

PITTSFORD CENTRAL SCHOOL DISTRICT  
PITTSFORD, NEW YORK  
BOARD OF EDUCATION MEETING  
TUESDAY, JANUARY 14, 2025  
MCCLUSKI ROOM – BARKER ROAD MIDDLE SCHOOL  
(LINK TO PUBLIC VIEWING ON WEBSITE)

AGENDA

7:00 p.m.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA **(BOARD ACTION)**
- IV. PRINCIPALS REPORT – Ms. Stephanie Barg – Jefferson Road Elementary School
- V. APPROVAL OF MINUTES: December 10, 2024 **(BOARD ACTION)**
- VI. BOARD OF EDUCATION REPORT
  - A. Monroe County School Boards Association Meeting Reports
    - 1. Board Leadership – next meeting – 3/12/25
    - 2. Executive Committee – next meeting – 2/26/25
    - 3. Information Exchange Committee – next meeting – 1/15/25
    - 4. District Operations Committee - next meeting – 1/22/25 - Noon
    - 5. Legislative Committee – next meeting – 2/26/25
    - 6. Steering Committee – next meeting – 1/22/25 – 5:30 p.m.
  - B. Other Meeting Reports
    - 1. Audit Oversight Committee
  - C. Dates to Remember
    - 1. 1/20/25 – Schools Closed for Martin Luther King, Jr. Day
    - 2. 1/29/25 – Schools Closed for Lunar New Year
    - 3. 1/30/25 – Board Visit/Tour at Park Road Elementary School (Tour 7:30 am/Visit 7:45 am)
    - 4. 2/4/25 – Next Regularly Scheduled Meeting
- VII. FINANCIAL REPORT – Mr. Vespi
  - A. Action Items:
    - 1. Acceptance of Treasurer’s Report – November 30, 2024 **(BOARD ACTION)**
    - 2. Single Audit Report **(BOARD ACTION)**
    - 3. Internal Audit Report – Payroll Processing **(BOARD ACTION)**
    - 4. Extraclassroom Audit Report and Response **(BOARD ACTION)**
    - 5. Resolution for Ric to Approve Ed Law 2d Application Contracts **(BOARD ACTION)**
    - 6. Non-Resident Tuition Rates **(BOARD ACTION)**
    - 7. Declaration of Scrap Equipment – MHS Weight Room Equipment **(BOARD ACTION)**
    - 8. Auction of Buses – Update to June 11, 2024 Surplus List **(BOARD ACTION)**
  - B. Discussion:
  - C. Other:
- VIII. HUMAN RESOURCE REPORT – Mr. Clark
  - A. Action Items:
    - 1. Professional Staff Report **(BOARD ACTION)**
    - 2. Support Staff Report **(BOARD ACTION)**
  - B. Discussion:
    - 1. Tenure Recommendation – 1<sup>st</sup> Reading
  - C. Other:

- IX. CHIEF INFORMATION OFFICER (CIO) REPORT – Dr. Jeff Cimmerer
  - A. Action Items:
  - B. Discussion:
    - 1. Enrollment Projections
  - C. Other:
  
- X. SPECIAL EDUCATION REPORT – Ms. Woods
  - A. Action Items: **(See Consent Agenda)**
    - 1. Committee on Special Education: Initial Eligibility Determination Meetings, Reevaluation Review, Requested Reviews, Transfer Student – Agreement No Meeting.
    - 2. Sub-Committee on Special Education: Amendment, Amendment – Agreement No Meetings, Annual Reviews, Reevaluation Reviews, Reevaluation/Annual Reviews, Requested Reviews, Transfer Student – Agreement No Meetings.
    - 3. Committee on Preschool Special Education: Amendment – Agreement No Meetings, Reevaluation Review, Initial Eligibility Determination Meetings.
  - B. Discussion:
  - C. Other:
  
- XI. SUPERINTENDENT’S REPORT – Mr. Pero
  - A. Action Items:
    - 1. Call for Executive Session **(BOARD ACTION)**
    - 2. Approval of 2025-2026 Budget Guidelines **(BOARD ACTION)**
    - 3. Gift to the District **(See Consent Agenda)**
      - a. Donation of lunch for 800 students and faculty valued at approximately \$2,000.00 from Danny Daniele.
  - B. Discussion:
  - C. Other:
  
- XII. CONSENT AGENDA **(BOARD ACTION)**
  - A. Committee on Special Education
  - B. Sub-Committee on Special Education
  - C. Committee on Preschool Special Education
  - D. Gift to the District
  
- XIII. OLD BUSINESS
- XIV. NEW BUSINESS
- XV. PUBLIC COMMENT **Public Comment Submission Form can be found at:**  
*[pittsfordschools.org/publiccomment](http://pittsfordschools.org/publiccomment)*
  
- XVI. ADJOURNMENT/RECESS **(BOARD ACTION)**

Next regularly scheduled meeting: **February 4, 2025 – 6:00 p.m. Budget Work Session/7:00 p.m. Regular Meeting**

***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, December 10, 2024  
Barker Road Middle School  
(Link to Public Viewing on Website)

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The REGULAR MEETING of the Pittsford Central School District Board of Education began at 7:00 p.m. in the McCluski Room, Barker Road Middle School on Tuesday, December 10, 2024.

BOARD MEMBERS PRESENT: R. Scott, S. Pelusio, D. Berk, K. Huels, E. Kay, R. Sanchez-Kazacos.  
BOARD MEMBERS ABSENT: J. Casey  
LEADERSHIP TEAM PRESENT: M. Pero, J. Cimmerer, S. Clark, H. Clayton, S. Cutaia, M. Vespi, E. Woods.

At 6:03 p.m., the Board immediately convened into an Executive Session.

1. 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 approves calling an Executive Session for the purpose of discussing the employment of a particular person, where no official business would be conducted.

**APPROVED:  
EXECUTIVE  
SESSION**

Vote: Unanimously carried by those present

2. 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 adjournment of its Executive Session at 6:49 p.m.

**APPROVED:  
ADJOURNMENT**

Vote: Unanimously carried by those present

3. Mrs. Scott called the Regular Meeting to order at 7:00 p.m. and asked everyone to stand for the Pledge of Allegiance.

4. Motion was made by Mrs. Kay, seconded by Mrs. Pelusio and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the agenda for this evening's meeting.

**APPROVED:  
AGENDA**

Vote: Unanimously carried by those present

5. Public Hearing: Real Property Tax Law § 466-a (updated First Responders Law).

6. Principal's Report: Principal, Ms. Sarah Jacob, presented on the activities taking place at Barker Road Middle School.

7. 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 minutes of its November 12, 2024, Regular meeting.

**APPROVED:  
MINUTES  
11/12/24**

Vote: Unanimously carried by those present

8. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mrs. Huels and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the minutes of its December 3, 2024, Special meeting.

**APPROVED:  
MINUTES  
12/3/24**

Vote: Unanimously carried by those present

9. Board Reports: Mrs. Scott noted the MCSBA meeting dates as well as other dates to remember. Mrs. Huels reported on the Information Exchange meeting. Mrs. Kay reported on the District Operations meeting. Mrs. Pelusio reported on the Legislative meeting.

50.

10. Motion was made by Mrs. Pelusio, seconded by Mr. Berk and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education accepts the Treasurer's Report for the month of October 2024.

**ACCEPTED:  
TREASURER'S  
REPORT**

Vote: Unanimously carried by those present

11. Motion was made by Mrs. Kay, seconded by Mr. Berk and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education at its regular meeting held on December 10, 2024, does hereby approve the resolution as presented.

**APPROVED:  
VOLUNTEER FIRST  
RESPONDER PROPERTY  
TAX LAW §466-a**

Vote: Unanimously carried by those present

WHEREAS, New York Real Property Tax Law ("RPTL") §466-a provides for a partial exemption from taxation on real property owned by qualified volunteer firefighters and volunteer ambulance workers of up to ten percent (10%) of the assessed value of such property if so determined by a governing body of a city, village, town, school district, fire district or county, after a public hearing, subject to the conditions set forth in RPTL §466-a; and

WHEREAS, the Pittsford Central School District (the "School District") currently offers such exemption pursuant to RTPL §466-k and desires to continue offering such exemption pursuant to RPTL §466-a; and

WHEREAS, the Board of Education of the School District, having held a public hearing in accordance with RPTL §466-a, has determined that continuation of a partial tax exemption on real property used as the primary residence of, and owned by, qualified volunteer firefighters and volunteer ambulance workers is appropriate and beneficial to the residents of the School District being served by such volunteer firefighters and ambulance workers.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, as follows:

Section 1. Grant of Exemption. Residential real property owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service shall be exempt from taxation and assessments levied by the School District to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this Resolution.

Section 2. Eligibility. Such exemption shall not be granted unless:

A. The applicant resides in the School District, which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service;

B. the property is the primary residence of the applicant;

C. the property is used exclusively for residential purposes; provided, however, that if any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this Resolution; and

D. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two (2) years. The applicant must submit such certification together with the tax exemption application.

Section 3. Grant of lifetime exemption. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire

department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption authorized by this Resolution for the remainder of his or her life as long as his or her primary residence is located within the School District.

Section 4. Administration of Exemption. Each incorporated volunteer fire company or fire department within the District shall file a notice annually with the Assessor of each Town in Monroe County where the District is located, certifying its enrolled members with two (2) or more years of service, and listing the number of years of service served by each such enrolled member together with the enrolled member's residence address. The certification shall provide the required information as of the taxable status date for each year (i.e., March 1). The respective assessors of the Towns of Pittsford, Brighton, Mendon, Perinton and Penfield, are hereby designated to receive the applications filed for such exemption.

Section 5. Application. Application for such exemption shall be filed with the Assessor on or before the taxable status date of each year on a form as prescribed by New York State. It shall be the responsibility of the applicant for exemption to annex the certification required pursuant to RPTL §466-a, Subdivision 2(d) to the application for exemption to be filed with the Assessor unless such applicant is included on a current certified roll of qualified applicants filed with the Assessor by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

Section 6. No diminution of benefits. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the state Real Property Tax Law on the effective date of this Resolution shall suffer any diminution of such benefit because of the provisions of this Resolution.

Section 7. This Resolution shall take effect immediately and shall remain in effect until revoked or otherwise acted upon by this Board of Education.

The question of the adoption of the foregoing resolution was duly put to a vote, and was thereupon duly adopted.

12. Motion was made by Mrs. Kay, seconded by Mrs. Huels 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:  
Vote: Unanimously carried by those present

**APPROVED:  
PROFESSIONAL  
STAFF REPORT**

A. Change of Status – Probationary to Tenure

Name: Jennifer Clausen  
Position: SHS Mathematic  
Tenure Area: Mathematics  
Probationary Period: 01/03/2022 – 01/02/2025  
Certification: Permanent

B. Appointment - Supervisory & Technical

Name: Daron Lowell  
Position: Computer Applications Specialist  
Type of Position: Temporary  
Salary: \$18,830.00  
Effective Date: 10/02/2024 – 01/03/2025

52.

