

SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT

Scotia, New York

June 5, 2026

To: Board of Education

A Regular Meeting of the Board of Education of the Scotia-Glenville School District will be held in the Cafeteria of the Middle School at 7:00 p.m. on Tuesday, June 8, 2026. If necessary, the Board will entertain a motion to go into Executive Session prior to the open meeting at 6:00 p.m.

Following the Board meeting, the Board may adjourn to Executive Session in order to discuss matters relating to personnel and/or negotiations.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Cathleen Smith', with a long horizontal flourish extending to the right.

Cathleen Smith

Clerk, Board of Education



QUESTAR III
PUTTING STUDENTS FIRST

Scotia-Glenville Central School District:
FY 2025/26 Annual Risk Assessment – Final

www.questar.org



June 1, 2026

Board of Education
Scotia-Glenville Central School District
900 Preddice Parkway
Scotia, New York 12302

We have completed the annual update of the financial risk assessment for the Scotia-Glenville Central School District ("the District"). The basis for our current report was the initial financial risk assessment report dated September 18, 2007. One of the requirements of the 2005 School Financial Oversight and Accountability legislation is to update the risk assessment annually. Our engagement was designed to revisit the risks identified in the previously issued report and provide a report on the steps the District has taken to mitigate those risks. As well as identifying new risks as conditions change within the District.

The purpose of the financial risk assessment was to review the internal controls that the District has in place to prevent errors, detect fraud, and ensure that financial reporting is accurate and that the district assets are safeguarded. In conducting the financial risk assessment, we considered significant classes of assets and transactions. We interviewed key employees to obtain an understanding of the financial processes.

We noted some areas where the District could improve the internal control structure. Our recommendations follow in the attached report.

Should you need assistance in implementing our recommendations, or other requirements of the 2005 legislation, we will be glad to help.

RELIABILITY OF INFORMATION

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that the District faces. However, it is ultimately your responsibility to assess the adequacy of your risk management system.

In performing our engagement, we relied on the accuracy and reliability of information provided by district employees. We have not audited, examined, or reviewed the information, and express no assurance on it.

DISTRIBUTION OF THE REPORT

This report is intended solely for the information and use of the Board of Education and management of Scotia-Glenville Central School District and should not be used for any other purpose.

We appreciate the opportunity to serve you and thank the individuals in your organization for their cooperation. Over time, it will be necessary to reassess your risks to ensure that they have not changed and to ensure that your risk management system is functioning properly. Through our ongoing involvement with you as a client and our knowledge of your district and its processes, we are in a unique position to assist you with that process. Please, contact us at any time should you desire such services.

Sincerely,

Alvin A. Alejandro

Alvin A. Alejandro, CIA
Audit Manager
Questar III BOCES

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Inherent Risk Areas

Below is a summary of inherent risks that should be addressed as part of conducting the annual independent audit and the ongoing internal audit function:

RISK AREA	DESCRIPTION	RECOMMENDATION
<p>Changing Environment</p>	<p>The District operates in an environment of complex or frequently changing compliance requirements. The risk to the District is that as compliance regulations change, complexities place task burdens on the district employees. The complexity of the tasks increases the risk that the District could feel adverse consequences if it were to lose a key person in the Business Office.</p>	<p>To mitigate this risk, the District should require business office personnel to document all critical financial processes, such as payroll, purchasing, accounts payable and information technology processes. These documents should be reviewed, tested, and updated as processes change.</p> <p>In addition, employees should be cross-trained to cover all critical processes during vacations, absences, or vacancies in financial positions.</p> <p>Currently this inherent risk is not impacting the District.</p>
<p>Complex Transactions</p>	<p>The District has a mix of program types funded by third (3rd) parties that could motivate management to shift costs or manipulate accounting transactions.</p>	<p>The District's Internal Audit Function should monitor practices to ensure that funding regulations are understood and complied with.</p> <p>In addition, a properly functioning claims audit procedure will review the appropriateness of charges to the various programs.</p> <p>Currently this inherent risk is not impacting the District.</p>
<p>Segregation of Duties</p>	<p>Segregation of duties is an issue within school districts primarily due to limited staffing and/or changes to employee responsibilities. There may be instances where the District has risk exposure and no mitigating controls.</p>	<p>Develop an internal auditing plan that can act as a compensating control.</p> <p>Currently this inherent risk is not impacting the District.</p>
<p>Prior Audits</p>	<p>Internal Audit has performed the following audits that will require a follow-up:</p> <ul style="list-style-type: none"> • Extraclassroom – FY 2009/10 with follow-up completed in FY 2017/18 • Fuel Inventory – FY 2009/10 • Payroll – FY 2010/11 with follow-ups completed in FY 2012/13, FY 2014/15, and FY2015/16 • Special Education – FY 2011/12 • Transportation – FY 2013/14 with follow-ups completed in FY 2015/16, FY FY2018/19 & 	<p>The Board of Education should consider having Internal Audit perform follow up audits to ensure management corrective actions to audit observations are working effectively and efficiently.</p>

RISK AREA	DESCRIPTION	RECOMMENDATION
	FY 2019/20 <ul style="list-style-type: none"> • Medicaid Audit – FY 2014/15 with follow-up completed in FY 2017/18 & FY 2018/19 • Facilities Usage – FY 2016/17 • Attendance – FY 2016/17 • Purchasing – FY 2018/19 • Payroll – FY 2020/21 • Special Education (STAC) – FY 2020/21 • Fuel Inventory – FY 2021/22 • Staff Attendance – FY 2021/22 • Medicaid – FY 2022/23 • Transportation Inventory – FY 2023/24 • Purchasing Audit – FY 2024/25 	

Assessment of Risk

Below is an assessment of the District’s internal controls for each functional area which are classified as low; moderate; or high risk. The assessment is based on the likelihood and impact that an unfavorable event would have on the District. The functions that we deemed to be high risk areas are critical to the operation of the District or are assets susceptible to misappropriation. In addition, this information may be used by the Board of Education for developing an audit plan for the upcoming year.

