, J. Cimmerer, S. Clark, S. Cutaia, M. Vespi, M. Ward, N. Wayman, E. Woods.

OTHERS PRESENT: *The sign-in sheets in their entirety are duly made a part of these minutes and are kept in a supplemental file for this meeting.*

1. After a short break, Mr. Aroesty called the meeting to order at 6:58 p.m. and asked everyone to stand for the Pledge of Allegiance.

2. Motion was made by Mrs. Scott, seconded by Mr. Berk and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the agenda for this meeting. **APPROVED: AGENDA**  
Vote: Unanimously carried

3. Mr. Aroesty congratulated our tenure recipients on behalf of the entire Board.

4. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mrs. Pelusio and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education, upon the Superintendent's recommendation, approves the following Professional Staff Report: **APPROVED: PROFESSIONAL STAFF REPORT**  
Vote: Unanimously carried

A. Change of Status – Probationary to Tenure

Name: Lori Ianniello  
Position: ACE Music  
Tenure Area: Music  
Probationary Period: 08/31/2020 – 08/30/2023  
Certification: Permanent

Name: Mary Cantwell  
Position: ACE Grade 4  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 – 09/02/2023  
Certification: Professional

96.

Name: La Toya Grady  
Position: ACE Special Education  
Tenure Area: Special Education  
Probationary Period: 08/31/2020 - 08/30/2023  
Certification: Permanent

Name: Kelly Green  
Position: JRE Grade 3  
Tenure Area: Elementary  
Probationary Period: 08/31/2020 - 08/30/2023  
Certification: Professional

Name: Catherine Phillips  
Position: JRE Grade 4  
Tenure Area: Elementary  
Probationary Period: 08/31/2020 - 08/30/2023  
Certification: Professional

Name: Mary Cochran  
Position: JRE Special Education  
Tenure Area: Special Education  
Probationary Period: 09/01/2019 - 08/31/2023  
Certification: Permanent

Name: Elizabeth Candeias  
Position: JRE School Counselor  
Tenure Area: Counseling & Guidance  
Probationary Period: 09/03/2019 - 09/02/2023  
Certification: Permanent

Name: Jeannine Galusha  
Position: JRE Grade 2  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 - 09/02/2023  
Certification: Professional

Name: Laura Griffone  
Position: JRE Grade 5  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 - 09/02/2023  
Certification: Professional

Name: Taylor Harris  
Position: JRE Grade 1  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 - 09/02/2023  
Certification: Professional

Name: Carolyn Kane  
Position: JRE Grade 4  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 - 09/02/2023  
Certification: Professional

Name: Colleen Pichette  
 Position: JRE Nurse Teacher  
 Tenure Area: Nurse Teacher  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Permanent

Name: Melinda Pizzo  
 Position: MCE Reading  
 Tenure Area: Reading  
 Probationary Period: 08/31/2020 – 08/30/2023  
 Certification: Professional

Name: Alexis Aponte  
 Position: MCE Kindergarten  
 Tenure Area: Elementary  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Professional

Name: Stephanie Calvaruso  
 Position: MCE Reading  
 Tenure Area: Reading  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Professional

Name: Mallory Gregor  
 Position: MCE Art  
 Tenure Area: Art  
 Probationary Period: 10/15/2018 – 10/14/2023  
 Certification: Professional

Name: Robyn Paino  
 Position: PRE School Counselor  
 Tenure Area: Counseling & Guidance  
 Probationary Period: 08/31/2020 – 08/30/2023  
 Certification: Permanent

Name: Jacquelyn Bowser  
 Position: PRE Grade 5  
 Tenure Area: Elementary  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Initial

Name: Allison Luta  
 Position: PRE Grade 1  
 Tenure Area: Elementary  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Professional

Name: Breaca Nellis  
 Position: PRE Psychologist  
 Tenure Area: Psychologist  
 Probationary Period: 09/03/2019 – 09/02/2023  
 Certification: Permanent

98.

Name: Marchelle Ransom  
Position: PRE Kindergarten  
Tenure Area: Elementary  
Probationary Period: 09/03/2019 – 09/02/2023  
Certification: Professional

Name: Laurie Cleveland-Lancto  
Position: TRE Kindergarten  
Tenure Area: Elementary  
Probationary Period: 08/31/2020 – 08/30/2023  
Certification: Permanent

Name: Michael Madden  
Position: MHS Science  
Tenure Area: Science  
Probationary Period: 08/31/2020 – 08/30/2023  
Certification: Professional

Name: Jennifer Singer  
Position: MHS Special Education  
Tenure Area: Special Education  
Probationary Period: 08/31/2020 – 08/30/2023  
Certification: Permanent

Name: Whitney Sienkiewicz  
Position: MHS Speech  
Tenure Area: Speech & Hearing Handicapped  
Probationary Period: 09/03/2019 – 09/02/2023  
Certification: Professional

Name: Katherine McGowen  
Position: MHS Special Education  
Tenure Area: Special Education  
Probationary Period: 10/21/2019 – 10/20/2023  
Certification: Professional

Name: Ashley Madden  
Position: SHS Speech  
Tenure Area: Speech & Hearing Handicapped  
Probationary Period: 08/31/2020 – 08/30/2023  
Certification: Professional

Name: Daniel Roberti  
Position: SHS Science  
Tenure Area: Science  
Probationary Period: 09/03/2019 – 09/02/2023  
Certification: Professional

B. Appointment – Administrator

Name: Stephanie Barg  
Position: JRE Principal

Type of Position: Probationary  
 Tenure Area: Principal  
 Probationary Period: 07/01/2023 - 06/30/2027  
 Certification: Initial  
 Salary: \$108,000.00  
 Effective Date: 07/01/2023

Name: Lindsay Ali  
 Position: PRE Principal  
 Type of Position: Probationary  
 Tenure Area: Principal  
 Probationary Period: 07/01/2023 - 06/30/2027  
 Certification: Initial  
 Salary: \$125,000.00  
 Effective Date: 07/01/2023

Name: Tyler Manchester  
 Position: SHS Assistant Principal  
 Type of Position: Probationary  
 Tenure Area: Assistant Principal  
 Probationary Period: 07/01/2023 - 06/30/2027  
 Certification: Initial  
 Salary: \$95,000.00  
 Effective Date: 07/01/2023

#### C. Appointment - Director of Food Services

Name: Elena Montgomery  
 Position: Director of Food Services  
 Type of Position: Full Time  
 Probationary Period: Provisional per Civil Service  
 Salary: \$80,000.00  
 Effective Date: 06/01/2023

#### D. Appointment - School Related Professional

Name: Karen Horey  
 Position: JRE Paraprofessional  
 Type of Position: Full Time  
 Salary: \$18,948.60  
 Effective Date: 05/01/2023

#### E. Appointment - Supervisory & Technical

Name: Rachel Smith  
 Position: Assistant Director of Finance  
 Type of Position: Full Time  
 Salary: \$80,000.00  
 Effective Date: 05/16/2023

#### F. Resignation - School Related Professional - letters attached

James Thomas  
 Sharon Neveu  
 Karina Anderson



100.

G. Resignation – School Nurse – letter attached  
Andrea Longchamps

H. Resignation – Administrator – letter attached  
Vincent French

5. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mrs. Scott and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education, upon the Superintendent’s recommendation, approves the following Support Staff Report:  
Vote: Unanimously carried

**APPROVED:  
SUPPORT  
STAFF REPORT**

CLERICAL

<u>APPOINTMENTS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>HOURS</u>	<u>DATE</u>	<u>SALARY</u>
Lynette Norten	School Aide	PRE	11.25 wk.	04/18/2023	\$15.00 hr.
Carissa Winters	School Aide	TRE	15 wk.	04/20/2023	\$15.00 hr.

CUSTODIAL/MAINTENANCE

<u>RESIGNATIONS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>LENGTH OF SVC</u>	<u>DATE</u>
Thomas Faticone	Maintenance Grounds	TMF	7 months	05/16/2023

CUSTODIAL/MAINTENANCE

<u>TERMINATIONS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>DATE</u>
Sergio Alexander	Cleaner	BRMS	04/18/2023

FOOD SERVICE

<u>RESIGNATIONS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>LENGTH OF SVC</u>	<u>DATE</u>
Robin Sardone	FSW	MCE	7 yrs.	04/13/2023

6. Motion was made by Mr. Berk, seconded by Mrs. Kay and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the Pittsford Educational Office Professionals and School Aides contract as presented.  
Vote: Unanimously carried

**APPROVED:  
CONTRACTUAL  
AGREEMENT**

7. Motion was made by Mrs. Pelusio, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the Pittsford District Teachers’ Association contract as presented.  
Vote: Unanimously carried

**APPROVED:  
CONTRACTUAL  
AGREEMENT**

8. Mr. Pero opened the Pittsford Pride program and explained how the selection process begins in each building in order to bring us to this celebration. Mr. Aroesty, Mrs. Scott and Mr. Pero read the nomination write-ups that explained the reason why each of the students were selected for this honor. The following students are our Pittsford Pride recipients being recognized this evening:

<u>Name</u>	<u>Grade Level</u>	<u>School</u>
Cain Cook	5	Park Road
Teagan Green	7	Calkins Road M.S.
Ava McFall	4	Allen Creek
Luis Medina	4	Thornell Road
Brendan Rook	8	Barker Road M.S.
Rory Selinger	12	Sutherland H.S.
Erin Uzun	5	Mendon Center
George Valasek	5	Jefferson Road
Brianna Walker	12	Mendon H.S.

Short break 7:40 pm

9. A required Public Budget Hearing was conducted by Mr. Pero and Mr. Vespi. Listed below are the Fast Facts shared regarding the 2023-2024 proposed budget:

- Preserves all programs and services for students
- Is balanced and remains within the Property Tax Cap
- Has subsequent tax levy increase of 0.08% - the smallest tax levy increase since the inception of the tax cap
- Takes advantage of the final installment of foundation aid after ten years of promises
- Has a budget-to-budget proposed spending increase of 3.95%
- Represents one of the lowest budget and tax levy increases in the County despite having the least amount of State aid support

10. Principal's Report: Principal Mr. Mark Puma, presented to the Board on the activities taking place at Sutherland High School.

11. Motion was made by Mr. Casey, seconded by Mrs. Kay and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the minutes of its April 18, 2023, Regular meeting.

**APPROVED:**  
**MINUTES**  
**4/18/23**

Vote: Unanimously carried

12. Board Reports: Mr. Aroesty noted the MCSBA meeting dates and other dates to remember. Mrs. Pelusio noted the MCSBA annual meeting start time of 5:30 pm.

13. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mr. Berk regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the following resolution:

**APPROVED:**  
**ANNUAL VOTE &**  
**POLL WORKERS**

Vote: Unanimously carried

**BE IT RESOLVED**, that the Board of Education approves that the Annual Meeting of the Pittsford Central School District, Town of Pittsford, Monroe and Ontario Counties, New York, shall be held in the Barker Road Middle School, 75 Barker Road, Pittsford, New York, in said District, on the 16<sup>th</sup> day of May, 2023, with the polls to be open between the hours of 7:00 a.m. and 9:00 p.m. for the purpose of voting upon the budget resolution, proposition #1 - capital reserve fund - purchase of buses, proposition #2 - capital reserve fund - transportation vehicles, proposition #3 - capital reserve fund - swimming facilities and two Board of Education seats as noted below. (*The proposed budget and propositions have previously been approved by the Board*); and **FURTHER**, that said Board of Education approves the Chief Inspector of Election/Chairperson of Election, Inspectors of Election, Volunteer Election Clerks and/or Substitutes as listed below.

## I.

### BUDGET RESOLUTION

SHALL THE FOLLOWING RESOLUTION BE ADOPTED:

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District be authorized to expend the amount of \$155,512,452 for the 2023-2024 school year, **AND FURTHER**, that said Board of Education be authorized and directed to levy and collect a tax upon all taxable property in said School District in an amount necessary therefore.

## II.

### Proposition No. 1

#### Capital Reserve Fund - Purchase of Buses

Shall the following resolution be adopted, to wit:

102.

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District is hereby authorized to withdraw from the “Capital Reserve Fund – Purchase of Buses” a sum of money not to exceed One Million, Seven Hundred Ninety Four Thousand Six Hundred Ninety Six Dollars (\$1,794,696) to be used for the purchase of five (5) replacement sixty-six passenger buses, five (5) replacement twenty-nine passenger buses, two (2) replacement thirty-six passenger buses, (1) replacement service truck and (1) replacement seven passenger sport utility vehicle and communications equipment used in the operation of such buses. State Aid generated on these purchases will be returned to the Capital Reserve Fund – Purchase of Buses.

**III.**

**Proposition No. 2**

**Capital Reserve Fund – Transportation Vehicles**

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District, Monroe and Ontario Counties, New York (the “District”) is hereby authorized and directed to

- (a) establish a reserve fund pursuant to Education Law Section 3651 to be known as the “Transportation Vehicles Reserve Fund-2023” for the purpose financing, in whole or in part, the purchase of school buses and vehicles by the District, with the ultimate amount of such reserve fund not exceeding fifty million dollars (\$50,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but said reserve fund to continue in existence for its stated purpose until liquidated in accordance with the Education Law, and the sources from which funds shall be obtained for said reserve fund being (i) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education, (ii) appropriations authorized by the voters from time to time, (iii) fund balances transferred from other reserve funds of the District as may be authorized by the Board of Education or by the voters of the

District from time to time in accordance with applicable State law, and (iv) state aid, as directed by the Board of Education from time to time; and

- (b) transfer to said capital reserve fund the entire balance on deposit in said District’s existing “Capital Reserve Fund - Purchase of Buses” established pursuant to Education Law Section 3651 pursuant to a proposition approved by the qualified voters of said District on May 19, 2015.

**IV.**

**Proposition No. 3**

**Capital Reserve Fund – Swimming Facilities**

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District, Monroe and Ontario Counties, New York (the “District”) is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the “Swimming Facilities Reserve Fund-2023” for the purpose of financing, in whole or in part, the construction, reconstruction, improvements and maintenance of District swimming pools, including the acquisition and installation of machinery, equipment, apparatus or furnishings required for the purposes thereof, with the ultimate amount of such reserve fund not exceeding forty million dollars (\$40,000,000), plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but said reserve fund to continue in existence for its stated purpose until liquidated in accordance with the Education Law, and the sources from which funds shall be obtained for said reserve fund being (i) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education, (ii) appropriations authorized by the voters from time to time, (iii) fund balances transferred from other reserve funds of the District as may be authorized by the Board of Education or by the voters of the District from time to time in accordance with applicable State law, and (iv) state aid, as directed by the Board of Education from time to time.

V.  
**TWO (2) BOARD OF EDUCATION MEMBERS  
 TWO - THREE-YEAR TERMS**

VI.  
**POLL WORKERS**

Cynthia Coleman is hereby appointed as **Chief Inspector of Election/Chairperson of Election** for this annual district election.

The following are hereby appointed to act as **Inspectors of Election/Volunteer Election Clerks**

Monroe County Trained Election Inspectors:

Karen Dumont, Stacey Freed, John Reina, Curtis Nelson, Edward Kay, Krystal Lorenzo, Nancy Tirabassi, Gerald Tirabassi, Marie Wraight, John Tanza.

Volunteer Election Clerks/Substitutes:

The following are hereby appointed as Volunteer Election Clerks/Substitutes:

Tina Maffuci, Judy Wallace, Linda Traynor, Becky Girouard, Sandy Stein, Marilyn Meritt, Sue Dodsworth, Judy Weniger, Joanne Druziak, Ann Shelp, Elizabeth Berens, George Isgrigg, Suzanne Isgrigg, Roni Walker, Logan Hazen, Lois Houlihan, Geri Drooz and/or any additional unnamed volunteers not listed that may be needed due to last minute shortage of helpers due to unforeseen circumstances and/or illness. *Each Election Clerk appointed for said vote, as herein provided, having volunteered, shall be entitled to no compensation for the work performed. The Clerk of said school district is hereby authorized and directed to give a written notice of appointment to the persons herein appointed.*

*For your information: The Chief Inspector of Election/Chairperson of Election and Monroe County Trained Election Inspectors are the only paid positions. All others are gracious volunteers.*

14. Motion was made by Mrs. Pelusio, seconded by Mr. Casey and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education of the Pittsford Central School District does hereby approve the budget transfer of \$280,000 to code 530.2630.491.0630 Instructional Technology – BOCES from 830.9030.800.0802 – Benefits – Social Security  
 Vote: Unanimously carried

**APPROVED:  
 BUDGET TRANSFER  
 SECURITY CAMERA/  
 STORAGE SYSTEM**

15. Motion was made by Mr. Berk, seconded by Mrs. Kay and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education of the Pittsford Central School District does hereby declare the above equipment surplus and does hereby authorize the sale and receipt of proceeds from such.  
 Vote: Unanimously carried

**APPROVED:  
 SURPLUS EQUIP.  
 TITAN PAPER CUT.**

16. Motion was made by Mrs. Scott, seconded by Mrs. Kay and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education of the Pittsford Central School District does hereby declare the above equipment scrap, and does hereby authorize the sale and receipt of proceeds from such.  
 Vote: Unanimously carried

**APPROVED:  
 SCRAP EQUIP. -  
 JACOBSON MOWER**

17. Motion was made by Mrs. Pelusio, seconded by Mrs. Sanchez-Kazacos and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education of the Pittsford Central School District does hereby declare the above vehicles surplus and does hereby authorize the auction and receipt of proceeds from the sale of the vehicles.  
 Vote: Unanimously carried

**APPROVED:  
 AUCTION OF  
 BUSES**

104.

18. Motion was made by Mr. Berk, seconded by Mrs. Scott and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education of the Pittsford Central School District does hereby declare the above equipment scrap, and does hereby authorize the sale and receipt of proceeds from such.

**APPROVED:  
SCRAP  
EQUIPMENT**

Vote: Unanimously carried

19. Special Education Report: Ms. Woods noted that the recommendations are on the Consent Agenda.

20. Mr. Pero thanked The Pittsford Education Foundation (PEF) and the PTSA for championing staff appreciation week. He also provided an update regarding the capital project, noting that the first, large team kick-off meeting took place, to determine the outline for the scope of the work, where phase 1 will focus on health & safety.

21. Motion was made by Mr. Berk, seconded by Mr. Casey and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the following items per the Consent Agenda:

**APPROVED:  
CONSENT  
AGENDA**

Vote: Unanimously carried

Bid Awards:

BOCES 2 Fine Paper	Various Vendors	\$60,483.45
Athletic Apparel	Various Vendors	\$24,464.40
Gym Door Safety	G.E.P. Services, Inc.	\$4,300.00
Dust Mop & Uniform Service	Aramark	\$23,305.51 (estimated)
Field Maintenance Products	Lakeside Sod Supply Co, Inc.	\$42,180.00

Committee on Special Education: Amendments, Amendment – Agreement No Meetings, Annual Reviews, Reevaluation Review, Reevaluation/Annual Reviews, Requested Reviews, Transfer Student – Agreement No Meetings, Initial Eligibility Determination Meetings.

Sub-Committee on Special Education: Amendments, Amendment – Agreement No Meetings, Annual Reviews, Reevaluation Review, Reevaluation/Annual Reviews, Requested Reviews.

Committee on Preschool Special Education: Initial Eligibility Determination Meetings, Requested Reviews, Reevaluation/Annual Reviews, Amendment – Agreement No Meetings.

Memorandum of Agreement

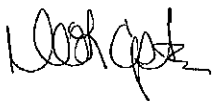
22. Public Comment: Mr. Aroesty reminded the audience of the protocols for public comment. Two people addressed the Board in person.

23. Motion was made by Mr. Berk, seconded by Mrs. Scott and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the adjournment of its Regular Meeting at 8:38 p.m.

**APPROVED:  
ADJOURNMENT**

Vote: Unanimously carried

Respectfully submitted,



Deborah L. Carpenter  
School District Clerk

PITTSFORD CENTRAL SCHOOL DISTRICT  
MINUTES/RESULTS OF VOTES

May 16, 2023

Mrs. Cynthia Coleman, Chief Election Inspector, convened the Budget Vote/Board of Education Election of the Pittsford Central School District at 7:00 am on Tuesday, May 16, 2023

Mrs. Deborah Carpenter, School District Clerk, had available, the Proof of Publication, including the voting hours for the adoption of the budget, all propositions and school board vacancies.

Mrs. Coleman was given and noted the names of the Inspectors of Election duly appointed pursuant to Board Resolution, as provided by statute.

Monroe County Trained Inspectors of Election:

Karen Dumont, Stacey Freed, John Reina, Curtis Nelson, Edward Kay, Krystal Lorenzo, Nancy Tirabassi, Gerald Tirabassi, Marie Wraight, John Tanza.

Volunteer Election Clerks:

The following are hereby appointed as Volunteer Election Clerks/Substitutes:

Tina Maffuci, Judy Wallace, Linda Traynor, Becky Girouard, Sandy Stein, Marilyn Meritt, Sue Dodsworth, Judy Weniger, Joanne Druziak, Ann Shelp, Elizabeth Berens, George Isgrigg, Suzanne Isgrigg, Roni Walker, Logan Hazen, Lois Houlihan, Geri Drooz and/or any additional unnamed volunteers not listed that may be needed due to last minute shortage of helpers due to unforeseen circumstances and/or illness.

**CHIEF INSPECTOR/CHAIRPERSON OF ELECTION:**

Mrs. Cynthia Coleman

Mrs. Coleman and Mrs. Carpenter verified that the ballots for the proposition and board election have been properly placed on the voting machines and that the machines are in order, and that the public counters are set at 000.

Mrs. Carpenter, on behalf of Mrs. Coleman, checked in the Inspectors of Election and directed them to their assignments.

Mrs. Coleman declared the polls open for voting at 7:00 AM. Mrs. Carpenter on behalf of Mrs. Coleman declared the polls closed at 9:00 PM. All persons within the room who had not voted were entitled to vote.

After certification of the votes by Mrs. Coleman and Mrs. Carpenter and witnesses, Mrs. Carpenter announced the results of the balloting as follows:

Budget Resolution:	\$155,512,452	Yes: 1506	No: 360
Proposition #1:	Capital Reserve Fund - Purchase of Buses	Yes: 1588	No: 280
Proposition #2:	Capital Reserve Fund - Transportation Vehicles	Yes: 1542	No: 324
Proposition #3:	Capital Reserve Fund - Swimming Facilities	Yes: 1521	No: 339

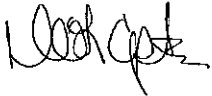
106.

Candidates:	Kim Huels:	1573
	Robin Scott:	1476

Total write-ins: 174 – the complete list is duly made a part of these minutes and kept in the supplemental file for this meeting.

Total Number of Voters: 1870

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Deborah L. Carpenter". The signature is stylized and cursive.

Deborah L. Carpenter  
School District Clerk

# **PITTSFORD CENTRAL SCHOOL DISTRICT**

## **TREASURER'S REPORT**

### ***April 30, 2023***

The following reports have been prepared by the Assistant Director of Finance, Rachel Smith, in accordance with the Uniform System of Accounts for School Districts as required by the New York State Department of Audit and Control. These reports represent the financial status of the District as of April 30, 2023.

#### **GENERAL FUND**

---

- Activity was normal for the month of April (see page 3). Typically, the District receives tax money from Monroe County in the month of April, however, this year the funds were received at the end of March.

#### **SCHOOL LUNCH FUND**

---

- The school lunch program had net operations of \$15,269 for April (see page 9).

#### **MISCELLANEOUS REVENUES & CUSTODIAL FUNDS**

---

- Activity was normal for the month of April (see page 17).

#### **SPECIAL AID FUND**

---

- Activity was normal for the month of April (see page 11).

The District is awaiting approval on an amendment for Title I, Title II, Title III, Title IV and Teacher Centers (see page 11).

#### **CAPITAL, DEBT AND RESERVE FUNDS**

---

- Capital and Debt Service Funds have an unencumbered balance of \$1,288,247 (see page 13).
- Reserve fund balances total \$40,278,458 (see page 13).