C. Resignation for Retirement – Administrator – see attached

<b>First Name</b>	<b>Last Name</b>	<b>Location</b>	<b>Position</b>	<b>Yrs. In District</b>	<b>Retirement Date</b>
Jeffrey	Cimmerer	BRMS-E	Chief Information Officer	26	06/30/2025

D. Resignation for Retirement – Supervisory & Technical – see attached

<b>First Name</b>	<b>Last Name</b>	<b>Location</b>	<b>Position</b>	<b>Yrs. In District</b>	<b>Retirement Date</b>
Gail	Lacek	BRMS-E	Inclusion Case Manager	23	06/30/2025

E. Resignation – Administrator – see attached

Sarah Jacobs

F. Resignation – School Nurse – see attached

Karlie Borrell

G. Resignation - Building Substitute - see attached

Ryan Pierce

H. Fall Coaching Salaries – see attached

I. Appointment of Substitutes

Katelyn Anise  
Joseph DiTucci  
Susan Gartland  
Beth Garver  
Barbara Kline  
Garrison Knapp  
Ann Marie Mortimer: Cert. French  
Swapnalata Pillalamarri  
Susan Gartland  
Bradley Pollard  
Kathy Wanamaker-Sleight  
Cheryl Barcomb  
Paige Winks  
Michelle Wagner  
DaShawn Blocker  
Luke Loveys  
Christopher Barker  
Beth Garver  
Stephen Maratino  
Susan Walz

13. 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 Support Staff Report:  
Vote: Unanimously carried by those present

**APPROVED:  
SUPPORT  
STAFF REPORT**

CLERICAL

<u>APPOINTMENTS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>HOURS</u>	<u>DATE</u>	<u>SALARY</u>
Maria Romeo	Registrar	SHS	37.5/wk.	12/09/2024	\$35,802.00

CLERICAL

<u>RESIGNATIONS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>LENGTH OF SVC</u>	<u>DATE</u>
Adil El-Mouji	School Aide	MCE	4 yrs.	12/03/2024

CUSTODIAL/MAINTENANCE

<u>APPOINTMENTS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>HOURS</u>	<u>DATE</u>	<u>SALARY</u>
Jose Zayas	Cleaner	CRMS	40 wk.	11/18/2024	\$35,490.00

CUSTODIAL/MAINTENANCE

<u>RESIGNATIONS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>LENGTH OF SVC</u>	<u>DATE</u>
Jeffrey Sacchitella	Cleaner	BRMS	8 months	11/09/2024
Michael Kier	Maintenance Grounds	TMF	2 yrs.	12/06/2024

FOOD SERVICE

<u>APPOINTMENTS</u>	<u>POSITION</u>	<u>BLDG</u>	<u>HOURS</u>	<u>DATE</u>	<u>SALARY</u>
Madeline Meadows	Food Service Worker	SHS	20/wk.	11/19/2024	\$16.05/hr.

FOOD SERVICE

<u>TERMINATION</u>	<u>POSITION</u>	<u>BLDG</u>	<u>LENGTH OF SVC</u>	<u>DATE</u>
Alexander Thomas	Food Service Worker	CRMS	never worked	12/10/2024

14. Motion was made by Mr. Berk, seconded by Mrs. Pelusio and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the creation of a Transportation Assistant position as presented.

**APPROVED:  
TRANSPORTATION  
ASSISTANT**

Vote: Motion carried by those present; one member opposed

15. Motion was made by Mr. Berk, seconded by Mrs. Pelusio and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the creation of an Assistant Director of School Food Services position as presented.

**APPROVED:  
ASSISTANT DIRECTOR  
OF FOOD SERVICES**

Vote: Unanimously carried by those present

16. Motion was made by Mrs. Huels, seconded by Mrs. Kay and carried regarding the following resolution: BE IT RESOLVED, that the Board of Education approves the creation of a Benefits Specialist position as presented.

**APPROVED:  
BENEFITS  
SPECIALIST**

Vote: Unanimously carried by those present

17. Special Education Report: Ms. Woods noted that the recommendations are under the Consent Agenda.

18. Superintendent's Report: Mr. Pero spoke on the budget deficit, efficiency efforts, attrition, savings, advocating for fair funding and a call to action for legislative support. He also shared positive news about the district's students, noting that they are performing well academically and behaviorally. Mr. Pero noted that substitute administrators have commented on how well-behaved and well-mannered the students are. He ended by wishing holiday wishes to everyone.

19. Motion was made by Mrs. Sanchez-Kazacos, seconded by Mrs. Kay 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 by those present

54.

Bid Award:

BOCES 2 Cooperative Electricity                      Energy Cooperative of America     \$2,300,000.00 (Est. 2025 Budget)

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

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

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

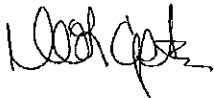
20. Old Business: Mrs. Sanchez-Kazacos thanked folks around the table for the questions and further explanation of planning effects on the budget related to staffing of positions.

21. Public Comment: one person addressed the Board of Education.

22. Motion was made by Mrs. Pelusio, seconded by Mrs. Mrs. Sanchez-Kazacos and carried     **APPROVED:**  
Regarding the following resolution: BE IT RESOLVED, that the Board of Education approves     **ADJOURNMENT**  
the adjournment of its Regular Meeting at 7:56 p.m.

Vote: Unanimously carried by those present

Respectfully submitted,



Deborah L. Carpenter  
School District Clerk



# PITTSFORD CENTRAL SCHOOL DISTRICT

## TREASURER'S REPORT

### November 30, 2024

The following reports have been prepared by the District Treasurer, 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 November 30, 2024.

#### GENERAL FUND

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- Real Property Taxes in the amount of \$31,743,244 were received. The amount collected so far is 98.07% of the levy.
- The District invested an additional \$16,000,000 into Certificates of Deposits and invested \$30,000,000 into New York Cooperative Liquid Assets Securities System, New York Liquid Asset Fund and NY MuniTrust (see page 2).
- The District received from NYS Foundation Aid of \$1,825,691 (see General Fund Revenue).
- The District received Lottery Grant Aid of \$156,066 (see General Fund Revenue).

#### SCHOOL LUNCH FUND

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- The school lunch program had net operations of \$42,725 for the month of November (see page 4).

#### MISCELLANEOUS REVENUES & CUSTODIAL FUNDS

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- Activity was normal for the month of November (see page 7).

#### SPECIAL AID FUND

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- Activity was normal for the month of November. The District is awaiting SED approvals for Title I, Title II, Title III, and the Title IV Grants (see page 5).

#### CAPITAL, DEBT AND RESERVE FUNDS

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- Capital and Debt Service Funds have an unencumbered balance of \$60,409,548 (see page 6).
- Reserve fund balances total \$45,408,524. The reserve cash balances do not equal the reserve fund balances due to the timing of moving actual cash of approved transfers (see page 6).

Respectfully submitted,



Michael Vespi  
Assistant Superintendent for Business

## PITTSFORD CENTRAL SCHOOLS

<b>BANK RECONCILIATIONS FOR THE MONTH OF NOVEMBER 2024</b>
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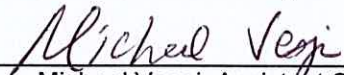
	GENERAL FUND**	GENERAL RESERVES*	CAPITAL RESERVES*	SCHOOL LUNCH	SPECIAL AID
Bank Balance 11/30/24	\$ 95,996,957.99	\$ 19,484,623.67	\$ 25,439,617.90	\$ 1,480,977.18	\$ 108,213.68
ADD: Deposits in Transit	\$ 19,085.65	\$ -	\$ 22,845.42	\$ 17,231.93	\$ 19,861.00
LESS: Outstanding Checks	\$ (3,921,540.93)	\$ -		\$ (29,317.46)	\$ (9,882.90)
Adjust Bank Balance 11/30/2024	\$ 92,094,502.71	\$ 19,484,623.67	\$ 25,462,463.32	\$ 1,468,891.65	\$ 118,191.78
Book Balance 11/30/2024	\$ 92,094,502.71	\$ 19,484,623.67	\$ 25,462,463.32	\$ 1,468,891.65	\$ 118,191.78

	CAPITAL **	MISC REVENUE	TRUST CUSTODIAL	DEBT SERVICE**
Bank Balance 11/30/24	\$ 17,551,318.12	\$ 144,716.57	\$ -	\$ 3,008,186.83
ADD: Deposits in Transit	\$ 9,368.19	\$ -	\$ -	\$ -
LESS: Outstanding Checks	\$ (9,368.19)	\$ (1,150.00)	\$ -	\$ -
Adjust Bank Balance 11/30/2024	\$ 17,551,318.12	\$ 143,566.57	\$ -	\$ 3,008,186.83
Book Balance 11/30/2024	\$ 17,551,318.12	\$ 143,566.57	\$ -	\$ 3,008,186.83

\*Reserves have been partially allocated between 24, 12, & 9 month CDs

\*\*Portions of General, Capital, & Debt Service Savings have been partially allocated between 12, 9, 6 & 3 month CDs

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



Michael Vespi, Assistant Superintendent for Business

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**

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**November 30, 2024**

<b>GENERAL FUND</b>	10/31/2024 Balance	Receipts	Disbursements	11/30/2024 Balance
Cash in Banks - Checking	\$ 38,859,762.49	\$ 34,417,469.63	\$ 72,463,030.02	\$ 814,202.10
Money Market Account-Chase	382.60	0.15	382.60	0.15
Money Market Account- CNB	49,280.18	1.95	-	49,282.13
Money Market Account- NYCLASS	11,361,971.18	15,320,950.19	255,572.00	26,427,349.37
Money Market Account- NYLAF	12,050,069.77	18,749,159.26	13,442,540.72	17,356,688.31
Money Market Account- NY MuniTrust	10,009,064.39	10,052,096.87	-	20,061,161.26
Chase Purchasing Card	-	167,987.50	167,987.50	-
FSA/HRA Checking	686,156.53	17,460.54	29,770.93	673,846.14
Payroll Checking	52,279.55	7,134,594.18	6,913,549.96	273,323.77
Investments (See Schedule)	48,624,387.22	16,018,112.18	-	64,642,499.40
	<b>\$ 121,693,353.91</b>	<b>\$ 101,877,832.45</b>	<b>\$ 93,272,833.73</b>	<b>\$ 130,298,352.63</b>
<b>RESERVES</b>	10/31/2024 Balance	Receipts	Disbursements	11/30/2024 Balance
Teachers Retirement Contribution	4,824,276.06	273,810.33	-	5,098,086.39
Capital Reserve	27,517.36	4,756,716.44	457,107.31	4,327,126.49
Bus Purchase Reserve	31,018.36	4,052,334.94	2,253,458.62	1,829,894.68
Consolidated Reserves Account	146,105.25	2,251,544.88	-	2,397,650.13
Swimming Facilities Capital Reserve	78,545.98	1,000,761.43	-	1,079,307.41
Instructional Technology Capital Reserve(s)	42,892.69	1,958,166.27	500,000.00	1,501,058.96
	<b>\$ 5,150,355.70</b>	<b>\$ 14,293,334.29</b>	<b>\$ 3,210,565.93</b>	<b>\$ 16,233,124.06</b>
<b>SCHOOL LUNCH FUND</b>	10/31/2024 Balance	Receipts	Disbursements	11/30/2024 Balance
Cash in Banks - Checking	\$ 495,223.80	\$ 251,809.64	\$ 171,422.59	\$ 575,610.85
Money Market Account-NYCLASS	889,945.32	3,335.48	-	893,280.80
	<b>\$ 1,385,169.12</b>	<b>\$ 255,145.12</b>	<b>\$ 171,422.59</b>	<b>\$ 1,468,891.65</b>
<b>CAPITAL FUND</b>	10/31/2024 Balance	Receipts	Disbursements	11/30/2024 Balance
Cash in Banks - Checking	\$ -	\$ 378,505.72	\$ 378,505.72	\$ -
Capital Project Savings	\$ 7,963,324.48	\$ 2,760,528.45	\$ 223,114.99	10,500,737.94
Bus Purchase Reserve -Capital	87,566.25	-	87,566.25	-
	<b>\$ 8,050,890.73</b>	<b>\$ 3,139,034.17</b>	<b>\$ 689,186.96</b>	<b>\$ 10,500,737.94</b>
<b>SPECIAL AID FUND</b>	10/31/2024 Balance	Receipts	Disbursements	11/30/2024 Balance
Cash in Banks - Checking	\$ 179,300.48	\$ 20,071.56	\$ 81,180.26	\$ 118,191.78
	<b>\$ 179,300.48</b>	<b>\$ 20,071.56</b>	<b>\$ 81,180.26</b>	<b>\$ 118,191.78</b>