Functional Area	Audit Date	Risk Classification		Comments
		Prior Year	Current Year	
Cash – Business Office		Low	Low	
Cash – Lunch Program		Low	Low	
Cash – Extraclassroom	FY 2009/10; 2017/18	Moderate	Moderate	
Cash – Petty Cash		N/A	N/A	
State Aid		Moderate	Moderate	
Banking		Low/Moderate	Low/Moderate	
Accounts Receivable – General		Low	Low	
Accounts Receivable – Medicaid	FY 2014/15; 2017/18; 2018/19; 2022/23	Low/Moderate	Low/Moderate	
Accounts Receivable – Special Education	FY 2011/12; 2020/21	Low/Moderate	Moderate	Employees responsible for certain critical procedures are still unfamiliar with them or are in the process of learning them.
Accounts Receivable – Federal		Low/Moderate	Low/Moderate	
Accounts Payable		Moderate	Moderate	
Payroll	FY 2010/11; 2012/13; 2014/15; 2015/16; 2020/21	Moderate	Moderate	
Purchasing	FY 2018/19; FY 2024/25	Low	Low	
Fixed Assets Accountability		Low/Moderate	Low/Moderate	
Inventory – Fuel	FY 2009/10; 2021/22	Low	Low	
Inventory – Transportation Parts and Supplies	FY 2013/14; 2015/16; 2018/19; 2019/20; 2023/24	Low	Low	
Inventory – Lunch Program		Low	Low	
Inventory – Operations & Maintenance		Low	Low	
Inventory – Extraclassroom		Moderate	Moderate	
Use of Facilities	FY 2016/17	Low	Low	
Employee Benefits (including retirees)		Low	Low	
Employee Expense Reimbursements		Low	Low	
Information Technology		Moderate	Moderate	
Human Resources	Staff Attendance FY 2016/17; 2021/22	Low/Moderate	Low/Moderate	
Capital Projects		Low/Moderate	Low/Moderate	
Budgeting		Low	Low	
Claims Auditing		Low	Low	

Prior Years' Comments and Recommendations

We noted the following issues within functional areas that could use improvement to their internal controls. The comments and recommendations provide a tool for management to assist in developing or maintaining a risk management system that mitigates risk to an acceptable level as determined by the Board of Education. The issues were identified from prior risks assessments and are summarized in the table below along with our recommendations:

AREA IMPACTED	DESCRIPTION OF CONDITION	RECOMMENDED SOLUTION
<p>Information Technology</p>	<p>We have noted that the District does not have a formally documented disaster recovery plan.</p> <p>A disaster recovery plan is a documented process or set of procedures to execute an organization's disaster recovery processes and recover and protect a business' information security infrastructure in the event of a disaster. It is "a comprehensive statement of consistent actions to be taken before, during and after a disaster". It is best practice to have a formally documented disaster recovery plan as it will ensure the District's preparedness, faster recovery, and business continuity in the event of a disaster.</p>	<p>The District should implement the use of a formal disaster recovery plan for programs that are located on the District's server (e.g., Nutrikids). A formal disaster recovery plan should apply to any program(s) that would require recovering data during any unforeseen circumstances.</p>
	<p>Updated December 2025: The District has developed a formally documented disaster recovery plan; however, this plan has not been tested as of the risk assessment date.</p>	
	<p>The District does not send periodic simulated phishing emails to all employees as part of its cybersecurity training.</p> <p>With the increasing risk of bad actors' attempts to access District's systems, it is best practice to conduct regular simulated phishing emails exercise as this will:</p> <ul style="list-style-type: none"> • Help employees learn how to spot phishing attacks; • Serve as reminders to the employees regarding the existing IT policies and procedures; and • Help the IT Department identify particularly risky and at-risk employees. 	<p>The District should consider sending simulated phishing emails periodically to all employees as part of its cybersecurity training due to the increased phishing scams targeting school districts. Any employee who click on the simulated phishing email should be enrolled in more cybersecurity training.</p>
<p>Updated December 2025: No change from the prior year.</p>		

<p>Extraclassroom Activity Funds</p>	<p>The Middle School Faculty Auditor performs bank reconciliations on a monthly basis. However, the Faculty Auditor has not been assigned to review ledgers, examine various cash receipts, and examine various disbursements to determine that proper procedures are being used by the District. The District has not implemented best practices for reviewing extraclassroom activity funds (ECAF) activities.</p>	<p>The Faculty Auditor should select a sample of both cash receipts and disbursements when auditing ECAF activities. The Faculty Auditor should review the documents and ensure that proper procedures are being followed. Additional guidance regarding the responsibilities of the Faculty Auditor can be found in “The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds”.</p>
	<p>Updated December 2025:</p> <p><u>Middle School</u> The Middle School Faculty Auditor no longer prepares bank reconciliation statements; instead, she reviews them. However, she still has not been assigned to review ledgers, assess cash receipts, or examine disbursements to ensure compliance with district procedures.</p> <p><u>High School</u> We have noted that the High School Faculty Auditor does not review the bank reconciliation statements prepared by the High School Central Treasurer and has not been assigned to review ledgers, assess cash receipts, or examine disbursements to ensure compliance with district procedures.</p>	
	<p>During our review of the ECAF June 30, 2024 audited financial statements, we noted thirteen (13) clubs which did not have any financial activity during the FY 2023/24. Eight (8) of these clubs did not have any financial activity since July 1, 2022.</p> <p>Clubs without financial activity for the entire year may be an indication that these are not bona fide clubs.</p>	<p>The District should identify clubs that are not bona fide and remove them from the ECAF. In order for clubs to be bona fide clubs, they should follow the guidelines identified from the New York State Education Department’s (NYSED) “The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds”. The District should consider moving non-bona fide club funds to the Trust & Agency fund for accountability purposes.</p>
	<p>Updated December 2025: During our review of the ECAF June 30, 2025 audited financial statements, we noted six (6) clubs from the middle school which did not have any financial activity during the FY 2024/25. Five (5) of these clubs did not have any financial activity since July 1, 2022.</p>	
	<p>The Middle School Faculty Auditor and the Middle School Principal [as the second (2nd) authorized check signatory] have not been appointed yet by the Board of Education as of the risk assessment date.</p>	<p>The District should ensure that the appointments of the Middle School Faculty Auditor and Middle School Principal [as the second (2nd) authorized check signatory] are approved by the Board of Education and are documented appropriately in the minutes of the meeting.</p>

Updated December 2025: The Board of Education approved the appointment of a faculty auditor for the Middle School during its November 24, 2025 meeting. However, the Middle School Principal [as the second (2nd) authorized check signatory] still have not been appointed yet by the Board of Education as of the risk assessment date.