Respectfully submitted,



Leanne G. Reister  
Director of Finance



**PITTSFORD CENTRAL SCHOOLS**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**April 30, 2023**

<b>GENERAL FUND</b>	<b>3/31/2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>4/30/2023</b>
	<b>Balance</b>			<b>Balance</b>
Cash in Banks - Checking	\$ 9,432,839.44	\$ 11,424,397.71	\$ 11,818,796.03	\$ 9,038,441.12
Money Market Account-Chase	2,165,574.49	4,075.78	-	2,169,650.27
Money Market Account- Key	26,818.51	350,241.68	350,000.00	27,060.19
Money Market Account- M & T	1,616,773.14	2,659.83	-	1,619,432.97
Money Market Account- CNB	137,318.38	5,132,489.31	5,000,000.00	269,807.69
Money Market Account- NYCLASS	26,641,728.53	100,315.44	5,000,000.00	21,742,043.97
Chase Purchasing Card	-	125,596.80	125,596.80	-
FSA/HRA Checking	919,938.13	67,440.08	46,651.00	940,727.21
Payroll Checking	18,135.39	6,602,597.01	6,570,733.31	49,999.09
Investments (See Schedule)	15,269,409.55	57,828.29	5,132,458.44	10,194,779.40
	<b>\$ 56,228,535.56</b>	<b>\$ 23,867,641.93</b>	<b>\$ 34,044,235.58</b>	<b>\$ 46,051,941.91</b>
<b>RESERVES</b>	<b>3/31/2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>4/30/2023</b>
	<b>Balance</b>			<b>Balance</b>
Teachers Retirement Contribution	3,485,430.13	13,462.71	-	3,498,892.84
Capital Reserve	15,243,768.80	26,557.74	-	15,270,326.54
Bus Purchase Reserve	5,017,125.01	9,397.39	-	5,026,522.40
Consolidated Reserves Account	15,376,950.00	28,090.02	750,000.00	14,655,040.02
Instructional Technology Capital Reserve	1,824,242.78	3,433.37	-	1,827,676.15
	<b>\$ 40,947,516.72</b>	<b>\$ 80,941.23</b>	<b>\$ 750,000.00</b>	<b>\$ 40,278,457.95</b>
<b>SCHOOL LUNCH FUND</b>	<b>3/31/2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>4/30/2023</b>
	<b>Balance</b>			<b>Balance</b>
Cash in Banks - Checking	\$ 446,054.00	\$ 194,490.34	\$ 180,534.67	\$ 460,009.67
Money Market Account-NYCLASS	635,382.87	2,454.22	-	637,837.09
	<b>\$ 1,081,436.87</b>	<b>\$ 196,944.56</b>	<b>\$ 180,534.67</b>	<b>\$ 1,097,846.76</b>
<b>CAPITAL FUND</b>	<b>3/31/2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>4/30/2023</b>
	<b>Balance</b>			<b>Balance</b>
Cash in Banks - Checking	\$ 47,813.47	\$ 350,086.47	\$ 81,030.14	\$ 316,869.80
Capital Reserve	4,293,203.29	1,251,500.00	1,257,666.96	4,287,036.33
Bus Purchase Reserve -Capital	145,283.90	-	0.34	145,283.56
	<b>\$ 4,486,300.66</b>	<b>\$ 1,601,586.47</b>	<b>\$ 1,338,697.44</b>	<b>\$ 4,749,189.69</b>
<b>SPECIAL AID FUND</b>	<b>3/31/2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>4/30/2023</b>
	<b>Balance</b>			<b>Balance</b>
Cash in Banks - Checking	\$ 1,610,331.34	\$ 29,723.49	\$ 535,126.81	\$ 1,104,928.02
	<b>\$ 1,610,331.34</b>	<b>\$ 29,723.49</b>	<b>\$ 535,126.81</b>	<b>\$ 1,104,928.02</b>

# PITTSFORD CENTRAL SCHOOLS

## INVESTMENT SCHEDULES

*As of April 30, 2023*

### GENERAL FUND

Date Purchased	Maturity Date	Bank of Deposit	Principal Amount	Interest Rate	Number of Days	Interest Income
4/8/2023	5/8/2023	CNB	10,194,779.40	4.65%	30	38,963.61
			10,194,779.40			38,963.61

Our current interest rates are as follows:

JP Morgan Chase Checking	0.00%-0.65%
JP Morgan Chase Money Market	2.30%
Key Checking	0.40%
Key Money Market	0.40%
NYCLASS Money Market	4.69%
Canandaigua National Bank Money Market	0.25%
M & T Money Market -General Fund	2.00%

**PITTSFORD CENTRAL SCHOOLS**

**GENERAL FUND**

Monthly Statement of Revenues

April 30, 2023

DESCRIPTION	BUDGETED REVENUES	REV. REC'D 4/30/2023	REV. REC'D TO DATE	ESTIMATED TO 6/30	OVER/(UNDER) BUDGET
Real Property Taxes	107,318,258.74	-	107,388,032.70	107,388,032.70	69,774
Other Payments in Lieu of Taxes	78,750.00	-	81,103.45	81,103.45	2,353
STAR Tax Relief Program	4,551,355.26	-	4,551,358.19	4,551,358.19	3
Interest & Penalties	100.00	-	-	100.00	-
County Sales Tax	6,125,200.00	-	3,962,917.93	6,874,335.72	749,136
Textbook Charges	600.00	-	-	600.00	-
Tuition - Individuals	-	-	7,364.00	7,364.00	7,364
Other Student Charges	5,000.00	28,790.15	29,090.15	29,090.15	24,090
Other Charges - Services	-	2.65	261.77	261.77	261.77
Tuition - Other Districts	225,000.00	-	15,839.00	225,000.00	-
Health Services - Other Districts	225,000.00	-	285,953.80	285,953.80	60,954
Interest Earned on Investments	50,000.00	168,951.69	1,193,081.22	1,150,000.00	1,100,000
Rental of Real Property	40,000.00	(78.00)	31,463.53	40,000.00	-
Rental of Real Property, BOCES	-	-	-	-	-
Rental of Buses	2,000.00	197.10	12,107.26	12,107.26	10,107
Commissions	-	-	-	-	-
Forfeiture of Deposits	-	-	-	-	-
Sale of Scrap and Excess Materials	1,000.00	458.42	2,491.72	2,491.72	1,492
Sale of Instructional Materials - Textbooks	-	-	-	-	-
Sale of Equipment	65,000.00	8,570.00	65,745.00	65,745.00	745
Insurance Recoveries	30,000.00	-	3,221.06	30,000.00	-
Other Compensation for Loss	1,000.00	584.41	6,856.69	6,856.69	5,857
Refund for BOCES Aided Services	300,000.00	-	709,015.88	709,015.88	409,016
Refund of Prior Years Expense	100,000.00	1,905.03	294,243.52	294,243.52	194,244
Gifts and Donations	40,000.00	-	23,151.66	40,000.00	-
Unclassified Revenues	155,000.00	308.62	206,399.35	206,399.35	51,399
State Aid - General Operating/Foundation Aid	9,934,882.91	-	11,312,928.88	11,312,928.88	1,378,046
State Aid - Excess Cost	604,945.00	-	1,967,525.60	1,967,525.60	1,362,581
State Aid - Building Aid	4,137,476.00	-	-	4,137,476.00	-
State Aid - Lottery Aid	7,465,020.65	-	7,465,020.65	7,465,020.65	-
State Aid - Lottery Grant	908,658.44	-	1,069,009.94	1,069,009.94	160,352
State Aid - Commercial Gaming Grant	-	-	121,678.73	121,678.73	121,679
State Aid - BOCES	3,492,199.00	-	1,098,178.00	3,492,199.00	-
State Aid - Textbooks	352,529.00	-	346,005.00	352,529.00	-
State Aid - Software Aid	92,412.00	-	91,993.00	92,412.00	-
State Aid - Hardware Aid	97,038.00	-	96,450.00	97,038.00	-
State Aid - Library Mat. Aid	38,556.00	-	38,381.00	38,556.00	-
State Aid - Other Charter School CSBT	700.00	-	1,000.00	1,000.00	300
State Aid - Other Urban Suburban	1,019,150.00	-	-	1,019,150.00	-
Medicaid Assistance	50,000.00	-	46,567.75	50,000.00	-
<b>Subtotal</b>	<b>\$ 147,506,831.00</b>	<b>\$ 209,690.07</b>	<b>\$ 142,524,416.43</b>	<b>\$ 153,216,583.00</b>	<b>\$ 5,709,752.00</b>
Appropriated Fund Balance	1,341,957.00	-	-	1,341,957.00	-
Appropriated Reserves:					
Workers Compensation Reserve	50,000.00	-	-	50,000.00	-
EBALR Reserve	400,000.00	-	-	400,000.00	-
ERS Reserve	300,000.00	-	-	300,000.00	-
<b>Budgeted Revenues Total</b>	<b>\$ 149,598,788.00</b>	<b>\$ 209,690.07</b>	<b>\$ 142,524,416.43</b>	<b>\$ 155,308,540.00</b>	<b>\$ 5,709,752.00</b>
Interfund Transfers	-	0.34	0.34	0.34	0
Interest Allocated to Reserves	-	80,940.89	416,292.79	416,292.79	416,293
Reserve for Encumbrances	2,969,770.84	-	-	2,969,770.84	-
<b>Adjusted Budgeted Revenues Total</b>	<b>\$ 152,568,558.84</b>	<b>\$ 290,631.30</b>	<b>\$ 142,940,709.56</b>	<b>\$ 158,694,603.97</b>	<b>\$ 6,126,045.13</b>

# PITTSFORD CENTRAL SCHOOLS

## GENERAL FUND Schedule of Appropriated Expenses April 30, 2023

	ORIGINAL APPROPRIATIONS	TRANSFERS AND ADJUSTMENTS	REVISED APPROPRIATIONS	EXPENDITURES TO DATE	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCES
<b>School Operations</b>						
Elementary Schools	20,788,555.00	(7,873.90)	20,780,681.10	14,219,835.87	5,014,424.60	1,546,420.63
Middle School	15,922,065.00	409,453.52	16,331,518.52	10,965,401.47	3,856,050.14	1,510,066.91
High School	21,977,859.00	215,336.12	22,193,195.12	15,752,119.02	4,831,787.26	1,609,288.84
<b>Total School Operations</b>	<b>58,688,479.00</b>	<b>616,915.74</b>	<b>59,305,394.74</b>	<b>40,937,356.36</b>	<b>13,702,262.00</b>	<b>4,665,776.38</b>
<b>Central Student Programs &amp; Services</b>						
Special Education Office	644,603.00	24,339.36	668,942.36	222,029.86	87,322.65	359,589.85
Special Education Services	1,338,243.00	(324.00)	1,337,919.00	765,925.34	336,479.26	235,514.40
Out of District Spec. Ed Programs	6,796,995.00	292,174.44	7,089,169.44	5,271,792.56	1,191,048.03	626,328.85
Special Services	1,273,672.00	(1,061.05)	1,272,610.95	700,022.89	272,271.38	300,316.68
Summer Programs	30,000.00	-	30,000.00	23,509.69	2,490.31	4,000.00
Non Public Services	405,895.00	14,692.56	420,587.56	148,844.07	223,115.16	48,628.33
BOCES	480,000.00	(52,521.47)	427,478.53	344,249.75	81,804.18	1,424.60
<b>Total Central Programs &amp; Services</b>	<b>10,969,408.00</b>	<b>277,299.84</b>	<b>11,246,707.84</b>	<b>7,476,374.16</b>	<b>2,194,530.97</b>	<b>1,575,802.71</b>
<b>Instructional Services</b>						
Curriculum & Instruction Services	845,257.00	77,451.66	922,708.66	606,897.59	212,855.66	102,955.41
Standards of Performance	590,309.00	2,518.22	592,827.22	379,655.99	133,714.05	79,457.18
Pupil Services Office	376,731.00	2,883.28	379,614.28	216,205.76	46,116.45	117,292.07
Instructional Technology Services	1,748,581.00	1,631,102.50	3,379,683.50	1,604,318.27	1,634,625.04	140,740.19
Professional Development Services	235,210.00	214.78	235,424.78	188,057.44	38,360.22	9,007.12
Data Team	491,502.00	(12,011.60)	479,490.40	397,407.67	74,665.07	7,417.66
<b>Total Instructional Services</b>	<b>4,287,590.00</b>	<b>1,702,158.84</b>	<b>5,989,748.84</b>	<b>3,392,542.72</b>	<b>2,140,336.49</b>	<b>456,869.63</b>
<b>Support Services</b>						
Finance Services	1,053,381.00	116,607.98	1,169,988.98	914,397.29	194,246.48	61,345.21
Personnel Services	540,084.00	16,446.36	556,530.36	396,135.68	77,659.96	82,734.72
Public Information Services	322,915.00	25,886.75	348,801.75	257,499.82	76,207.37	15,094.56
Operations and Maintenance	8,921,394.00	894,244.51	9,815,638.51	6,277,718.04	2,962,585.38	575,335.09
Printing and Mailing Services	258,900.00	17,365.25	276,265.25	213,862.70	33,194.99	29,207.56
Support Services Technology	1,556,229.00	803,212.17	2,359,441.17	2,059,284.19	137,727.48	163,429.50
Transportation Services	5,092,721.00	378,282.95	5,471,003.95	3,579,798.30	1,388,197.69	503,007.96
<b>Total Support Services</b>	<b>17,745,624.00</b>	<b>2,252,045.97</b>	<b>19,997,669.97</b>	<b>13,697,696.02</b>	<b>4,869,819.35</b>	<b>1,430,154.60</b>
<b>Central Administration</b>						
Board of Education	60,411.00	46,634.67	107,045.67	39,297.46	9,765.54	57,982.67
Superintendent's Office	431,999.00	1,315.90	433,314.90	337,267.68	64,692.15	31,355.07
<b>Total Central Administration</b>	<b>492,410.00</b>	<b>47,950.57</b>	<b>540,360.57</b>	<b>376,565.14</b>	<b>74,457.69</b>	<b>89,337.74</b>
<b>Undistributed Expenses</b>						
Debt Service & Interfund Transfers	10,726,825.00	14,585,000.00	25,311,825.00	10,702,279.03	7,373.33	14,602,172.64
Insurance & Fees	1,716,384.00	146,216.27	1,862,600.27	1,645,763.02	182,676.30	34,160.95
Employee Benefits	44,972,068.00	(2,082,816.39)	42,889,251.61	32,729,730.43	8,345,206.35	1,814,314.83
<b>Total Undistributed Expenses</b>	<b>57,415,277.00</b>	<b>12,648,399.88</b>	<b>70,063,676.88</b>	<b>45,077,772.48</b>	<b>8,535,255.98</b>	<b>16,450,648.42</b>
<b>TOTAL</b>	<b>149,598,788.00</b>	<b>17,544,770.84</b>	<b>167,143,558.84</b>	<b>110,958,306.88</b>	<b>31,516,662.48</b>	<b>24,668,589.48</b>

**Transfers and Adjustments Detail:**

Prior Year Encumbrances	2,969,770.84
Resolution for Emergency Project - SHS Roof	575,000.00
Resolution for Capital Project Approved 3/28/2023-Cap. Reserve	14,000,000.00
<b>Total Transfers and Adjustments</b>	<b>17,544,770.84</b>

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023  
General Fund Accounts (Checking and Money Market)**

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			<u>40,959,126.01</u>
	<b>Receipts:</b>			
	Taxes & Tax Items	79,215.55		
	Payroll Funding	6,597,917.26		
	Local Revenues	581,633.12		
	Transfer from CD	5,132,458.44		
	FSA Deductions	40,456.91		
	Transfer from Special Aid Re: DT/DF	181,368.86		
	Transfer from School Lunch Re: DT/DF	4,656.78		
	Transfer from Mem/Sch. Re: DT/DF	41.43		
	Transfer- Capital Re: DT/DF	225.14		
	Interest	111,036.93		
	Transfer from Reserves Re: Appropriations	750,000.00		
	Net Transfers	10,350,000.00		
	<b>Total Receipts:</b>			<u>23,829,010.42</u>
	<b>Disbursements:</b>			
	EFT/Wire Transfers		923,676.20	
	General Fund Checks #266257-266		6,905,260.76	
	ACH #001420-0014			
	Transfer to CM Re: DT/DF			
	Transfer to Special Aid Re: DT/DF			
	Payroll Checks & Direct Deposits		10,403,172.39	
	Payroll Funding			
	Transfer- Capital Re: DT/DF		350,000.00	
	Transfer- CD Re: Investment			
	Void Checks		(1,135.43)	
	Transfer to CD			
	Transfer to Debt (4/15 Bond Payment)			
	Net Transfers		10,350,000.00	
	<b>Total Disbursements:</b>			<u>(28,930,973.92)</u>
30-Apr	ENDING BALANCE	<u>\$ 23,829,010.42</u>	<u>\$ 28,930,973.92</u>	<u>35,857,162.51</u>

**BANK RECONCILIATION**

<b>BALANCE PER BANK:</b>	37,743,884.71
<b>ADD:</b>	
Outstanding Deposits	20,360.12
ACH/Checks returns	886.79
Outstanding Transfers	88,115.26
<b>SUBTRACT:</b>	
Outstanding Checks	(1,886,395.65)
Outstanding FSA Withdrawals	(4,872.09)
Outstanding Partial Payment	3,633.75
Outstanding Transfers	(108,450.38)
<b>ADJUSTED BANK BALANCE</b>	<u>35,857,162.51</u>
<b>BALANCE PER BOOKS</b>	<u>35,857,162.51</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
\_\_\_\_\_  
Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**


**Reserves: Liability, Tax Certiorari, Unemployment Insurance, Employee Retirement Contribution,  
Employee Benefit & Accrued Liabilities Reserves, Workers' Compensation & Insurance Reserves**

DATE	DESCRIPTION	CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			\$	18,862,380.13
	<b>Receipts:</b>				
	Transfer from General Fund (Year End Res. Funding)				
	Interest - Reserve for Liability		2,322.30		
	Interest -Tax Certiorari		6,309.81		
	Interest- Unemployment Insurance		4,577.30		
	Interest- Employee Benefit & Accrued Liabilities		5,502.99		
	Interest- Employee Retirement Contribution		4,082.47		
	Interest- Teachers Retirement Contribution		13,462.71		
	Interest- Workers' Compensation		1,058.07		
	Interest- Insurance Reserve		4,237.08		
	Transfers				
	Total Receipts:				41,552.73
	<b>Disbursements:</b>				
	EFT Withdrawals				
	Transfer to General Fund: Appropriations			750,000.00	
	Transfers				
	Total Disbursements:				(750,000.00)
30-Apr	ENDING BALANCE		\$ 41,552.73	\$ 750,000.00	18,153,932.86

<b>BANK RECONCILIATION</b>
----------------------------

<b>BALANCE PER BANK:</b>	18,153,932.86
<b>ADD:</b>	
<b>SUBTRACT:</b>	
Outstanding Checks	
<b>ADJUSTED BANK BALANCE</b>	18,153,932.86
<b>BALANCE PER BOOKS</b>	18,153,932.86

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
 \_\_\_\_\_  
 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk


**PITTSFORD CENTRAL SCHOOLS**  
**BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**  
**Capital Reserve, Capital Instructional Technology Reserve and Bus Purchase Reserve Accounts**

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			<u>\$22,085,136.59</u>
	<b>Receipts:</b>			
	Transfer from General: Year End Reserve Funding			
	Interest - Bus Purchase Reserve	9,397.05		
	Interest - Capital Reserve	26,557.74		
	Interest - Capital IT Reserve	3,433.37		
	Transfer from Capital Fund Bus Reserve	0.34		
	Net Transfers			
	<b>Total Receipts:</b>			<u>39,388.50</u>
	<b>Disbursements:</b>			
	Transfer to Capital Fund: Capital Reserve			
	Net Transfers			
	<b>Total Disbursements:</b>			<u>-</u>
30-Apr	ENDING BALANCE	<u>\$ 39,388.50</u>	<u>\$ -</u>	<u>22,124,525.09</u>

<b>BANK RECONCILIATION</b>
----------------------------

<b>BALANCE PER BANK:</b>	22,124,525.09
<b>ADD:</b>	
Transfer from General	-
<b>SUBTRACT:</b>	
Outstanding Checks	
<b>ADJUSTED BANK BALANCE</b>	<u>22,124,525.09</u>
<b>BALANCE PER BOOKS</b>	<u>22,124,525.09</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
 \_\_\_\_\_  
 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS  
GENERAL FUND PAYROLL ACTIVITY  
April 30, 2023**

	4/1/2023			4/30/2023
	BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
Consolidated Payroll	684.67	4,139,789.37	4,140,474.04	-
Net 1099R Distributions	-			-
United Way	-	1,888.80	1,888.80	-
NYS Employee Retirement	1,168.06	31,923.25	32.59	33,058.72
Income Protection (LTD)	-	8,834.14	8,834.14	-
Hospital Insurance	-	256,652.84	256,652.84	-
AFLAC	-	1,386.48	1,386.48	-
Life Insurance	(1.00)	5,439.26	5,438.26	-
NYS Income Tax	(32.35)	247,606.57	247,577.81	(3.59)
Federal Income Tax	-	510,655.69	510,703.74	(48.05)
Federal Income Tax-1099R	-			-
Earned Income Credit	-			-
Income Execution	-	9,082.66	9,082.66	-
Association Dues	(24.66)	82,692.12	82,667.46	-
Social Security	(169.00)	899,917.46	899,745.68	2.78
Teacher Loans	-	17,991.00	17,991.00	-
Tax Sheltered Annuities	4,350.00	339,769.60	339,719.60	4,400.00
Other Liabilities	-			-
Flex Benefits-Medical Exp.	6,631.53	61,001.88	33,138.11	34,495.30
Flex Benefits-Dependent Care	32,944.44	19,837.78	9,918.89	42,863.33
Flex Benefits-Management Fee	18.54	74.16	74.16	18.54
529 College Savings	-			-
HSA Accounts	(667.50)	10,744.00	10,049.00	27.50
Health Fund Reserve	879,232.52	26,738.17	-	905,970.69
<b>TOTALS:</b>	<b>\$ 986,791.47</b>	<b>\$ 6,672,025.23</b>	<b>\$ 6,575,375.26</b>	<b>\$ 1,020,785.22</b>



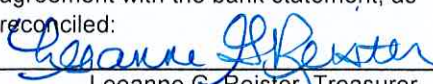


**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**

School Lunch Fund

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			<u>\$ 1,081,436.87</u>
	<b>Receipts:</b>			
	Daily Deposits	22,571.06		
	Prepays- School Lunch Office	898.15		
	Prepaid- via NutriKids/Heartland	168,443.69		
	Other Sales-Vending	1,348.45		
	Catering	991.75		
	Miscellaneous	237.24		
	Transfer from General re: DT/DF			
	Interest	2,454.22		
	Net Transfers			
	<b>Total Receipts:</b>			<u>196,944.56</u>
	<b>Disbursements:</b>			
	EFT/Wire Transfers			
	Check # 203738-203758		99,228.23	
	Payroll Funding		76,389.66	
	Void Checks		260.00	
	Transfer to General re: DT/DF		4,656.78	
	Net Transfers			
	<b>Total Disbursements:</b>			<u>(180,534.67)</u>
30-Apr	ENDING BALANCE	<u>\$ 196,944.56</u>	<u>\$ 180,534.67</u>	<u>1,097,846.76</u>

BANK RECONCILIATION	
<b>BALANCE PER BANK:</b>	1,134,234.39
<b>ADD:</b> Outstanding Deposits	10,107.00
NSF Check	
Outstanding Transfer	
<b>SUBTRACT:</b>	
Outstanding Checks	(46,494.63)
<b>ADJUSTED BANK BALANCE</b>	<u>1,097,846.76</u>
<b>BALANCE PER BOOKS</b>	<u>1,097,846.76</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:  
  
 \_\_\_\_\_  
 Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:  
 \_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS**  
**SPECIAL AID FUNDS**  
**SCHEDULE OF APPROPRIATED EXPENSE**  
 April 30, 2023

DESCRIPTION	ORIGINAL BUDGET/REVENUES	PRIOR YR EXPENDITURES	CURRENT YR EXPENDITURES	O/S ENCUMBRANCES	UNENCUMBERED BALANCES	GRANT ADMINISTRATORS
<b>SERVICES FOR FEES</b>						Student Services
Driver Education (Cumulative Balance)	149,286.25	-	97,182.80	3,067.85	49,035.60	
Summer Enrichment (Cumulative Balance)	104,005.09	5,446.43	70,514.67	75.00	27,968.99	
Summer Enrichment (2023-24)	30,840.00	-	4,794.50	-	26,045.50	
<b>IDEA 611 (07/01/22-06/30/23)</b>	<b>1,266,045.00</b>	<b>-</b>	<b>826,672.88</b>	<b>264,703.96</b>	<b>174,668.16</b>	Special Education
Covers special education expenditures						
<b>IDEA 619 (07/01/22-06/30/23)</b>	<b>35,565.00</b>	<b>-</b>	<b>32,024.80</b>	<b>3,540.20</b>	<b>-</b>	Special Education
Covers pre-school educational expenses.						
<b>TITLE I 21/22 (09/01/21-08/31/22)</b>	<b>172,157.00</b>	<b>151,542.10</b>	<b>-</b>	<b>-</b>	<b>20,614.90</b>	Student Services
<b>TITLE I 22/23 (09/01/22-08/31/23)</b>	<b>191,324.00</b>	<b>-</b>	<b>105,738.00</b>	<b>30,643.80</b>	<b>54,942.20</b>	Student Services
Provides program additions at qualifying schools to support students at risk of not passing the required state assessments						
<b>TITLE IIA GRANT 21/22 (09/01/21-08/31/22)</b>	<b>135,021.22</b>	<b>88,987.09</b>	<b>18,912.09</b>	<b>-</b>	<b>27,122.04</b>	Student Services
<b>TITLE IIA GRANT 22/23 (09/01/22-08/31/23)</b>	<b>85,386.00</b>	<b>-</b>	<b>49,483.04</b>	<b>38,448.24</b>	<b>(2,545.28)</b>	Student Services
Enhances Teacher/Principal training and recruitment.						
<b>TITLE III GRANT 21/22 (09/01/21-08/31/22)</b>	<b>41,250.00</b>	<b>11,640.24</b>	<b>19,405.47</b>	<b>-</b>	<b>10,204.29</b>	Student Services
<b>TITLE III GRANT 22/23 (09/01/22-08/31/23)</b>	<b>12,782.00</b>	<b>-</b>	<b>917.81</b>	<b>1,190.85</b>	<b>10,673.34</b>	Student Services
Provides language instructional education programs to assist Limited English Proficient (LEP) students achieve standards						
<b>TITLE IV SSAE GRANT (09/01/21-08/31/22)</b>	<b>14,482.00</b>	<b>249.03</b>	<b>2,087.64</b>	<b>-</b>	<b>12,145.33</b>	Student Services
<b>TITLE IV SSAE GRANT (09/01/22-08/31/23)</b>	<b>12,816.00</b>	<b>-</b>	<b>576.00</b>	<b>-</b>	<b>12,240.00</b>	Student Services
Provides resources to increase the capacity of local agencies						
<b>TEACHER CENTER GRANT 2022-23</b>	<b>65,867.00</b>	<b>-</b>	<b>56,867.00</b>	<b>698.08</b>	<b>8,301.92</b>	Teacher Center
Provides staff development opportunities for teachers.						
<b>SPECIAL ED SUMMER PROGRAMS 4408</b>	<b>392,000.00</b>	<b>-</b>	<b>390,617.97</b>	<b>-</b>	<b>1,382.03</b>	Special Education
Payments for tuition to BOCES and outside providers of summer special education programs.						
<b>SPECIAL ED SUMMER PROGRAM-In District</b>	<b>455,450.00</b>	<b>-</b>	<b>406,932.09</b>	<b>2,120.69</b>	<b>46,397.22</b>	Special Education
Expenses for staff and materials for state approved in-district special education summer program.						
<b>SPECIAL ED SUMMER PROGRAM-Related Services</b>	<b>17,858.78</b>	<b>-</b>	<b>17,858.78</b>	<b>-</b>	<b>-</b>	Special Education
Payments to outside providers and staff for related services during July and August.						
<b>AMERICAN RESCUE PLAN</b>	<b>1,287,512.00</b>	<b>182,686.40</b>	<b>277,981.47</b>	<b>49,050.83</b>	<b>777,793.30</b>	Student Services
<b>AMERICAN RESCUE PLAN 611 GRANT</b>	<b>265,089.00</b>	<b>129,186.00</b>	<b>110,994.03</b>	<b>10,419.00</b>	<b>14,489.97</b>	Special Education
<b>AMERICAN RESCUE PLAN 619 GRANT</b>	<b>29,267.00</b>	<b>7,767.04</b>	<b>12,991.88</b>	<b>-</b>	<b>8,508.08</b>	Special Education
Provides resources to address the COVID-19 impact on schools						
<b>CRRSA - ESSER II FUND</b>	<b>4,593,034.00</b>	<b>1,864,079.75</b>	<b>1,223,033.11</b>	<b>1,308,386.58</b>	<b>197,534.56</b>	Student Services
for the purpose of providing emergency relief funds to address the impact that COVID-19 has had, and continues to have, on schools						
<b>CRRSA - GEER II FUND</b>	<b>740,432.00</b>	<b>101,166.06</b>	<b>443,655.31</b>	<b>129,022.00</b>	<b>66,588.63</b>	Student Services
provides grants to Governors for the purpose of providing educational agencies with emergency assistance to address the impact of Covid-19						
<b>SCHOOL LIBRARY SYSTEM GRANT 2022-23</b>	<b>3,450.05</b>	<b>-</b>	<b>3,283.48</b>	<b>-</b>	<b>166.57</b>	Various Schools
Mini grants through BOCES for School Library Media Specialists.						
<b>NYS HEALTHCARE WORKER BONUSES</b>	<b>134,024.25</b>	<b>-</b>	<b>134,024.25</b>	<b>-</b>	<b>-</b>	Business Office
for bonuses to recruit, retain, & reward front line health care workers						
<b>TOTALS :</b>	<b>10,234,943.64</b>	<b>2,542,750.14</b>	<b>4,306,549.07</b>	<b>1,841,367.08</b>	<b>1,544,277.35</b>	