# PITTSFORD CENTRAL SCHOOLS

## INVESTMENT SCHEDULES

*As of November 30, 2024*

### GENERAL FUND/CAPITAL FUND/DEBT SERVICE FUND

Date Purchased	Maturity Date	Bank of Deposit	Principal Amount	Interest Rate	Number of Days	Interest Income
11/22/2024	12/23/2024	CNB	4,642,499.40	4.55%	31	17,940.40
9/24/2024	9/24/2026	Customers	17,000,000.00	4.50%	730	1,530,000.00
9/26/2024	9/26/2025	Community	17,000,000.00	4.90%	365	833,000.00
9/26/2024	6/26/2025	Community	5,000,000.00	5.00%	273	186,986.30
9/26/2024	3/26/2025	Community	5,000,000.00	5.10%	181	126,452.05
11/8/2024	2/6/2025	CNB	8,000,000.00	4.50%	90	88,767.12
11/13/2024	5/12/2025	CNB	8,000,000.00	4.30%	180	169,643.84
<u>64,642,499.40</u>						<u>2,952,789.71</u>

Our current interest rates are as follows:

JP Morgan Chase Checking	0.00%-2.25%
JP Morgan Chase Money Market	2.25%
NYCLASS	4.56%
NYLAF	4.60%
Canandaigua National Bank Money Market	0.05%
NY MuniTrust	4.53%
Customers Bank	0.00%
Community Bank	0.00%



**PITTSFORD CENTRAL SCHOOLS**  
**SPECIAL AID FUNDS**  
**SCHEDULE OF APPROPRIATED EXPENSE**  
November 30, 2024

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)	184,532.69	-	82,628.51	10,721.10	91,183.08	
Summer Enrichment (Cumulative Balance)	121,719.86	12,403.58	80,039.56	7,145.97	22,130.75	
Summer Enrichment (2025-26)	-	-	400.00	8,332.00	(8,732.00)	
<b>IDEA 611 (07/01/23-06/30/24)</b>	1,357,795.00	1,173,352.93	1,000.00	-	183,442.07	Special Education
<b>IDEA 611 (07/01/24-06/30/25)</b>	1,368,162.00	-	220,048.48	510,973.11	637,140.41	
Covers special education expenditures						
<b>IDEA 619 (07/01/24-06/30/25)</b>	36,687.00	-	-	18,832.14	17,854.86	Special Education
Covers pre-school educational expenses.						
<b>TITLE I 23/24 (09/01/23-08/31/24)</b>	223,557.00	182,232.35	15,514.90	-	25,809.75	Student Services
<b>TITLE I 24/25 (09/01/24-08/31/25)</b>	188,070.00	-	34,179.15	75,370.04	78,520.81	
Provides program additions at qualifying schools to support students at risk of not passing the required state assessments						
<b>TITLE IIA GRANT 23/24 (09/01/23-08/31/24)</b>	128,599.00	90,884.29	16,696.59	-	21,018.12	Student Services
<b>TITLE IIA GRANT 24/25 (09/01/24-08/31/25)</b>	85,745.00	-	13,367.75	36,106.25	36,271.00	
Enhances Teacher/Principal training and recruitment.						
<b>TITLE III GRANT 23/24 (09/01/23-08/31/24)</b>	25,318.00	6,174.57	11,975.62	5,106.21	2,061.60	Student Services
<b>TITLE III GRANT 24/25 (09/01/24-08/31/25)</b>	8,930.00	-	388.00	1,612.00	6,930.00	
Provides language instructional education programs to assist Limited English Proficient (LEP) students achieve standards						
<b>TITLE IV SSAE GRANT (09/01/23-08/31/24)</b>	28,930.00	1,156.70	621.78	-	27,151.52	Student Services
Provides resources to increase the capacity of local agencies						
<b>TEACHER CENTER GRANT 2024-25</b>	65,867.00	-	50,117.61	4,348.91	11,400.48	Teacher Center
Provides staff development opportunities for teachers.						
<b>SPECIAL ED SUMMER PROGRAMS 4408</b>	392,000.00	-	176,955.70	69,740.62	145,303.68	Special Education
Payments for tuition to BOCES and outside providers of summer special education programs.						
<b>SPECIAL ED SUMMER PROGRAM-In District</b>	455,450.00	-	402,051.48	-	53,398.52	Special Education
Expenses for staff and materials for state approved in-district special education summer program.						
<b>SPECIAL ED SUMMER PROGRAM-Related Services</b>	18,000.00	-	-	-	18,000.00	Special Education
Payments to outside providers and staff for related services during July and August.						
<b>TOTALS:</b>	<b>4,689,362.55</b>	<b>1,466,204.42</b>	<b>1,105,985.13</b>	<b>748,288.35</b>	<b>1,368,884.65</b>	

# PITTSFORD CENTRAL SCHOOLS

## Capital & Debt Service SCHEDULE OF APPROPRIATED EXPENSE BANK RECONCILIATIONS FOR THE MONTH OF NOVEMBER 2024

DESCRIPTION	APPROPRIATIONS	PRIOR YEAR PROJECT EXPENDITURES	EXPENDITURES	O/S ENCUMBRANCES	UNENCUMBERED BALANCES
Bus Purchases 2024-25	2,229,241.00	-	-	2,227,906.28	1,334.72
Capital 22-23 Funded by General Fund	600,000.00	582,372.67	-	17,627.33	-
Capital 23-24 Funded by General Fund	600,000.00	87,995.62	358,126.87	153,877.51	-
Capital 24-25 Funded by General Fund	600,000.00	-	63,842.14	265,866.81	270,291.05
Capital Funded by Instructional Tech Reserve - May 2024	500,000.00	-	-	-	500,000.00
Capital Project - March 2023	69,822,169.00	4,383,783.96	1,602,884.71	4,551,364.75	59,284,135.58
Emergency Project - SHS Roof	575,000.00	352,218.81	-	-	222,781.19
SSBA Phase 2	662,250.00	601,244.00	-	-	61,006.00
<b>Subtotal - Capital Fund</b>	<b>75,588,660.00</b>	<b>6,007,615.06</b>	<b>2,024,853.72</b>	<b>7,216,642.68</b>	<b>60,339,548.54</b>
Debt Service	4,708,375.00	-	385,125.00	4,253,250.00	70,000.00
<b>TOTALS :</b>	<b>80,297,035.00</b>	<b>6,007,615.06</b>	<b>2,409,978.72</b>	<b>11,469,892.68</b>	<b>60,409,548.54</b>

## RESERVE BALANCES BANK RECONCILIATIONS FOR THE MONTH OF NOVEMBER 2024

DESCRIPTION	FUND BALANCE 7/1/2024	APPROPRIATED AMOUNT OR ACTUAL EXPENDITURE	INTEREST/ OTHER REVENUES	APPROVED TRANSFER (In/Out)	FUND BALANCE TO DATE
Vehicle Purchases Funded by Reserve	9,240,491.54		125,762.58		9,366,254.12
Capital Reserve	10,411,417.70		95,331.10		10,506,748.80
Instructional Technology Capital Reserve - 2014	1,906,793.88		52,435.03		1,959,228.91
Instructional Technology Capital Reserve - 2024	1,500,000.00		1,058.96		1,501,058.96
Capital Swimming Facility	2,537,881.11		52,728.33		2,590,609.44
Insurance Reserve	2,292,145.41		44,127.46		2,336,272.87
Unemployment Insurance Reserve	406,601.79		10,731.27		417,333.06
Reserve for Liability	1,456,303.13		28,209.19		1,484,512.32
Reserve for Tax Certiorari	2,203,279.55		36,694.32		2,239,973.87
Employee Benefit & Accrued Liability Reserve	4,189,797.52		62,484.66		4,252,282.18
Reserve for Retirement Contributions	2,918,233.83		49,011.21		2,967,245.04
Reserve for Teacher Retirement Contributions	4,999,205.02		98,881.37		5,098,086.39
Workers' Compensation Reserve	674,431.88		14,486.06		688,917.94
<b>TOTALS :</b>	<b>44,736,582.36</b>	<b>-</b>	<b>671,941.54</b>	<b>-</b>	<b>45,408,523.90</b>

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

## MISCELLANEOUS REVENUE & CUSTODIAL ACTIVITY SUMMARY November 30, 2024

Miscellaneous Revenue Accounts	BEGINNING BALANCE 7/1/2024	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 11/30/2024
Special Revenue Funds (Scholarships/Grants)	158,840.98	3,577.50	18,851.91	143,566.57

Custodial Accounts	BEGINNING BALANCE 7/1/2024	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 11/30/2024
Sales Tax	-	851.94	851.94	-

Extraclassroom Accounts	BEGINNING BALANCE 7/1/2024	RECEIPTS	DISBURSEMENTS	ENDING BALANCE 11/30/2024
Allen Creek Elementary	1,471.57	-	-	1,471.57
Jefferson Road Elementary	1,998.34	-	-	1,998.34
Mendon Center Elementary	20,476.34	6,007.00	5,038.99	21,444.35
Park Road Elementary	3,180.12	4,600.00	-	7,780.12
Thornell Road Elementary	4,602.75	5,210.00	4,660.00	5,152.75
Barker Road Middle School	48,255.13	63,032.69	49,233.81	62,054.01
Calkins Road Middle School	49,965.96	46,074.25	43,542.82	52,497.39
Sutherland High School	71,793.01	49,825.82	34,320.13	87,298.70
Mendon High School	106,807.20	45,441.04	23,918.76	128,329.48
<b>TOTALS:</b>	308,550.42	220,190.80	160,714.51	368,026.71