Issues Identified in the Current Year

We noted the following issues within the Special Education functional area that could use improvement to their internal controls. The comments and recommendations provide a tool for management to assist in developing or maintaining a risk management system that mitigates risk to an acceptable level as determined by the Board of Education. The issues were identified from the **FY 2025/26** risk assessment and are summarized in the table below along with our recommendations:

AREA IMPACTED	DESCRIPTION OF CONDITION	RECOMMENDED SOLUTION
<p>Special Education</p>	<p>As discussed with the Interim Director of PPS, the STAC process for in-district high-cost students has not yet been initiated, as he is still learning the procedure and was not previously cross-trained. Accordingly, he has been seeking guidance from a STAC Specialist at Questar III BOCES regarding this process. Although the District has until June 30, 2026 to complete the STACing of in-district high-cost students, the absence of cross-training could affect the District's ability to complete this process accurately and on time, which could result in a loss of aid. Additionally, this highlights the importance of cross-training employees to ensure continuity and address potential challenges related to employee turnover on critical tasks, particularly regarding the STACing of in-district high-cost students.</p>	<p>The District should develop and implement a formal continuity plan for the STAC process, including the STACing of in-district high-cost students. This plan should incorporate cross-training of employees to ensure that multiple employees are knowledgeable about STAC procedures. Establishing a continuity plan will help maintain operational consistency, reduce dependency on a single individual, and mitigate risks associated with employee turnover. These measures will support timely and accurate completion of STAC submissions, minimizing the potential loss of aid.</p>
	<p>The appointment of the Assistant Superintendent for Curriculum and Instruction as the District's Homeless Coordinator has not been formally authorized by the Board of Education. Furthermore, Board Policy # 5152.2 – Education of Homeless Children: Identification of Homeless Students identifies the Director of PPS as the District's McKinney-Vento Liaison, also referred to as the Homeless Coordinator, instead of the Assistant Superintendent for Curriculum and Instruction.</p>	<p>The District should ensure that the appointment of the Assistant Superintendent for Curriculum and Instruction as the Homeless Coordinator is formally approved by the Board of Education and documented in the minutes of its annual re-organizational meeting.</p> <p>Additionally, the District should review and update Board Policy # 5152.2 – Education of Homeless Children: Identification of Homeless Students to accurately reflect the current appointments and authorizations, ensuring consistency between board policy and practice.</p>
	<p>We noted that the Special Education Department does not review NYSED's Gold Star reports. These reports are</p>	<p>The District should implement a process to ensure the regular review and reconciliation of NYSED Gold Star</p>

AREA IMPACTED	DESCRIPTION OF CONDITION	RECOMMENDED SOLUTION
	<p>essential tools that help school districts monitor and verify eligible students. Regular review ensures accuracy in STAC data, compliance with NYSED requirements, and helps prevent potential loss of State Aid.</p>	<p>reports by the Special Education Department. This process should include verifying student eligibility, correcting discrepancies in the STAC system, and documenting the review to maintain compliance with state requirements and safeguard uninterrupted State Aid funding.</p>

Cleared Comments

The following conditions were identified from previous annual risk assessments but have been adequately addressed by the District.

(Reported for informational and historical purposes only.)

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
<p>General</p>	<p>Changes can be made to various systems master files without any review or approval.</p>	<p>Updated October 2008: The Business Manager utilizes a change report generated from Finance Manager each month. The report provides a listing of each change by whom the change was made and date.</p>
	<p>Duties are not rotated during vacation periods in key areas such as banking, disbursements, and payroll.</p>	<p>Updated May 2010: The District has developed other controls such as segregation of duties and management oversight, which has minimized the need to enforce mandatory vacations as a key control.</p>
	<p>The District does not use a fraud hotline for vendors, taxpayers, and personnel to use to report suspected abuse.</p>	<p>Updated June 2012: The fraud hotline will not be incorporated due to legal counsel advisement. However, the District's attorney will be preparing a policy in lieu of a hotline.</p>
	<p>The District had commenced cross-training some of its personnel (e.g., Deputy Treasurer) to enable them to step into different roles or functions, minimizing disruptions and maintaining productivity until new hires are onboarded or the expert returns to work. However, we have noted that the District has not established formally documented guidelines on the personnel's performance of "back-up" roles or functions, particularly on those "back-up" roles or functions which may be in conflict with the personnel's primary role or function (e.g., signing of checks and processing vendors' invoices).</p>	<p>Updated January 2024: The Business Office has a procedural manual for all its employees. It has already been updated twice. The District have been working with a retired business official in the prior year to update all procedural duties, including the Business Manager's. The District have reviewed the first (1st) draft of such work and continue to work on this exercise. The Business Manager have instructed the Human Resources Department to prepare an update on this exercise. This is currently still in progress as of the reporting date.</p>
<p>Financial Policies</p>	<p>Many of the District's financial policies have not been updated in recent years.</p>	<p>Updated June 2012: The District created a policy committee and continues to review and revise Board Policies, as necessary. In addition, the District put the Board Policies on its website.</p>
<p>Cash (Balances, Receipts, and</p>	<p>The District should consider setting a debit filter with all banks for all bank accounts. This</p>	<p>Updated October 2008: The District has established positive pay and debit</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
Disbursements)	effectively prohibits the banks from allowing third (3 rd) parties to execute debits on the District's accounts. This control would limit exposure to fraudulent access to district funds that are initiated outside of the District's operations.	filter controls with its banking institution.
	During our testing of cash disbursements, it was noted that one (1) disbursement tested had a hand-written purchase order and no requisition.	Updated October 2008: All purchase orders are required to be processed electronically and approved by the Business Manager. Invoices shall not be paid without an approved purchase order. All exceptions will be reviewed on an individual basis and documented to explain the reason for the deviation from policy.
	There is a segregation of duties issues with respect to cash, payables, and other financial processes. The Accounts Payable Clerk is performing incompatible duties such as preparer of checks; mails checks and receives the bank statements and can also make changes to the vendor master file. The District Treasurer maintains the general ledger and cash receipts subsidiary account, as well as reconciles tax collections.	Updated May 2010: The Business Office has implemented a check scanning device whereby each check is scanned by the District Treasurer that goes directly to the bank. The Accounts Payable Clerk still makes modifications or additions to the vendor file; however, these changes are reviewed by the Business Manager.
	It was noted that aged outstanding checks are not handled according to the New York State (NYS) regulations. Checks that are aged may be voided and reversed to the general fund.	Updated June 2012: The District makes attempts to contact the individual for unclaimed payroll checks. If unsuccessful, the Business Office forwards the funds to the NYS Office of the State Comptroller's (OSC) Unclaimed Funds Division.
	We noted that buildings retain copies of personal checks to support cash receipts. The personnel may not always be safeguarding this information by not restricting access to these copies. Internal Audit expressed the concern of protecting sensitive information printed on the copied checks (routing numbers, account numbers, names, addresses, phone numbers).	Updated January 2020: We noted that personnel at the buildings are properly safeguarding the personal checks by keeping them in a secured area.
	Individuals responsible for delivering cash/checks are not properly safeguarding funds. We noted that cash/checks are being sent to the Business Office in interoffice envelopes. The District does not use locked bank bags when delivering cash/checks to the Business Office.	Updated January 2023: The buildings are now consistently utilizing locked bank bags when delivering cash/checks to the Business Office.