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**

**Special Aid Funds**

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			\$ 1,610,331.34
	<b>Receipts:</b>			
	Local Revenues	26,440.01		
	State Aid/Federal Aid	3,283.48		
	Transfer from General (20% funding)			
	Transfer from General DT/DF			
	Transfer to Special Aid Fund: write offs			
	Net Transfers			
	<b>Total Receipts:</b>			29,723.49
	<b>Disbursements:</b>			
	EFT/Wire Transfers		-	
	Check # 206589-206618		98,613.95	
	Transfer to General Fund re: DT/DF		181,368.86	
	Void Checks/Stop Payments/NSF Checks			
	Payroll Funding		255,144.00	
	Net Transfers			
	<b>Total Disbursements:</b>			(535,126.81)
30-Apr	ENDING BALANCE	<b>\$ 29,723.49</b>	<b>\$ 535,126.81</b>	<b>1,104,928.02</b>

**BANK RECONCILIATION**

<b>BALANCE PER BANK:</b>	1,113,148.85
<b>ADD:</b> Outstanding Transfer from General Deposit in Transit	1,240.00
<b>SUBTRACT:</b> Outstanding Checks	(9,460.83)
<b>ADJUSTED BANK BALANCE</b>	1,104,928.02
<b>BALANCE PER BOOKS</b>	1,104,928.02

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
\_\_\_\_\_  
Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
Deborah L. Carpenter, School District Clerk

# PITTSFORD CENTRAL SCHOOLS

## Capital & Debt Service SCHEDULE OF APPROPRIATED EXPENSE April 30, 2023

DESCRIPTION	PRIOR YEAR			O/S ENCUMBRANCES	UNENCUMBERED BALANCES
	APPROPRIATIONS	PROJECT EXPENDITURES	EXPENDITURES		
Bus Purchases 2022-23	1,578,192.00	-	1,432,908.44	145,283.56	-
Capital 18-19 Funded by General Fund	250,000.00	237,425.00	12,575.00	-	-
Capital 19-20 Funded by General Fund	685,000.00	26,230.89	658,769.11	-	-
Capital 20-21 Funded by General Fund	250,000.00	-	250,000.00	-	-
Capital 21-22 Funded by General Fund	250,000.00	52,443.37	101,730.89	95,825.74	-
Capital 22-23 Funded by General Fund	600,000.00	-	375,273.76	29,967.53	194,758.71
Capital Funded by Reserve - May 2021	6,000,000.00	743,675.33	969,288.34	3,415,422.70	871,613.63
Emergency Project - SHS Roof	575,000.00	-	3,768.65	351,051.35	220,180.00
BOCES Capital Project	2,833,574.00	1,597,106.00	1,236,468.00	-	-
Subtotal - Capital Fund	13,021,766.00	2,656,880.59	5,040,782.19	4,037,550.88	1,286,552.34
Debt Service	29,299,941.60	-	28,871,446.60	426,800.00	1,695.00
<b>TOTALS :</b>	42,321,707.60	2,656,880.59	33,912,228.79	4,464,350.88	1,288,247.34

## RESERVE BALANCES April 30, 2023

DESCRIPTION	FUND BALANCE 7/1/2022	APPROPRIATED AMOUNT OR ACTUAL EXPENDITURE	INTEREST/ OTHER REVENUES	APPROVED TRANSFER (In/Out)	FUND BALANCE TO DATE
Bus Purchases Funded by Reserve	4,979,457.19		47,065.21		5,026,522.40
Capital Reserve	15,126,566.79		143,759.75		15,270,326.54
Instructional Technology Capital Reserve	1,810,569.32		17,106.83		1,827,676.15
Insurance Reserve	2,189,412.39		21,143.89		2,210,556.28
Unemployment Insurance Reserve	2,365,213.41		22,841.66		2,388,055.07
Reserve for Liability	1,199,996.12		11,588.77		1,211,584.89
Reserve for Tax Certiorari	3,260,445.83		31,487.23		3,291,933.06
Employee Benefit & Accrued Liability Reserve	3,240,692.02	(400,000.00)	30,314.25		2,871,006.27
Reserve for Retirement Contributions	2,407,348.14	(300,000.00)	22,544.03		2,129,892.17
Reserve for Teacher Retirement Contributions	3,407,982.02		90,910.82		3,498,892.84
Workers' Compensation Reserve	596,391.57	(50,000.00)	5,620.71		552,012.28
<b>TOTALS :</b>	40,584,074.80	(750,000.00)	444,383.15	-	40,278,457.95

Note: Fund Balance includes the use of appropriated or actual amounts, as well as, approved transfers yet to be completed and may not equal cash on page 1.

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**

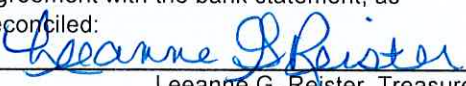
Capital

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			<u>\$ 4,486,300.66</u>
	<b>Receipts:</b>			
	Transfer from General Fund re: Due to/from	350,000.00		
	Transfer from General Fund re: Bus Purch. Reserve			
	BAN Proceeds			
	Interest	86.47		
	Net Transfers	1,251,500.00		
	<b>Total Receipts:</b>			<u>1,601,586.47</u>
	<b>Disbursements:</b>			
	EFT/Wire Transfers			
	Transfer to Capital Reserve re: Closing of Project		225.48	
	Capital Checks-060189-060191		81,655.00	
	Capital Reserve Checks #000958-000958		5,316.96	
	Bus Purchase Reserve Checks #			
	Net Transfers		1,251,500.00	
	<b>Total Disbursements:</b>			<u>(1,338,697.44)</u>
30-Apr	ENDING BALANCE	<u>\$ 1,601,586.47</u>	<u>\$ 1,338,697.44</u>	<u>4,749,189.69</u>

<b>BANK RECONCILIATION</b>
----------------------------

BALANCE PER BANK:	4,818,511.65
ADD:	
SUBTRACT:	
Outstanding Checks	(69,321.96)
ADJUSTED BANK BALANCE	<u>4,749,189.69</u>
BALANCE PER BOOKS	<u>4,749,189.69</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
 \_\_\_\_\_  
 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023

Miscellaneous Revenue Accounts

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			\$ 165,729.61
	<b>Receipts:</b>			
	Miscellaneous -Dividend & Local Money	2,532.84		
	<b>Total Receipts:</b>			2,532.84
	<b>Disbursements:</b>			
	Checks 200820-200829		7,587.10	
	Due To/From		41.43	
	Void Checks		(53.00)	
	<b>Total Disbursements:</b>			(7,575.53)
30-Apr	ENDING BALANCE	\$ 2,532.84	\$ 7,575.53	160,686.92

BANK RECONCILIATION

BALANCE PER BANK:	169,438.72
ADD:	
Outstanding Transfer from General NSF Check	
SUBTRACT:	
Outstanding Checks	(8,751.80)
ADJUSTED BANK BALANCE	160,686.92
BALANCE PER BOOKS	160,686.92

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\_\_\_\_\_  
Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
Deborah L. Carpenter, School District Clerk

**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**

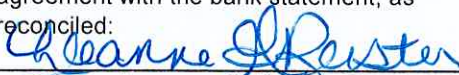
Custodial Accounts

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			\$ -
	<b>Receipts:</b>			
	Miscellaneous			
	Interest			
	Net Transfers			
	Total Receipts:			-
	<b>Disbursements:</b>			
	EFT/Wire Transfers-Taxes			
	Net Transfers			
	Total Disbursements:			-
30-Apr	ENDING BALANCE	\$ -	\$ -	-

<b>BANK RECONCILIATION</b>
----------------------------

BALANCE PER BANK	-
ADD:	
SUBTRACT:	
ADJUSTED BANK BALANCE	-
BALANCE PER BOOKS	-

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:

  
 \_\_\_\_\_  
 Leanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:

\_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk



# PITTSFORD CENTRAL SCHOOLS

## MISCELLANEOUS REVENUE & CUSTODIAL ACTIVITY SUMMARY April 30, 2023

Miscellaneous Revenue Accounts	BEGINNING BALANCE 7/1/2022	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 4/30/2023
Special Revenue Funds (Scholarships/Grants)	164,888.09	49,504.09	53,705.26	160,686.92

Custodial Accounts	BEGINNING BALANCE 7/1/2022	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 4/30/2023
Sales Tax	-	4,891.25	4,891.25	-

Extraclassroom Accounts	BEGINNING BALANCE 7/1/2022	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 4/30/2023
Allen Creek Elementary	1,523.62	26.90	-	1,550.52
Jefferson Road Elementary	2,277.46	3,270.15	3,501.80	2,045.81
Mendon Center Elementary	17,643.80	6,306.05	6,394.12	17,555.73
Park Road Elementary	3,305.43	5,220.00	4,921.68	3,603.75
Thornell Road Elementary	3,661.10	7,363.00	6,965.30	4,058.80
Barker Road Middle School	53,181.47	99,290.15	98,463.71	54,007.91
Calkins Road Middle School	47,464.84	87,257.35	88,255.92	46,466.27
Sutherland High School	58,919.71	91,019.57	84,067.49	65,871.79
Mendon High School	99,356.18	111,340.04	100,388.88	110,307.34
<b>TOTALS :</b>	<b>287,333.61</b>	<b>411,093.21</b>	<b>392,958.90</b>	<b>305,467.92</b>

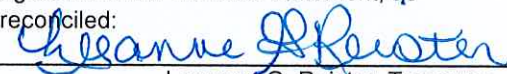
**PITTSFORD CENTRAL SCHOOLS  
BANK RECONCILIATION FOR THE MONTH OF APRIL 2023**

Debt Service Fund

DATE	DESCRIPTION CHECK/RECEIPT #	RECEIPTS	DISBURSEMENT	BALANCE
1-Apr	BEGINNING BALANCE			\$ 2,793,966.62
	<b>Receipts:</b>			
	Transfer from General Fund (per appropriations)	426,800.00		
	Proceeds of Advanced Refunding			
	Interest	4,877.38		
	Net Transfers			
	<b>Total Receipts:</b>			<u>431,677.38</u>
	<b>Disbursements:</b>			
	Depository Trust Company (Wires)			
	Net Transfers			
	<b>Total Disbursements:</b>			<u>-</u>
30-Apr	ENDING BALANCE	<u>\$ 431,677.38</u>	<u>\$ -</u>	<u>3,225,644.00</u>

<b>BANK RECONCILIATION</b>
----------------------------

BALANCE PER BANK:	3,225,644.00
ADD:	
Outstanding Transfer	
SUBTRACT:	
ADJUSTED BANK BALANCE	<u>3,225,644.00</u>
BALANCE PER BOOKS	<u>3,225,644.00</u>

This is to certify that the cash balance is in agreement with the bank statement, as reconciled:  
  
 \_\_\_\_\_  
 Leeanne G. Reister, Treasurer

Received by the Board of Education and entered as part of the minutes of the board meeting held:  
 \_\_\_\_\_  
 Deborah L. Carpenter, School District Clerk

PITTSFORD CENTRAL SCHOOL DISTRICT

Budgetary Transfer Report  
Fiscal Year: 2023  
Current Appropriation - Effective From: 04/01/2023 To: 04/30/2023

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
<b>Fund: A - GENERAL FUND</b>						
04/14/2023	027259	TO COVER THE COST OF COLORED PAPER PURCHASE FOR MHS WORLD LANGUAGE DEPT., PO 4123-03309.	A341-2110-500-0134 R	MHS World Lang Supplies	-130.12	
			A341-2110-506-0100 R	MHS Schl Suppt Copy Paper		130.12
04/04/2023	027436	TO PURCHASE ADDITIONAL COPY PAPER TO COPMLETE SCHOOL YEAR.	A300-2855-443-0855 R	HS Athletics Skiing Fees	-125.00	
			A300-2855-506-0855 R	HS Athletics Copy Paper		125.00
04/04/2023	027521	TO COVER THE COST OF SPRINGTIME PIANO TUNING IN MHS	A341-2110-500-0165 R	MHS Music Vocal Supplies	-190.00	
			A341-2110-419-0165 R	MHS Music Vocal Piano Tun		190.00
04/05/2023	027561	To provide funds for Transfinder	A670-5510-591-0510 R	TRN Gasoline & Diesel	-41,530.00	
			A670-5510-400-0510 R	TRN Contracted Services		41,530.00
04/10/2023	027712	TO TRANSFER FUNDS TO RESERVE EXPENSE CODE BASED ON APPROVED RESERVE APPROPRIATION	A830-9089-802-0889 R	BEN Undist Longevity Awd	-400,000.00	
			A830-9089-8EB-0889 R	BEN Undist EBALR		400,000.00
04/10/2023	027713	TO TRANSFER FUNDS TO RESERVE EXPENSE CODE BASED ON APPROVED RESERVE APPROPRIATION FOR WORKERS COMP	A830-9040-800-0804 R	BEN Workers Compensation	-50,000.00	
			A830-9040-8WC-0804 R	BEN Workers Comp Reserve		50,000.00
04/10/2023	027714	TO TRANSFER FUNDS TO RESERVE EXPENSE CODE BASED ON APPROVED RESERVE APPROPRIATION FOR ERS	A830-9010-800-0800 R	BEN Employee Retirement	-300,000.00	
			A830-9010-8ER-0800 R	Employee Retirement - Res		300,000.00
04/10/2023	028263	TO PROVIDE FUNDS FOR WORLD LANGUAGES SUPPLY ORDER	A232-2110-500-0100 R	CR SchlSuppt Supplies	-3.90	
			A232-2110-500-0134 R	CR World Lang Supplies		3.90
04/10/2023	028296	membership to NYSCSS for TR.	A511-2010-500-0082 R	STD SocStudies Supplies	-30.00	
			A511-2010-468-0082 R	STD SocStudies Membership		30.00
04/14/2023	028298	TO COVER THE COST OF MHS PIANO TUNING.	A341-2110-455-0164 R	MHS Music Instr Equip Rpr	-240.00	
			A341-2110-419-0165 R	MHS Music Vocal Piano Tun		240.00
04/17/2023	028299	TO PROVIDE FUNDS FOR COPIER PAPER TO FINISH 2022-2023	A117-2110-500-0100 R	TR SchlSuppt Supplies	-1,844.55	
			A117-2110-506-0100 R	TR Schl Suppt Copy Paper		1,844.55
04/11/2023	028341	to cover Leadership Summit Conference for MW.	A510-2010-500-0010 R	CURINS Supplies	-1,200.00	
			A510-2010-465-0010 R	CURINS Travel Conf		1,200.00
04/11/2023	028357	For end of year instrument repairs				

			A115-2110-500-0153 R	PR Reading Supplies	-425.00	
			A115-2110-500-0165 R	PR Music Vocal Supplies	-305.00	
			A115-2110-455-0164 R	PR Music Instr Equip Rpr		730.00
04/12/2023	028435	TO MOVE FUNDS TO ATHLETIC SUPPLIES.				
			A300-2855-455-0855 R	HS Athletics Equip Rpr	-8,000.00	
			A300-2855-500-0855 R	HS Athletics Supplies		8,000.00
04/12/2023	028447	TO COVER THE COST OF WHITEBOARD, PANELS, AND SCHOOL SUPPLIES PURCHASE.				
			A341-2110-505-0100 R	MHS Schl Suppt Prnt Cart	-7,000.00	
			A341-2110-500-0100 R	MHS SchlSuppt Supplies		7,000.00
04/12/2023	028468	To purchase orchestra supplies				
			A115-2110-468-0165 R	PR Music Vocal Membership	-31.44	
			A115-2110-500-0176 R	PR Science Supplies	-134.92	
			A115-2110-506-0100 R	PR Schl Suppt Copy Paper	-7.53	
			A115-2810-500-0810 R	PR Counseling Supplies	-7.59	
			A115-2110-500-0164 R	PR Music Instr Supplies		181.48
04/14/2023	028561	To provide funds for purchase of library book under two purchase orders. They are PND-04051 AND PND-04116.				
			A231-2610-400-0610 R	BR Library Contr Svc	-318.83	
			A231-2610-500-0610 R	BR Library Supplies	-20.68	
			A231-2610-481-0610 R	BR Library Textbooks		339.51
04/14/2023	028606	TO COVER THE COST OF NEEDED SUPPLIES FOR SPECIAL EDUCATION DEPARTMENT				
			A231-2110-500-0100 R	BR SchlSuppt Supplies	-16.24	
			A231-2250-500-2250 R	BR SpEd Supplies		16.24
04/14/2023	028609	TO COVER COST OF VOCAL MUSIC SUPPLIES				
			A231-2110-500-0164 R	BR Music Instr Supplies	-87.34	
			A231-2110-500-0165 R	BR Music Vocal Supplies		87.34
04/13/2023	028656	TO COVER MCSBA COST FOR BOE MEMBERS				
			A710-1040-465-0004 R	BOE DC Travel & Conferenc	-450.00	
			A710-1010-465-0001 R	BOE Travel & Conference		450.00
04/14/2023	028660	to provide funds for end of year textbooks and supplies				
			A112-2110-500-0110 R	AC Tch RegSch Supplies	-4,914.09	
			A112-2110-480-0110 R	AC Tch RegSch Textbooks		3,889.50
			A112-2110-480-0165 R	AC Music Vocal Textbooks		84.40
			A112-2110-500-0165 R	AC Music Vocal Supplies		940.19
04/14/2023	028662	TO SUPPLEMENT GRADUATION 22-23 COSTS.				
			A341-2110-500-0100 R	MHS SchlSuppt Supplies	-2,000.00	
			A341-2110-461-0100 R	MHS SchlSuppt Commencmt		2,000.00
04/14/2023	028664	TO COVER THE COST OF MHS FIELD TRIPS.				
			A341-2110-505-0100 R	MHS Schl Suppt Prnt Cart	-1,000.00	
			A341-2110-403-0110 R	MHS Tch RegSch Field Trip		1,000.00
04/14/2023	028679	TO COVER ADDITIONAL FUNDS NEEDED FOR PO #4023-01353 - THOMAS MUSIC AND PO# 4023-01354 STRINGED INSTRUMENTS				
			A340-2110-500-0164 R	SHS Music Instr Supplies	-300.00	
			A340-2110-455-0164 R	SHS Music Instr Equip Rpr		300.00
04/14/2023	028680	TO COVER NEGATIVE BALANCES IN EXISTING PO'S				
			A340-2020-468-0020 R	SHS Supr RegSch Membershi	-100.00	
			A340-2110-403-0110 R	SHS Tch RegSch Field Trip	-1,000.00	
			A340-2110-455-0116 R	SHS Business Equip Rpr	-200.00	
			A340-2110-468-0116 R	SHS Business Memberships	-400.00	
			A340-2110-468-0134 R	SHS World Lang Membership	-290.00	

			A340-2110-500-0100 R	SHS SchISuppt Supplies	-223.00	
			A340-2110-500-0140 R	SHS HealthEd Supplies	-220.00	
			A340-2110-500-0165 R	SHS Music Vocal Supplies	-100.00	
			A340-2110-500-0167 R	SHS PhysEd Supplies	-140.00	
			A340-2850-500-0850 R	SHS Co-Curric Supplies	-900.85	
			A340-2110-400-0100 R	SHS SchISuppt Contr Svc		648.85
			A340-2110-461-0100 R	SHS SchISuppt Commencmt		2,800.00
			A340-2810-468-0810 R	SHS Counseling Membership		125.00
04/14/2023	028684	To provide funds for 2 3D printers				
			A830-9030-800-0802 R	BEN Social Security	-919.24	
			A341-2110-500-0149 R	MHS Technology Supplies		919.24
04/14/2023	028690	Transferring library standards travel funds to supplies for book purchase through AMA				
			A511-2010-465-0062 R	STD Library Trav Conf	-300.00	
			A511-2010-500-0062 R	STD Library Supplies		300.00
04/14/2023	028692	TO PAY INVOICE TO SECTION V FOR INDOOR TRACK ATHLETES WHO ATTENDED THE STATE CHAMPIONSHIPS				
			A300-2855-407-0855 R	HS Athletics Team Trip	-400.00	
			A300-2855-404-0855 R	HS Athletics St Chmpnshps		400.00
04/17/2023	028762	To provide funds for all school performance and workshops				
			A112-2110-403-0110 R	AC Tch RegSch Field Trips	-1,470.10	
			A112-2110-493-0110 R	AC Tch RegSch Yng Aud-Cul		1,470.10
04/14/2023	028763	To purchase Project Lead The Way supplies				
			A830-9030-800-0802 R	BEN Social Security	-19,396.10	
			A341-2110-500-0149 R	MHS Technology Supplies		19,396.10
04/17/2023	028767	TO COVER THE COST OF MHS FIELD TRIPS.				
			A341-2110-500-0100 R	MHS SchISuppt Supplies	-1,000.00	
			A341-2110-403-0110 R	MHS Tch RegSch Field Trip		1,000.00
04/17/2023	028768	TO COVER THE COST OF MHS PIANO TUNING.				
			A341-2110-500-0164 R	MHS Music Instr Supplies	-298.22	
			A341-2110-419-0165 R	MHS Music Vocal Piano Tun		298.22
04/18/2023	028829	TO PAY FEES FOR INDOOR TRACK MEETS TO MONROE COUNTRY PUBLIC SCHOOLS ATHLETIC CONFERENCE.				
			A300-2855-443-0855 R	HS Athletics Skiing Fees	-225.60	
			A300-2855-468-0855 R	HS Athletics Memberships		225.60
04/17/2023	028831	Hospital tutoring for student				
			A830-9030-800-0802 R	BEN Social Security	-679.10	
			A300-2110-470-0100 R	HS SchISuppt Tuition		679.10
04/19/2023	029037	TO COVER BALANCE OF PO # PND-04202				
			A340-2110-500-0116 R	SHS Business Supplies	-9.95	
			A340-2110-500-0165 R	SHS Music Vocal Supplies		9.95
04/20/2023	029220	To cover costs for flooring, slurry sealing and crack filling				
			A640-1620-164-0620 R	OM Maintenance/Custodial	-60,000.00	
			A640-1620-173-0620 R	OM Overtime/Extra Hr	-40,000.00	
			A640-1620-400-0625 R	OM Security Contr Svc	-60,000.00	
			A640-1620-420-0622 R	OM Utilities Natural Gas	-100,000.00	
			A640-1620-450-0622 R	OM Utilities Telephone	-10,000.00	
			A640-1620-490-0622 R	OM Utilities BOCES Sv	-20,000.00	
			A640-1620-591-0620 R	OM Gasoline & Diesel	-15,000.00	

			A640-1620-400-0620 R	OM Contracted Services		305,000.00
04/25/2023	029223	TOFUND T/C FOR DELLAVILLA S.F. CONF. TRE	A117-2110-500-0100 R	TR SchISuppt Supplies	-488.59	
			A117-2110-465-0110 R	TR Tch RegSch Trav Conf		488.59
04/27/2023	029224	For Board Room Meeting AV Needs, to encumber to Varsity Media PO# 2923-01200	A530-2630-491-0630 R	ITS-Comp Equip BOCES	-1,300.00	
			A530-2630-400-0630 R	ITS Computer Inst ContrSv		1,300.00
04/21/2023	029239	to cover cost of instrumental music supplies	A112-2110-500-0110 R	AC Tch RegSch Supplies	-3.63	
			A112-2110-500-0164 R	AC Music Instr Supplies		3.63
04/27/2023	029284	To provide funds for the Varonis renewal.	A660-2630-490-0630 R	SST Computer Inst BOCES	-64,352.76	
			A530-2630-490-0630 R	ITS Computer Inst BOCES		64,352.76
04/26/2023	029570	To fund field trip through cultural arts	A470-2110-490-0110 R	BOCES Tch RegSch Sv	-566.14	
			A115-2110-493-0110 R	PR Tch RegSch Yng Aud-Cul		566.14
04/27/2023	029576	TO PROVIDE FUNDS TO PAY FOR ADDITIONAL HIGH SCHOOL ATHLETICS CONTRACTED SERVICES	A200-2855-455-0855 R	MS Athletics Equip Rpr	-2,733.33	
			A300-2855-400-0855 R	HS Athletics Contr Svc		2,733.33
04/28/2023	029637	to cover overage in Science Standards supplies budget.	A511-2010-465-0076 R	STD Science Trav Conf	-25.00	
			A511-2010-500-0076 R	STD Science Supplies		25.00
04/28/2023	029659	To cover the costs for K/screening/testing supplies	A520-2830-465-0830 R	PS Travel and Conference	-154.40	
			A520-2830-468-0830 R	PS Memberships	-1,152.00	
			A550-2060-500-0060 R	DAT Supplies & Materials		1,306.40
04/30/2023	030959	To provide funds for negative budget codes	A100-2110-111-0110 R	ES Tch RegSch Kdg Screen	-1,679.23	
			A100-2815-153-0815 R	ES HealthSv Summer Tch	-423.24	
			A112-2110-121-0113 R	AC Art Teacher Salary	-3,873.56	
			A112-2110-121-0153 R	AC Reading Tchr Salary	-18,343.68	
			A112-2110-146-0100 R	AC SchISuppt InSv Paymts	-1,410.55	
			A112-2110-162-0100 R	AC SchISuppt Para Salary	-30,960.77	
			A114-2610-162-0610 R	MC Library Para Salary	-175.34	
			A231-2020-150-0020 R	BR Supr RegSch Admn Sal	-14,985.00	
			A232-2110-131-0176 R	CR Science Tchr Salary	-23,112.00	
			A232-2110-141-0100 R	CR SchISuppt Sub Tchr Sa	-7,988.55	
			A300-2855-137-0855 R	HS Athletics Coach Salary	-2,724.00	
			A341-2110-145-0100 R	MHS SchISuppt Proctors	-1,978.33	
			A341-2110-163-0100 R	MHS SchISuppt Security Sa	-1,042.10	
			A341-2810-161-0810 R	MHS Counseling Clerk Sala	-1,285.46	
			A550-2060-492-0060 R	DAT Print Services	-2,749.09	
			A610-1320-400-0320 R	FIN Auditing Contr Svc	-20,689.68	
			A710-1010-422-0001 R	BOE Consultants	-664.25	
			A100-2110-146-0100 R	ES SchISuppt InSv Paymts		36.80
			A100-2110-466-0100 R	ES SchISuppt Mileage		387.63
			A112-2110-168-0100 R	AC SchISuppt Clerk Subs		66.94
			A112-2110-173-0100 R	AC SchISuppt OT/Extra Hr		295.06
			A113-2020-150-0020 R	JR Supr RegSch Admn Sal		14,985.00