**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
100	Elementary School Programs & Services	174,322.00	-45,858.17	128,463.83	36,575.63	547.21	91,340.99
112	Allen Creek	3,628,058.00	43,067.50	3,671,125.50	1,087,931.37	2,349,119.31	234,074.82
113	Jefferson Road	4,425,497.00	171,191.94	4,596,688.94	1,213,996.58	2,828,495.86	554,196.50
114	Mendon Center	5,985,486.00	135,252.46	6,120,738.46	1,626,778.23	3,930,666.37	563,293.86
115	Park Road	4,275,808.00	51,561.67	4,327,369.67	1,111,796.40	2,556,977.73	658,595.54
117	Thornell Road	4,836,602.00	33,164.40	4,869,766.40	1,217,345.52	2,929,557.06	722,863.82
200	Middle School Programs & Services	296,892.00	1,058.17	297,950.17	110,867.58	266.67	186,815.92
231	Barker Road Middle School	8,840,313.00	167,400.47	9,007,713.47	2,374,988.72	5,625,823.60	1,006,901.15
232	Calkins Road Middle School	8,186,684.00	54,861.24	8,241,545.24	2,168,306.18	5,315,840.20	757,398.86
300	High School Programs & Services	2,686,683.00	116,767.07	2,803,450.07	806,430.68	1,070,427.09	926,592.30
340	Sutherland High School	10,526,217.00	370,564.25	10,896,781.25	2,871,980.98	6,241,749.71	1,783,050.56
341	Mendon High School	10,329,963.00	195,726.87	10,525,689.87	2,775,964.64	6,323,214.89	1,426,510.34
410	Special Education Office	671,651.00	8,894.51	680,545.51	190,702.78	239,204.74	250,637.99
420	Special Education Services	1,331,601.00	75,000.00	1,406,601.00	305,735.40	783,917.08	316,948.52
430	Out of Distr. Special Education Programs	7,429,781.00	209,415.45	7,639,196.45	2,119,187.19	4,851,955.14	668,054.12
440	Special Services	1,721,562.00	-6,139.12	1,715,422.88	429,577.68	1,100,714.29	185,130.91
450	Summer Programs	25,000.00	10,000.00	35,000.00	8,000.00	27,000.00	0.00
460	Non-Public Services	417,502.00	18,425.00	435,927.00	45,151.93	125,072.61	265,702.46
470	BOCES	495,561.00	-48,389.17	447,171.83	131,184.90	313,054.08	2,932.85
510	Curriculum & Instructional Services	837,618.00	195,726.55	1,033,344.55	384,498.11	257,285.09	391,561.35
511	Standards of Performance	735,159.00	32,596.39	767,755.39	204,495.54	448,396.69	114,863.16
520	Student Services	608,351.00	-3,309.45	605,041.55	172,081.04	227,966.76	204,993.75
530	Instructional Technology Services	3,026,454.00	616,691.96	3,643,145.96	1,648,861.27	934,646.00	1,059,638.69
540	Professional Development Services	123,948.00	659.23	124,607.23	27,630.25	30,083.67	66,893.31
550	DAT	542,023.00	19,150.26	561,173.26	235,766.99	284,410.32	40,995.95
610	Finance Services	1,266,379.00	272,174.48	1,538,553.48	523,490.69	651,138.73	363,924.06
620	Personnel Services	566,573.00	166,593.13	733,166.13	253,632.35	292,627.34	186,906.44
630	Public Information Services	377,869.00	-40,638.81	337,230.19	125,712.22	170,663.56	40,854.41
640	Operations and Maintenance	10,019,597.00	357,484.26	10,377,081.26	2,876,257.10	4,521,617.00	2,979,207.16
650	Printing and Mailing Services	272,000.00	-25,387.77	246,612.23	78,564.10	63,637.32	104,410.81
660	Support Services Technology	1,649,602.00	763,957.14	2,413,559.14	1,231,069.50	955,487.65	227,001.99
670	Transportation Services	6,882,757.00	-558,120.83	6,324,636.17	1,678,682.22	3,747,929.54	898,024.41
710	Board of Education	97,433.00	1,046.83	98,479.83	25,456.65	20,083.83	52,939.35
720	Superintendent's Office	554,243.00	1,309.47	555,552.47	282,626.53	247,748.35	25,177.59
810	Debt Service & Interfund Transfers	8,418,250.00	0.00	8,418,250.00	985,365.00	7,567,560.00	-134,675.00
820	Insurance and Fees	1,875,000.00	241,743.23	2,116,743.23	1,184,430.49	837,739.56	94,573.18
830	Employee Benefits	47,659,348.00	-192,639.18	47,466,708.82	15,849,108.36	29,594,235.64	2,023,364.82
<b>Total GENERAL FUND</b>		<b>161,797,787.00</b>	<b>3,411,001.43</b>	<b>165,208,788.43</b>	<b>48,400,230.80</b>	<b>97,466,860.69</b>	<b>19,341,696.94</b>

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1001-000		Real Property Taxes	114,967,504.00	114,967,504.00	111,329,816.46	0.00	3,637,687.54	
1081-000		Other Pmts in Lieu of Tax	103,966.00	103,966.00	115,416.17	0.00		11,450.17
1090-000		Int. & Penal. on Real Pro	100.00	100.00	0.00	0.00	100.00	
1120-000		Nonprop. Tax Distrib. By	7,100,000.00	7,100,000.00	2,169,760.52	1,917,774.14	4,930,239.48	
1330-000		Textbook Charges (Individ	500.00	500.00	0.00	0.00	500.00	
1335-000		Oth Student Fee/Charges (	5,000.00	5,000.00	2,750.00	0.00	2,250.00	
1410-000		Admissions (from Individu	0.00	0.00	7,950.00	0.00		7,950.00
1489-000		Other Charges-Services (Indivi	0.00	0.00	9.26	0.00		9.26
2230-000		Day School Tuit-Oth Dist.	240,000.00	240,000.00	0.00	0.00	240,000.00	
2280-000		Health Services for Oth D	245,000.00	245,000.00	0.00	0.00	245,000.00	
2401-000		Interest and Earnings	800,000.00	800,000.00	945,979.44	337,378.62		145,979.44
2401-012		Int Unemployment Reserve	0.00	0.00	10,731.27	1,709.50		10,731.27
2401-014		Int - Workers' Comp Res	0.00	0.00	14,486.06	2,702.97		14,486.06
2401-022		Int-Tax Certiorari Res	0.00	0.00	36,694.32	7,660.89		36,694.32
2401-027		Interest-ERS Contri Rsrve	0.00	0.00	49,011.21	10,539.44		49,011.21
2401-028		Interest- TRS Reserve	0.00	0.00	98,881.37	18,238.33		98,881.37
2401-032		Int-Liability Reserve	0.00	0.00	28,209.19	5,492.77		28,209.19
2401-042		Interest-Insurance Reserve	0.00	0.00	44,127.46	9,778.21		44,127.46
2401-052		Interest-Capital Reserve	0.00	0.00	95,331.10	24,807.81		95,331.10
2401-062		Int-Bus Purchase Reserve	0.00	0.00	125,762.58	29,984.64		125,762.58
2401-067		Interest - EBALR	0.00	0.00	62,484.66	14,416.80		62,484.66
2401-074		Int-Swim Fac Capital Reserve	0.00	0.00	52,728.33	6,515.51		52,728.33
2401-078		Int-Instr Tech Reserve	0.00	0.00	52,435.03	7,459.50		52,435.03
2401-079		Int-Instr Tech Reserve 2024	0.00	0.00	1,058.96	1,058.96		1,058.96
2410-000		Rental of Real Property	40,000.00	40,000.00	13,139.00	840.50	26,861.00	
2440-000		Rental of Buses	2,000.00	2,000.00	5,161.49	0.00		3,161.49
2650-000		Sale Scrap & Excess Material	1,000.00	1,000.00	1,340.73	342.31		340.73
2665-000		Sale of Equipment	86,241.00	86,241.00	95,458.50	0.00		9,217.50
2680-000		Insurance Recoveries-Trans Rel	0.00	0.00	8,415.52	8,415.52		8,415.52
2683-000		Self Insurance Recoveries	30,000.00	30,000.00	21,651.40	7,758.57	8,348.60	
2690-000		Other Compensation for Lo	1,000.00	1,000.00	460.14	128.60	539.86	
2701-000		BOCES Svs Approved for Ai	400,000.00	400,000.00	0.00	0.00	400,000.00	
2702-001		Refund PY- Transportation	0.00	0.00	80.40	0.00		80.40

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

These are estimates to balance the budget

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2703-000		Refund PY Exp-Other-Not T	200,000.00	200,000.00	140,375.27	137,250.25	59,624.73	
2705-000		Gifts and Donations	40,000.00	40,000.00	33,436.76	10,000.00	6,563.24	
2770-000		Other Unclassified Rev.(S	155,000.00	155,000.00	29,023.11	3,480.66	125,976.89	
2770-001		Oth Unclassified - E Rate	40,000.00	40,000.00	21,494.60	0.00	18,505.40	
3101-000		Basic Formula Aid-Gen Aid	24,874,599.00	24,874,599.00	5,483,557.96	1,825,691.30	19,391,041.04	
3101-001		Basic Formula Aid-Excess	720,000.00	720,000.00	-25,704.00	0.00	745,704.00	
3101-002		Basic Formula Aid-Building Aid	4,200,528.00	4,200,528.00	0.00	0.00	4,200,528.00	
3102-000		Lottery Aid (Sect 3609a E	0.00	0.00	8,631,848.31	0.00		8,631,848.31
3102-001		Lottery Grant	0.00	0.00	416,176.02	156,066.01		416,176.02
3103-000		BOCES Aid (Sect 3609a Ed	3,513,073.00	3,513,073.00	1,915,339.45	0.00	1,597,733.55	
3260-000		Textbook Aid (Incl Txtbk/	350,024.00	350,024.00	89,397.00	0.00	260,627.00	
3262-000		Computer Software Aid	92,726.00	92,726.00	0.00	0.00	92,726.00	
3262-001		Computer Hardware Aid	93,774.00	93,774.00	0.00	0.00	93,774.00	
3263-000		Library A/V Loan Program	38,688.00	38,688.00	0.00	0.00	38,688.00	
3289-000		Othr State Aid-Urbn Sbrbn	1,155,072.00	1,155,072.00	0.00	0.00	1,155,072.00	
4601-000		Medic.Ass't-Sch Age-Sch Y	65,000.00	65,000.00	18,774.17	0.00	46,225.83	
5997-004		Appropriated Rsrvs-LBLTY	0.00	125,000.00	0.00	0.00	125,000.00	
5997-005		Appropriated Rsrvs-UNEMPL	40,000.00	40,000.00	0.00	0.00	40,000.00	
5997-006		Appropriated Rsrvs-EBALR	550,000.00	550,000.00	0.00	0.00	550,000.00	
5997-008		Appropriated Rsrvs-ERS	400,000.00	400,000.00	0.00	0.00	400,000.00	
5997-009		Appropriated Rsrvs-WC Res	50,000.00	50,000.00	0.00	0.00	50,000.00	
5999-000		Appropriated Fund Balance	1,196,992.00	1,346,992.00	0.00	0.00	1,346,992.00	
5999-999		Est. for Carryover Encumbrance	0.00	3,136,001.43	0.00	0.00	3,136,001.43	
<b>Total GENERAL FUND</b>			<b>161,797,787.00</b>	<b>165,208,788.43</b>	<b>132,143,049.22</b>	<b>4,545,491.81</b>	<b>42,972,309.59</b>	<b>9,906,570.38</b>

**Selection Criteria**

Criteria Name: Last Run  
As Of Date: 11/30/2024  
Suppress revenue accounts with no activity  
Show Actual revenue in 'As Of' cycle  
Show special revenue accounts 5997-5999  
Sort by: Fund/Revenue Code  
Printed by RACHEL SMITH