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
<p>Petty Cash</p>	<p>The petty cash funds are not returned to the Business Office and deposited at year-end.</p>	<p>Updated June 2016: The Middle School and Lincoln Elementary School no longer have petty cash funds. The Business Office requests the petty cash fund custodians to annually reconcile should funds be needed over the summer months otherwise return the fund at fiscal year-end.</p>
<p>Accounts Payable</p>	<p>The Accounts Payable Clerk performs incompatible duties whereby she adds and makes changes to the vendor master file without a compensating control when the segregation of duties is not optimal.</p>	<p>Updated June 2012: The Business Manager reviews a bi-weekly change report from the accounts payable module to ensure that the changes appear to be reasonable and within the normal course of processing accounts payable.</p>
	<p>The District has not adopted a Board Policy regarding allegations of fraud.</p>	<p>Updated January 2022: The District has adopted Board Policy # 6651 – Fraud Policy in April of 2021.</p>
	<p>The Accounts Payable Clerk has the ability to add new vendors into the nVision system. Although the Business Manager and Claims Auditor review a change report, the Accounts Payable Clerk should not have the duty of adding new vendors.</p>	<p>Updated January 2022: Every two (2) weeks the District Treasurer generates a vendor change report from the nVision system. The vendor change report is reviewed and signed off by the Business Manager.</p>
	<p>The Accounts Payable Clerk stuffs and mail the accounts payable checks.</p>	<p>Updated January 2024: Although it is the Accounts Payable Clerk who handles the preparation of the signed checks for mailing, several levels of reviews and approvals (e.g., review and approval of purchase requisitions and purchase orders, review and approval performed by the District Treasurer and Claims Auditor) are required to be completed before a check can be written, signed, and released. Hence, we deemed the risk related to this issue to be low.</p>
<p>Payroll</p>	<p>Certain review procedures performed to ensure the accuracy over payroll are not documented. This would include the review of:</p> <ul style="list-style-type: none"> • The 941; • The W-2; and • The reconciliation between the 941 and W-2 to the recorded payroll expenses. 	<p>Updated October 2008: The District Treasurer performs quarterly reconciliation between the 941 form and the general ledger. The 941 is signed by the District Treasurer to indicate that the process has been accomplished.</p> <p>The Business Manager performs an annual review of the 941 for</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
		<p>completing the ST-3 form.</p> <p>The Business Office developed an operational procedure that outlines the responsibilities and identifying steps within processes that should be documented to provide an audit trail.</p>
	<p>Official channels of communication with the Internal Revenue Service (IRS) may not have been established at an appropriate level. These communications are made directly to the Payroll Clerk and the District Treasurer performing the payroll function.</p>	<p>Updated October 2008: The Business Office sent a letter to the IRS informing them to adjust their records to direct any correspondence to the Business Manager.</p>
	<p>The District should conduct a live payroll test at least once every year.</p>	<p>Updated October 2008: The District performs the following steps towards payroll distribution:</p> <ul style="list-style-type: none"> • A sign-off list is printed by building from Finance Manager; • The Courier delivers the checks and sign-off lists to the head secretary at each building; • Each personnel must sign for their paycheck; • All completed sign-off lists are returned to the Business Office and kept on file. All paychecks that are not picked up are returned to the Business Office with the sign-off list; • There is a list of all paychecks that are mailed and kept on file (e.g., substitute teachers, coaches, rotating teachers, etc.); and • The Claims Auditor performs testing on twenty (20) personnel per month. The Claims Auditor traces back the personnel file and verify copy of driver's license, social security card, fingerprint clearance, etc.
	<p>The Payroll Clerk was hired last year. The individual is new at performing the payroll function for districts which presents a risk due to the complex and manual process involved with the payroll function.</p>	<p>Updated June 2011: An internal audit was completed during the year, which included a formal report with recommendations for corrective action. No significant observations were noted during the audit.</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>The District might prepay teacher salaries during the first (1st) week of school. According to the Payroll Clerk, teachers are paid a half (½) pay check on September 1st and another half (½) paycheck on September 8th (conference day). Classes do not begin until September 5th after Memorial Day weekend. Teachers will then receive a full pay check on September 22nd. The prepayment of expenses is prohibited by NYS Municipal Law.</p>	<p>Updated June 2018: The District has considered revising the practice of prepayment but cannot modify the bargaining agreement. This has always been a past practice and the District does not wish to make these changes going forward.</p>
	<p>The individual who is cross-trained on the payroll process has not completed a payroll in a number of years.</p>	<p>Updated January 2024: The individual who is cross-trained on the payroll process completed payroll twice during the current year.</p>
<p>Affordable Care Act (ACA)</p>	<p>New regulations under the Patient Protection and Affordable Care Act (PPACA) require employers, including school districts, to provide coverage to personnel working an average of thirty (30) or more hours a week or one hundred and thirty (130) or more hours a month. This includes substitute teachers or other substitutes in classified positions such as food service or transportation.</p> <p>Set to go into effect January 1, 2015, the regulations commonly known as "Obamacare" have districts looking for an effective way to track part-time personnel hours, particularly for substitute teachers, and determine eligibility for insurance benefits. Currently, Finance Manager does not offer the capability to track individual's daily hours worked.</p>	<p>Updated June 2016: The District contracted with Amsure (3rd party healthcare administrator) to assist and provide reasonable assurance that the District will be in compliance with the ACA measurement and reporting requirements. Additionally, the District established a position where an individual will be responsible for complying with ACA requirements.</p>
<p>Medicaid</p>	<p>The District does not provide "Under Direction Of" (UDO) or "Under Supervision Of" (USO) for providers that are not licensed for Medicaid reimbursement. Therefore, those sessions are not claimed for Medicaid reimbursement for services provided by one (1) speech therapist and five (5) social workers.</p>	<p>Updated June 2016: The Pupil Personnel Services (PPS) Director cited that high caseloads does not allow the time necessary for the level of supervision to meet the School Supportive Health Services Program's requirements. Also, some special education services are provided in co-teaching settings which is not reimbursable for Medicaid.</p> <p>An audit of Medicaid was completed in February 2015 by the Internal Audit where the District provided a corrective action plan. The plan included a process to address this area of concern.</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
Information Technology	Access to the network server that hosts the financial applications is not secured. We were informed that the door needs repair.	Updated October 2008: The District has replaced the door locking device. The keys have been limited to the IT Director and Manager, and the Building Supervisor.
	The backup process for the Finance Manager system has not been tested.	Updated May 2010: Finance Manager is now Citrix based and operates through BOCES. The backup process has been tested.
	The District does not have a written disaster recovery plan for its IT system.	Updated May 2010: The District has a disaster recovery plan whereby it has an agreement to use BOCES to process its financial functions. In addition, Finance Manager is now operated through Citrix and not from the District's server.
	The District has not developed a process to ensure printers and copy machines with hard drives are properly cleaned of sensitive data prior to disposal.	Updated June 2012: The District has a formal process for properly disposing of IT equipment with hard drives. In addition, the District receives a certificate from the vendor indicating that the process was adequately followed.
	The District does not have a formal disaster recovery plan.	Updated June 2013: The District has a formal disaster recovery plan that has been tested.
	The District's computers have not been configured to automatically lock down after a specified period of inactivity. Note: This is not an issue with Finance Manager (which has recently been updated to nVision).	Updated June 2016: The District's workstations are locked after fifteen (15) minutes of inactivity.
	The District's network does not require mandatory changes to password on a regular basis. Note: This is not an issue with Finance Manager (which has recently been updated to nVision).	Updated June 2018: All network passwords are required to be changed every one hundred and eighty (180) days. IT personnel will also notify personnel and send out periodic reminders if needed. The District's network requires password changes but nVision does not.
	No operational procedures have been developed for basic key IT functions.	Updated June 2018: The IT Department has developed operational procedures for key functions of operations.