A113-2110-145-0100 R	JR SchISuppt Proctors	154.98
A113-2110-162-0100 R	JR SchISuppt Para Salary	2,330.34
A113-2110-169-0100 R	JR SchISuppt Para Subs	6,324.38
A113-2110-173-0100 R	JR SchISuppt OT/Extra Hr	651.66
A114-2110-141-0100 R	MC SchISuppt Sub Tchr Sal	5,180.78
A114-2110-145-0100 R	MC SchISuppt Proctors	728.13
A114-2610-121-0610 R	MC Library Tch Salary	175.34
A115-2110-162-0100 R	PR SchISuppt Para Salary	1,704.98
A115-2110-173-0100 R	PR SchISuppt OT/Extra Hr	32.86
A117-2110-121-0113 R	TR Art Teacher Salary	3,873.56
A117-2110-146-0100 R	TR SchISuppt InSv Paymts	1,373.75
A117-2110-169-0100 R	TR SchISuppt Para Subs	3,734.73
A117-2110-173-0100 R	TR SchISuppt OT/Extra Hr	99.63
A200-2855-137-0855 R	MS Athletics Coach Salary	2,724.00
A231-2110-131-0176 R	BR Science Tchr Salary	23,112.00
A231-2110-162-0100 R	BR SchISuppt Para Salary	15,272.32
A231-2110-169-0100 R	BR SchISuppt Para Subs	1,621.61
A231-2110-173-0100 R	BR SchISuppt OT/Extra Hr	228.11
A232-2110-145-0100 R	CR SchISuppt Proctors	1,095.22
A232-2110-162-0100 R	CR SchISuppt Para Salary	11,653.13
A232-2815-173-0815 R	CR HealthSv OT/Extra Hr	121.56
A300-2110-163-0100 R	HS SchISuppt Security Sal	502.67
A300-2110-466-0100 R	HS SchISuppt Mileage	1,291.60
A340-2110-141-0100 R	SHS SchISuppt Sub Tchr Sa	2,807.77
A340-2110-163-0100 R	SHS SchISuppt Security Sa	539.43
A340-2810-182-0810 R	SHS Counseling Aux Salary	1,285.46
A340-2815-173-0815 R	SHS HealthSv OT/Extra Hr	89.73
A341-2110-168-0100 R	MHS SchISuppt Clerk Subs	5,288.70
A341-2815-173-0815 R	MHS HealthSv OT/Extra Hr	211.95
A550-2060-161-0060 R	DAT Clerical/Secretarial	2,749.09
A610-1310-180-0310 R	FIN BusAdmn Sup/Tech Sal	20,689.68
A710-1010-421-0001 R	BOE Meeting Expense	664.25
<b>Total for Fund A - GENERAL FUND</b>		<b>-1,358,445.07      1,358,445.07</b>

Director of Finance  
(money is available and allowable)  
Assistant Superintendent for Business Approval

Heleanne Reister  
Michael Vojt

Date of Treasurer's Report for BOE review

\_\_\_\_\_

Date Completed

5/10/23

Person Completing

Cheryl Muscarella

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# Pittsford Schools

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Michael Vespi  
*Assistant Superintendent for Business*

Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
585.267.1053  
Fax: 585.381.9368  
Michael\_Vespi@pittsford.monroe.edu

Date: June 13, 2023  
To: Michael Pero, Superintendent  
From: Michael Vespi, Assistant Superintendent for Business *MVest*  
Re: Designation of Assistant District Treasurer

As you are aware, our Assistant Director of Finance left for another position in April of this year. The District was fortunate to hire Rachel Smith to fill that vacancy. The previous Assistant Director of Finance also served as the Assistant District Treasurer, designated by the Board of Education during the annual Re-organization meeting each July. While this year's Re-organization meeting is rapidly approaching, it would still be prudent to name Rachel as the Assistant District Treasurer at this time. This designation would allow Rachel to sign checks should there be some reason that Leanne Reister, District Treasurer, is unable to do so.

Therefore, I am recommending for your and the Board's consideration, the designation retroactive to May 9<sup>th</sup> of Rachel Smith as the Assistant District Treasurer.

I would be happy to discuss any questions or concerns you may have.

***BE IT RESOLVED***, the Board of Education of the Pittsford Central School District does hereby designate Rachel Smith as Assistant District Treasurer, retroactive to May 9, 2023 with ratification for acts performed in the ordinary course of her duties. School District Clerk, Mrs. Deborah Carpenter will give the Oath of Office in the course of her duties.

*MV:kd*

*Cc: Leanne Reister*



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# Pittsford Schools

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Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
**585.267.1053**

Fax: 585.381.9368

Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

To: Michael Pero, Superintendent of Schools

From: Michael Vespi, Assistant Superintendent for Business *MVespi*

Date: June 13, 2023

Re: Risk Assessment Report Approval

The District's internal auditor, Freed Maxick CPAs, P.C. has submitted its Risk Assessment and Internal Audit Plan dated April 26, 2023. The Audit Oversight Committee (AOC) has reviewed the document and had the opportunity to pose questions to our internal auditors concerning this report. The AOC recommends approval and acceptance of the Risk Assessment as presented.

I have provided a copy of the report and a resolution for the Board of Education to accept the report.

**Be It Resolved** that the Board of Education accepts the internal auditor's Risk Assessment and Internal Audit Plan report as presented to and recommended by the Audit Oversight Committee for year ended June 30, 2023.

*MV:kd*

*Attachment*

*Cc: L. Reister*

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# Pittsford Schools

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Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
585.267.1053

Fax: 585.381.9368

Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: June 13, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Internal Audit Report - Purchasing and Cash Disbursements

Freed Maxick, CPAs, PC has submitted its Internal Audit Report - Purchasing and Cash Disbursements dated February 28, 2023. The Audit Oversight Committee (AOC) has reviewed the information and had the opportunity to pose questions to our internal auditors concerning this report. The AOC recommends approval and acceptance of the Internal Audit Report as presented.

Provided is a copy of the report and a resolution for the Board of Education:

**Be It Resolved** that the Board of Education accepts the internal auditor's February 28, 2023 Review of Internal Controls over Purchasing and Cash Disbursements as presented to and recommended by the Audit Oversight Committee.

*DTK:kd*

*Attachment*

*Cc: L. Reister*

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# Pittsford Schools

---

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585.267.1053

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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: June 13, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *MVespi*  
Re: Federal Funds Procedural Manual - Resolution

Several years ago, the District underwent an audit conducted by the Comptroller's office examining the Individuals with Disabilities Education Act (IDEA) Grant Fiscal Monitoring. Although the response and corrective actions were submitted at the end of the audit, the lead auditor has requested additional material. The Audit Oversight Committee (AOC) has reviewed and recommends approval and acceptance of the Federal Funds Procedural Manual as presented.

Provided is a copy of the manual and a resolution for the Board of Education:

**Be It Resolved** that the Board of Education of the Pittsford Central School District accepts the Federal Funds Procedural Manual as presented to and recommended by the Audit Oversight Committee.

*MV:kd*

*Attachment*

*Cc: L. Reister*

# Federal Funds Procedural

PITTSFORD CENTRAL SCHOOL DISTRICT

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October 22, 2019

ASBO  
NEW YORK

ASSOCIATION  
OF SCHOOL  
BUSINESS OFFICIALS

# Introduction

The Federal Uniform Grant Guidance (2 CFR, Part 200), commonly known as UGG, is a set of regulations that establishes rules that apply to all federal grants, regardless of which Federal agency is providing the award. These regulations streamlined the Office of Management and Budget (OMB) Circulars into one comprehensive policy guide. UGG are regulations that establish rules that apply to all federal grants, regardless of which Federal agency is providing the award. These regulations streamlined the Office of Management and Budget (OMB) Circulars into one comprehensive policy guide.

This sample manual was initiated when it was found that many New York State school districts needed assistance in developing a UGG policy and procedures manual of their own. This version of the sample manual addresses policy, procedures and compliance issues specific to Federal Allocations for Special Education (IDEA, Section 611 and 619). Further editions and updates to this manual may address other Federal grant programs such as those issued in the Every Student Succeeds Act (ESSA) from the United States Department of Education and from other federal agencies.

Users of this sample manual must modify it for their specific district circumstances. You will find that we have tried to make it “user friendly” by prompting users to consider and insert the titles of those that are responsible for specific tasks regarding grant management, to insert and perhaps append local Board of Education policy information, customize sample procedures to reflect what actually will occur in the district through the annual life cycle of a grant and guide users to revisit the manual more than annually to make it an active document.

The ASBO New York Uniform Grant Guidance Work Group used many resources in developing this sample document including 2 CFR, Part 200, information developed by the Texas Education Agency Region 7, Wisconsin Association of School Business Officials, North Carolina Department of Public Instruction and Florida Department of Education, among others.

We hope this sample manual assists New York State school districts in creating a customized and useful document that is an asset in your compliance efforts. We the co-chairs extend our thanks to the members of the work group who gave their time and expertise to this project, often working in school business official-auditor teams. On behalf of the work group members, we thank the Association of School Business Officials of New York and Samantha O’Leary, assistant to the Assistant Superintendent for Business at Plainview-Old Bethpage Central School District, who served as chief editor, for their support.

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Work Group Co-Chairperson  
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Plainview-Old Bethpage Central School District

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Director of Education and Research  
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## Definitions

### BUDGET/ALLOWABLE USE OF FUNDS/COST PRINCIPLES

- **Advance payment:** means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.
- **Allowable cost:** A cost that complies with all legal requirements that apply to a particular Federal education program including statutes, regulations, guidance, applications and approved grant awards.
- **Education Department General Administrative Regulations (EDGAR):** A compilation of regulations that apply to Federal education programs. These regulations contain important rules governing the administration of Federal education programs, and include rules affecting the allowable use of Federal funds (including rules regarding allowable costs, the period of availability of Federal awards, documentation requirements, and grants management requirements). EDGAR is accessible at <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.
- **Omni Circular or 2CFR 200:** Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Federal cost principles that provide standards for determining whether costs may be charged to Federal grants. EDGAR requires all grantees and subgrantees to follow the cost principles set out in 2 CFR 200s at the following: <http://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.200&rgn=div5>. The Omni Circular, 2CFR 200, and Uniform Grant Guidance are all referring to the same document.

### PURCHASING

- **Aggregate** refers to the aggregate amount to be expended during a 12-month period.
- **Purchase Order (PO)** is a document issued by the School District that authorizes a purchase transaction. The PO sets forth the descriptions, quantities, prices, discounts, date and other terms and conditions.
- **Requisition** is the initial purchase request that an employee enters into the District financial accounting software. Once the requisition has moved forward through the approval process it is printed out or emailed as a purchase order and the order is processed.
- **Simplified Acquisition Threshold (SAT)** is the abbreviation for the Federal guideline for Simplified Acquisition Threshold which is \$150,000.

## CASH MANAGEMENT

- **Advance payment:** means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.

## COMPENSATION-PERSONAL SERVICES EXPENSES AND REPORTING

- **Cost Objective:** A particular grant award or other category of costs used to track specific cost information (e.g. earmarks or set-asides that require the District to track expenditure information to ensure it spends a specific amount for a specific purpose).
- **Employee Compensation:** All amounts paid or accrued to an employee for services rendered during the award period. Compensation includes salaries, fringe benefits, stipends, bonuses and payments made under supplemental contracts. The District may require specific groups of employees to complete time sheets as verification of services rendered during an award period.
- **Multiple Cost Objectives Employees:** Employees who work on multiple cost objectives such as:
  - More than one Federal award;
  - A Federal award and a non-Federal award;
  - More than one activity within a Federal award that is separately tracked by the District (such as set-asides, earmarks or match/in-kind contributions).
- **Single Cost Objective Employees:** Employees who work exclusively on one cost objective.

## CAPITAL ASSETS

- **Advance payment:** means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.
- **Computing Devices** are machines used to acquire, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. Information technology systems are computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.
- **Equipment** is tangible personal property having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. High-risk equipment of less than \$5,000 should also be safeguarded and tracked along with an inventory done every two years.
- **High-Risk Assets** are those items identified by the District as easily portable, desirable for personal use or easily marketable.. Currently computers, IPad, multi-media and audio assisted equipment, and other portable technology are considered theft-sensitive and high-risk.
- **Purchase Order (PO)** is a document issued by the School District that authorizes a purchase transaction. The PO sets forth the descriptions, quantities, prices, discounts, date and other terms and conditions.
- **Safeguarding** is defined as providing a reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the District assets that could have a material effect on the financial statements.



## RECORDS RETENTION

- **Permanent Retention Period** means the records should be retained and never destroyed.
- **Records** is defined as information contained in records regardless of its physical form (paper, micro-film, computer disk or tape, or other medium).
- **Retention Period** represents the period of time a document should be kept or “retained”. New York State School Districts should consult Records Retention Schedule ED-1.

## SUBRECIPIENT MONITORING AND MANAGEMENT

- **Contract**: A legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in Part 2 CFR does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward.
- **Contractor**: An entity that receives a contract, i.e. a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.
- **Pass-through Entity (PTE)**: A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.
- **Subaward**: An award provided by a PTE to a subrecipient for the subrecipient to carry out part of a Federal award received by the PTE. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the PTE considers a contract.
- **Subrecipient**: A non-Federal entity that receives a subaward from a PTE to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program.

# Budget/Allowable Use of Funds/Cost Principles

## RATIONALE

Developing grant budgets must be based on the proposed activities planned and described in the grant application to ensure the intent of the federal program is maintained. Budgeted expenditures must conform to that intent and be allowable under the Omni Circular (2CFR 200) as well as Education Department General Administrative Regulations (EDGAR), described under “Definitions.”

In compliance with 2CFR §200.302(b)(7) and EDGAR, procedures outlined in this section will enable management and staff to ensure the District is in compliance with the allowability requirements under the terms and conditions of the grant as well as the 2 CFR 200, Subpart E and EDGAR.

## POLICY

### FRAMEWORK FOR ANALYZING ALLOWABLE COSTS

To determine whether a cost is allowable under the program, staff must become familiar with the requirements under 2 CFR 200, Subpart E and EDGAR, as well as objectives of each grant.

Generally, when analyzing whether a particular cost is permissible, it is useful to perform the following analysis:

- Is the cost specifically included in the District’s approved grant budget?
- Is the cost forbidden by Federal laws such as 2 CFR 200, Subpart E or EDGAR? (see below for examples)
- Is the cost permissible under the relevant Federal program?
- Is the cost consistent with the Federal cost principles in 2 CFR 200s?
- Is the cost consistent with program specific fiscal rules?
- Is the cost consistent with an approved program plan and budget, as well as any special conditions imposed on the grant?

While there are other important considerations District staff must take into account when analyzing whether a specific proposed cost is permissible, the above questions can provide a useful framework for the analysis.

### FEDERAL COST PRINCIPLES

The Omni-Circular defines the parameters for the permissible uses of Federal funds. While there are many requirements contained in it, it includes core principles that serve as an important guide for effective grants management. These core principles require all costs to be:

- **Necessary** for the proper and efficient performance or administration of the program.
- **Reasonable.** In other words, it should be clear to an outside observer why a decision to spend money on a specific cost made sense in light of the cost, needs, and requirements of the program and that sound business practices were followed and purchases were comparable to current market prices.

- **Allocable** to the Federal program that paid for the cost. Under 2 CFR §200.405, this means that a program must benefit in proportion to the amount charged to the Federal program—for example, if a teacher is paid 50% with Title I funds, the teacher must work with the Title I program/students at least 50% of the time. This also means that recipients need to be able to track items or services purchased with Federal funds so they can prove they were used for Federal program purposes.
- **Authorized** under state and local rules. This means all actions carried out with Federal funds must be authorized and not prohibited by state and local laws and policies.
- **Adequately documented.** A recipient must maintain proper documentation so as to provide evidence to monitors, auditors, or other oversight entities of how the funds were spend over the lifecycle of the grant.
- **Consistent with policies and procedures.** The same policies and procedures should apply uniformly to both federally-financed and other activities of the District. For example, personnel whose travel is paid with Federal funds is reimbursed at the same rates as personnel whose travel is paid with state or local funds, and the grant is charged accordingly.
- **Not included as a match or cost-share.** An element of cost should not be included as a match or cost-share of another federal program, unless the specific Federal program authorizes Federal costs to be treated as such. Some Federal program statutes require the grantee to contribute a certain amount of non-federal resources to be eligible for the Federal program.
- **Net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges, such as credits. To the extent that such credits accruing to or received by the District relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

The Omni-Circular also contains specific rules on selected items of costs. Costs must comply with these rules in order to be paid with Federal funds.

**ALLOWABLE COSTS**

Costs that may be Allowable under 2 CFR 200, Subpart E Under Specific Conditions:

FS-10 Budget Item	Citation
Professional and support salaries	§200.430
Purchased services	2 CFR Appendix II Contract provisions
Supplies and materials	§200.453
Travel expenses	§200.474
Employee benefits	§200.431
Equipment	§200.439

Budget Items for Other Grants	Citation
Advisory Councils	§200.422
Audit costs and related services	§200.425
Bonding costs	§200.427
Conferences	§200.432
Depreciation	§200.436
Employee health and welfare costs	§200.437
Insurance and indemnification	§200.447
Maintenance, operations, and repairs	§200.452
Memberships and subscriptions	§200.454
Professional service costs	§200.459
Proposal costs	§200.460
Publication and printing costs	§200.461
Rental costs of building and equipment	§200.465
Training cost	§200.472

**COSTS FORBIDDEN BY FEDERAL LAW**

2 CFR 200, Subpart E identifies certain costs that may never be paid with Federal funds. The following list provides examples of such costs. If a cost is on this list, it may not be supported with Federal funds. The fact that a cost is not on this list does not mean it is necessarily permissible. There are other important restrictions that apply to Federal funds, such as those detailed in 2 CFR 200s; thus, this list is not exhaustive.

**UNALLOWABLE COSTS UNDER 2 CFR 200, Subpart E**

- Advertising and public relations costs (with limited exceptions), are prohibited; includes promotional items and memorabilia, including models, gifts, and souvenirs
- Alcoholic beverages
- Bad debts
- Contingency provisions (with limited exceptions)
- Fundraising and investment management costs (with limited exceptions)
- Donations
- Contributions
- Entertainment (amusement, diversion, and social activities and any associated costs)
- Fines and penalties
- General government expenses (with limited exceptions pertaining to Indian tribal governments and Councils of Government (COGs))
- Goods or services for personal use
- Interest, unless specifically stated in §200.441 as allowable

## **UNALLOWABLE COSTS UNDER EDGAR (PART 76)**

- The use of funds for religion
- The acquisition of real property (unless specifically permitted by programmatic statute or regulations which is very rare in Federal education programs)
- The use of funds for construction (unless specifically permitted by programmatic statute of regulations which is very rare in Federal education programs)
- Charging tuition or fees collected from students toward meeting matching, cost sharing, or maintenance of effort requirements of a program

### **PROGRAM ALLOWABILITY**

Any cost paid with Federal education funds must be permissible under the Federal program that would support the cost.

Many Federal education programs detail specific required and/or allowable uses of funds for that program. Issues such as eligibility, program beneficiaries, caps or restrictions on certain types of program expenses, other program expenses, and other program specific requirements must be considered when performing the programmatic analysis.

Costs must be consistent with the purposes of the program in order to be allowable.

### **PROGRAM SPECIFIC FISCAL RULES**

All Federal education programs have certain program specific fiscal rules that apply. Determining which rules apply depends on the program; however, rules such as supplement, not supplant, maintenance of effort, comparability, caps on certain uses of funds, etc. have an important impact when analyzing whether a particular cost is permissible.

Many state administered programs require LEAs to use Federal program funds to supplement the amount of state, local (and in some cases other Federal) funds they spend on education costs, and not to supplant – or replace – those funds. Generally, the “supplement, not supplant” provision means that Federal funds must be used to supplement the level of funds from non-Federal sources by providing additional services, staff, programs, or materials. In other words, Federal funds normally cannot be used to pay for things that would otherwise be paid for with state or local funds (and in some cases with other Federal funds).

Auditors generally presume supplanting has occurred in three situations:

- District uses Federal funds to provide services that the District is required to make available under other Federal, state, or local laws.
- District uses Federal funds to provide services that the District provided with state or local funds in the prior year.
- District uses Title I, Part A or Migrant Education Program funds to provide the same services to Title I or Migrant students that the District provides with state or local funds to nonparticipating students.

These presumptions apply differently in different Federal programs, and also in school wide program schools. Staff should be familiar with the supplement not supplant provisions applicable to their program.

## **INDIRECT COST RATE**

The New York State Education Department (NYSED) calculates the restricted and unrestricted cost rates for all School Districts within the State of New York. NYSED issues a memo annually to the District stating the restricted and unrestricted costs rates to be used by the District, the period of time the rates are to be used for, and the types of programs/grants that the rates are to be used for.

### **Applying the Indirect Cost Rate**

The Indirect Cost Rate percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award (34 CFR §75.564; 34 CFR §76.569). Once the District applies the approved rate, the funds that may be claimed for indirect costs have no Federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions (34 CFR §75.564).

## **APPROVED PLANS, BUDGETS AND SPECIAL CONDITIONS**

As required by Omni Circular, all costs must be consistent with approved program plans and budgets. This includes the District's Consolidated Application to the NYSED Department of Public Instruction and school-level plans such as school wide plans.

Costs must also be consistent with all terms and conditions of Federal awards, including any special conditions imposed on the District's grants.

## **REVISION OF BUDGET AND PROGRAM PLANS**

The budget plan is the financial expression of the project or program as approved during the federal grant application process. It shall be related to performance for program evaluation purposes whenever appropriate.

During the year, funding strategies may change for a variety of reasons. If an allowable cost is not in the original budget, a budget amendment must be submitted prior to the submission of the grant claim.

Approval shall be obtained whenever any of the following changes are anticipated under a non-construction award:

- Revision which would result in the need for additional funding.
- Cumulative transfers among direct cost categories, or among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget.

Districts are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions to the New York State Education Department (NYSED), in accordance with this section.

Districts shall request prior approvals from NYSED for one or more of the following program or budget related reasons:

- Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).

- Change in a key person specified in the application or award document.
- The need for additional District funding.
- The transfer of amounts budgeted for indirect costs to absorb increases in direct costs, or vice versa, if approval is required by NYSED.
- The inclusion of costs that require prior approval in accordance with the Omni-Circular.
- The transfer of funds allotted for training allowances (direct payment to trainees) to other categories of expense.
- Unless described in the application and funded in the approved awards, transfer, or contracting out of any work under an award. This provision does not apply to the purchase of supplies, material, equipment or general support services.

When requesting approval for budget and program plan revisions, Districts shall use NYSED provided grant modules that were used in the application process. District personnel should be aware of NYSED imposed time frames and other restrictions (if any) for budget revisions.

## **TRAINING**

The District will provide training on the allowable use of federal funds to all staff involved in federal programs through activities such as:

- Distributing federal guidance documents;
- Distributing District policies and procedures;
- Developing templates, checklists and other guidance documents as appropriate;
- Internal training sessions;
- Routine staff meetings; and
- Informal technical assistance.

Districts will promote coordination between all staff involved in federal programs through activities such as:

- Routine staff meetings;
- Joint training sessions;
- Policies and procedures that address all aspects of Federal grants management;
- Sharing information that has cross-cutting impact such as single audits, monitoring reports, letters from oversight entities, etc.

## **SANCTIONS**

Any District employee who violates this Procedure will be subject to appropriate discipline as reflected by comments to be placed in their personnel file.

## PROCEDURES

Before Developing the Grant Budget and Submitting the Application: The grant budget must be based on the proposed activities planned and described in the grant application. Prior to developing the budget, the program manager must know the intent of the federal program and the activities that are allowable to be conducted with grant funds. For the purposes of this section, the program manager may be the Director of Student Services, Director of Pupil-Personnel Services, Title I Coordinator or any individual specifically designated by the Superintendent to manage a grant program. The program manager must coordinate with other District staff as appropriate to conduct the appropriate needs analysis using the appropriate data to determine the goals and objectives for the program and the activities that will be implemented to accomplish the goals and objectives. Once the goals, objectives, strategies, and activities are outlined, then the budget to carry out the identified strategies and activities should be developed.

Prior to completing the application, the program manager develops a detailed budget in a document (such as in an Excel spreadsheet) separate from the application, although it is advisable to use the FS-10 Budget Form as a template to make the submission process more efficient. The program manager coordinates with the District's Business Official in preparing the budget to ensure budgeted items are categorized according to the proper account codes. This detailed budget, which serves as the guide for expenditures and becomes part of the "working papers" maintained by the program manager, is used to complete the application. In most instances, particularly for formula grants, the budget entered into the grant application will not be as detailed. The detailed budget is to be modified or revised as necessary to accommodate changes, which may result in an amendment to the application prior to incurring certain expenditures.

In addition, the program manager will work with stakeholder advisory groups to develop needs assessments before grant activities are budgeted. Collaboration with other District programs and any private schools attended by district students, for some grant funds, is a part of this process so that there is efficient use of resources.

Reviewing and Approving the Budget Prior to Submitting the Application Prior to submitting the grant application, the budget is reviewed by the program manager and the Business Official. Once they have verified that planned expenditures are properly coded and the total grant amount is correct, the grant is submitted by the Superintendent.

At least two weeks prior to the grant due date the program manager and Business Official review the items in the proposed budget to ensure budgeted items are listed in the correct account codes according to grant guidance and the District's classification chart and to ensure the items are allowable. The budget is also reviewed to ensure that any costs requiring specific or prior approval are specifically identified and listed. If the program manager or Business Official determines that a cost is not allowable, then a change is made to either reduce the grant amount or re-direct the unallowable cost to an allowable cost before submission by the Superintendent.

If a specific item of cost is determined to be unallowable the program manager would inform the Business Official and remove the cost from the application and/or budget. If the expense has already occurred and then determined to be unallowable, the Business Official would make a journal entry removing that expense from the budget and reclassifying it to a more appropriate location.



Once the program manager determines that all budgeted items are allowable and are budgeted in the proper account codes, the budget is sent to the Business Official. Generally, the budget receives final approval one week prior to the submission of the grant.