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

These are estimates to balance the budget

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

**Fund: C SCHOOL LUNCH FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
94-2860-161	Staff Salaries	0.00	751,671.00	751,671.00	214,337.11	296,483.44	240,850.45
94-2860-180	Food Service Director	0.00	87,200.00	87,200.00	34,583.30	48,416.70	4,200.00
94-2860-200	Equipment	0.00	94,066.20	94,066.20	22,698.15	21,398.54	49,969.51
94-2860-400	Contractual Expense	0.00	13,000.00	13,000.00	6,029.20	5,276.80	1,694.00
94-2860-410	Food	0.00	853,684.00	853,684.00	257,884.97	592,610.79	3,188.24
94-2860-411	Bread	0.00	25,211.00	25,211.00	4,943.86	16,056.14	4,211.00
94-2860-412	Ice Cream	0.00	40,181.00	40,181.00	12,263.70	27,736.30	181.00
94-2860-413	Milk	0.00	98,500.00	98,500.00	15,709.29	79,290.71	3,500.00
94-2860-455	Equipment Repairs	0.00	35,006.00	35,006.00	7,432.31	23,067.69	4,506.00
94-2860-465	Travel and Conference	0.00	2,500.00	2,500.00	2,257.84	0.00	242.16
94-2860-466	Mileage	0.00	290.00	290.00	0.00	0.00	290.00
94-2860-468	Memberships	0.00	0.00	0.00	25.00	0.00	-25.00
94-2860-500	General Supplies	0.00	67,993.08	67,993.08	16,828.28	50,469.80	695.00
94-9010-800	State Retirement	0.00	114,063.00	114,063.00	32,323.53	49,988.52	31,750.95
94-9030-800	Social Security	0.00	64,172.00	64,172.00	18,489.01	26,384.88	19,298.11
94-9040-800	Workers Compensation	0.00	32,718.00	32,718.00	0.00	0.00	32,718.00
94-9045-800	Life Insurance	0.00	372.00	372.00	134.54	237.46	0.00
94-9055-800	Disability Insurance	0.00	672.00	672.00	240.60	599.40	-168.00
94-9060-800	Hospital & Medical Insura	0.00	150,108.00	150,108.00	51,846.39	98,153.61	108.00
94-9061-800	Dental Insurance	0.00	10,125.00	10,125.00	131.72	468.28	9,525.00
<b>Total SCHOOL LUNCH FUND</b>		<b>0.00</b>	<b>2,441,532.28</b>	<b>2,441,532.28</b>	<b>698,158.80</b>	<b>1,336,639.06</b>	<b>406,734.42</b>

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: C SCHOOL LUNCH FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
1445-000		Other Cafeteria Sales	0.00	1,445,639.00	410,049.56	103,183.25	1,035,589.44	
1445-001		Other Sales-Vending	0.00	15,500.00	3,255.77	1,514.14	12,244.23	
1445-002		Catering	0.00	13,500.00	6,815.30	1,150.73	6,684.70	
1445-100		Pd BRKFST-Non Reimburse	0.00	1,980.00	3,471.75	2,572.50		1,491.75
1445-101		Reduced BRKFST-Non Reimbu	0.00	50.00	77.25	58.25		27.25
1445-200		Pd LUNCH-Non Reimburse	0.00	909,104.00	314,968.00	119,989.00	594,136.00	
1445-201		Reduced LUNCH-Non Reimbur	0.00	995.00	650.75	396.75	344.25	
2401-000		Interest and Earnings	0.00	12,000.00	18,211.92	3,335.48		6,211.92
2770-000		Misc Rev Local Sources (Specif	0.00	0.00	60.03	0.00		60.03
2770-005		Rebates	0.00	0.00	812.06	0.00		812.06
5999-999		Est. for Carryover Encumbrance	0.00	42,764.28	0.00	0.00	42,764.28	
<b>Total SCHOOL LUNCH FUND</b>			<b>0.00</b>	<b>2,441,532.28</b>	<b>758,372.39</b>	<b>232,200.10</b>	<b>1,691,762.90</b>	<b>8,603.01</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 11/30/2024  
 Suppress revenue accounts with no activity  
 Show Actual revenue in 'As Of' cycle  
 Show special revenue accounts 5997-5999  
 Sort by: Fund/Revenue Code  
 Printed by RACHEL SMITH

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 These are estimates to balance the budget

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budget Status Report As Of: 11/30/2024  
Fiscal Year: 2025

**Fund: F SPECIAL AID FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
ODE24 Driver Ed 2023-2024		0.00	27,870.40	27,870.40	27,870.40	0.00	0.00
ODE25 Driver Ed 2024-2025		0.00	116,484.00	116,484.00	54,758.11	10,721.10	51,004.79
OSE24 Summer Enrichment 2023-24		0.00	10.00	10.00	0.00	0.00	10.00
OSE25 Summer Enrichment 2024-25		-12,632.00	94,604.79	81,972.79	80,039.56	7,145.97	-5,212.74
OSE26 Summer Enrichment 2025-26		0.00	0.00	0.00	400.00	8,332.00	-8,732.00
OT124 Title I 2023-24		41,324.65	0.00	41,324.65	15,514.90	0.00	25,809.75
OT125 Title I 2024-25		0.00	0.00	0.00	34,179.15	75,370.04	-109,549.19
OT224 Title II 2023-24		10,621.55	27,093.16	37,714.71	16,696.59	0.00	21,018.12
OT225 Title II 2024-25		0.00	0.00	0.00	13,367.75	36,106.25	-49,474.00
OT324 Title III 2023-24		-1,849.66	20,993.09	19,143.43	11,975.62	5,106.21	2,061.60
OT325 Title III 2024-25		0.00	0.00	0.00	388.00	1,612.00	-2,000.00
OT424 Title IV 2023-24		27,773.30	0.00	27,773.30	0.00	0.00	27,773.30
OT425 Title IV 2024-25		0.00	0.00	0.00	621.78	0.00	-621.78
OTC25 Teacher Ctr Grant 2025		65,867.00	0.00	65,867.00	50,117.61	4,348.91	11,400.48
61124 IDEA 611 2023-24		0.00	2,176.73	2,176.73	1,000.00	0.00	1,176.73
61125 IDEA 611 2024-25		1,368,162.00	0.00	1,368,162.00	220,048.48	510,973.11	637,140.41
61925 IDEA 619 2024-25		36,687.00	0.00	36,687.00	0.00	18,832.14	17,854.86
90024 ESY 2024-2025		0.00	0.00	0.00	401,349.66	0.00	-401,349.66
92324 1:1 AIDE ESY 2024-2025		0.00	0.00	0.00	701.82	0.00	-701.82
AESS2 ARP ESSER 2		0.00	0.00	0.00	0.00	0.00	0.00
ESY24 ESY 2024-25		0.00	0.00	0.00	176,955.70	69,740.62	-246,696.32
<b>Total SPECIAL AID FUND</b>		<b>1,535,953.84</b>	<b>289,232.17</b>	<b>1,825,186.01</b>	<b>1,105,985.13</b>	<b>748,288.35</b>	<b>-29,087.47</b>

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: F SPECIAL AID FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
0SE25-2705-000	0SE25	Gifts & Donations	0.00	0.00	855.56	855.56		855.56
0DE25-2770-000	0DE25	Revenues From Local Sources	0.00	116,484.00	0.00	0.00	116,484.00	
0SE25-2770-000	0SE25	Revenues From Local Sources	0.00	94,376.37	30,143.00	150.00	64,233.37	
0DE25-2770-026	0DE25	Summer Driver Ed Prog Fees	0.00	0.00	1,200.00	0.00		1,200.00
0DE25-2770-027	0DE25	Fall Driver Ed Prog Fees	0.00	0.00	16,894.00	-600.00		16,894.00
0TC25-3289-001	0TC25	Teacher Center Grant	0.00	0.00	16,466.00	0.00		16,466.00
61125-4256-000	61125	Indiv. w/Disab. Ed Act (I	0.00	0.00	273,632.00	0.00		273,632.00
61925-4256-000	61925	Indiv. w/Disab. Ed Act (I	0.00	0.00	7,337.00	0.00		7,337.00
<b>Total SPECIAL AID FUND</b>			<b>0.00</b>	<b>210,860.37</b>	<b>346,527.56</b>	<b>405.56</b>	<b>180,717.37</b>	<b>316,384.56</b>

**Selection Criteria**

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 Sort by: Fund/Revenue Code  
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 These are estimates to balance the budget

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Budget Status Report As Of: 11/30/2024  
Fiscal Year: 2025

**Fund: H CAPITAL FUND**

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
00000	Current Yr/Default Sbfnd	59,457,295.36	4,302,111.37	63,759,406.73	483,047.07	3,830,340.35	59,446,019.31
00BUS	Bus Purchase Reserve	0.00	2,229,241.00	2,229,241.00	0.00	2,227,906.28	1,334.72
02024	JRE Reconstruction	0.00	158,701.58	158,701.58	120,930.12	44,555.46	-6,784.00
03029	SHS Reconstruction	0.00	160,852.03	160,852.03	85,845.89	114,684.67	-39,678.53
04022	ACE Reconstruction	0.00	96,549.09	96,549.09	79,353.16	22,769.80	-5,573.87
05022	MCE Reconstruction	0.00	189,587.38	189,587.38	140,045.18	58,024.07	-8,481.87
06021	PRE Reconstruction	0.00	178,586.30	178,586.30	131,174.24	54,421.54	-7,009.48
07021	BRMS Reconstruction	0.00	254,339.70	254,339.70	171,061.82	105,588.47	-22,310.59
08017	TRE Reconstruction	0.00	157,150.53	157,150.53	119,487.29	44,672.72	-7,009.48
09027	MHS Reconstruction	0.00	259,166.82	259,166.82	126,656.42	174,658.43	-42,148.03
20230	Capital Funded by General	0.00	17,627.33	17,627.33	0.00	17,627.33	0.00
20240	Capital Funded by General	0.00	512,004.38	512,004.38	358,126.87	155,866.51	-1,989.00
20250	Capital Funded by General	0.00	600,000.00	600,000.00	63,842.14	263,877.81	272,280.05
25003	CRMS Reconstruction	0.00	224,044.88	224,044.88	145,283.52	101,649.24	-22,887.88
ECR24	Emergency Proj.-CRMS HVAC	250,000.00	0.00	250,000.00	0.00	0.00	250,000.00
<b>Total CAPITAL FUND</b>		<b>59,707,295.36</b>	<b>9,339,962.39</b>	<b>69,047,257.75</b>	<b>2,024,853.72</b>	<b>7,216,642.68</b>	<b>59,805,761.35</b>



**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: H CAPITAL FUND

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
20250-5031-025	20250	Interfund Transfers 2024-25	0.00	0.00	600,000.00	0.00		600,000.00
<b>Total CAPITAL FUND</b>			<b>0.00</b>	<b>0.00</b>	<b>600,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>600,000.00</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 11/30/2024  
 Suppress revenue accounts with no activity  
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# PITTSFORD CENTRAL SCHOOL DISTRICT

Budget Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: V DEBT SERVICE

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
9711-600	Principal	0.00	3,175,000.00	3,175,000.00	0.00	3,105,000.00	70,000.00
9711-700	Interest	0.00	1,533,375.00	1,533,375.00	385,125.00	1,148,250.00	0.00
<b>Total DEBT SERVICE</b>		<b>0.00</b>	<b>4,708,375.00</b>	<b>4,708,375.00</b>	<b>385,125.00</b>	<b>4,253,250.00</b>	<b>70,000.00</b>

**PITTSFORD CENTRAL SCHOOL DISTRICT**

Revenue Status Report As Of: 11/30/2024

Fiscal Year: 2025

Fund: V DEBT SERVICE

Revenue Account	Subfund	Description	Original Estimate	Current Estimate	Year-to-Date	Current Cycle	Anticipated Balance	Excess Revenue
2401-000		Interest & Earnings	0.00	0.00	61,569.94	15,785.06		61,569.94
5031-000		Interfund Trans from Gen	0.00	4,708,375.00	385,125.00	0.00	4,323,250.00	
<b>Total DEBT SERVICE</b>			<b>0.00</b>	<b>4,708,375.00</b>	<b>446,694.94</b>	<b>15,785.06</b>	<b>4,323,250.00</b>	<b>61,569.94</b>

**Selection Criteria**

Criteria Name: Last Run  
 As Of Date: 11/30/2024  
 Suppress revenue accounts with no activity  
 Show Actual revenue in 'As Of' cycle  
 Show special revenue accounts 5997-5999  
 Sort by: Fund/Revenue Code  
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PITTSFORD CENTRAL SCHOOL DISTRICT