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>The District has hired a new vendor by the name of nrastructure to provide some of the services that were once provided by Capital Region BOCES Northeastern Regional Information Center. Additionally, we noted that the District is still currently undergoing the earlier stages of this transition. The introduction of a new vendor initially exposes the District to potential risk due to the nature of the transition.</p>	<p>Updated January 2019: After we interviewed the respective personnel and evaluated the IT processes, nrastructure has been able to adapt to the District's IT needs.</p>
	<p>We noted the following issues during the interview process with the IT personnel who are aware of and indicated that they are currently working to correct:</p> <ul style="list-style-type: none"> • The IT Department does not have good account management for user accounts. No profiles have been established based on job responsibilities and the IT Department does not know exactly what different access rights have been assigned to each individual. • The District does not have a formal acceptable user agreement for students and personnel. • The District does not use a guest internet access connection, as applicable. 	<p>Updated January 2019: We noted that the IT Department has established good account management for users of the District's network.</p> <p>We also noted that the District is in the process of implementing a formal acceptable user agreement for both students and personnel. In addition, the District has created an acceptable user agreement form and instructs the personnel to sign at the time of hire.</p> <p>The District has also implemented a guest internet access connection where users are instructed to accept the terms and conditions prior to obtaining access.</p>
	<p>The District has not developed a formal plan where personnel would know and understand their responsibilities to safeguard private information. In addition, the District has not developed a plan to respond if sensitive data becomes compromised.</p>	<p>Updated January 2019: The District implemented a Technology Set Up Guide for administrators, teachers, and teaching assistants. The Technology Set Up Guide provides general information regarding network accounts, email accounts, password protection, protecting student personal identifiable information, and instructions on how to use PowerSchool. The IT Department strongly encourages personnel and students to be responsible users and to protect personal identifiable information.</p>
	<p>The District has not developed a plan to spend its smart schools bond act funds. The District was allocated over \$1.7 million.</p>	<p>Updated January 2025: The District has developed a plan to spend its allocated smart school bond acts funds which was submitted to the NYSED for approval on July 24, 2024. The District received NYSED's approval of this plan on March 10, 2025 and</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
<p>Governmental Accounting Standards Board (GASB) 45</p>	<p>The District has off balance sheet liabilities with respect to its post-retirement benefits that it offers its retirees. This liability will need to be calculated under an accounting regulation known as GASB 45. This requires engaging an actuary to complete the computation. In addition, there are several steps the District will need to take to be ready to implement this accounting regulation in 2008 – 2009.</p>	<p>purchasing is now underway.</p> <p>Updated May 2010: The GASB 45 reporting requirements were included in the June 30, 2009 financial statements. The District understands that this reporting requirement will continue each year.</p>
<p>Special Education</p>	<p>We noted from the June 2, 2014 Goldstar reports that no homeless students were reported during FY 2011/12 and FY 2012/13. According to the PPS Director, there were no homeless students during FY 2012/13 but there was one (1) homeless student in FY 2011/12.</p>	<p>Updated June 2016: The Homeless Liaison notifies the individual responsible for the System to Track and Account for Children reporting when a student meets the McKinney-Vento Homeless Act.</p>
<p>Lunch Program</p>	<p>Cash balances remaining in the cash lunch program cash registers is in excess of the amount authorized by the Board of Education.</p>	<p>Updated May 2010: The cash held for register start-up money is the property of the vendor who manages the District's lunch program, Chartwells Schools.</p>
	<p>The cashier start-up cash is owned by the Chartwells Schools, but each year the Board of Education approves the start-up cash. In addition, the start-up cash is comingled with the daily cash receipts, which belongs to the District.</p>	<p>Updated June 2014: Chartwells Schools maintains accountability of its start-up cash. At the end of the school year, the cash is returned to Chartwells Schools. In addition, the daily register cash collections are tracked and accounted for through Nutrikids, which is reviewed by the District Treasurer.</p>
	<p>For the year ended June 30, 2020, the lunch program had a deficiency of revenue to expenditures of \$4,377.</p>	<p>Updated January 2022: For the year ended June 30, 2021, the lunch program had an excess revenue of \$67,535.</p>
<p>Fixed Assets Accountability</p>	<p>The Board Policy # 6640 – Accounting of Fixed Assets and Inventories does not establish a dollar threshold for capitalizing fixed assets. Also, the policy has not been updated for many years.</p>	<p>Updated May 2010: The District has revised Board Policy # 6640 – Accounting of Fixed Assets and Inventories. The policy identifies \$500 as the threshold for capitalizing fixed assets. In addition, it also identified \$150 as the threshold for maintaining inventory of all electronic/technology related items.</p> <p>The District has adopted Board Policy # 6900 – Disposal of District Property,</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>The District does not conduct regular fixed asset inventory and detailed fixed asset records are not reviewed periodically by an appropriate person.</p>	<p>which provides guidance for the disposal of district property.</p> <p>Updated October 2008: The District is in the process of completing an informal physical inventory. The purpose of the inventory was to identify assets that are reported but no longer exist or assets that have been moved from their latest reported location.</p> <p>The District has hired Questar III BOCES to perform a physical inventory in November 2008. In addition, the District has plans to implement an inventory verification process, whereby, each department will be provided a list of assigned items and they are required to verify and sign the listing accepting that the items exist as indicated. This is intended to be done at the school year-end and beginning.</p> <p>The District has implemented the inventory verification process and provided subsequent findings in a formal report to the Board of Education.</p>
	<p>The District does not have a procedure in place to track BOCES owned fixed assets.</p>	<p>Updated May 2010: The District accounts for and tracks BOCES owned fixed assets in AssetMax. The items are distinguished from district property by using BOCES asset tag numbers.</p>
<p>Fuel Inventory</p>	<p>Controls over gasoline and diesel fuels are weak. The District does not have a process in place that requires tracking, reporting and reconciling fuel usage on a regular basis. Access to the pump key is not secured and mileage input into the pump is not required. Also, access to fuel pumps is not monitored by surveillance cameras.</p>	<p>Updated May 2010: An internal audit was performed during FY 2009/10. A report with management response has been submitted to the Audit Committee.</p> <p>The Transportation Department reviews daily vehicle usage reports for irregularities. In addition, monthly reports are provided to the Business Manager for review.</p> <p>The District is considering purchasing an upgrade to the electronic fuel system. The Transportation Department has performed some research on fuel programs along with the cost impact to the District.</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
<p>Tools, Equipment, and Supplies Inventory</p>	<p>The Transportation and Buildings & Grounds Departments maintain inventories that do not meet the criteria under Board Policy # 6640 – Accounting of Fixed Assets and Inventories to record inventory items but are desirable for personal use. Consequently, some of these district assets are not formally accounted for.</p>	<p>Updated June 2011: Most of the Transportation and Buildings & Grounds Departments’ tools and equipment are tracked and accounted for under the fixed asset program.</p> <p>The Transportation Department accounts for vehicle repair parts using the Transfinder program. The Head Mechanic records what repair parts are required for each repair. In addition, the Supervisor performs periodic parts and tools inventories during the year.</p> <p>The Buildings & Grounds Department account for tools and equipment with a value of \$150 or more under the fixed asset program. However, for those items under the threshold amount and may be desirable for personal use, the department maintains an inventory sheet of those items.</p>
<p>Extraclassroom Activity Funds</p>	<p>It was noted that the faculty advisors and student treasurers who are responsible for the ECAF have not received formal training relating to NYS regulations within extraclassroom.</p>	<p>Updated June 2011: The Central Treasurer provides training applicable to the NYSED’s “The Safeguarding, Accounting, and Auditing of Extraclassroom Activity Funds” to all faculty advisors. The Central Treasurer plans on meeting with each to give them more instruction, as necessary.</p>
	<p>The District does not provide the Board of Education a quarterly report of receipts and expenditures as required by the NYSED’s regulation.</p>	<p>Updated June 2012: The District provides quarterly ECAF reports to the Board of Education.</p>
	<p>We noted one (1) club, Class of 2017, that had a negative account balance of \$440.</p>	<p>Updated June 2016: As per the June 30, 2015 financial statements, the Class of 2017 had a balance of \$1,315.</p>
	<p>We noted during our review of the June 30, 2015 audited financial statements that there were five (5) clubs without financial activity. One (1) of which was the same club (one [1] at the High School) without financial activity for the entire year, which may be an indication that these are not bona fide clubs. Additionally, we noted that HS Amnesty was inactive for two (2) consecutive years.</p>	<p>Updated June 2017: Prior year clubs with no financial activity have been dissolved and the remaining funds were transferred into Student Senate per the Board of Education’s approval.</p>
	<p>We noted that the Middle School ECAF clubs</p>	<p>Updated January 2020: We noted that</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	are not performing ticket reconciliations prepared for admission tickets sold at the door.	the Middle School ECAF clubs are now completing ticket reconciliations.
	We noted that the Middle School ECAF clubs are holding regular meetings but are not keeping adequate monthly meeting minutes. This information should be provided to the Middle School Central Treasurer or Building Principal at the end of each year.	Updated January 2020: We noted that the Middle School ECAF clubs are now keeping monthly meeting minutes.
	After reviewing the most recent financial statements, we noted that the ECAF program at the Middle School has a miscellaneous account, which is used at the discretion of the principal but not maintained directly by students. The account is used to fund school activities and help students if they need financial assistance to participate in school events. The fund is accounted for and controlled by the Central Treasurer. Although good accountability and safeguarding of the funds are kept, the account is not technically an ECAF. Internal Audit identified this in a prior year risk assessment report. The District subsequently cleared the issue in June 2017. However, this has become a similar issue in FY 1819.	Updated January 2021: According to the financial statements ending June 30, 2020, there is no longer a miscellaneous account being used at the Middle School as an ECAF account.
	It was noted that the Middle School ECAF clubs do not use inventory control logs or statements of profit and loss for goods purchased for fundraising events.	Updated January 2021: Middle School clubs are now utilizing both profit and loss statements and inventory control logs consistently when applicable.
	We noted that there are numerous stale checks that were issued from the Middle School ECAF clubs. The ECAF Faculty Auditor noted some of these checks date years back.	Updated January 2022: The District has addressed most of the stale checks and has issued a stop payment on the checks and re-issued, as necessary.
	High School clubs are not submitting activity budgets at the beginning of the school year. This statement should be completed by the students of each club, when applicable, with the assistance of the faculty advisor.	Updated January 2023: Clubs at the High School are now submitting activity budgets at the beginning of the school year.
	We noted the Middle School ECAF clubs are not consistently using fundraising request forms prior to conducting a fundraising activity.	Updated January 2025: Accordingly, the Middle School ECAF have not had any fundraising activities during the current year, hence this observation is not applicable for the current year.
	For check signing at the Middle School, there	Updated January 2025: Accordingly,