#### Negotiating the Submitted Application

Once the grant application is submitted to the awarding agency, the designated program contact, usually the program manager assigned to the grant program, is available via phone and/or e-mail in the event that the awarding agency needs to contact the District to negotiate the application or to ask questions or seek clarification related to the proposed program and/or budget. The assigned program manager will seek guidance, if needed, from appropriate District personnel and will respond to any inquiries from the awarding agency as soon as possible but no later than three days. A delay in contacting the awarding agency delays final approval of the grant application, which delays grant program implementation and providing services to intended beneficiaries of the grant.

#### After Receiving the Approved Application

Within a short time of receiving the approved application from the awarding agency, a complete copy of the application will be provided to the responsible program manager by the Business Office Secretary.

If the grant application is approved as submitted, Business Official takes the necessary steps (detailed below) to enter the detailed budget into the budget system. If the award is for a different amount, the program manager will adjust the detailed budget to reflect the change and then coordinate the budget changes with the Business Official.

All grant budgets are entered into the accounts of the District in the general ledger as approved in the application. Once entered, the Business Official approves the budget, and the budget is ready for activity.

In addition, the following steps are taken to ensure the District is prepared to implement the grant on the beginning date of the grant to maximize the effectiveness of the grants.

Staff hired to work at the District are expected to be highly qualified and well prepared for the position. Program managers manage their programs and budgets according to all Federal, state and local rules. Staff is trained on local policies and procedures in order to ensure timely and effective grant implementation. The Business Official or the Superintendent must approve all grant-related expenditures.

Program managers review their budgets at least monthly to determine if the program expenditures are being effectively managed. Both program implementation and budgets are reviewed at that time. Program managers review their budgets quarterly with the Business Official and curriculum leaders to ensure program and budget implementation is aligned with current District needs and initiatives.

As program managers review their budgets and determine changes are needed, they will work with the Business Official to request budget changes and/or amendments to the grant or contract. The Superintendent, Business Official, and program manager will determine if budget changes need to occur. If there are changes to the budget, the program manager will submit the budget changes for the Superintendent's approval.

Program managers will complete any program or compliance reports required by the awarding agency. If the report is due the authorized official must submit. Program managers will coordinate with the District's authorized officials prior to the submission date to ensure all deadlines are met.

#### Amending the Application

The District consults and complies with the guidelines and procedures provided by the awarding agency as it pertains to when and how to submit an amendment to an approved application. Procedures are in place to ensure the District does not exceed any maximum allowable variation in the budget.

Monitoring and Amending the Budget and Program Description: Each federal program manager monitors their budgets monthly. Each month the federal program manager reviews the expenses to ensure that all funds will be expended in the allowable time frame. Any budget change requests are submitted and approved by the Business Official or Superintendent. If the expenditures or program changes needed require an amendment the Federal program manager completes the amendment and submits the budget changes to the Superintendent for submission. Each awarding agency, and/or fund, has a different process for amending the program and budget. The program manager is responsible for understanding the requirements and submitting amendments in the appropriate manner. Program managers review each budget and make determinations regarding the expenses. They discuss both budget and program performance to ensure all funds are spent in an allowable manner that is approved in the application by the awarding agency.

Changes to payroll are requested by the Payroll department monthly and are due by the 15th of each month. Changes to payroll are submitted through the Business Official and are effective based on the new payroll date. If this creates a change in how an employee conducts time and effort the employee and their supervisor will be notified of the change and the effective date. The program manager then updates the employee's job description to match.

#### **Attachments to Procedure:**

- Important Sections of the Federal Register Rules and Regulations-Omni-Circular
- Refer to the following link providing NYSED Instructions for IDEA Part B Section 611 and 619 Grant Application and Budget Documents: <http://www.p12.nysed.gov/specialed/finance/2019-20-idea-application-instruction-memo.html>

#### **Legal References:**

- Education Department General Administrative Regulations
- Federal Education Program Statutes
- General Education Provisions Act
- Omni-Circular

# Purchasing

## RATIONALE

The purpose of a purchasing procedure is to ensure that the (Pittsford CSD ) funds are appropriately spent in the most cost-effective manner and that the purchase has been approved by the required administrative hierarchy. The procedure will also assist District employees in understanding the purchasing process.

## POLICY

(5410 - Purchasing, 5411 - Professional Services, 5413 Procurement UGG Fund) (WinCap ) is the financial accounting software that the [Pittsford CSD] uses for all business accounting.

The [Pittsford CSD] policies for Purchasing and Regulations, Purchasing Authority, Contracting for Professional Services and Authorized Signatures, supersedes the procurement methods identified as per §200.381(a) of federal law.

**NOTE:** LEA must check their Board of Education Policies against §200.321 Methods of Procurement.

## PROCUREMENT PROCEDURE

Please reference your district's procedure and update accordingly. The following is a sample procedure:

- Annually the District evaluates its purchases to determine what supplies, materials, services, public work contracts will exceed in the aggregate the required threshold per General Municipal Law of \$20,000 for purchase/service contracts and \$35,000 for public work contracts.
- Based on this analysis the appropriate Bids and Request for Proposals are developed and issued.
- Purchases will be made from the lowest and best bid submitted, based upon the lowest responsible dollar offeror.
- Request for Proposals will be evaluated and awarded based on weighting criteria developed, as part of the specifications.
- The District will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror. The justification and documentation will set forth the reasons why such award is in the best interest of the district and otherwise furthers the purposes of Section 104-B of the General Municipal Law.
- Inferior service or product is cause for the removal of a vendor's name from the bidder's list.
- Bids or Request for Proposals will not be required for purchases made from:
  - o County, state or federal contracts
  - o Contract of another political subdivision
  - o Sole Source items

- o Professional services that require special skill, expertise or training, refer to Policy [5411 ]
  - o Articles manufactured in a state correctional facility
  - o From agencies for the blind and severely disabled
  - o From national cooperative contracts in accordance with applicable law
- Purchases not required to have a Bid or Request for Proposal issued, must adhere to the following:
  - o Purchase contracts from [5410 ] and public work contracts from [5410 ], require 3 written quotes, attached to the requisition.
- Requisitioners create electronic requisitions within [WinCap ].
- All requisitions are electronically approved by the appropriate administrator.
- The requisition then moves forward to the Purchasing Agent, for final approval confirming that the purchase is compliant with the District's Purchasing Policy and Regulations.
  - o Proper documentation must accompany the requisition and be uploaded into the requisition module, [WinCap ].
- The purchase order is then printed and/or electronically mailed/emailed to the vendor and processed by the business office.
- Blanket purchase orders for goods or services are valid only for the time period and amount indicated on the purchase order. Examples of blanket POs include paper purchased from school supplies vendor throughout the year. Extension of the commitment beyond that time and/or amount shall be increased using increase/decrease purchase order forms. Any increase is automatically confirmed by an updated copy of the purchase order. Blanket POs must go through the same approval process as regular POs.
- An employee will not be reimbursed unless a PO has been processed prior to the actual purchase and has submitted a paid receipt.
- District credit cards are issued on a limited basis. Purchases made with a District credit card must have a PO processed prior to use. Approval of purchases made with a District credit card shall follow the above listed procedures.
- When the product or services are received, the receiver checks off the items received on the packing slip and signs the receiving copy of the PO. The packing slip is then attached to the PO and forwarded to the accounts payable department. When accounts payable receives the bill, accounts payable matches the documents to the PO to ensure the District is only paying for items/services that were received.
- In accordance with Internal Claims Auditor Policy [5573 ], the claims auditor is responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district.

- The Internal Claims Auditor provides the school board with the internal claims audit report, along with the District’s corrective action plan.
- All documents and records retained by the District are in accordance with the New York State ED-1 schedule.
- The Business Office maintains on the District’s website, and distributes to all purchasers, a comprehensive purchasing procedure manual.
- The Purchasing Agent conducts monthly purchasing and policy meetings to offer professional development to all staff on compliance to procurement procedures and policies.

### DEBARMENT AND SUSPENSION

Non-Federal entities are prohibited from contracting with or making subawards under “covered transactions” to parties that are suspended or debarred, or whose principals are suspended or debarred. “Covered transactions” include procurement contracts for goods and services awarded under a grant or cooperative agreement that are expected to equal or exceed \$25,000.

All non-procurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

This verification may be accomplished by:

- Checking the Excluded Parties List System (EPLS) maintained by the General Services Administration (GSA). EPLS is no longer a separate system; however, the OMB guidance and agency implementing regulations still refer to it as EPLS and is available at <https://www.sam.gov/portal/public/SAM/>; or,
- Collecting a certification from the entity; or,
- Adding a clause or condition to the covered transaction with that entity.

The subrecipient cannot make a contract to parties listed on the EPLS through the System for Award Management (SAM). SAM contains the list of names of parties debarred, suspended, or otherwise excluded by federal agencies.

**Please reference your district’s procedure and update accordingly.**

The (**Purchasing Agent**) is charged with the responsibility of monitoring and ensuring compliance with the suspension and debarment procedures and documenting that contracts over \$25,000.000 have been verified on the System for Award Management (SAM) site:

- Responsible Contractors/vendors will sign and notarize the District’s certification form that is an addendum to our contract or part of our BID/RFP.
- The Administrator of the grant will be responsible for checking the site for verification.
- The certification form must be signed and notarized prior to any purchase and attached as supporting documentation to the purchase order.
- A copy of the form must be retained.

This process will be done for all new vendors and existing vendors will be checked annually. Documentation should be maintained in the applicable vendor file.

## **WRITTEN PROCEDURES**

### **FULL AND OPEN COMPETITION**

#### **§ 200.319 Full and Open Competition**

All procurement transactions must be conducted in a manner providing full and open competition. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitation for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms, in order for them to qualify to do business.
- Requiring unnecessary experience and excessive bonding.
- Noncompetitive pricing practices between firms or affiliated companies.
- Noncompetitive contracts to consultants that are on retainer contracts.
- Organizational conflicts of interest.
- Specifying only a “brand name” instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
- Any arbitrary action in the procurement process.

To ensure adequate competition:

- **Geographical preferences** are prohibited. The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. Geographic location may be a selection criterion provided its applications leaves an appropriate number of qualified vendors given the nature and size of the project to compete for the contract.
- **Prequalified lists** of person, firms or products which are used in acquiring goods and services must be current and included enough qualified sources to ensure maximum open competition. The District must not preclude potential bidders from qualifying during the solicitation period.
- **Solicitation language** must incorporate clear and accurate descriptions of the technical requirements for the material, product, or service to be procured. The description must not contain features that will restrict competition. The description may include a statement of qualitative nature of the material, product or service to be procured and must set forth minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided. A “brand name or equivalent” description may be used, as a means to define the performance or other salient requirements of procurement, when it is impractical

or uneconomical to make a clear and accurate description of the technical requirements. The specific features of the named brand which must be met by offerors must be clearly stated. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

## **METHODS OF PROCUREMENT**

### **§ 200.320 Methods of Procurement**

**NOTE:** Local thresholds apply if more stringent.

Please refer to Purchasing Policy and Regulations, Purchasing Authority, Contracting for Professional Services and Authorized Signatures for guidance. (5410, 5411).

The following five methods are acceptable methods of procurement per the uniform grant guidance:

- A. Micro-purchases of supplies and services for similar like purchases in the aggregate of \$3,000 or less (\$2,000 for purchases subject to Davis-Bacon) do NOT require quotes to be received and effort should be made to distribute evenly these purchases to qualified suppliers.
- B. Small purchases of supplies or other property and services in excess of the yearly aggregate of \$3,000 and do not exceed the yearly aggregate of \$150,000 do require quotes but NO pricing analysis. If used, price or rate quotations must be obtained from an adequate number of qualified sources. The yearly aggregate threshold of \$150,000 is inflation adjusted periodically and could change in the future.
- C. Sealed bids are required for purchases for similar like items in excess of the aggregate of \$150,000. Firm fixed price is awarded and must include at least two responsible bidders. Bids will be opened publicly, and award is usually to lowest bidder (based on fixed price). Sealed bids are publicly solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest price. If the District chooses a bid that was not the lowest, the District documents its selection as described in its procurement procedures (paragraph 4).
- D. Competitive proposals used for projects over the yearly aggregate of \$150,000 and may be fixed price or cost reimbursement
  1. This method is typical for architectural/engineering professional services and price is not used. Instead contract is awarded to most qualified competitor with compensation subject to negotiation.
  2. Section 200.320(d) Specific requirements for competitive proposals are as follows:
    - o Requests for Proposals must be publicized and identify evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
    - o Proposals must be solicited from an adequate number of qualified sources;
    - o The non-federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;
    - o Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

E. Noncompetitive proposals (sole source) is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. Item is only available from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
4. After solicitation of a number of sources, competition is determined inadequate. Follow Appendix II to Part 200 which has specific information for Equal Employment Opportunity, Davis Bacon Act, contract work hours, safety standards, and debarment and suspension.

**§ 200.321 Contracting with Small and Minority Businesses, Women’s Business Enterprises, and Labor Surplus area firms**

The District will take all necessary affirmative steps to assure that minority businesses, women’s business enterprises and labor area surplus firms are used when possible.

Affirmative steps include:

- Placing qualified small and minority businesses and women’s business enterprises on solicitations lists and assuring they are solicited whenever they are potential sources.
- Divide total requirements when economically feasible into smaller tasks or quantities to permit maximum participation by small and minority businesses and women’s business enterprises.
- Using the services and assistance of such organizations as the Small Business Administration and the Minority Business Development agency of the Department of Commerce
- Requiring the prime contractor, if subcontracts are to be let, to take affirmative steps listed above.

The District will also procure recovered materials and comply with section 6002 of the Solid Waste Disposal Act as amended by the Resource Conservation and Recovery Act.

**§ 200.322 Procurement of Recovered Materials**

Procurement of recovered materials must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The District will procure only items designated in guidelines of the EPA that contain the highest % of recovered materials practicable and where the purchase price of the items exceeds \$10,000.00 or the value of what was purchased the previous year exceeded \$10,000.00.



### § 200.323 Contract Cost and Price Analysis

The District must perform a cost or price analysis with every procurement action more than the SAT \$150,000, or lower state or local threshold, refer to District Policy, including contract modifications. Before receiving bids or proposals, an independent estimate must be made by the District. In all cases where a cost analysis is performed, the District must negotiate profit as a separate element of the price for each contract in which there is no price competition. Costs or prices based on estimated costs for contracts are allowable only when costs incurred, or cost estimates are included in negotiated prices. The cost plus % of cost and % of construction cost methods **MUST NOT** be used. The method and degree of analysis is dependent on the facts surrounding the procurement situation and documentation should be maintained in procurement files.

To establish a fair and reasonable profit, consideration must be given to:

- Complexity of work to be performed
- Risk borne by the Contractor and the Contractor's investment
- Amount of subcontracting
- Quality of its record of past performance
- Industry profit rates for similar work in geographical area

### §200.324 Federal Awarding Agency or Passthrough Agency Review

The District must make available, upon request to the federal awarding agency or pass-through entity, technical specifications on proposed procurement where the federal awarding agency or passthrough entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review will generally take place prior to the time the specification is incorporated into a solicitation document. However, they may request to review the specifications after the solicitation has been developed. The District must also make available upon request all procurement documents during the procurement review.

### § 200.325 Bonding Requirements

For construction or facility improvement contracts or subcontracts exceeding the SAT, the federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-federal entity provided that the federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such determinations have not been made the minimum requirements must be as follows:

- Bid guarantee (Bid Bonds) equivalent to 5% of the bid price
- Performance bond for 100% of the contract price
- Payment bond for 100% of the contract price

### § 200.326 Contract Provisions

The District's contracts must contain the applicable provisions described in Appendix II to Part 200 - Contract provisions for Non-Federal Entity Contracts Under Federal Awards.

All contracts made under federal awards must contain provisions covering the following as applicable:

- Contracts for more than the SAT (\$150,000) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate
- All contracts more than \$10,000 must address termination for cause and convenience including the manner by which it will be affected and the basis for settlement
- Equal Employment Opportunity
- Davis Bacon Act
- Contract Work Hours and Safety Standards
- Right to Inventions Made Under a Contract or Agreement
- Clean Air Act
- Debarment and Suspension
- Byrd- Anti Lobbying Amendment
- Procurement of Recovered Materials

### SETTLEMENT OF ISSUES ARISING OUT OF PROCUREMENTS

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### PROTEST PROCEDURES TO RESOLVE DISPUTE

The District maintains protest procedures to handle and resolve disputes relating to procurements and in all instances, discloses information regarding the protest to the awarding agency. The (Asst. Supt. for Business ) is responsible for evaluation and award of the contract. The (Asst. Supt. for Business ) is responsible for completing protest procedures in accordance with state and local law. The position and/or office that reviews the protest should be different than the one that awarded the contract.

Protest procedures should include:

- How potential vendors receive notice of ability to protest;
- What position/office receives the protest;
- What position/office reviews the protest;

- Whether a report of the review is provided to the complainant, and;
- Timeframes for both making the protest and reviewing the protest.

**Applicable Federal laws include:**

- §200.318 General procurement standards
- §200.319 Competition
- §200.320 Methods of procurement to be followed
- §200.321 Contracting with small and minority businesses, women’s business enterprises, and labor surplus area firms
- §200.322 Procurement of recovered materials
- §200.323 Contract cost and price
- §200.325 Bonding requirements
- §200.326 Contract provisions

## Conflict of Interest

### § 200.318(c) General Procurement Standards

(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts.

(2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest.

### EMPLOYEE CONFLICT OF INTEREST

#### Code of Ethics and Conflict of Interest ( 1340, 5410, 6110 )

The Omni Circular includes the following provisions and must be addressed in school district policy:

*No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the School District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the School District may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees or agents of the School District.*

Substantial state and federal requirements exist pertaining to standards of conduct and conflict of interest. In accordance with the District’s Policy, ( **Pittsford CSD** ) maintains written standards of conduct covering conflicts of interest and governing the actions of its employees en-

gaged in the selection, award, and administration of contracts. In addition to any penalty contained in any other provision of law, any person who shall knowingly and intentionally violate any of the provisions of these policies may be fined, suspended or removed from office or employment, as the case may be, in the manner provided by law.

## ORGANIZATIONAL CONFLICT OF INTEREST

### Code of Ethics and Conflict of Interest (1340, 5410, 6110)

*Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the School District is unable or appears to be unable to be impartial in conducting a procurement action involving the related organization (non-profit organizations).*

The (Pittsford CSD) has adopted Code of Ethics and Conflict of Interest policies (1340, 5410, 6110), setting forth the standards of conduct required of all Board members, district officers and employees under the provisions of the General Municipal Law. In accordance with policy, no Board member, officer or employee shall have an “interest” (i.e., receive a direct or indirect benefit as the result of a contract with the district) in:

- a firm, partnership or association in which he/she is a member or employee;
- a corporation in which he/she is an officer, director or employee;
- a corporation in which he/she, directly or indirectly, owns or controls 5% or more of the stock;
- a contract between the district and his/her spouse, minor child or dependents, except for employment contract between the school district, a spouse, minor child or dependent of a Board member authorized by §800(3) of the General Municipal Law or §3016 of the Education Law.

In addition to the above, a Board member, officer or employee may be involved as a volunteer, officer or employee in a charitable organization which has a relationship with the district. If a Board member is a board member, officer or employee of the charitable organization the Board member must disclose such relationship in writing to the district, and the Board member must recuse himself or herself from any discussions or votes relating to the charitable organization which may come before the Board. When participating in the activities of the charitable organization, the Board member, officer or employee shall not disclose any confidential information learned in the course of his or her official duties or use such information to further personal interests. Additionally, the Board member, officer or employee shall not make representations on behalf of the district unless specifically authorized to do so by the Board.

## DISCLOSING CONFLICT OF INTEREST

### Code of Ethics and Conflict of Interest (1340, 5410, 6110)

*The School District must disclose in writing any potential conflict of interest to NYSED in accordance with applicable Federal awarding agency policy.*

In accordance with the policies, any Board member, officer or employee of the (Pittsford CSD), whether paid or unpaid, must publicly disclose the nature and extent of any interest they or their spouse have, will have or later acquire in any actual or proposed contract, purchase agreement, lease agreement or other agreement involving the school district (including oral agreements), to the governing body and his/her immediate supervisor (where applicable) even if it is not a prohib-

ited interest under applicable law. Such disclosure must be in writing and made part of the official record of the school district. Disclosure is not required in the case of an interest that is exempted under Section 803(2) of the General Municipal Law. The term “interest” means a pecuniary or material benefit accruing to an officer or employee.

The Board of Education for the (Pittsford CSD) affirms its commitment to adhere scrupulously to all applicable provisions of law regarding material conflicts of interest. Knowing or willful violation of the District’s policies (1340, 5410, 614) by any employee may result in disciplinary action up to and including dismissal. Any officer, employee or member of the public noting or suspecting a violation of these policies is encouraged to bring the matter, either in confidence or in public, to the Board of Education or the Superintendent of Schools.

#### **CONFLICT OF INTEREST PROCEDURE (SAMPLE)**

Annually, the District (Human Resources Dept.) will provide all employees with the Code of Ethics and Conflict of Interest Policies through the (Cypherworks) or administrative position), which they will be required to confirm that they have read and understand the District’s policies, as well as requiring all Board of Education Members and employees involved with the purchasing process, complete and file the attached “Conflict of Interest and Disclosure Form” (See Appendix C) with the Office of (District Clerk, Business Office, HR) Any discrepancies will be shared with the Board President, who will then communicate to the entire Board by October 31.

## **Cash Management**

### **POLICY**

The District must minimize the time elapsing between the transfer of funds from NYSED and the disbursement by the District whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. Two methods are provided in federal regulations: advance payment and reimbursements. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

### **ADVANCE PAYMENTS**

If the District receives payment in advance it must maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by non-Federal entity, and financial management systems that meet the standards for fund control and accountability.

#### **Advance payment Procedure**

Non-Federal entities must be authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as they like when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act. Whenever possible, advance payments must be consolidated to cover anticipated cash needs for all Federal awards made by the Federal awarding agency to the recipient.

Advance payments of Federal funds:

- Must be deposited and maintained in insured accounts whenever possible
- Must be maintained in interest-bearing accounts, unless the following apply:
  - o The District receives less than \$120,000 in Federal awards per year.
  - o The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - o Interest earned amounts up to \$500 per year may be retained by the District for administrative expense. If the District earns any additional interest on Federal advance payments deposited in interest-bearing accounts, contact NYSED or follow procedures stated in §200.305(9).
  - o The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

## **REIMBURSEMENT**

Reimbursement is the preferred method of payment when the District is unable to minimize the time elapsing between the transfer of funds and disbursement.

## **PROGRAM INCOME**

Program income means gross income earned by the District that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance. Program income must be used in accordance with the provisions of §200.307(e).

## **WRITTEN PROCEDURES**

### **SAMPLE WRITTEN PROCEDURE**

Payment §200.302(b)(6) Written procedures to implement the requirements of §200.305 Payment.

### **RECEIVING FUNDS**

#### **A. Cash/Check Received**

- The individual (teacher, secretary, etc.) turning in cash/checks records a list of payees and amounts (use of a standard form is encouraged, i.e. class list with checkbox for each student receipt) or a receipt to turn in with the funds that they are depositing with the school (financial) secretary.
- The school secretary reconciles the amount, letting the depositor know of any discrepancies and receipts all deposits (cash and checks.) A copy of each deposit is forwarded to the business office.
- The school secretary signs over custody of the cash/checks to the district messenger who deposits money to bank daily. A record signed by both the secretary and the district messenger indicating the date, time and amount of the deposit must be kept in the school. The Business Office never takes deposits to the bank.

- The business office verifies all deposits via online banking or through monthly bank statements.
- Deposits are receipted into financial accounting software by the business office staff.
- Cash receipts for student activity funds are recorded at the individual school and deposited by the district messenger on a daily basis school secretary.
- Lunch payments are brought to the school office in sealed bank envelopes and are signed over to the school secretary. The school secretary signs over the lunch payments to the district messenger for deposit on a daily basis. can be made at school site drop boxes as well as school secretary.
- Lunch deposits are made online or by a food service employee. Students/families can deposit money into their lunch account by sending cash or check to the school lunch cashier or deposit funds on-line through electronic deposit company. The food service employee credits matching funds amounts into the student specific lunch fund. The food service employee submits a monthly report of deposits made to the business office. The business office monitors the lunch account daily via the on-line banking system.
- All government aid payments are received via ACH to the District master account. The business office completes a receipt for these payments and receipts them into financial accounting software each month.
- The Business Office reconciles all bank accounts on a monthly basis.
- The Business Office transfers funds online between bank accounts as needed or has sweep accounts to utilize bank investment accounts.

#### **B. Federal Grants**

- Budget is created and updated by grant administrator and approved by business manager in addition to the superintendent. The budget is submitted to the appropriate grant office using form FS-10.
- Expenditures must be approved by individual grant administrator along with the Purchasing Agent. **Business Manager and District Administrator**. All expenditures must fall within the grant guidelines of the submitted budget.
- Receipts must be turned into business office showing items matching the budget and signed off by the grant administrator.

#### **C. Claims**

- Grant administrator approves expenditures and claims are filed quarterly by business manager or designated person(s).
- Claims are monitored and approved by the superintendent or business manager each quarter.
- District will provide funds for grants to cover grant expenditures until they are reimbursed through the claim process.
- Claims not paid in a reasonable amount of time will be investigated by the business manager or designated persons.

#### D. Receipt of Claim

- The Business Manager verifies funds are received through bank records.
- The deposit records are entered into financial accounting software by the business office.
- Receipts will be reconciled with the claim and discrepancies will be investigated.

The District utilizes various bank and investment accounts with Bank and a Local Government Investment Pool Account. Accounts include:

Master

Accounts Payable Checking

Payroll

Investment

Various other debt, investment and student activity accounts.

The District must minimize the time elapsing between the transfer of funds from NYSED and the disbursement by the District whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

## Compensation-Personal Services Expenses and Reporting

### COMPENSATION-PERSONAL SERVICES EXPENSES

Costs of personal service compensation are allowable for a federal award to the extent that they satisfy the specific requirements of federal statute §200.430 Compensation—personal services. Charges to Federal awards must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated
- Be incorporated into the official records of the subrecipient

Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the District.

### PROCEDURES

All employees paid with Federal funds must adhere to the procedures to complete the appropriate personnel records. These procedures also apply to employees paid with non-Federal funds that are used as a match (or in-kind contribution) in a Federal program. The personal service compensation must reasonably reflect the total activity for which the employee is compensated by the subrecipient and cannot exceeding 100% of compensated activities.

#### A. Determining Cost Objectives

Process Owners: (Dir. Spec. Ed. )

A cost objective is defined as a Federal grant award or other category of costs the District used to track specific cost information. In certain circumstances, the District may track the time employees spend on particular activities within a single Federal grant in order to demonstrate compliance with Federal requirements such as earmarks, set-asides or match/in-kind contribu-



tions. When the District uses employee compensation costs to meet these requirements they are known as “cost objectives.” In such a circumstance, an individual grant programs may have more than one cost objective.