03:04:15 PM

Budgetary Transfer Report

Fiscal Year: 2025

Current Appropriation - Effective From: 11/01/2024 To: 11/30/2024

Effective Date	Trans ID	Transaction Description	Budget Account	Description	Amount Transferred From	Amount Transferred To
<b>Fund: A - GENERAL FUND</b>						
11/01/2024	011916	To provide funds for NCTM membership renewal for DZ and KC.	A510-2010-500-0010 R	CURINS Supplies	-14.00	
			A511-2010-468-0058 R	STD Math Memberships		14.00
11/01/2024	011990	TO COVER ABAS ONLINE FORMS FROM MASON WESTERN PSYCHOLOGY SVCS	A440-2820-465-0820 R	SPSV PsychSv Trav Conf	-101.44	
			A440-2820-468-0820 R	SPSV PsychSv Memberships	-100.00	
			A440-2820-500-0820 R	SPSV PsychSv Supplies		201.44
11/03/2024	012075	TRANSFER ART BUDGET FOR EXCESS CLAY PAID FROM JRE AND SHARED WITH MCE & SHS	A114-2110-500-0113 R	MC Art Supplies	-241.44	
			A340-2110-500-0113 R	SHS Art Supplies	-60.36	
			A113-2110-500-0113 R	JR Art Supplies		301.80
11/18/2024	012222	To provide funds for Art dept. for purchase of 2 air purifiers in Art Clay Room. Purchase approved.	A341-2110-500-0100 R	MHS SchlSuppt Supplies	-1,007.98	
			A341-2110-500-0113 R	MHS Art Supplies		1,007.98
11/18/2024	012899	To pay for oboe repairs	A115-2110-500-0100 R	PR SchlSuppt Supplies	-71.00	
			A115-2110-455-0164 R	PR Music Instr Equip Rpr		71.00
11/07/2024	012905		A610-1320-161-0320 R	FIN Auditing Clerk Salary	-1,500.00	
			A610-1310-500-0310 R	FIN BusAdmn Supplies		1,500.00
11/18/2024	012943	TO PROVIDE FUNDS FOR SCIENCE OLYMPIAD REGISTRATION	A232-2110-500-0176 R	CR Science Supplies	-412.50	
			A232-2110-400-0100 R	CR SchlSuppt Contr Svc		412.50
11/15/2024	013415	FUND ROBOTICS SUPPLIES & MATERIALS	A830-9040-800-0804 R	BEN Workers Compensation	-5,000.00	
			A340-2110-501-0149 R	Supplies & MaterialsROBOT		5,000.00
11/26/2024	013610	To provide funds for Susam Harrison Reading League Journal annual subscription.	A510-2010-500-0010 R	CURINS Supplies	-100.00	
			A511-2010-468-0052 R	STD English Memberships		100.00

11/20/2024	013808	Sutherland split system install	A530-2630-400-0630 R	ITS Computer Inst ContrSv	-16,368.00	
			A640-1620-400-0620 R	OM Contracted Services		16,368.00
11/30/2024	014163	To provide funds for negative budget codes				
			A112-2110-162-0100 R	AC SchISuppt Para Salary	-8,600.00	
			A113-2110-121-0110 R	JR Tch RegSch 1-3	-37,800.00	
			A113-2110-121-0176 R	JR Science Tchr Salary	-12,600.00	
			A114-2110-492-0100 R	MC SchISuppt Print Servs	-200.00	
			A117-2110-169-0100 R	TR SchISuppt Para Subs	-2,600.00	
			A117-2250-121-2250 R	TR SpEd Tchr Salary	-100.00	
			A200-2855-137-0855 R	MS Athletics Coach Salary	-4,500.00	
			A231-2110-131-0143 R	BR HomeCar Teacher Sal	-100.00	
			A231-2110-169-0100 R	BR SchISuppt Para Subs	-100.00	
			A232-2110-148-0100 R	CR SchISuppt Accompanist	-1,200.00	
			A300-2855-404-0855 R	HS Athletics St Chmpnshps	-900.00	
			A340-2110-131-0116 R	SHS Business Tchr Salary	-10,900.00	
			A340-2110-162-0100 R	SHS SchISuppt Para Sal	-1,200.00	
			A340-2110-465-0100 R	SHS SchISuppt Trav Conf	-100.00	
			A341-2020-465-0020 R	MHS Supr RegSch Trav Conf	-100.00	
			A341-2110-500-0100 R	MHS SchISuppt Supplies	-200.00	
			A440-2259-131-0837 R	SPSV ELL Sec Tchr Sal	-3,200.00	
			A440-2820-468-0820 R	SPSV PsychSv Memberships	-100.00	
			A511-2010-465-0076 R	STD Science Trav Conf	-100.00	
			A511-2010-500-0076 R	STD Science Supplies	-100.00	
			A620-1430-161-0430 R	PER Clerical/Secretarial	-1,100.00	
			A830-9030-800-0802 R	BEN Social Security	-40,400.00	
			A112-2020-150-0020 R	AC Supr RegSch Admn Sal		8,600.00
			A113-2110-121-0153 R	JR Reading Tchr Salary		50,400.00
			A114-2110-493-0110 R	MC Tch RegSch Yng Aud-Cul		200.00
			A117-2110-168-0100 R	TR SchISuppt Clerk Subs		2,600.00
			A117-2250-162-2250 R	TR SpEd Para Salary		100.00
			A200-2855-139-0855 R	MS Athletics-Other Employ		4,500.00
			A231-2110-131-0140 R	BR HealthEd Tchr Salary		100.00
			A231-2110-168-0100 R	BR SchISuppt Clerk Subs		100.00
			A232-2110-161-0100 R	CR SchISuppt Clerk Sal		1,200.00
			A300-2855-401-0855 R	HS Athletics Chaperones		900.00
			A340-2020-150-0020 R	SHS Supr RegSch Admn Sal		10,900.00
			A340-2110-163-0100 R	SHS SchISuppt Security Sa		1,200.00
			A340-2110-466-0100 R	SHS SchISuppt Mileage		100.00
			A341-2020-400-0020 R	MHS Supr RegSch Contr Svc		100.00
			A341-2110-493-0110 R	MHS Tch RegSch YngAud-Cul		200.00
			A440-2259-161-0837 R	Clerical/Secretarial Sal.		3,200.00
			A440-2820-500-0820 R	SPSV PsychSv Supplies		100.00
			A511-2010-465-0038 R	STD BehSpec Trav Conf		100.00

A511-2010-500-0052 R

STD English Supplies

100.00

A620-1430-168-0430 R

PER Clerical/Secretary Su

1,100.00

A820-1950-458-0949 R

FEES Assessmt Schl Prope

40,400.00

Total for Fund A - GENERAL FUND

-151,176.72

151,176.72

Budget Director

(money is available and allowable)

Assistant Superintendent for Business Approval

Tom McHardy

M Vj

Date of Treasurer's Report for BOE review

\_\_\_\_\_

Date Completed

1/08/25

Person Completing

Cheyl Musculla



# Pittsford Schools

Administrative Offices  
75 Barker Road - East Wing  
Pittsford, NY 14534  
**585.267.1077**

Fax: 585.381.9368

Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: January 14, 2025

To: Michael Pero, Superintendent of Schools

From: Michael Vespi, Assistant Superintendent for Business 

Re: Single Audit Report Approval

At its meeting held December 19, 2024 the Audit Oversight Committee (AOC) reviewed the Single Audit (Federal Compliance) conducted by the external auditor for the year ended June 30, 2024.

The Single Audit received a clean opinion with no findings noted. The AOC recommends the Board of Education accept the audit.

I have provided a copy of the Single Audit and recommend the following resolution for Board of Education action:

**Be It Resolved** that the Board of Education, on the recommendation of the Audit Oversight Committee, accepts the Single Audit Report for the year ended June 30, 2024.

*MV:nn*

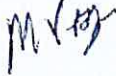
# Pittsford Schools

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: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business   
Re: Internal Audit Report – Payroll Processing

Freed Maxick, CPAs, PC has submitted its Internal Audit Report – Internal Controls over Payroll Processing dated October 25, 2024. The Audit Oversight Committee (AOC) has reviewed the information. The AOC recommends approval and acceptance of the Internal Audit Report including the Management Response as presented in the report.

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 October 25, 2024 Review of Internal Controls over Payroll Processing as presented to and recommended by the Audit Oversight Committee.

*MV:nn*



# Pittsford Schools

Michael Vespi  
*Assistant Superintendent for Business*

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

Date: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *MV*  
Re: Extra-Classroom Audit Report & Response Approval

As required, and consistent with past practice, the Board of Education is required to accept the Extra-Classroom Activities Audit conducted by the external auditor for the year ended June 30, 2024. Findings were conveyed to the schools and responses are included for the Board's review. The Audit Oversight Committee has reviewed the documents and is recommending acceptance of the Report.

For your convenience, I have provided a resolution below:

**Be It Resolved** that the Board of Education, at its regular meeting, and on the recommendation of the Audit Oversight Committee, accepts the Extra-Classroom Activity Funds Financial Report for year ended June 30, 2024.

**Be It Further Resolved** that the Board of Education on the recommendation of the Audit Oversight Committee accepts the Extra-Classroom Audit Corrective Action Plan.

*MV:nn*

# Pittsford Schools


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Rachel\_Smith@pittsford.monroe.edu

Rachel Smith  
District Treasurer

To: Michael Pero, Superintendent  
Michael Vespi, Assistant Superintendent for Business

From: Rachel Smith, District Treasurer 

Date: 1/9/2025

RE: 2023-2024 Extraclassroom Audit Report Corrective Action Plan

The Extraclassroom Activity Funds Audit for fiscal year ending June 30, 2024, took place October 8-10, 2024. After receiving the draft report, each school was informed of their findings and correction actions were determined.

## Pittsford Sutherland High School

### Current Year Deficiencies in Internal Control –

#### Sales Tax

Our examination revealed one instance in the Class of 2025 and one instance in the Drama Club where sales tax was not remitted on taxable fundraisers or events.

#### Response

The Central Treasurer will make every effort to identify taxable fundraisers and events and make sure sales tax is being properly remitted.

## Barker Road Middle School

### Current Year Deficiencies in Internal Control –

#### Drama Club

As part of our examination of the Shrek fundraiser profit and loss statement, we noted some of the items could not be clearly traced to the general ledger, it was not signed by the Student Treasurer or Faculty Advisor, and a portion of the event sales was taxable, however, sales tax was not remitted.

### Response

The Faculty Advisor will work with the Student Treasurer to properly fill out and sign profit and loss statements in the future and the Central Treasurer will make every effort to identify taxable fundraisers and events and make sure sales tax is being properly remitted.

### Disbursements

During the course of our examination, we noted one instance in the Ski Club where gift cards were purchased for chaperones with the approval of the parents of club members and not the students.

### Response

There will be minutes attached to any disbursements orders where gift cards are purchased showing student approval.

### Student Participation

Our examination revealed that the Bookstore has student involvement in the day-to-day activity of the store, but they do not help with the bookkeeping.

### Response

A separate ledger will be maintained by the Faculty Advisor with the Student Advisor.

## **Calkins Road Middle School**

### **Prior Year Deficiency Pending Corrective Action –**

#### Profit and Loss Statements

Our examination revealed one instance in the Music Activities Club in which the profit and loss statement was not signed by the Student Treasurer. Per our discussion with the Faculty Advisor, the Student Treasurer was not involved in the profit and loss statement preparation.

#### Response

In the future the Faculty Advisor will make every effort to include the Student Treasurer in the proper preparation of the profit and loss statements.

The schools have continued to address audit findings, and we are pleased the auditors have recognized that several of last year's findings were corrected to the auditors' satisfaction. The

Principals, Central Treasurers, Faculty Advisors and Student Treasurers continue to work hard to make the clubs a positive learning experience for students.