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	is only one (1) signature required.	the Middle School Principal was appointed as the second (2 nd) authorized check signatory for the Middle School ECAF. We have noted, however, that this appointment has not been approved by the Board of Education as of the risk assessment date.
	We have noted that the Middle School Faculty Auditor is one (1) of the two (2) authorized check signatories.	Updated January 2025: Accordingly, the Middle School Principal was appointed as the second (2 nd) authorized check signatory for the Middle School ECAF as the replacement of the Middle School Faculty Auditor. We have noted, however, that this appointment has not been approved by the Board of Education as of the risk assessment date.
	We have noted that the Building Principal functions as the High School Faculty Auditor.	Updated January 2025: A High School Assistant Principal was appointed as the High School Faculty Auditor for the current year.
	We have noted that the Middle School Faculty Auditor prepares the bank reconciliation statements on a monthly basis.	Updated December 2025: The Middle School Central Treasurer now prepares the monthly bank reconciliation statements for the Middle School ECAF, and the Middle School Faculty Auditor reviews them.
Use of Facilities	The District schedules and accounts for use of facility request information on a paper calendar.	Updated June 2014: The District implemented School Dude to schedule and account for facility usage by outside organizations.
Transportation	<p>The Transportation Director reported that the transportation personnel take scrap metal to TA Predel & Co. Inc., receive cash for the scrap metal, then use the funds for various department purposes, which appears to have been a long-standing practice. The cash was not returned to the Business Office to be appropriately accounted for and deposited into the District's general fund. As a result, the District immediately performed the following corrective actions:</p> <ul style="list-style-type: none"> • The Transportation Director provided an envelope that included two (2) TA Predel & 	Updated June 2014: A formal procedure was implemented for the sale of scrap metal to TA Predel & Co. Inc. that is being followed by the Transportation and Operations & Maintenance Departments. In addition, after each delivery, TA Predel & Co. Inc. issues a check made payable to the District which is sent directly to the Business Office.