The ( **Director of Spec. Ed.** ) will determine the cost objective for each employee and the ( **Business Office** ) will provide appropriate means of documenting time spent on activities to satisfy the Federal grant requirements.

## **B. Standards for Documentation**

**Process Owners: ( **Asst. Dir. of Finance** )**

Charges for federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with §200.430, these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocatedBe incorporated into official records
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis
- Comply with the established accounting policies and practices for the District, and
- Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on:
  - o More than one federal award
  - o A federal award and non-federal award
  - o An indirect cost activity and direct cost activity
  - o An unallowable activity and a direct or indirect activity

All employees who are paid in full or part with federal funds must keep specific documents to demonstrate the amount of time they spend on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required match or cost share for a federal program. These documents, known as time-and-effort records, are maintained in order to charge personnel costs to federal grants. Time and effort records must be maintained contemporaneously (as work occurs) and must contain the following elements:

- The activity (a brief description of what the employee did)
- Time frame (the amount of time it took the employee to do the work), and
- Funding source/program or other cost objective

Time-and-effort records must also:

- Be executed after the work is completed, and not before
- Account for the total activities of the employee (100% of their time) including employees working part time or overtime

- Specify the reporting period
- Be signed and dated by the employee
- Time and Effort records will be file in the ( **Business Office/Payroll** ) and will be retained as per Record Retention Schedule ED-1.

#### C. Multiple Cost Objective Employees

Employees working on multiple cost objectives need to support the distribution of the compensation among cost objectives if the employee works on multiple, unrelated activities per grant guidelines. The federal grant subrecipient determines process to determine what amount gets charged to the grant.

- Sample Time and Effort records can be found in Appendix 4.

#### D. Reconciliation

**Process Owners: ( Asst. Dir. of Finance )**

It is the District's practice to charge employee compensation costs to Federal programs based on budget estimates that reasonably approximate how an employee will work during the year. Documentation records should be adjusted in a timely manner if there are significant changes in the employee's work activity. District will reconcile payroll charges reflected in employee records at least annually, however it is recommended that the reconciliation occur quarterly or semi-annually. The District needs to determine if the time necessary maintaining supporting documentation is worth charging as a direct cost onto a Federal grant.

If the District identifies a variance between how an employee's salary was charged and how the employee actually worked, the District will adjust its payroll charges so that the amount charged to Federal funds reflects the employee's actual time and effort. The District will perform the adjustment at least annually, however it is recommended that the reconciliation occur quarterly or semi-annually. The final claim form should reflect actual (reconciled) amounts, not budget estimates.

All necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

#### E. Document Retention

**Process Owners: ( Asst. Dir. of Finance )**

Time and Effort records must be maintained for a period of five (5) years.

#### Legal References:

2 CFR, Part 225,  
 Federal Statutes §200.430 Compensation—Personal Services  
 General Education Provisions Act  
 Omni-Circular

# Equipment and Safeguarding Assets

## RATIONALE

The maintenance of accurate records of District-owned land, buildings, furniture, equipment, intellectual property and materials is essential to any well-managed school.

## POLICY

The School Board, therefore, instructs the administration to establish and maintain an inventory system which will account for these on an annual basis (not less than once every two years - UGG) in accordance with generally accepted accounting principles. The inventory shall be conducted by building staff; departments or third parties using forms made available by the District office. The Procedure itself will need to identify the staff responsible by title for your District and the timing each year the task is expected to occur and be completed by. Inventories are to be taken in the spring of each year, prior to the close of the school year. A copy of the complete inventory shall be filed in the District office.

School districts are required by state law to safeguard assets of the District (identify by title responsible party). Assets acquired with Federal awards vest with the District subject to authorized use until the property is no longer needed for the project purpose, maintained un-encumbered and ultimate proper disposal. In addition, the terms of some Federal grants and bond covenants require specific identification of assets acquired with those moneys, impose restrictions on disposing of such assets and/or designate allowable uses of the proceeds of the sale of such assets.

## PROCEDURES

All employees must adhere to the procedures to ensure the appropriate capitalization and safeguarding of assets with a useful life of more than one year.

### WRITTEN PROCEDURES

Employees must adhere to the following procedures to ensure goods are maintained in a properly controlled and secured environment.

When the product or services are received, the receiving or the business office checks off the items received on the packing slip and the PO. The packing slip is then attached to the PO. When accounts payable receives the bill, accounts payable matches the documents to the PO to ensure the District is only paying for items/services that were received.

The Business Office provides the school board a detailed list of paid or unpaid checks for approval. The board approves the list at their next meeting.

## INVENTORY

The District needs to be able to provide information where the item is located. Item should be readily identifiable if purchased with Federal grant.

### WRITTEN PROCEDURES

The inventory shall be conducted by building staff and/or departments (identify by title) on an annual basis, during the spring (identify time of year) of each year. Federal Uniform Grant Guidance requires the inventory to occur at least once every two years (section 200.313 (d) (2)). A copy of the complete inventory shall be filed in the district office, no later than \_\_\_\_\_,

to better coordinate all the inventory items.

Inventories must contain tag number, if applicable, description of the property, serial number or other I.D. number, source of funding, acquisition date, cost, vendor, and location. (Federal Uniform Grant Guidance section 200.313 (d)(1)).

1. Fixed assets are tagged with a District asset tag number by the department. The department is responsible for maintaining these inventories, including separate inventories for items purchased with federal funds.
2. District staff (identify by title) are required to update inventories for equipment valued over the thresholds set by Board of Education Policy 5622: Capital Assets Accounting that are contained within their building. (Federal Uniform Grant Guidance requires a capitalization level of not more than \$5,000 per unit acquisition cost, per section 200.333). An inventory of high-risk assets should also be performed every two years regardless of dollar amount.
3. District staff (identify by title) are also required to update inventories for non-consumable object purchases contained within their building.
4. The District inventories need to be stored in the vault for safe keeping.
5. Adequate maintenance should be performed to keep property in good condition.
6. Prior year inventory listings should be reviewed to assist in identifying assets missing, junked or sold during the current fiscal year.

#### DISPOSAL

A. All School property and equipment deemed surplus shall be disposed of at the discretion of the School Board.

B. When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the School District must request disposition instructions from the Federal awarding agency, if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with the Federal awarding agency disposition instructions

1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
2. If the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the School District or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the School District to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
3. The District may transfer title to the property to the Federal Government or an eligible third party.

## LOST OR STOLEN ITEMS

Lost or stolen property should be reported to the building principal or program director as soon as the individual is aware of the missing item. The building principal or program director should then report the lost or stolen item to the superintendent or his/her designee.

Lost or stolen items should include an explanation of what happened to the item as available.

If an item is valued at \$250 or more, a police report should be filed and included with the insurance claim.

## REFERENCES IN UNIFORM GRANT GUIDANCE

Capital Assets §200.12

Equipment (Defined) §200.33

Equipment §200.313

- Title §200.313(a)
- Management Requirements §200.313(d)
- Use and Disposition of Equipment §200.313(e)

# Records Retention

## RATIONALE

The purpose of a Records Retention procedure is to ensure that necessary records and documents of the District are adequately protected and maintained and to ensure that records that are no longer needed by the District, or are of no value are discarded at the proper time. The procedure will also assist District employees in understanding their obligations in retaining documents.

## PROCEDURE

A. The District will comply with the New York State Records Retention and Disposal Schedule ED-1, as updated from time to time. A printed copy of the New York State Records Retention and Disposal Schedule ED-1 can be found in the District Office.

B. If retention requirements under Federal Uniform Guidance requires a longer period the District will comply with OMB Part 200, Section 200.333 Retention Requirements for Records. Generally, Section 200.333 requires retention for three years from the date of submission of the final expenditure report or the submission of the quarterly or annual financial report to the Federal awarding agency or pass-through entity. Special conditions extend this period for any litigation, claim or audit started, notification received from awarding, cognizant or oversight agency to extend, records for real property or equipment (three years from disposition) and program income transaction occurring after the period of performance. If records are transferred to the awarding agency the retention period is not applicable. Further specific conditions apply to indirect cost rate proposal and cost allocations plan as to when the three- year period commences.

**Attachments to Procedure:** An electronic copy of New York State Records Retention and Disposal Schedule ED-1 can be found at: [http://www.archives.nysed.gov/records/retention\\_ed-1](http://www.archives.nysed.gov/records/retention_ed-1)

# Subrecipient Monitoring and Management

## RATIONALE

The District may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities (PTEs). Therefore, a PTE must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor.

## POLICY

### SUBRECIPIENT / CONTRACTOR DETERMINATION

A non-federal entity may concurrently receive Federal awards as a:

- Recipient
- Subrecipient
- Contractor

PTE must make case-by-case determination whether each agreement it makes for the disbursement of federal program funds casts the party receiving the funds in the role of a

Subrecipient, or Contractor.

The differences between Subrecipient and Contractor are as follows:

Subrecipient	Contractor
Creates a Federal assistance relationship	Purpose is to obtain goods and services for the District's own use and creates a procurement relationship
Determines who is eligible to receive what Federal assistance	Provides the goods and services within normal business operations
Has its performance measured in relation to whether objectives of a Federal program were met	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Normally operates in a competitive environment
Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and	Provides goods or services that are ancillary to the operations of the Federal program; and
In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing stature, as opposed to providing goods or services for the benefit of the PTE	Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

## **SUBRECIPIENT REQUIREMENTS**

The following information must be provided to all subrecipients:

- Federal award identification
- All requirements imposed by the PTE
- Any additional requirements that the PTE imposes on the subrecipient for the PTE to meet its own responsibility to the federal awarding agency including identification of any required financial or performance reports.
- An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the PTE and the subrecipient or a de minimis indirect cost rate
- A requirement that the subrecipient permit the PTE and auditors to have access to the subrecipient's records and financial statements, as necessary for the PTE to meet its requirements
- Appropriate terms and conditions concerning the closeout of the subaward

## **SUBRECIPIENT RISK OF NONCOMPLIANCE**

Audit will evaluate subrecipient risk of noncompliance for purposes of determining appropriate subrecipient monitoring including consideration of such factors as:

1. Subrecipient experience with the same or similar subawards;
2. Results of previous audits, including whether the subrecipient receives a single audit and the extent to which the subaward has been audited as major;
3. Whether subrecipient has new personnel or substantially changed systems; and
4. Extent and results of Federal awarding agency monitoring.

## **REQUIRED SUBRECIPIENT MONITORING ACTIVITIES**

The PTE must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. PTE monitoring of the subrecipient must include:

- Review financial and programmatic reports
- Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the federal award through audits, on-site reviews, and other means
- Issue management decisions for audit findings pertaining to the federal award provided to the subrecipient

### **PTE monitoring of the subrecipient plan should be**

- Clearly identify necessary activities and responsible parties
- Review debarment lists
- Allow for consistency throughout monitoring activities

- Characteristics include data quality reviews, required progress reporting, site and desk reviews, potentially critical for large-scale projects, compliance auditing and develop corrective action plans
- Once the process has concluded, develop and implement an internal action plan to revise policies and procedures, enforce compliance with the internal requirements and execute ongoing monitoring
- Utilize your internal auditors to conduct regular, detailed reviews
- Document the execution of monitoring activities and corrective action taken.

**The remedies for non-compliance are as follows:**

- If non-federal entities fail to comply with requirements, the PTE may impose additional conditions as described in statute §200.207
- If noncompliance cannot be remedied with additional conditions, the PTE may take one or more of the following actions, as appropriate:
  - Temporarily withhold cash payments
  - Disallow all or part of cost of the activity not in compliance
  - Wholly or partly suspend or terminate the federal award
  - Recommend that the federal agency initiate suspension and debarment proceedings
  - Withhold further federal awards
  - Take other remedies that may be legally available



# APPENDIX 2

## Grant Specific Programmatic and Fiscal Requirements by Program or Cluster of Programs

\*NOTE: Compliance requirements follow a tiered approach. Uniform Guidance (2 CFR Part 200) applies to all Federal programs. EDGAR (Education Department General Administrative Regulations) applies to all Federal Education Programs. This section addresses the additional level(s) of Federal and State programmatic and fiscal requirements that are specific to only one grant or one cluster of programs.

# APPENDIX #2:

## Individuals with Disabilities Education Act (IDEA) Cluster

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- 84.027 Special Education—Grants to States (IDEA, Part B) IDEA
  - 84.173 Special Education—Preschool Grants (IDEA Preschool)
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# Section I: Programmatic Fiscal Requirements

## 1. Grant Budget Development Procedures (FS-10)

Process Owner(s): The [Dir. of Spec. Ed.], or designee, in conjunction with the [Dir. of Spec. Ed./ Dir. of Finance], or designee, are responsible for developing a compliant budget that utilizes the full amount of the award allocation and ensuring submission by the due date.

Procedures:

- Annually in spring, the [Dir. of Spec. Ed./ Dir. of Finance] assigned to IDEA, gathers information regarding budget allocation, application submission instructions, and filing deadline from the NYSED IDEA website. The [Dir. of Spec. Ed./ Dir. of Finance] then reviews all available information focusing on any changes in filing, deadlines, cost allowability requirements, and/or cost allocation requirements as well as the current application's appendix for IDEA Allowable Costs list.
- The District's funding allocation remains generally consistent year-to-year. As a result, the [Dir. of Spec. Ed./ Dir. of Finance] budget development process for the next year's budget begins with a roll forward of the current year's budget. To prepare a roll forward budget, the [Dir. of Finance] obtains the following information:
  - o Salaries and Benefit Costs - obtains current position detail including salary and benefits information for positions that are currently funded with IDEA grant funding from the [Dir. of Spec. Ed./ Dir. of Finance]. For positions that are filled at the time of budget development, salary and benefits information is based on the actual salary and benefits costs for the staff members in the positions. For the positions that are vacant at the time of budget development, the salary and benefits information is based on of the last incumbent who held the position. Code 15 is used for teacher and licensed professionals. Code 16 is used for TAs, clerical, and any other employees that provide ancillary/support services, not direct, special education services. Allowable benefits include FICA, ERS/TRS, Workers' Compensation, Unemployment, Medical and Dental.
  - o Contracts, Supplies, Travel – estimated based on current year's use in these areas
  - o ASEPS - obtains from the Office of Shared Accountability (OSA), the October BEDS numbers for students at Approved Special Education Providers (ASEPS). Calculates the estimated ASEPS allocation by multiplying the BEDS number by the required minimum per pupil allocation. The District provides funding to ASEPs under Education Law Section 4410-b through vendor contracts with the ASEPs for those students with disabilities ages 3-21 (Preschool, Kindergarten, and/or School-age Students) attending non-district special education programs using IDEA Section 611 and/or Section 619 funds.
  - o CEIS – The District allocates up to 15% of the available Part B Section 611 IDEA funds for Coordinated Early Intervening Services (CEIS) during the budget development process for providing services to students that are not currently identified as needing special education or related services, but who need additional academic and behavioral supports to succeed in a general education environment. Services funded are based on the allowable options provided for in 20 USC Section 1413(f)(2) and 34 CFR Section 300.226(b).

- These services include deployment of the following positions: Behavior Specialist, Behavior Support Specialist, RTI Liaison. The salaries and benefits for these positions are recorded in the CEIS section of the application.
  - The [Dir. of Spec. Ed./ Dir. of Finance] verifies that the estimated total cost of salaries and benefits for these positions do not exceed the 15% maximum allocation. If this amount is exceeded, the [Dir. of Spec. Ed./ Dir. of Finance] flags these items for discussion with the Director of Special Education and ( Dir. of Finance/ designee ) to determine whether staffing will be reduced or funded through an alternate source to maintain the currently staffing levels for these services.
- o CCEIS – The District does not elect to fund CCEIS using Section 611 or 619 funds.
  - o Parentally Placed – The District plans annually to fund 0.5 FTE Education Specialist’s salary and benefits for parentally placed services from Section 611 funds annually.
  - o Indirect Costs - indirect costs calculated on the Modified Direct Cost Base (excludes ASEP funding and proposed contract expenditures more than \$25,000) multiplied by the maximum NYSED allowable restricted indirect cost rate.
  - o The District has made the financial decision to utilize IDEA funds for BOCES Services, Minor Remodeling, and Equipment.
- The [Dir. of Spec. Ed./ Dir. of Finance] then meets with the Director of Special Education to discuss the roll forward budget, any modifications/additions/reductions to the program’s needs in relationship to the roll forward budget and the current year’s allocation amount (new staffing, supplies, contracts, travel for conferences). A listing of necessary supplies and contracts is compiled based on current student IEP needs and an evaluation of the effectiveness of the current programs and programmatic tools for continuation or modification for inclusion in the line item budget as well as necessary travel for professional development. The [Dir. of Spec. Ed./ Dir. of Finance] evaluates any newly proposed inclusions to ensure the expenditure and purpose meet the funding source guidelines for reasonableness, necessity and allowability. Any questions regarding allowability are referred to the [Dir. of Spec. Ed./ Dir. of Finance].
  - The [Dir. of Spec. Ed./ Dir. of Finance] then constructs the FS-10 budgets based on the agreed upon program needs that are allowable costs to fully utilize the maximum allocation amount.
  - The [Dir. of Spec. Ed./ Dir. of Finance] then reviews the proposed budgetary allocations, specifically any newly proposed cost allocations, FS-10 budget and application with the [Dir. of Spec. Ed./ Dir. of Finance]. This also includes a discussion of any modifications to the allowable costs or guidelines for the program.

- The [Dir. of Spec. Ed./ Dir. of Finance ], or designee, then prepared a Resolution for Submission of Grant Proposal(s) for this grant for consideration by the Board of Education including the:
  - o Name of Grant
  - o Funding Source
  - o Schools/Locations
  - o Description of Grant's Purpose
  - o Line Item Budget by FS-10 Budget Cost Category
  - o Positions/FTEs to be Funded
- Upon receipt of Board of Education approval, the [Dir. of Spec. Ed./ Dir. of Finance ] reviews and submits the application to the Superintendent for approval and responds to any follow-up questions from the Superintendent. Once approved by the Superintendent, the application is mailed via certified mail to NYSED.
- Once the approved FS-10 is received, the [Dir. of Spec. Ed./ Dir. of Finance ] prepares:
  - o the Grant Set-Up Form (Attachment #1) and submits this to the Accounting Department to assign and activate the project/grant number for this year's grant in the [WinCap ] and grant attributes (budget by FS-10 code, revenue function code(s) to be used, expenditure function code(s) to be used, reporting method and deadline, drawdown method and schedule, SED pass-through number, CFDA number, funding source, MWBE spending requirements, MWBE reporting requirements).
  - o The Grant Risk Assessment Form (Attachment #2) which is a self-assessment of risks associated with the grant for the current year.
  - o The [Dir. of Spec. Ed./ Dir. of Finance ] also prepares a Budget Journal/Transfer Form (Attachment #3) with the grant's line items budget by budget code. The Budget Journal/Transfer Form is reviewed and approved by the [Dir. of Finance ] and submitted to the Budget Department for review (budget code, dollar amounts agree to budget) and set-up in the [WinCap ]. The budget is not set-up in [WinCap ] until the approved budget is received.
- Finally, the [Dir. of Spec. Ed./ Dir. of Finance ] also communicates any changes from the budget submitted to the approved budget to the Director of Special Education as necessary to ensure correct program implementation.
- All workpapers and reports are maintained for a minimum of seven years.

## 2. Grant Amendment Procedures (FS-10A)

Process Owner(s): The [Dir. of Spec. Ed./ Dir. of Finance ] is responsible for identifying the need for a grant budget amendment prior to the occurrence of overspending and/or when carryover funds are available and preparing the budget amendment form/carry over amendment form. The [Dir. of Finance ], or designee, is responsible for monitoring the due date for submissions of budget amendments and carryover fund budget amendment and ensuring submission by the due date(s).

Procedures:

- The [Dir. of Spec. Ed./ Dir. of Finance] reviews the spending on the grant in Budget Overview in [WinCap] and discussions with the [Dir. of Finance] about unanticipated / changing needs. The [Dir. of Spec. Ed./ Dir. of Finance] prepares a budget amendment to transfer funds from cost functions or object codes to other cost functions or object codes when:
  - There is a variance in any major category of expenditure that exceeds 10 percent of the category amount in the approved budget, and that variance exceeds \$10,000; or
  - A transfer of funds is to be made to a previously unbudgeted category.
  - The current year's award amount is increased by the amount of the prior year's unspent carryover funds.
- The Amendment is prepared based on quotes for goods/services and/or estimated salary and benefits costs and reviewed and approved by the [Dir. of Spec. Ed./ Dir. of Finance] before submission to the Superintendent for approval and mailing.
- When the approved Amendment is received, the [Dir. of Spec. Ed./ Dir. of Finance] prepares a Budget Transfer Form for the grant's amended line item budget by budget code with the Amendment attached. The Budget Journal/Transfer Form is reviewed and approved by the [Dir. of Spec. Ed./ Dir. of Finance] and submitted to the [Dir. of Spec. Ed./ Dir. of Finance] for review (budget code accuracy, dollar amounts agree to budget) and set-up in the [name of financial/mgmt. system]. The budget is not set-up in [name of financial/mgmt system] until the approved budget amendment is received. After the budget has been adjusted in [name of financial/mgmt system], the financial grant attributes for FS-10 codes used for Final Claims are adjusted by the [Dir. of Spec. Ed./ Dir. of Finance].
- The [Dir. of Spec. Ed./ Dir. of Finance] communicates approval of the amendment and/or any changes from the original submission to the [Dir. of Spec. Ed./ Dir. of Finance] as necessary to ensure correct program implementation.
- All workpapers and reports are maintained for a minimum of 7 years.

### 3. Grant Final Claim Procedures (FS-10F)

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance] is responsible for overseeing the preparation of accurate, complete and timely FS-10Fs. The [Dir. of Spec. Ed./ Dir. of Finance] is responsible for monitoring the due date for submission of the Final Claims and ensuring submission by the due date(s).

Procedures:

- Beginning in the Spring, the [Dir. of Spec. Ed./ Dir. of Finance] investigate any unfilled purchase orders and ensure delivery and payment within the allowable grant period and prior to completion of the final claim.
- At the beginning of each month, the [Dir. of Spec. Ed./ Dir. of Finance] runs the [WinCap] report for grant filing deadlines to determine which grants have reporting requires due in the next 30 days. This list is compared to the NYSED grant listing to ensure completeness and then assigned to the [Dir. of Spec. Ed./ Dir. of Finance] to prepare final claims.

- Final Claims are prepared by on the Final Claims Preparation Checklist (Attachment #4).
- Final Claims are then reviewed by the [Dir. of Spec. Ed./ Dir. of Finance] before submission to the CFO for approval.
- After approval by the CFO, the FS-10F is submitted to the Superintendent for signature and mailing.
- All workpapers and reports are maintained for a minimum of 7 years.

## Section II: Programmatic Requirements

### 1. Voluntary Coordinated Early Intervening Services (CEIS)

- The District has elected to use up to 15% of IDEA federal funds to provide CEIS. Only school-age students without disabilities may benefit from CEIS. Policy information on CEIS is available at: <http://www.p12.nysed.gov/specialed/publications/policy/ceis908.htm>
- The District is required to review and certify the CEIS data displayed in VR16 by logging into the State’s PD Data System at: <http://pd.nysed.gov>. The VR16 report will be under the 2018-19 school year, under End-of-Year reports.
- The District maintains all required data in the District’s student information system and student records to complete the required verification.
- The Director and Assistant Directors for Special Education are responsible to complete the “End of Year Verification Reports” as necessary. The Director of Special Education monitors the filing deadlines for reporting.
- All workpapers and reports are maintained for a minimum of 7 years.

### 2. Child Find – Timely Evaluations and Eligibility – State Performance Plan – School District Data Submission for Federal Indicators

- The District is required to collect and report data through SIRS based on New York State’s 6 year rotating cycle for Federal Indicators 7, 8, 11, 12, 13 and 14. All Special Education Administrators are required to be familiar with these Federal Indicators (available at: <http://www.p12.nysed.gov/specialed/spp/plan/contents.htm>). [Pittsford CSD]
- The District is schedule for 12 – FY 17/18, 13&14 – FY 18/19, none – FY 19/20, 7 – FY 20/21, 8 – FY 21/22, 11 – FY 22/23, 12 – FY 23/24, 13& 14 – FY 24/25.
- The District maintains all required data in the District’s student information system and student records.
- The Director and Assistant Directors for Special Education are responsible to complete the “October Verification Reports” and “End of Year Verification Reports” as necessary. The Director of Special Education monitors the filing deadlines for reporting.
- Required data maintained by the District includes:
  - o date of referral
  - o date of written parent consent for an initial individual evaluation
  - o date of the Committee on Preschool Special Education (CPSE) or Committee on Special Education (CSE) meeting to discuss evaluation results

- o number of days from receipt of parent consent to evaluate the child and the date of the CPSE or CSE meeting to discuss evaluation results
  - o reasons for delays causing the 60-day timeline to not be met
- In accordance with NYS law and regulations, the evaluation and eligibility determination of a preschool or school age student must be made within 60 school or calendar days of receipt of the parent's consent to evaluation.
- The District recognizes the following as compliant reasons for delays:
  - o Parents withdrew consent to evaluate
  - o Student/parent moved out of school district before the determination of eligibility
  - o Parents refused or repeatedly did not make the child available for the evaluation
  - o Parents cancelled the evaluation/selected another evaluator
  - o Child transferred to a new district after the evaluation period began and parents and new district agreed to an extended time period.
- The CPSE / CSE provides the parent with a list of approved programs that have a multidisciplinary evaluation component. The parent selects the approved evaluation program to conduct the individual evaluation of his or her child and the board of education arranges for the evaluation by the service provider selected by the parent. In addition, with the consent of the parents, approved evaluators and CPSEs / CSEs must be provided with the most recent evaluation report for a child in transition from programs and services provided pursuant to title two-a of article 25 of the Public Health Law.
- The CPSE / CSE provides the student's parent/guardian with the procedural safeguards notice annually and:
  - o upon initial referral or parent's request for an evaluation
  - o upon request by a parent
  - o upon receipt of the first due process complaint in a school year requesting mediation or an impartial hearing
  - o the first time in a school year when the school district receives a copy of a State complaint submitted to the New York State Education Department (NYSED)
  - o when a decision is made to suspend or remove a child for discipline reasons that would result in a disciplinary change in placement
- In accordance with Part 200.2(c) of the Regulations of the Commissioner of Education, the District maintains and make available it's *Special Education District Plan* that includes:
  - o a description of the nature and scope of special education programs and services currently available to students and preschool students residing in the district, including but not limited to descriptions of the district's resource room programs and each special class program provided by the district in terms of group size and composition;
  - o identification of the number and age span of students and preschool students to be served by type of disability, and recommended setting;



- o the method to be used to evaluate the extent to which the objectives of the program have been achieved;
  - o a description of the policies and practices of the board of education to ensure the continual allocation of appropriate space within the district for special education programs that meet the needs of students and preschool students with disabilities;
  - o a description of the policies and practices of the board of education to ensure that appropriate space will be continually available to meet the needs of resident students and preschool students with disabilities who attend special education programs provided by boards of cooperative educational services;
  - o a description of how the district intends to ensure that all instructional materials to be used in the schools of the district will be made available in a usable alternative format for each student with a disability at the same time as such instructional materials are available to nondisabled students;
  - o the estimated budget to support such plan;
  - o the date on which such plan was adopted by the board of education.
- All workpapers and reports are maintained for a minimum of 7 years.