The Business Office conducts training bi-annually for all Central Treasurers and Club Advisors which occurred in the Fall of 2023. To provide support to both new advisors and treasurers, Rachel Smith, District Treasurer and former auditor of Extraclassroom Activity Funds conducts a “New Advisor and Central Treasurer Training” in the off years.

**PITTSFORD CENTRAL SCHOOL DISTRICT**

**EXTRACLASSROOM ACTIVITY FUNDS**

**FINANCIAL REPORT**

**For Year Ended June 30, 2024**



BUSINESS  
ADVISORS  
AND CPAS

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BUSINESS  
ADVISORS  
AND CPAS

## INDEPENDENT AUDITORS' REPORT

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

### *Qualified and Unmodified Opinions*

We have audited the accompanying statement of cash receipts and disbursements of the Extraclassroom Activity Funds of the Pittsford Central School District for the year ended June 30, 2024 and the related notes to the financial statement.

### *Qualified Opinion*

In our opinion, except for the possible effects of the matter discussed in the basis for qualified opinion paragraph, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the Extraclassroom Activity Funds of Pittsford Central School District for the year ended June 30, 2024, in accordance with the cash basis of accounting as described in Note 1.

### *Basis of Qualified*

Internal accounting controls are limited over the cash receipts from the point of collection to the time of submission to the Central Treasurer. Accordingly, it was impracticable to extend our audit of such receipts beyond the amounts recorded.

### *Emphasis of Matter – Basis of Accounting*

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

### *Responsibility of Management for the Statement of Cash Receipts and Disbursements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting described in Note 1; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor Responsibilities for the Audit of the Financial Statement*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
November 20, 2024



PITTSFORD CENTRAL SCHOOL DISTRICT

EXTRACLASSROOM ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For Year Ended June 30, 2024

<u>Pittsford Mendon High School:</u>	<u>Cash Balance</u> <u>July 01, 2023</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2024</u>
Class of 2024	\$ 6,678	\$ 25,050	\$ 25,323	\$ 6,405
Class of 2025	3,216	1,730	1,009	3,937
Class of 2026	1,683	348	750	1,281
Class of 2027	542	861	-	1,403
Art Club	497	84	-	581
Best Buddies	467	235	183	519
Bookstore	2,745	387	926	2,206
DECA Club	1,366	23,873	23,912	1,327
Drama Club - Musical	5,159	5,323	5,712	4,770
French Club	225	-	33	192
Latin Club	756	80	80	756
Link Crew	1,849	1,520	978	2,391
Masterminds	253	-	20	233
Model UN	104	13,360	11,389	2,075
Musical	12,517	27,649	18,961	21,205
Music Activities	7,057	4,128	4,273	6,912
National Honor Society	264	-	-	264
Pittsford Girl Up	86	-	-	86
Plant Club	278	590	296	572
Science Olympiad	200	4,596	4,124	672
Students Against Cancer	20	153	153	20
Student Council	11,637	10,520	13,726	8,431
Technology Club	1,137	7,394	7,664	867
Virtual Enterprises	42	500	193	349
Ski Club	-	9,600	8,494	1,106
Class of 2020	-	93	93	-
Yearbook	37,961	286	-	38,247
<b>Total Pittsford Mendon</b>				
<b>High School</b>	<b>\$ 96,739</b>	<b>\$ 138,360</b>	<b>\$ 128,292</b>	<b>\$ 106,807</b>

<b><u>Pittsford Sutherland High School:</u></b>	<b>Cash Balance July 01, 2023</b>	<b>Receipts</b>	<b>Disburse- ments</b>	<b>Cash Balance June 30, 2024</b>
Class of 2023	\$ 5,795	\$ -	\$ 5,795	\$ -
Class of 2024	4,609	35,818	30,140	10,287
Class of 2025	3,626	4,012	4,506	3,132
Class of 2026	1,504	2,078	660	2,922
Class of 2027	-	2,200	640	1,560
Band	1,119	10,065	8,978	2,206
Best Buddies	624	274	211	687
Chemistry Club	-	725	270	455
DECA	242	10,515	10,665	92
Drama Club	7,255	11,310	8,869	9,696
Fine Arts	226	263	345	144
Gay Straight Alliance	339	-	88	251
Latin Club	685	160	180	665
Link Crew	1,083	1,081	533	1,631
Model U.N. Club	1,111	7,865	6,359	2,617
Musicals	15,285	32,670	30,558	17,397
News Club	219	-	-	219
Pegasus	1,927	-	202	1,725
Project Earth	843	-	-	843
RESET	392	-	-	392
Roc2Change	-	200	200	-
Science Olympiad	50	6,436	6,274	212
Show Choir	586	748	1,129	205
Ski Club	2,019	12,638	11,777	2,880
Student Council	6,845	8,953	8,481	7,317
Tri-M	147	-	-	147
U-Save	118	-	118	-
Yearbook	6,042	3,387	5,318	4,111
<b>Total Pittsford Sutherland High School</b>	<b>\$ 62,691</b>	<b>\$ 151,398</b>	<b>\$ 142,296</b>	<b>\$ 71,793</b>

<b><u>Barker Road Middle School:</u></b>	<b>Cash Balance July 01, 2023</b>	<b>Receipts</b>	<b>Disburse- ments</b>	<b>Cash Balance June 30, 2024</b>
Adventure Club	\$ 1,870	\$ 4,340	\$ 4,705	\$ 1,505
Art Club	32	-	32	-
Bookstore	5,444	213	218	5,439
Drama Club	7,632	24,763	20,458	11,937
Home & Careers	521	2,129	2,241	409
Latin Club	1	100	100	1
Music Activities	7,369	6,334	5,821	7,882
Science Olympiad	976	2,825	1,863	1,938
Ski Club	3,478	29,850	30,094	3,234
Student Council	19,580	35,323	40,590	14,313
Yearbook	624	3,168	2,195	1,597
<b>Total Barker Rd Middle School</b>	<b>\$ 47,527</b>	<b>\$ 109,045</b>	<b>\$ 108,317</b>	<b>\$ 48,255</b>
<b><u>Calkins Road Middle School:</u></b>				
Blue Team	\$ 2,050	\$ 9,292	\$ 8,392	\$ 2,950
Bookstore	1,419	779	804	1,394
Drama Club	12,938	42,076	37,656	17,358
Home Careers	1,325	2,456	2,861	920
Latin Club	1,020	280	280	1,020
Library Club	-	2,432	2,432	-
Music Activities	6,456	18,214	16,051	8,619
Principal's Cabinet	37	-	37	-
Science Olympiad	81	1,772	1,555	298
Ski Club	1,702	23,943	22,780	2,865
Spanish Club	1,246	-	-	1,246
Student Council	6,172	3,006	4,757	4,421
WEB Leaders	10	-	-	10
Yearbook	10,079	884	2,098	8,865
<b>Total Calkins Rd Middle School</b>	<b>\$ 44,535</b>	<b>\$ 105,134</b>	<b>\$ 99,703</b>	<b>\$ 49,966</b>

	<u>Cash Balance</u> <u>July 01, 2023</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Cash Balance</u> <u>June 30, 2024</u>
<b><u>Allen Creek Elementary School:</u></b>				
Student Council	\$ 1,213	\$ 259	\$ -	\$ 1,472
<b>Total Allen Creek</b> <b>Elementary School</b>	<b>\$ 1,213</b>	<b>\$ 259</b>	<b>\$ -</b>	<b>\$ 1,472</b>
<b><u>Jefferson Road Elementary School:</u></b>				
Student Council	\$ 1,998	\$ -	\$ -	\$ 1,998
<b>Total Jefferson Road</b> <b>Elementary School</b>	<b>\$ 1,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,998</b>
<b><u>Mendon Center Elementary School:</u></b>				
Bookstore	\$ 13,597	\$ 3,825	\$ 2,367	\$ 15,055
Ski Club	89	6,120	4,857	1,352
Student Council	4,001	1,634	1,566	4,069
<b>Total Mendon Center</b> <b>Elementary School</b>	<b>\$ 17,687</b>	<b>\$ 11,579</b>	<b>\$ 8,790</b>	<b>\$ 20,476</b>
<b><u>Park Road Elementary School:</u></b>				
Ski Club	\$ 629	\$ 5,233	\$ 5,185	\$ 677
Student Council	2,974	345	816	2,503
<b>Total Park Road</b> <b>Elementary School</b>	<b>\$ 3,603</b>	<b>\$ 5,578</b>	<b>\$ 6,001</b>	<b>\$ 3,180</b>
<b><u>Thornell Road Elementary School:</u></b>				
Ski Club	\$ 931	\$ 6,042	\$ 5,498	\$ 1,475
Student Council	3,128	-	-	3,128
<b>Total Thornell Road</b> <b>Elementary School</b>	<b>\$ 4,059</b>	<b>\$ 6,042</b>	<b>\$ 5,498</b>	<b>\$ 4,603</b>
<b>GRAND TOTAL</b>	<b>\$ 280,052</b>	<b>\$ 527,395</b>	<b>\$ 498,897</b>	<b>\$ 308,550</b>

(See accompanying notes to financial statement)

**PITTSFORD CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**NOTES TO FINANCIAL STATEMENT**

**June 30, 2024**

**(Note 1)**      **Accounting Policy:**

The transactions of the Extraclassroom Activity Funds are considered part of the reporting entity of the Pittsford Central School District. Consequently, the cash balances are included in the financial statements of the School District as part of the Custodial Fund.

The accounts of the Extraclassroom Activity Funds of the Pittsford Central School District are maintained on a cash basis, and the statement of cash receipts and disbursements reflects only cash received and disbursed. Therefore, receivables and payables, inventories, long-lived assets, and accrued income and expenses, which would be recognized under generally accepted accounting principles, and which may be material in amount, are not recognized in the accompanying financial statement.

**(Note 2)**      **Cash and Cash Equivalents:**

Cash and cash equivalents is comprised of nine checking accounts. The balance in these accounts is fully covered by FDIC Insurance.

**PITTSFORD CENTRAL SCHOOL DISTRICT**  
**EXTRACLASSROOM ACTIVITY FUNDS**  
**AUDITORS' FINDINGS AND EVALUATION**

We have examined the statement of cash receipts and disbursements of the Pittsford Central School District's Extraclassroom Activity Funds for the year ended June 30, 2024. As part of our examination, we made a study and evaluation of the system of internal accounting control to the extent we deemed necessary to render our opinion.

There are inherent limitations in considering the potential effectiveness of any system of internal accounting control. Human errors, mistakes of judgment and misunderstanding of instructions limit the effectiveness of any control system. In particular, cash being handled by numerous students and faculty advisors at various functions provides an atmosphere of limited control over those receipts.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis.

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

**Prior Year Deficiency Pending Corrective Action:**

**Calkins Road Middle School –**

**Profit and Loss Statements**

Our examination revealed one instance in the Music Activities Club in which the profit and loss statement was not signed by the Student Treasurer. Per our discussion with the Faculty Advisor, the Student Treasurer was not involved in the profit and loss statement preparation.

We recommend a profit and loss statement be prepared and signed by the Student Treasurer and the Faculty Advisor for each fundraiser.

## **Current Year Deficiencies in Internal Control:**

### **Sutherland High School –**

#### **Sales Tax**

Our examination revealed one instance in the Class of 2025 and one instance in the Drama Club where sales tax was not remitted on taxable fundraisers or events.

We recommend sales tax be remitted to New York State for all taxable events or items the clubs are selling..