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>Co. Inc. receipts, cash, and goods purchase receipts to the Business Office. The District Treasurer and Internal Audit each performed a reconciliation of cash on hand and receipts and found that \$15.35 was unaccounted for.</p> <ul style="list-style-type: none"> • The Business Manager immediately issued a letter to appropriate personnel notifying them that all scrap sales are to be stopped until there is a detailed review of the internal controls over the process and a new procedure has been implemented. • The Business Office instituted a recycling procedure, which includes the use of a recycling receipt log. The purpose of the log is to record all scrap sales whereby they are confirmed by the Business Office to ensure the receipt is received intact. In addition, TA Predel & Co. Inc. has been asked to provide copies of any pertinent back-up paperwork involving any of its recycling transactions, to be forwarded along with the check for payment. • The Business Office contacted TA Predel & Co. Inc. to find out how many transactions occurred and the amount of cash that was collected by the District over the past year and prior years. However, the way in which TA Predel & Co. Inc. keeps its scrap sale records. it was unable to provide this detailed information. 	
	<p>The vehicle parts inventory is accessible to all of the Transportation Department's personnel. In addition, the building does not have camera surveillance.</p>	<p>Updated June 2014: The District built a storage room with shelving in the transportation garage for proper storage of parts and supplies. The room is kept locked with limited access to essential personnel. In addition, camera surveillance was installed on the building's exterior.</p>
	<p>ServiceFinder is capable of generating work orders, tracking each vehicle's maintenance requirements, and accounting for parts inventory levels but the process has not been fully implemented at this point. Currently, the mechanics complete a paper work order then provide the paperwork to the Transportation Office Assistant where it is then recorded in ServiceFinder. The mechanics are tracking each vehicle's maintenance requirements on</p>	<p>Updated June 2016: ServiceFinder has been implemented and is completely operational.</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>an independent system which is not affiliated with ServiceFinder.</p>	
	<p>The scrap metal is being disposed of under a shared cooperative maintenance service. It is not clear which scrap metal is coming off from each bus per the co-operative agreement. According to the Transportation Director, there may be instances where the District has not properly disposed of its own scrap metal.</p>	<p>Updated June 2018: The District has implemented a separate dumpster for the disposal of scrap metal. This would ensure that each district is recuperating the cost of its own scrap metal. The scrap metal is usually transported to T.A Predel & Co. Inc. The District will obtain a receipt and a check is sent to the Business Office.</p>
	<p>The personnel who is responsible for assigning fuel keys and pin numbers has been out on medical leave. This has caused some internal issues within the Transportation Department. According to the Transportation Director, there have been instances where a personnel has had to use their fuel key and pin number to obtain fuel for other drivers.</p>	<p>Updated June 2018: The District has assigned another personnel who can assign fuel keys and pin numbers. The District has discontinued the practice of personnel sharing fuel keys and pin numbers to obtain fuel for other drivers.</p>
	<p>The District is not using a formal system to track and account for the transportation parts and supplies inventory. We noted that the District stopped entering parts and supplies in ServiceFinder at the beginning of 2019.</p>	<p>Updated January 2021: The District is utilizing the ServiceFinder system to track and account for transportation parts and supplies inventory. In the ServiceFinder system, there is an S that is noted to indicate the inventory is owned by the District. The District completed a full physical inventory in the summer of 2020. Each item that was noted in the inventory was recorded into the ServiceFinder system. The District hired a part time transportation personnel to enter parts into the system as they come in and remove parts from the system as they go out so the District will now be maintaining a perpetual inventory system. In addition, physical inventories will be held annually.</p>
<p>Operations and Maintenance (O&M)</p>	<p>The O&M Supervisor does not receive monthly fuel consumption reports from the Transportation Department to review for unreasonable transactions.</p>	<p>Updated January 2019: The O&M Department has access to obtain monthly fuel consumption reports. The department will review monthly fuel consumption reports throughout the year. The District has adequately addressed this area of concern.</p>
	<p>There is no formal accountability over desirable items in the O&M Department (tools and equipment). For example; district owned power</p>	<p>Updated January 2019: The District provided Internal Audit with a list of all district owned tools and equipment. In</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
	<p>tools are not tagged or accounted for in an inventory database. If these items do not meet the fixed asset threshold, they are not accounted for. This raises concern due to how desirable these items may be. Proper asset accountability begins with quality record keeping. Detailed property records help establish accountability and allow for the development of additional controls and safeguards. The accuracy and completeness of these records can also impact the various costs (insurance, replacement, etc.) associated with district owned assets.</p>	<p>addition, the O&M Department will periodically update the list and send the information to the Business Office.</p>
	<p>The District is not using a formal system to track and account for the custodial inventory.</p>	<p>Updated January 2021: The District has implemented a formal process to track and account for the custodial inventory on an Excel spreadsheet. The spreadsheet is updated each time new inventory comes into the District and each time inventory is used.</p>
Human Resources	<p>The District's process for receiving fingerprint clearance is not clear that assures all clearances will be received by the personnel's start date.</p>	<p>Updated June 2018: The District receives fingerprinting clearance in less turnaround time than prior years. There are very few instances where the District will allow a personnel to start working prior to receiving clearance. In addition, BOCES is responsible for all fingerprint clearance for substitute teaching personnel.</p>
	<p>The District performs an annual rollover of accrued paid time off. The process is manual in that a clerk must enter the rules into the system based on each contract. There is no review of the entry upon completion.</p>	<p>Updated January 2024: The District provides the employees with their attendance statements once a year for their verification. The employees will review their respective attendance statements and will reach out to the Business Office for any concern, query and/or clarification in respect to the composition of their attendance statements.</p>
	<p>The District's process for receiving fingerprint clearance does not assure all clearances will be received by the employee's start date. This comment was identified in a prior risk assessment and remains an issue.</p>	<p>Updated December 2025: As discussed with the Interim Administrator – HR, all employees are now required to obtain a fingerprint clearance prior to their start date.</p>