### 3. Maintenance of Effort (MOE) Calculator Procedures

#### Definitions

- **Maintenance of Effort (MOE):** Generally, an District may not reduce the amount of local, or State and local, funds that it spends for the education of children with disabilities below the amount it spent for the preceding fiscal year. There are two components to the District MOE requirement – the eligibility standard (§300.203(a)) and the compliance standard (§300.203(b)).
- **MOE Methods:** A District may use any one of the following four methods to meet both the eligibility and compliance standards:
  - o Local funds only
  - o The combination of State and local funds
  - o Local funds only on a per capita basis or
  - o The combination of State and local funds on a per capita basis
- **Eligibility Standard:** The eligibility standard in §300.203(a) requires that, in order to find a District eligible for an IDEA Part B subgrant for the upcoming fiscal year, the State must determine that the District has budgeted for the education of children with disabilities at least the same amount of local, or State and local, funds, as it actually spent for the education of children with disabilities during the most recent fiscal year for which information is available.
- **Compliance Standard:** The compliance standard in §300.203(b) prohibits a District from reducing the level of expenditures for the education of children with disabilities made by the District from local, or State and local, funds below the level of those expenditures from the same source for the preceding fiscal year. In other words, a District must maintain (or increase) the amount of local, or State and local, funds it spends for the education of children with disabilities when compared to the preceding fiscal year.

- **Per Capita:** Per capita, in the context of the District’s MOE regulations, refers to the total amount of local, or State and local, funds either budgeted or expended by a District for the education of children with disabilities, divided by the number of children with disabilities served by the District.
- **Comparison Year:** The “comparison year” refers to the fiscal year that a District uses to determine the amount of local, or State and local, funds it must budget or spend, in order to meet both the District’s MOE eligibility and compliance standards.
- **Allowable Exceptions to the LEA MOE Requirement:** Under §300.204, there are 5 instances where an LEA may reduce the level of expenditures for the education of children with disabilities made by the LEA below the level of those expenditures for the preceding fiscal year (for the compliance standard), and below the level of those expenditures for the most recent fiscal year for which information is available (for the eligibility standard). They are:
  1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel (e.g., special education teachers, speech pathologists, paraprofessionals assigned to work with children with disabilities)
  2. A decrease in the enrollment of children with disabilities
  3. The termination of the obligation of the agency, consistent with IDEA Part B, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—
    - a. Has left the jurisdiction of the agency
    - b. Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
    - c. No longer needs the program of special education;
  4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; and
  5. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

#### General Considerations

- The District **MUST** meet MOE annually to be eligible for the subsequent year’s IDEA Allocation.
- The District **MUST NOT** submit their LEA MOE Calculator for current year’s Eligibility Standard until the previous year’s Calculator has been approved. The reason for this requirement is that the determination regarding whether or not the District meets the current year’s Eligibility Standard is based on their previous years Calculator requirements. The District is notified by e-mail once the MOE Calculator submission is approved.
- NYSED recommends that District that need assistance to complete the expenditure information on the MOE Calculator should contact Questar III BOCES – State Aid and Financial Planning. Questar III has an Excel worksheet and guidance information that will help Districts complete the expenditure information.

- While the Allowable Exception(s) and/or Adjustments tab is optional, this should be completed annually to ensure that the expenditure amount required for future year's MOE is as low as possible. This may not be needed in the current year to meet MOE but may be needed to meet MOE in future years.
- Title 34 of the Code of Federal Regulations (CFR) §300.600 requires each state to make determinations annually about the performance of each public school district based on its annual performance relating to State Performance Plan (SPP) indicators. The District has been identified as "Needs Intervention" in the "Performance" category based on performance of students with disabilities at the elementary/middle and/or high school levels on the ESSA accountability indicators and/or the district has one or more schools identified as TSI or CSI for the performance of students with disabilities. Any school district that has been determined to be a district needing assistance, intervention or substantial intervention for not meeting the requirements of Part B of IDEA, including the targets in the State Performance Plan, is prohibited from reducing its maintenance of effort under 34 CFR §300.203 for any fiscal year in which it is identified [34 CFR §300.608].

Process Owner(s): The [Dir. of Spec. Ed./ Dir. of Finance] is responsible for the annual preparation of accurate, complete and timely budget and actuals MOE calculator. The [Dir. of Spec. Ed./ Dir. of Finance] is responsible for reviewing the MOE calculators prepared and monitoring the due date for submission of the Final Claims and ensuring submission by the due date(s).

Procedures:

- The [Dir. of Spec. Ed./ Dir. of Finance] assigned to MOE is responsible gathering information regarding MOE requirements, submission instructions, and filing deadlines from the NYSED IDEA website. The [Dir. of Spec. Ed./ Dir. of Finance] reviews all available information focusing on any changes in filing, deadlines, cost allowability requirements, and/or cost allocation requirements and prepared the MOE submissions.
- Maintenance of Effort Calculator for the Eligibility Standard
  - o The current year's eligibility calculator cannot be submitted until the District's prior year eligibility calculator and two year's prior compliance calculator have been approved.
  - o The [Dir. of Spec. Ed./ Dir. of Finance] reviews the current MOE calculator instructions and uses the most current version of the eligibility calculator provided by NYSED available at: <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>
  - o To complete the MOE Eligibility calculator:
    - On the current year's MOE tab, select "Eligibility"
    - On the current year's Amount tab, enter the District's Projected Child Count.
      - This is the number of students with disabilities the District plans to provide special education and relates services to according to an IEP or service plan in place.

- This estimate is based on the prior year's students with disabilities counts from the VR 1-6 & VR 8 Reports modified for any known changes that the Assistant Director of Special Education is aware of.
- On the current year's Amount tab, enter the District's General Fund Adopted Budget Amounts for the current year and any non-Section 611 and 619 special education budgeted expenditures such as budgeted special education summer school programs and transportation:

Possible Account Codes for inclusion in the MOE Expenditure Calculation:

#### General Fund

- o A 2020 Supervision – Regular School (Special education supervision only)
- o A 2250 Programs for Students with Disabilities School Age- School Year
- o A 2810 Health Services (special ed. services only)
- o A 2820 Psychological Services (special ed. services only)
- o A 2825 Social Work Services (special ed. services only)
- o A 2830 Pupil Personnel Services (special ed. services only)
- o A 9098.0 Employee Benefits - (proportionate share based on applicable special ed. and related services salaries as a percentage of total salaries paid or actual costs for special ed. employees, if available)

#### Special Aid Fund

- o F 2253 Programs for Students with Disabilities School Age-July/August (Section 4408 Education Law)
- o F 2251 Program for Students with Disabilities – DOH – Chapter 428 – Early Intervention Program
- o F 5511 Summer Transportation Services Students with Disabilities
- To allocate projected expenditures between state and local categories for expenditures where the funding source is not specifically identifiable,
  - o Calculate the state share of revenue
    - + A3101 Basic Formula Aid Excess Cost Aid from Line 127 Total Excess Cost Aids from the GEN report
    - + A3104 Tuition for Students with Disabilities (Chapter 47, 66 and 721)
    - + F3289 Section 4408 School Age July/August Program (Tuition and Other)
    - + F2770 DOH Ch. 428 Early Intervention Program
  - o Divide Total State Aid by Total Expenditure to determine the overall percentage that State Aid funds and apply this percentage to each category of expenses reported.

- o On the current year's Exc & Adj tab, enter the District's projected exceptions and adjustments:
  - Exception (a) Based on payroll system and general ledger, enter the actual amount paid for salary and benefits for any known terminations/resignations/retirements for any special education or related services personnel that were paid in the prior year with state and/or local funds that will not be paid in the current year and the projected costs of the replacement staff member(s). This does not need to be a 1:1 ratio.
  - Exception (c) Based on the ledger and STAC information, and discussion with the Assistant Director of Special Education, enter the cost reduction associated with the termination of the obligation of the District to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education that was paid previously but is not projected to be paid in the current year.
  - Exception (d) Based on the ledger and adopted budget, enter the reduction in cost for any long-term purchases, such as the acquisition of equipment or construction of school facilities that was paid previously but is not projected to be paid in the current year. (THIS IS NORMALLY NOT USED)
- o Once the MOE Eligibility Calculator is complete, the [Dir. of Spec. Ed./ Dir.] reviews Tab 4 "Multi-Year MOE Summary" to ensure that at least one of the four criteria have been met showing that the District has met the Eligibility Method for LEA MOE.
- o The [Dir. of Spec. Ed./ Dir. of Finance] then reviews the results of the calculator with the (insert appropriate position) and then submits the MOE Calculator via email to [idea@nysed.gov](mailto:idea@nysed.gov) with a subject line of "FY MOE Eligibility – Syracuse CSD" with the Director, Comptroller and CFO cc'd.
- Maintenance of Effort Calculator for the Compliance Standard
  - o The current year's compliance calculator cannot be submitted until the District's current year eligibility calculator and prior year's compliance calculator have been approved.
  - o The [ Dir. of Spec. Ed./ Dir. ] reviews the current MOE calculator instructions and uses the most current version of the compliance calculator provided by NYSED available at: <http://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>
  - o To complete the MOE Compliance calculator:
    - On the current year's MOE tab, select "Compliance"
    - On the current year's Amount tab, enter the District's Actual ChildCounts from the VR 1-6 & VR 8 Reports obtained the Assistant Director of Special Education.

- On the current year's Amount tab, enter the District's actual General Fund expenditures for the current year and actual expenditures for any non-Section 611 and 619 special education services such as special education summer school programs and transportation:

Possible Account Codes for inclusion in the MOE Expenditure Calculation:

General Fund

- A 2020 Supervision – Regular School (Special education supervision only)
- A 2250 Programs for Students with Disabilities School Age-School Year
- A 2810 Health Services (special ed. services only)
- A 2820 Psychological Services (special ed. services only)
- A 2825 Social Work Services (special ed. services only)
- A 2830 Pupil Personnel Services (special ed. services only)
- A 9098.0 Employee Benefits - (proportionate share based on applicable special ed. and related services salaries as a percentage of total salaries paid or actual costs for special ed. employees, if available)

Special Aid Fund

- F 2253 Programs for Students with Disabilities School Age-July/August (Section 4408 Education Law)
- F 2251 Program for Students with Disabilities – DOH – Chapter 428 – Early Intervention Program
- F 5511 Summer Transportation Services Students with Disabilities

- To allocate actual expenditures between state and local categories for expenditures where the funding source is not specifically identifiable,

- Calculate the actual state share of revenue
  - o + A3101 Basic Formula Aid Excess Cost Aid from Line 127 Total Excess Cost Aids from the GEN report
  - o + A3104 Tuition for Students with Disabilities (Chapter 47, 66 and 721)
  - o + F3289 Section 4408 School Age July/August Program (Tuition and Other)
  - o + F2770 DOH Ch. 428 Early Intervention Program
- Divide Total State Aid by Total Expenditure to determine the overall percentage that State Aid funds and apply this percentage to each category of expenses reported.

- Verify actual expenditures report to the ST-3 (Schedule A4 and Schedule B3) available through SAMS – these amounts must agree.
- o On the current year’s Exc & Adj tab, enter the District’s actual expenditure exceptions and adjustments:
  - Exception (a) Based on payroll system and general ledger, enter the actual amount of salary and benefits for any known terminations/resignations/retirements (staff are coded as terminated in the HR system) for any special education or related services personnel that were paid in the prior year with state and/or local funds that will not be paid in the current year in the Departing Personnel Section and the actual costs of the replacement staff member(s) in the Replacement Personnel Section. This does not need to be a 1:1 ratio.
  - Exception (c) Based on the ledger and STAC information, and discussion with the Assistant Director of Special Education, enter the actual cost reduction associated with the termination of the obligation of the District to provide special education to a particular student with a disability that is an exceptionally costly program due to any of the following reasons: left the jurisdiction, aged out, or no longer needs the program of special education that was paid previously but is not projected to be paid in the current year.
  - Exception (d) Based on the ledger and adopted budget, enter the reduction in cost for any long-term purchases, such as the acquisition of equipment or construction of school facilities that was paid previously but is not projected to be paid in the current year. (THIS IS NORMALLY NOT USED)
- o Once the MOE Compliance Calculator is complete, the (insert appropriate position) reviews Tab 4 “Multi-Year MOE Summary” to ensure that at least one of the four criteria have been met showing that the District has met the Compliance Method for LEA MOE.
- o The (insert appropriate position) then reviews the results of the calculator with the (insert appropriate position) and then submits the MOE Calculator via email to [idea@nysed.gov](mailto:idea@nysed.gov) with a subject line of “FY MOE Compliance – Syracuse CSD” with the Director, Comptroller and CFO cc’d.
- o All workpapers and reports used to prepare the calculator are maintained for a minimum of seven years.

# Section III: Grant Compliance Self-Assessment and Monitoring

## 1. Grant Risk Assessment and Monitoring Process

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance]

Procedures:

- The Self-Assessment of Risk Form is completed by the [Dir. of Spec. Ed./ Dir. of Finance] for the grant for each Federal and State funded grant and submitted with the Grant Set-Up form to the Accounting Department after approval has been received for the grant and prior to commencement of spending of funds.
- The Self-Assessment of Risk Form is reviewed by the [Asst. Dir. of Finance], or designee. If a grant is identified as high risk, the assessment is reviewed and approved by the [Dir. of Finance], Comptroller and CFO. All parties then place extra scrutiny on any transactions relating to the grant conducted throughout the year.
- The grant Self-Assessment of Risk Form is then reviewed at the quarterly meetings between the Accounting Team and the Program Supervisor to determine whether there have been any changes that would require a re-evaluation of the grant's risk level with follow-up as necessary if the level of risk has changed since the original assessment.
- All workpapers and reports are maintained for a minimum of 7 years.

## 2. Grant Program Compliance Monitoring

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance]

Procedures:

- The Assistant Directors of Special Education are responsible for the compliant, efficient, effective program implementation. The Director of Special Education monitors the delivery and quality of programmatic services provided.
- The Special Education Administrative team monitors student progress toward mastery of the learning standards as well as a student's IEP goals. Student progress is monitored through a variety of data points. These include, but are not limited to: performance on district-wide benchmark assessments, report card grades, data from progress monitoring IEP goals, NYS assessments in ELA and Math, NYS Alternative Assessment performance, data collected while tracking progression toward earning a C-DOS credential, and also Regents exam performance.
- The Special Education Department provides cyclical professional development to all applicable staff regarding best practices and use of the intervention tools (i.e. Wilson Learning) and has developed a Coaching Team of turnkey trainers for all program used to allow for trainings to be provided on an immediate as needed basis and to provide in-class coaching.
- The Assistant Director of Special Education and the Coaching Team receiving monitoring reports for all staff and students that show progress and use of the tools monthly. The teaching staff have access to student progress reports through the learning tools and are expected to monitor student growth.



- The Assistant Director and the Coaching Team then evaluates the staff usage and student progress to provide feedback and re-training as needed to the staff.
- A monthly compliance report is prepared for each Principal including staff usage of the available supports allowing the Principal to take the necessary action steps at the building level to ensure appropriate use of the available tools.
- All workpapers and reports are maintained for a minimum of 7 years.

### 3. Grant Budget and Expenditure Monitoring

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance]

Procedures:

- The [Dir. of Spec. Ed./ Dir. of Finance] monitors spending of funds in accordance with budgeted amounts, facilitating spending and/or repurposing of funds and preparation of an amendment if expenditures are anticipated to exceed the allowable threshold.
- All program expenditures for goods and services are reviewed for allowability, reasonableness and necessity, inclusion in the budget and encumbrance during the grant period in advance by the [Dir. of Spec. Ed./ Dir. of Finance], through the use of a grant pre-authorization form and then by the Director of Special Education on the Purchase Order in (WinCap). The [Dir. of Spec. Ed./ Dir. of Finance] monitors expenditure compliance with all applicable grant funding guidelines in conjunction with the approval process.
- Quarterly, the [Dir. of Spec. Ed./ Dir. of Finance], or designee prepares a summary of current spending by FS-10 code, detail of salary expenditures by position, and projected spending for the remainder of the fiscal year. This is then reviewed with the Program Supervisor and any potential miscoding, under-spending/over-spending and/or amendment needs are discussed and the teams work together to resolve any issues identified.

- All workpapers and reports are maintained for a minimum of 7 years.

### 4. Grant Accounting and Reporting Monitoring

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance]

Procedures:

The [Dir. of Spec. Ed./ Dir. of Finance], or designee is responsible for the accurate and completeness of recording all revenues and expenditure for the grant including using the appropriate grant budget code and ST-3 code. Ledger reconciliations are completed monthly to monitor and correct any miscoding during the year. Reconciliations are signed by the preparer and the reviewer.

The [Dir. of Spec. Ed./ Dir. of Finance] monitors the accuracy and timely completion of these tasks.

The [Dir. of Spec. Ed./ Dir. of Finance], or designee is responsible for timely reporting expenditures in the appropriate categories on the FS-10F, ST-3, monthly Board Report, annual Financial Statements and Schedule of Federal Award Expenditures (SEFA).

The [Dir. of Spec. Ed./ Dir. of Finance] reviews the accuracy of and monitors the timely submission of all documents by the applicable filing deadlines.

## 5. Maintenance of Effort Monitoring

Process Owner(s): [Dir. of Spec. Ed./ Dir. of Finance]

Procedures:

- Budget Development Monitoring
  - The [Dir. of Spec. Ed./ Dir. of Finance] assigned to the MOE is responsible for ensuring that MOE is maintained during the General Fund budgeting process. Any potential issues identified with proposed reductions to any of the associated MOE budget codes are discussed and resolved with the [Dir. of Spec. Ed./ Dir. of Finance]
  - The [Dir. of Spec. Ed./ Dir. of Finance] reviews MOE compliance in conjunction with the final review of the General Fund Budget.
- Expenditure Monitoring
  - Quarterly during the year, the [Dir. of Spec. Ed./ Dir. of Finance] completes expenditure projections for the MOE budget codes to determine whether the District is on-track to maintain the required MOE compliance for the year based on current spending, encumbrances and projected salaries and benefits.
  - The [Dir. of Spec. Ed./ Dir. of Finance] reviews these projections with the [Dir. of Spec. Ed./ Dir. of Finance] and any potential underspending issues are addressed with the appropriate functional area staff to ensure sufficient spending occurs by yearend.
- Reporting Deadline Monitoring
  - The [Dir. of Spec. Ed./ Dir. of Finance] assigned to MOE is responsible gathering information regarding MOE requirements, submission instructions, and filing deadlines from the NYSED IDEA website. The [Dir. of Spec. Ed./ Dir. of Finance] reviews all available information focusing on any changes in filing, deadlines, cost allowability requirements, and/or cost allocation requirements and prepared the MOE submissions.
  - The [Dir. of Spec. Ed./ Dir. of Finance] is responsible for monitoring the due date for submission of the MOE Calculator for budget and for actuals and ensuring the accuracy and timeliness of the submissions by the applicable due dates.
- Internal Audit Monitoring
  - Annually beginning in FY 18/19, the District's Internal Audit firm is responsible to complete a review of the MOE Calculator (child count, account expenditures and MOE reduction adjustments/exceptions) and ST-3 IDEA Special Aid Fund (account expenditures) for compliant, accurate, and properly categorized reporting as part of the District's annual risk assessment process.
  - The [Dir. of Spec. Ed./ Dir. of Finance] is responsible for ensuring that this review is included in the scope of the Internal Audit Firm's risk assessment and is included in the Risk Assessment provided to the Audit Committee. The [Dir. of Spec. Ed./ Dir. of Finance] is also responsible for ensuring that corrective action is taken for any findings related to the MOE calculator or IDEA program as identified during internal, external and funding source audits and reviews.

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# Pittsford Schools

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Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
585.267.1053

Fax: 585.381.9368

Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: June 13, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Auction of Buses

The Director of Transportation and head mechanic have identified the following buses as trade-ins. However, it is felt the District would realize a better return by sending them to an auction. Buses will be traded in or sent to an auction after the district receives new buses and/or based on the needs of the department.

477 - 2013 Bluebird 66 passenger 66,617 miles  
478 - 2013 Bluebird 66 passenger 72,250 miles  
482 - 2013 Bluebird 66 passenger 85,636 miles  
483 - 2013 Bluebird 66 passenger 64,779 miles  
486 - 2013 Bluebird 66 passenger 60,052 miles  
492 - 2015 Bluebird 36 passenger 89,192 miles  
493 - 2015 Bluebird 36 passenger 82,615 miles  
487 - 2013 Bluebird Microbird 22 passenger 102,885 miles  
488 - 2013 Bluebird Microbird 22 passenger 118,960 miles  
489 - 2013 Bluebird Microbird 22 passenger 86,974 miles  
490 - 2014 Bluebird Microbird 22 passenger 63,025 miles  
491 - 2014 Bluebird Microbird 22 passenger 64,885 miles

Board Policy 5250 states “The Superintendent or designee may dispose of property in such a manner that brings the most financial benefit to the District.”

Therefore, in accordance with Policy 5250 and applicable laws, I recommend the following:

**BE IT RESOLVED** that the Board of Education of the Pittsford Central School District does hereby declare the above vehicles surplus and does hereby authorize the auction or trade-in and receipt of proceeds from the sale of the vehicles.

*MV:kd*

Cc: C. Grove  
L. Reister

# Pittsford Schools

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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
Assistant Superintendent for Business

Date: May 24, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Transpo Transportation Contract – Extended School Year 2023

The District has several special needs students who require transportation to various locations for Extended School Year programs. At this time, with the continued driver shortages experienced nationwide, we do not have the vehicles or personnel to accommodate these transports. To that end two transportation service bids have been extended for 2023 summer transportation services.

Please also be advised that 80% of Summer Extended School Year costs are funded by New York State. Therefore, your signature, the Board of Education president's signature and SED approval of the contracts is required to secure the aid, just as it would be if we were to contract with another provider.

I therefore recommend the following resolution to be approved by the Board of Education:

**BE IT RESOLVED** that the Board of Education does at its regular meeting does hereby approve the following contracts for Pittsford Central School District students with disabilities:

<b>COMPANY</b>	<b>DATES</b>	<b>AMOUNT</b>	<b>BID INFORMATION</b>
Transpo Bus Services	7/10/23-8/18/23	\$21,558	Contract Extension
Transpo Bus Services	7/10/23-8/18/23	\$13,200	Contract Extension

*MV:kd*

*Attachment*

Cc: L. Reister  
C. Grove  
E. Woods

# Pittsford Schools

Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
585.267.1053

Michael Vespi  
*Assistant Superintendent for Business*

Fax: 585.381.9368  
Michael\_Vespi@pittsford.monroe.edu

Date: June 8, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Monroe #1 BOCES Transportation Contract – School Year 2023-2024

I recommend the enclosed State Education Department Transportation Contract for approval. The contract is with Monroe #1 BOCES to transport students with special needs, as well as provide for a bus attendant(s)/monitor(s). The contract is to serve our students during the 2023-2024 school year. Attached is information from BOCES detailing the anticipated cost of the services. Please be advised that the total charge may vary throughout the year as student placements/IEPs and enrollments may change.

Please also be advised that despite BOCES providing the service, BOCES aid will not be guaranteed, but excess cost (Special Education) and transportation aid will. Therefore, your signature, the Board of Education president and SED approval of the contracts are required to secure the aid, just as it would be if we were to contract with another provider.

I therefore recommend the following resolution to be approved by the Board of Education:

**BE IT RESOLVED** that the Board of Education does hereby approve the transportation contract with the Monroe #1 BOCES estimated to be One Hundred Six Thousand, One Hundred Sixty-Seven Dollars and Twenty Cents (\$106,167.20) to transport and provide attendant/aide services to Pittsford Central School District students with special needs for the 2023-24 School Year.

*MV:kd*

*Attachment*

*Cc: L. Reister  
C. Grove  
E. Woods*

# Pittsford Schools

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**585.267.1053**

Fax: 585.381.9368

Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
Assistant Superintendent for Business

To: Michael Pero, Superintendent

From: Michael Vespi, Assistant Superintendent for Business *M Vespi*

Date: June 13, 2023

Re: Budget Line Amendment Request – Technology Budget

As I have stated at every Board meeting, interest rates have been increasing, and continue to rise to peak levels resulting in an increase of revenues not anticipated during the budget development process. Several years ago, the Technology Department embarked on the task of installing flat panels and displays in all buildings. It would be prudent to use these unanticipated funds to amend the Technology budget line so that the purchase and installation of these panels and displays can continue at the high school level. Further, Project Lead the Way (PLTW) desktops for the high school labs are five years old and they cannot keep up with PLTW software requirements. Equipment upgrades are needed to keep up with the robust curriculum.

It is therefore requested that the Board of Education approve the amendment:

**Whereas** revenues for the 2022-23 budget have exceeded expectations due to rising interest rates on investments; and

**Whereas** the additional funds to the Technology budget line will accelerate the purchase and installation of flat panels and displays in the schools, and upgrade desktops for Project Lead the Way; therefore

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District does hereby approve the amendment of the 2022-23 budget line to increase 530.2630.491.0630 Instructional Technology Services in the amount of Five Hundred Thousand (\$500,000) dollars with funds from the Unassigned Fund Balance.


*MV:kd*

*Cc: L. Reister*

# Pittsford Schools

Leeanne G. Reister  
Director of Finance

Administrative Offices  
75 Barker Road – East Wing  
Pittsford, NY 14534  
585.267.1036  
fax: 585.381.9368  
Leeanne\_Reister@pittsford.monroe.edu

Date: May 17, 2023  
To: Michael Pero, Superintendent  
Michael Vespi, Asst. Superintendent for Business  
From: Leeanne Reister, Director of Finance   
Re: Unemployment Reserve

Over the last several years, the Board of Education has authorized contributions to the Unemployment Reserve Fund with year-end surplus according to NYSED Law Section 3651: Reserve Fund. The law states:

*“Unemployment Insurance Reserve (GML § 6-m) This reserve fund is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district or BOCES has elected to use the benefit reimbursement method, in lieu of contributions under Article 18 of the Labor Law..”*

During the course of the pandemic funds were added to the reserve in anticipation of a higher volume of possible claims. Since New York state has chosen to use some its federal funds to cover unemployment insurance claims the State has not collected the anticipated amounts. Therefore, the Board of Education should consider passing a resolution to transfer funds out of the Unemployment Reserve to Unrestricted Fund Balance to bring the level in line with projected claims.