### **Barker Road Middle School –**

#### **Drama Club**

As part of our examination of the Shrek fundraiser profit and loss statement, we noted some of the items could not be clearly traced to the general ledger, it was not signed by the Student Treasurer or Faculty Advisor, and a portion of the event sales was taxable, however, sales tax was not remitted.

We recommend profit and loss statements be prepared by the Student Treasurer with the help of Faculty Advisor after each fundraiser or event. In addition, they should make sure sales tax is being remitted for taxable fundraisers. Also, items appearing on the profit and loss statement should be traceable to the general ledger maintained by the Central Treasurer.

#### **Disbursements**

During the course of our examination, we noted one instance in the Ski Club where gift cards were purchased for chaperones with the approval of the parents of club members and not the students.

We recommend all gift card purchases be supported by club minutes indicating student authorization.

#### **Student Participation**

Our examination revealed the Bookstore has student involvement in the day to day activity of the store, but they do not help with the bookkeeping.

In an effort to conform to New York State guidelines and to promote student involvement, we recommend the Student Treasurer, with the help of the Faculty Advisor, be directly involved in maintaining financial records for the Club.

**Other Item:**

The following item is not considered to be a deficiency in internal control, however, we consider it an other item which we would like to communicate to you as follows:

**Inactive Clubs –**

As indicated on the statement of cash receipts and disbursements, the following clubs were financially inactive during the 2023-24 fiscal year. These clubs should be reviewed in accordance with Board policy:

**Pittsford Mendon High School**

Pittsford Girl Up  
National Honor Society

**Calkins Road Middle School**

Spanish Club  
WEB Leaders

**Pittsford Sutherland High School**

News Club  
Project Earth  
RESET  
Tri-M

**Jefferson Road Elementary School**

Student Council

**Thornell Road Elementary School**

Student Council

We recommend the status of these clubs be reviewed. If future financial activity is not anticipated, they should be closed in accordance with the Board of Education policy.

**Prior Year Recommendations:**

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. Student Treasurer signatures were present on all profit and loss statements for Pittsford Sutherland High School fundraisers examined.
2. The Student Treasurer of Park Road Elementary Ski Club was involved in maintaining a separate set of books.
3. There was no financial activity for the Student Council at Jefferson Road Elementary School so the Club did not need to maintain a separate set of books.
4. The Pittsford Sutherland High School profit and loss statements were prepared for fundraisers tested.
5. The Barker Road Middle School bookstore change fund was re-deposited into the Club at the end of the year.

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We wish to express our appreciation to all client personnel for the courtesies extended to us during the course of our examination.

Rochester, New York  
November 20, 2024

*Mengel, Metzger, Baw & Co. LLP*



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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
Assistant Superintendent for Business

Date: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Resolution for RIC to Approve Ed Law 2d Application Contracts

Dr. Jeff Cimmerer, Chief Information Officer and Data Protection Officer and Matt Kwiatkowski, Director of Technology attended a Data Protection Officer's meeting in December 2024. They received documentation of a Board of Education resolution which will allow the Regional Information Center (RIC) to proceed through their legal process to approve Ed Law 2d application contracts.

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

**WHEREAS**, four (4) BOCES (Onondaga-Cortland-Madison BOCES, Albany-Schoharie-Schenectady-Saratoga BOCES, Madison-Oneida BOCES and Broome-Tioga BOCES) have collaborated and entered into an Article 5 General Municipal Law intermunicipal arrangement for the purpose of improving vendor management and data security and privacy practices for school districts and/or BOCES statewide known as the RIC ONE Risk Operations Center (the "ROC");

"**WHEREAS**, the Board of Education of the Pittsford Central School District, through its affiliation with a locally based Regional Information Center, participates with the ROC and desires, for the 2024-2025 fiscal year, to authorize the ROC to enter into Data Privacy Agreements and related exhibits (DPAs) with vendors and third-party contractors that include the requirements of, and compliance with, New York State Education Law Section 2-d and Part 121 Regulations (collectively, "Ed Law 2d") related to student personally identifiable information (PII) and certain Teacher and Principal APPR data;"

**WHEREAS**, the ROC also partners with NYSED, the Access4Learning Student Data Privacy Consortium (SDPC) and The Education Cooperative (TEC), to negotiate and approve Ed Law 2-d compliant DPAs;

**WHEREAS**, the DPAs are presented to school districts and/or BOCES for final execution and do not require the expenditure of funds beyond those budgeted; and

Michael Pero, Superintendent of Schools, Pittsford Central School District

Allen Creek Elementary • Jefferson Road Elementary • Mendon Center Elementary • Park Road Elementary • Thornell Road Elementary  
Barker Road Middle School • Calkins Road Middle School • Pittsford Mendon High School • Pittsford Sutherland High School  
[www.pittsfordschools.org](http://www.pittsfordschools.org)

**BE RESOLVED**, Board of Education of the Pittsford Central School District authorizes the attorneys designated by the ROC to negotiate and approve of DPAs for software and/or technology resources; and,

**BE IT FURTHER RESOLVED**, the Pittsford Central School District Board of Education grants the ROC and its designated attorneys the authority to negotiate the terms and conditions of DPAs and take such actions so as to effectuate the purposes and intent of this resolution.

**CERTIFICATION**

It is hereby certified that the above motion was approved by the Pittsford Central School District Board of Education at its meeting, duly noticed, held on January 14, 2025.

Dated \_\_\_\_\_, 2025

\_\_\_\_\_ Board Clerk

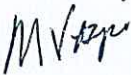
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Michael Vespi  
Assistant Superintendent for Business

Date: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business   
Re: Board Resolution – Non-Resident Tuition Rates

As you know, in the Pittsford District Teachers Association Contract, Section 19 allows children of non-resident staff to enroll in the Pittsford Central Schools with payment of tuition. The tuition rates follow those calculated and reported on the TRAEST report from the State Aid Unit each year. The New York Department of Education has published the estimated non-resident tuition rates for the 2024-25 school year. Per Section 174.2 (a) (6) of the Regulations of the Commissioner of Education, the non-resident tuition rates on the State Aid output reports are estimated rates for billing during the 2024-25 school year, when the actual rates become available refunds or additional charges are to be made.

Therefore, I recommend that the following resolution be approved by the Board of Education:

**RESOLVED**, that the Board of Education establishes the non-resident tuition rates for the 2024-25 school year and until new rates are published as follows:

**Tuition charge for regular education students based on net cost per student:**

Grade K-6	\$15,659
Grades 7-12	\$17,106

**Tuition Charge for students receiving special education services:**

Grade 1-6	\$52,205
Grades 7-12	\$53,652

An agreement will be executed for each non-resident student enrolling in PCSD under the PDTA contract and will describe terms for payment of tuition per Board Policy 7132.

MV:nn




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Michael\_Vespi@pittsford.monroe.edu

Michael Vespi  
*Assistant Superintendent for Business*

Date: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business   
Re: Declaration of Scrap Equipment – MHS Weight Room Equipment

The Athletic Department has requested 3 machines located in the Mendon High School basement weight room be declared scrap as the machines are obsolete.

- Nautilus Seated Neck Machine, tag #011218
- Hammer Strength Hip Flex Machine, tag #002054
- Hammer Strength 4-way Neck Machine, tag #011216

It is my recommendation that the Board of Education declare these items scrap and sold as such and proceeds be deposited into the General Fund according to Policy Board Policy 5250 which states “The Superintendent or the Superintendent’s designee may dispose of property that is obsolete, surplus or unusable by the District 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 equipment scrap, and does hereby authorize the sale and receipt of proceeds from such.

MV:nn

# Pittsford Schools

Administrative Offices  
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585.267.1077

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Michael Vespi  
Assistant Superintendent for Business

Date: January 14, 2025  
To: Michael Pero, Superintendent of Schools  
From: Michael Vespi, Assistant Superintendent for Business *M Vespi*  
Re: Auction of Buses – Update to June 11, 2024 surplus list

At the June 11, 2024 Board of Education meeting, the Board approved a resolution to declare thirteen (13) 65 passenger buses as surplus and authorized the auction or trade-in of the vehicles.

In December 2024, the Director of Transportation and the head mechanic determined that Bus 531 should be declared as surplus and auctioned in lieu of Bus 510. Bus 510 will continue to be utilized for bus driver training purposes and will be replaced next year.

The following bus is being removed from the list of 13 surplus buses approved at the June 11, 2024 BOE meeting:

510 - 2016 Bluebird 65 passenger 67,694 miles

The following bus is replacing bus 510 on the list of 13 surplus buses approved at the June 11, 2024 BOE meeting:

531 – 2018 Bluebird 65 passenger 72,776 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 approve the changes to the June 11, 2024 list of surplus vehicles.

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

*MV:nn*  
*cc: C. Grove*



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# Pittsford Schools

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## 2025-2026 BUDGET GUIDELINES

### **Develop a student-based budget focused on:**

- Implementation of rigorous, engaging, equitable, and authentic curriculum, instruction, assessments, and resources.
- Maintain excellence while supporting responsive and relevant offerings.
- Providing experiences, both curricular and extracurricular, that support the varied interests and abilities of the whole child.
- Social emotional learning and mental health supports.
- Supporting diverse academic, social, emotional, and mental health needs.

### **Provide high quality professional development centered on:**

- Tiered supports addressing the range of learners in classroom.
- Curriculum, assessment, grading and instructional practices.
- Equity and Inclusion practices aligned with District goals.
- Social emotional, wellness, and mental health topics.
- Continuous improvement for instructional and non-instructional staff members.

### **Balance the investment in education with sensitivity to limited community resources by:**

- Balancing community expectations for services and programs, with the need to be cognizant of changes in property values, income levels, new state/federal tax laws, and other economic uncertainties.
- Engaging in thoughtful short- and long-range financial planning.
- Collaborating with local partners/districts to share services.
- Sustaining transportation reserve for transition to electric buses/vehicles.
- Planning for the cessation of Federal funds and impact of minimum wage increases.
- Engaging legislators to increase NYS foundation aid.
- Recruiting, hiring, and retaining diverse employees of the highest caliber.
- Seeking cost efficiencies to further mitigate the burdensome and fiscal impact of underfunded and unfunded mandates.

### **Maintain fiscal stability now and into the future through:**

- Financially prudent and sustainable reserve accounts.
- Review and adjust staffing to align with revenue sources.
- Partnerships, shared services, audits.
- Protecting and maintaining our Aa1 bond rating.
- Protecting the community's investment in facilities and infrastructure.
- Advocacy with legislators relative to appropriate levels of funding.
- Implementing research-based sustainability practices.

### **Meet legal mandates and contractual obligations.**

PITTSFORD CENTRAL SCHOOL DISTRICT

ACCEPTING GIFTS FROM THE PUBLIC

If you wish to have a gift considered for acceptance by the school district, please read board policy "Accepting Gifts from the Public" and complete the form below.

Name Danny Daniele Phone 585-703-3849

Address 2851 Monroe Avenue, Rochester NY 14618

School: Pittsford Sutherland

- 1. Describe the gift. What is it? List its condition, age, size, and other details as applicable. If not cash or new item, please estimate the fair market value.

7  
FED

Lunch for 800+ students and faculty consisting of rigatoni pasta with organic ground beef, tomato marinara sauce and parmigiano cheese. Including sides of carrots + ranch, apples + caramel, yogurt parfaits, and whole grain crackers.

- 2. Describe any conditions or restrictions for its use (Value approx. \$2,000.00)

none

- 3. If the gift is in trust, describe specifically your intentions for the use of the principle and for investment. (You may contact the District Treasurer to agree on a method for treating the principle.)

N/A See attached Cafeteria Goals Sheet