*I therefore recommend the following resolution to wit:*

**BE IT RESOLVED THAT** the Board of Education of the Pittsford Central School District authorizes the transfer of \$2,000,000 (Two million dollars) from the Unemployment Reserve Fund to the General Fund - Unrestricted Funds.

LGR:kd


# Pittsford Schools

Administrative Offices  
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Pittsford, NY 14534  
**585.267.1053**

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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: June 1, 2023  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business   
Re: 2021-22 Internal Audit Risk Assessment Corrective Action Plan Resolution

Pursuant to Education Law Sections 1950, 2116-b and 2116-c and Pittsford Schools Board of Education Policy #1339, School Districts in New York State with greater than eight teachers are required to develop a risk audit and annual review of such audit. Further a report with recommended changes for strengthening controls, reducing identified risks, and preparing reports specifying timeframes for implementation of recommendations is required to be submitted to the Board of Education for review.

Upon submittal of the District's 2021-22 Internal Audit Risk Assessment's corrective action response, the State Education Department requested specific dates be added to the report. At the May 31, 2023 Audit Oversight Committee (AOC) meeting members were advised of the revision and are recommending approval by the Board of Education.

To that end, I offer the following resolution for Board of Education consideration on June 13, 2023.

**Be It Resolved**, that the Board of Education accepts the Internal Audit Risk Assessment Corrective Action Plan as presented to and recommended by the Audit Oversight Committee for year ended June 30, 2022 as presented.

*MV:kd*

*Attachment*

*Cc: Leeanne Reister*



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# Pittsford Schools

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Administrative Offices  
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Pittsford, NY 14534  
**585.267.1053**

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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
Assistant Superintendent for Business

Date: June 1, 2023

To: Michael Pero, Superintendent of Schools

From: Michael Vespi, Assistant Superintendent for Business 

Re: Fund Balance Management

As the school and fiscal year draws to a close, financial health and utilizing that health strategically to maximize future benefit is a focus. As we are aware, the NYS Law limits the amount of Unappropriated Fund Balance (accumulation of prior year's surpluses) to no more than 4% of the ensuing year's budget. In PCSD's case, that is approximately \$6 million. The Governmental Accounting Standards Board (GASB) recommends an available Fund Balance sufficient to pay the normal expenditures of the organization for a period of at least three months without normal revenue supports. Previously, that sentiment seemed more like a textbook scenario than reality. However, the last two years, at times, has placed a very real perspective on the importance of Fund Balance and Reserves in sustaining financial health. While \$6 million is a lot of money, that cap placed by the NYS Comptroller and law, is not sufficient to cover one month of payroll expenses. Due to strong results in revenues, we are projecting the 2022-23 school year to finish with approximately 9.6% surplus.

Therefore, it is important for the District to utilize alternate and additional fund balance management strategies that the law affords. Reserves are savings accounts for specific purposes that various laws permit. Schools may place unused surplus into these reserves (savings accounts) to assist in paying certain expenditures without raising additional taxes. A great example was our most recent vote, where the voters approved the withdrawal of funds to buy buses *without* increasing the budget or raising taxes. Other districts around us presented separate propositions for the purchase of buses that either levied additional taxes and/or issued debt.

On May 16, 2023, the voters of the Pittsford Central School District authorized the re-establishment of a Capital Reserve for Transportation Vehicles and the establishment of a Capital Reserve for Swimming Facilities.

Below I have recommended utilizing, in accordance with applicable laws, the 2022-23 Year-End Surplus to fund the following reserves.

**It is important to realize that all amounts are specified as an “UP TO AMOUNT,” since the year-end closing of the books and final audit will not be completed until late August, but to comply with the law, we must project and obtain approval for the estimated amounts prior to June 30.**

**Capital Reserve for Transportation Vehicles** – This Reserve was re-established by the voters on May 16, 2023, for the purpose of purchasing buses and transportation vehicles without the need to issue debt or pose an additional tax levy. This reserve was authorized to accumulate a maximum of \$50 million over a period of ten years in addition to the funds carried over from the 2015 Bus Purchase Reserve. The current reserve balance is \$3,184,763. The voter approved Bus Purchase Resolution from May 16, 2023, states that the state aid received in the amount of (\$996,779) for the purchase of buses will be returned to the Reserve. The 2022-23 State Budget included language for schools to convert to electric buses by the year 2027. Since electric buses currently cost two and a half times more than a gas-powered bus, it is recommended that an additional amount up to \$3,000,000 of year-end surplus be transferred to the Bus Purchase Reserve.

**Capital Reserve for Facilities** – On May 18, 2021 the voters approved the establishment of a reserve to be used for the purpose of renovation, improvement and maintenance of facilities and infrastructure as permitted by NYSED Law Sec. 3651. The proposition approved specified maximum accumulated funding of \$42 million plus interest earnings for a term not to exceed May 2031. The reserve currently has a balance of \$1,126,567. The latest NYS Building Condition Survey estimated more than \$296 million in facility maintenance needs over the next ten years. It is recommended that up to \$5,000,000 of year-fund surplus be transferred to the Capital Reserve.

**Capital Instructional Technology Reserve** – On May 20, 2014 the voters approved the establishment of a Capital Instructional Technology Reserve; the ultimate amount not to exceed \$10,000,000, plus interest, for a term of 10 years. The current reserve balance is \$1,810,566. It is recommended that we fund this reserve with a contribution of up to \$500,000.

**Capital Swimming Facilities Reserve** – On May 16, 2023 the voters approved the establishment of a Capital Swimming Facilities Reserve; the ultimate amount not to exceed \$40,000,000, plus interest, for a term of 10 years. Since the reserve is new, there currently are not any funds in the reserve. It is recommended that we fund this reserve with a contribution of up to \$1,800,000.

**Retirement Contribution Reserve** – On October 14, 2008, the Board of Education, upon the recommendation of the District’s Audit Oversight Committee (AOC) and

External Auditor, Raymond Wager, established this reserve to afford the District budget stability for Employee Retirement System costs. The current reserve balance is \$2,407,348 with \$300,000 allocated to offset costs in this year's budget. It is recommended that we fund this reserve with up to \$500,000 of year-end surplus be transferred to the Retirement Contribution Reserve.

**Liability Reserve** - On June 26, 2006, pursuant to Ed Law 1709 (8) c, the Board of Education established an Insurance Reserve to fund property loss, liability claims, litigation and legal judgements. This fund cannot exceed 3% of the budget. The current balance of this reserve is \$1,199,996. It is recommended that we fund this reserve with up to \$300,000.

**Teachers' Retirement System Reserve** – The NYS budget enacted for the 2019-20 fiscal year allows Districts to establish a sub fund for NYS Teachers' Retirement Contributions within the Retirement Contribution Reserve. On June 10, 2019, the Board of Education approved a resolution establishing this new reserve for the Pittsford Central School District effective immediately. By law, a district can contribute up to 2% of the prior year TRS salaries to this reserve with a maximum of 10%. The current reserve balance is \$3,407,982. It is recommended that we fund this reserve up to the 2% limit of total TRS salaries of up to \$1,100,000.

**Employee Benefit Accrued Liability Reserve (EBALR)** –On October 14, 2008, the Board of Education established the Employee Benefit Accrued Liability Reserve to pay for unused sick day and longevity awards at the time of retirement. The current reserve balance is \$3,240,692 with \$400,000 in the 2022-23 budget to cover this year's retiree costs and another \$500,000 in the 2023-24 budget to cover retiree costs. This reserve is used in the budget annually and recently has not been replenished to the extent that it is used. It is recommended that we fund this reserve up to \$1,000,000 of year-end surplus.

**Workers Compensation Reserve** – On June 23, 2014 the Board of Education approved the establishment of a Workers Compensation Reserve. The current reserve balance is \$596,391 with \$50,000 in the 2022-23 budget and \$50,000 in the 2023-24 budget to help offset these costs. It is recommended that we fund this reserve with a contribution of up to \$200,000 of year-end surplus.

As we utilize the reserves, it is important to replenish them when we can to maintain their usefulness into the future and provide financial stability. We are required by law to present prior to year-end "up to amounts" for the reserves for Board of Education approval. When the year is done, the books are closed and the audit is complete, we will present specific

finite amounts. In accordance with the law, the resolutions below provide some flexibility in later decisions by using “up to” amounts for each reserve.

**BE IT RESOLVED** that the Board of Education of the Pittsford Central School District does hereby approve the maximum estimated allocation of 2022-2023 fiscal year undesignated unreserved fund balance to the following reserve funds and transfer as permitted by the applicable General Municipal and New York State Education Laws as set forth below:

<b>Reserve</b>	<b>Deposit no more than:</b>
Capital Reserve for Bus Purchases	\$ 3,996,779
Capital Reserve for Facilities	\$ 5,000,000
Capital Reserve for Technology	\$ 500,000
Capital Reserve for Swimming Facilities	\$ 1,800,000
Liability Reserve	\$ 300,000
Retirement Contribution Reserve	\$ 500,000
Retirement Contribution Reserve TRS Sub-fund	\$ 1,100,000
Employee Benefit Accrued Liability Reserve	\$ 1,000,000
Workers Compensation Reserve	\$ 200,000

Cc: L. Reister

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
TOPIC: 22-23 Art Supplies Bid  
Bid Advertised: March 8, 2023, *The Daily Record*  
Bid Opening Date: April 11, 2023 @ 11:00AM  
FUNDS: 2023-2024 Art Supplies Budget - Each Building

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendors as low responsive bidders meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
Art Supplies		
	Blick Art Materials	\$ 892.65
	Cascade School Supply, Inc.	\$ 1,195.09
	Lakeshore	\$ 30.95
	Metco Supply	\$ 40.79
	National Art & School Supplies	\$ 1,415.52
	Pyramid Paper	\$ 1,241.58
	Rochester Ceramics & Greenware Inc.	\$ 1,372.12
	S&S Worldwide	\$ 209.11
	WB Mason	1,635.01
	<b>TOTAL BIDS BY VENDOR</b>	<b>\$ 8,032.82</b>

**Comments:** Art Supplies Bid runs from date awarded by BOE to 01/31/2024. The bid was reviewed by Maribeth Curran, District Standards Leader for Art, Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. The bid represents 219 items with 184 being awarded. It is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications. Vendors offered catalog discounts for items ordered during the 23-24 school year.

  
Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK


## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: Athletic Supplies & Equipment  
Advertised Date: March 29, 2023  
Bid Opening Date: April 17, 2023 11:00 A.M.  
FUNDS: Athletic Department Budget

**BE IT RESOLVED, That the Board of Education of the Pittsford Central School District** award a contract to the following vendors as low responsive bidders meeting specifications:

Item Bid	RECOMMENDED VENDOR	AMOUNT
Athletic Supplies & Equipment	Bill Fritz Sports Corporation	\$ 480.00
	Jim Dalberth Sports Inc.	\$ 3,550.63
	Laux Sports LLC	\$ 2,963.96
	MF Athletic Company	\$ 1,870.00
	Pyramid School Products	\$ 290.69
	Scholastic Sports Sales	\$ 21,553.40
	Sportsman's	\$ 3,194.80
	Triple Crown Sports	\$ 2,457.00
	Varsity Brands dba BSN Sports	\$ 6,447.58
	<b>TOTAL:</b>	<b>\$ 42,808.06</b>

Comments: Athletic Supplies & Equipment Contract is from date awarded by Board of Education through 6/30/24. The bid was reviewed by Scott Barker, Athletic Director; Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. The bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications. The bid represents 63 items, of which 61 were awarded. Awarded bidders offer discounts on various manufacturer product lines ordered throughout the year. Items ordered are identified on an ongoing basis by the Athletic Director.

  
Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
DATE: June 13, 2023  
TOPIC: Custodial Supplies  
Date of Advertisement: March 28, 2023, *The Daily Record*  
Date of Bid Opening: April 17, 2023  
Time of Bid Opening: 11:00 A.M.  
SOURCE OF FUNDS: Custodial Supplies

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendors as low responsive bidders meeting specifications:

ITEM BID	RECOMMENDED VENDORS	AMOUNT
<b>Custodial Supplies</b>		
	Central Poly-Bag Corp	\$ 7,044.50
	Corr Distributers	\$ 437.29
	Doebmeier Janitor	\$ 2,603.89
	Economy Products & Solutions Inc.	\$ 3,297.84
	Hill & Markes	\$ 1,867.05
	Hillyard, Inc	\$ 10,217.88
	Pyramid Paper Company	\$ 2,821.63
	<b>TOTAL:</b>	<b>\$ 28,290.08</b>

**Comments:** Custodial Supplies Bid runs from time of Board award through 6/30/24. Forty-three (43) items were awarded. Additional items may be ordered through 6/30/24. Bid was reviewed by Joan Reynolds, OM Office Assistant; Dan Fursman, Head of Maintenance/Grounds; Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. Bid awarded on a line by line basis to the lowest responsive and responsible bidders meeting District specifications.

  
Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: Fresh Pizza  
Advertised Date: 5/2/2023, *The Daily Record*  
Date of Bid Opening: May 23, 2023  
Time of Bid Opening: 10:00AM  
Source of Funds: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting District specifications:

Vendor	Item Bid	Cost per Pizza
Fat Dough, Inc	Cheese and Pepperoni Pizza	\$9.95
DBA: Domino's	Cheese Pizza	\$9.95

**Comments:** The 23-24 Fresh Pizza Bid runs from 08/01/23 - 06/30/24. (Pizza is sold a la carte in the school lunchrooms at all nine Pittsford Schools during the school year.) Fat Dough, Inc. DBA Domino's is the only bidder. Only one bid was received at the time of bid opening making it unnecessary to conduct blind taste test per Bid Terms and Conditions. Bid response was reviewed by Paulette Vangellow, Food Service Director; Scoti Rodriguez, Assistant Purchasing Agent and Leslie Pawluckie, Purchasing Agent.



Michael Vespi, Assistant Superintendent for Business



# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
BID TITLE: 23-24 Health Supplies  
DATE ADVERTISED: March 28, 2023, *The Daily Record*  
DATE BID OPENING: April 17, 2023  
FUNDS: 2023-2024 Budget, Athletic Department and Each Building

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendors as low responsive bidders meeting specifications.

ITEM BID	RECOMMENDED VENDOR	AMOUNT
<b>Nurse &amp; Trainer Supplies</b>	Henry Schein	\$ 8,413.22
	MD Direct Supply	\$ 1,109.54
	Medco	\$ 3,255.93
	Mercedes Medical	\$ 114.60
	Metco Supply	\$ 767.55
<b>TOTAL:</b>		<u>\$ 13,660.84</u>

**Comments:** Nurse & Medical Trainer Supplies Bid runs from Board award date through January 31, 2022. Bid represents 249 items, with 223 items awarded. Bid responses were reviewed by Teresa Lattuca, District Standards Leader for School Nurses; Scoti Rodriguez, Assistant Purchasing Agent; and Leslie Pawluckie, Purchasing Agent. Bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting required specifications. Items purchased from this bid are identified on an ongoing basis by budget managers in the departments and schools.

  
Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: 2023-2024 Industrial Arts Supplies  
Advertised Date: March 8, 2023 *The Daily Record*  
Bid Opening Date: April 11, 2023  
FUNDS: 2023-2024 Industrial Art Technology Budget, Each Building

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendors as low responsive bidders meeting specifications:

Item Bid	RECOMMENDED VENDOR	AMOUNT
<b>Industrial Arts Supplies:</b>		
	Dynamic Saw	199.70
	Metco Supply Inc	853.50
	Midwest Shop Supplies Inc.	1,068.55
	RSR Electronics	85.56
	Paxton Patterson	151.25
		\$ 2,358.56

**Comments:** Industrial Art Supplies Bid runs from date awarded by BOE to May 31, 2024. The bid was reviewed by Peter Pratt, District Standards Leader for Industrial Art, Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. Bid represents 30 items, with all awarded. It is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications. Vendors offered catalog discounts for items ordered during the 23-24 school year.

  
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Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
BID TITLE: Physical Ed Supplies & Equipment  
DATE ADVERTISED: March 8, 2023 *The Daily Record*  
DATE BID OPENING: April 11, 2023  
FUNDS: 2023-2024 Budget, Each Building

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendors as low responsive bidders meeting specifications.

ITEM BID	RECOMMENDED VENDOR		AMOUNT
<i>Physical Ed Supplies</i>			
	ADA Sports and Rackets	\$	736.00
	Cannon Sports Inc	\$	117.12
	Laux Sports LLC	\$	2,179.58
	Metco Supply Inc	\$	643.00
	Pyramid Paper Company	\$	1,489.77
	School Health Corporation	\$	661.44
<b>TOTAL:</b>			<u>\$ 5,826.91</u>

**Comments:** Comments: PE Supplies Bid runs from Board award date through May 31, 2024. Bid represents 55 items, with 31 awarded. Bid responses were reviewed by D. Bret Burrows (for Esther Marino, District Leader for Physical Education), Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. Bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting required specifications. Vendors offered catalog discounts for items ordered during the 23-24 school year.

  
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Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## *RECOMMENDATION FOR SALE AND DISPOSAL OF SCHOOL DISTRICT TEXTBOOKS/LIBRARY BOOKS*

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)

BOE DATE: June 13, 2023

TOPIC: May 2023 Disposal of School District Outdated Textbooks/Library  
Books

A list of surplus textbooks and surplus library books was submitted by the schools to the Purchasing Department to request quotes for sale. Melanie Ward, Assistant Superintendent for Instruction, reviewed the list and approved the textbook/library books for sale or disposal. Quote requests were emailed May 19, 2023, to the following vendors: Northeast Book Co., K12 Books, K-12 Book Buyer, and K12 Savings . There were no bids received.

**BE IT RESOLVED**, that the Board of Education of the Pittsford Central School District approve the disposal of the outdated surplus textbooks/library books.



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Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK


## RECOMMENDATION FOR COMPETITIVE BID AWARD

To: Board of Education  
From: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
Topic: BOCES 2 Cooperative Athletic Supplies RFB-2027-23  
Date Advertised: March 23, 2023  
Bid Opening Date: April 24, 2023  
Bid Opening Time: 2:00pm  
Fund: 2023-2024 Athletic and PE Supply Budgets

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award contracts to the following vendors as low responsive bidders meeting specifications:

ITEM BID	RECOMMENDED VENDOR	ESTIMATED AMOUNT
<b>Athletic Supplies</b>		
	Pyramid School Products	1,937.04
	Varsity Brands dba BSN	2,064.38
	Jim Dalberth Sporting Goods	16,365.63
	Scholastic Sports Sales	3,912.80
	Laux Sporting Goods	2,431.62
	Riddell	145.35
<b>TOTAL:</b>		<u>\$ 26,856.82</u>

**Comments:** BOCES 2 Cooperative Athletic Supplies Bid contract is 07/01/23 - 06/30/24. Pittsford and Eleven (11) districts participated. The bid was reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Leslie Pawluckie, Purchasing Agent. Bid represents 57 awarded items. The bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications. Awarded bidders offer discounts on various manufacturer product lines ordered throughout the year. Items ordered are identified on an ongoing basis by the Athletic Director and Physical Education Staff.

  
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Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: BOCES 2 Cooperative Beverage Supply RFB-2044-23  
Date of Legal Notice: March 23, 2023, *Democrat & Chronicle*  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
FUNDS: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	ESTIMATED AMOUNT
<b>23-24 Beverage</b> (Juice, Gatorade, and Water)	Crickler Vending Company, Inc	\$ 87,909.50
<b>TOTAL:</b>		<u>\$ 87,909.50</u> (cost estimated)

**Comments:** The BOCES 2 Cooperative Beverage Supply Bid contract runs July 1, 2023 through June 30, 2024. Pittsford and 17 other districts participated. Bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Service. Bid represents 11 items. The bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.



Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

To: Board of Education  
From: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
Bid Title: BOCES 2 Cooperative Bread Supply RFB-2042-23  
Date of Legal Notice: March 23, 2023, *Democrat & Chronicle*  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
Source of Funds: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR		AMOUNT
23-24 Bread Supply	Midstate Bakery Distributions, Inc.	\$	6,699.80
<b>TOTAL:</b>		\$	<u>6,699.80</u>

(cost estimated)

**Comments:** The BOCES 2 Cooperative Bread supply bid contract runs July 1, 2023 through June 30, 2024. Pittsford and 19 other districts participated. Bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Service. Bid represents 5 items. The bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.

  
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Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: BOCES 2 Cooperative Food Supply RFB-2041-23  
Date of Legal Ad: March 23, 2023, Democrat & Chronicle  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
SOURCE OF FUNDS: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
23-24 Food Supply	Palmer Food Service (cost estimated)	\$354,487.08
<b>TOTAL:</b>		<b>\$ 354,487.08</b>

**Comments:** The BOCES 2 Cooperative Food Supply Bid contract runs July 1, 2023 - June 30, 2024. Pittsford and 19 other districts participated. Bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Service. Bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.

  
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Michael Vespi, Assistant Superintendent for Business



# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

To: Board of Education  
From: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
Bid Title: BOCES 2 Cooperative Fresh Produce Supply RFB-2045-23  
Date of Legal Notice: March 23, 2023, Democrat & Chronicle  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
Source of Funds: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
23-24 Fresh Produce	American Fruit and Vegetable Co. Inc.	\$14,080.54
<b>TOTAL:</b>		<u>\$ 14,080.54</u> (cost estimated)

**Comments:** The BOCES 2 Cooperative Fresh Produce Supply Bid contract runs July 1, 2023 through June 30, 2024. Pittsford and 21 other districts participated. Bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Service. Bid represents 34 items. The bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.



Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
Bid Title: BOCES 2 Cooperative Ice Cream Supply RFB-2043-23  
Date of Legal Notice: March 23, 2023, Democrat & Chronicle  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
Source of Funds: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District extend the contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
23-24 Ice Cream	Hershey's Ice Cream (cost estimated)	\$15,723.10
<b>TOTAL:</b>		<u>\$15,723.10</u>

**Comments:** BOCES 2 Cooperative Ice Cream bid contract runs July 1, 2023 through June 30, 2024. Pittsford and 18 other districts participated. The bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Services. Bid represents 12 items awarded. The bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.



Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

To: Board of Education  
From: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE Date: June 13, 2023  
Topic: BOCES 2 Coop Lunch Paper & Plastic Supply RFB-2046-23  
Date of Legal Notice: March 23, 2023, Democrat & Chronicle  
Date of Bid Opening: April 24, 2023  
Time: 2:00pm  
Funds: C94 2860 410 School Lunch Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
<b>LUNCH PAPER AND PLASTIC SUPPLY</b>	Hill & Markes, Inc.	\$ 41,267.63
<b>TOTAL:</b>		\$ 41,267.63 (Cost Estimated)

**Comments:** The BOCES 2 Cooperative Bread supply bid contract runs July 1, 2023 through June 30, 2024. Pittsford and 20 other districts participated. Bid responses were reviewed by Wendy Vergamini, BOCES 2 Director of Procurement, and Paulette Vangellow, Director of Food Service. Bid represents 75 items. The bid is recommended for award on an aggregate basis to the vendor submitting the lowest responsive and responsible bid meeting all required specifications.

  
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Michael Vespi, Assistant Superintendent for Business

**PITTSFORD CENTRAL SCHOOL DISTRICT**

PITTSFORD, NEW YORK

**RECOMMENDATION FOR COMPETITIVE BID AWARD**

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie)  
BOE DATE:  
TOPIC: BOCES 2 Cooperative Natural Gas Supply RFB-2049-23  
Date Advertised: March 23, 2023, *Democrat & Chronicle*  
Date of Bid Opening: April 24, 2023  
Time of Bid Opening: 2:00pm  
Source of Funds: 2023-2024 Budget: 640-1620-420-0622 & 670-5530-420-0530

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

ITEM BID	RECOMMENDED VENDOR	AMOUNT
<b>NATURAL GAS</b>		<b>\$835,000.00</b>
		(Budgeted)

SC-3 Accounts	ENERGO: Basis Rate = $-\$0.2350$ per decatherm
SC-5 Accounts	ENERGO: Basis Rate = $\$0.2930$ per decatherm

At this time the NYMEX WACOG (New York Mercantile Exchange Weighted Average Cost of Gas) is not locked in. Mr. Baker, KB Marketing Associates, will monitor the gas market conditions to advise the NYMEX gas prices and various purchasing options available to keep the total price of gas to the Districts minimized. Final gas price will include NYMEX (New York Mercantile Exchange) commodity price, as well as any swing volume variation charges.

**Comments:** The Boces 2 Cooperative Bid period is 07/01/23 - 06/30/24.

**Information:** William A. Baker, KB Marketing Associates, recommendation letter states, "the bids submitted by **Energ**o would best serve the school districts with SC-3 and SC-5 RG&E gas accounts with the lowest possible cost and meet the Bid Specifications" Letter and Spreadsheet Analysis regarding bids received is attached.

**Note:** RG&E invoices delivery charges separately. These charges are not tied to the BOCES 2 bid in any manner.



Michael Vespi, Assistant Superintendent for Business

# PITTSFORD CENTRAL SCHOOL DISTRICT

PITTSFORD, NEW YORK

## RECOMMENDATION FOR COMPETITIVE BID AWARD

TO: Board of Education  
FROM: Michael Vespi, Assistant Superintendent for Business  
(Prepared by Leslie Pawluckie, Purchasing Agent)  
BOE DATE: June 13, 2023  
TOPIC: Athletic Trainer Services RFP  
Advertised Date: May 9, 2023  
Bid Opening Date: May 23, 2023 11:00 A.M.  
FUNDS: Athletic Department Budget

**BE IT RESOLVED**, That the Board of Education of the Pittsford Central School District award a contract to the following vendor as low responsive bidder meeting specifications:

Item Bid	RECOMMENDED VENDOR	AMOUNT
Athletic Trainer Services	Rochester Regional Health \$25.00/hr (Estimated 1,200 hours)	\$ 50,000.00

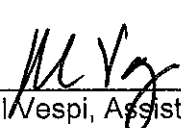
**Other Bid Received:**

UR Medicine-Sports Medicine: 32.06/hr

**TOTAL:**

\$ 50,000.00

Comments: Athletic Training Services Contract is from date awarded by Board of Education through 6/30/24. Bid responses were reviewed by Scott Barker, Athletic Director; Scoti Rodriguez, Assistant Purchasing Agent, and Leslie Pawluckie, Purchasing Agent. The bid is recommended for award on a line item basis to the lowest responsive and responsible bidder meeting all required bid specifications.

  
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Michael Vespi, Assistant Superintendent for Business