FINANCIAL AREA IMPACTED	DESCRIPTION OF CONDITION	CORRECTIVE ACTION
Financial Reporting and Budgeting	The District does not have the following documents posted on its website: <ul style="list-style-type: none"> • Most recent annual external audit report and the corrective action plan; and • Any final audit report issued by the NYS OSC. 	Updated January 2019: We noted that the most recent annual external audit report and corrective action plan prepared in response to any findings and the final audit report issued by the NYS OSC were available on the Districts website.
	As per the Board Policy # 6150 – Budget Transfers, only the Superintendent is permitted to make budget transfers. We noted that the Business Manager is making the transfers.	Updated May 2010: Board Policy # 6150 – Budget Transfers was revised to authorize the Business Manager to make budget transfers between line-item accounts. These transfers are presented to the Superintendent and the Board of Education on a monthly basis.
	At the time of the risk assessment the District did not have posted on its website the most recent financial statements ending June 30, 2021.	Updated January 2023: The District has posted on its website the most recent financial statements.
Banking	The amount of funds to be transferred via a wire transfer was either missing from Board Policy or the approved reorganizational meeting minutes.	Updated January 2020: The District has updated Board Policy # 6615 – Online Banking Services to include the amount of funds to be transferred via wire.
Claims Auditing	We have noted that it is the Claims Auditor who prepares the District’s bank reconciliation statements. The Business Office is trying to segregate duties and have an individual who is independent to perform this function.	Updated January 2024: The District has decided to accept the risk of having the Claims Auditor perform a business office function. The District has internal controls in place such as the following: <ul style="list-style-type: none"> • The District Treasurer reviews and prepares the treasurer’s reports; • The Business Manager review and signs off the bank reconciliation statements; and • The Claims Auditor does not have system access to nVision cash receipt or disbursement functions and does not have physical access to cash or check receipts. Additionally, this process is acceptable to the External Auditor.

Scotia-Glenville School District
Scotia, New York

May 12, 2026

Mr. Alvin Alejandro, CIA
Audit Manager
Questar III Administrative Office
10 Empire State Blvd.
Castleton, New York 12033

Re: Risk Assessment – Corrective Action Plans

Dear Mr. Alejandro:

Thank you for taking the time to conduct our annual risk assessment. We appreciate your thorough review of our processes. Please see below for the district's response to the Risk Assessment Audit findings.

CURRENT YEAR CONDITIONS AND SOLUTIONS

Special Education: High-cost student STACs (page 7)- The current Interim PPS Director has completed the STACs for our in-district high-cost students with the assistance of a STAC specialist from Questar III BOCES. A PPS Director will be hired on July 1, 2026. Following this date, both the PPS Director and the Assistant Director will be prepared to manage this task.

Special Education: District Homeless Coordinator (page 7) - On January 29, 2026, the District updated, and the Board of Education adopted Board Policy #5152.2 to designate the Assistant Superintendent for Curriculum and Instruction as the District Homeless Coordinator. The district will ensure the appointment is formally approved by the Board of Education in the annual re-organizational meeting.

Special Education: NYSED Gold Star Reports (page 7-8) - A PPS Director will be hired on July 1, 2026. Following this date, both the PPS Director and the Assistant Director will be prepared to manage this task.

PRIOR YEAR COMMENTS WITH December 2025 UPDATES

IT Controls: Disaster Recovery (page 4) – We have not formally tested the disaster recovery plan, but we do test our backups frequently and reassess our on-site vs NERIC storage of backups. We can explore testing the disaster recovery plan in the summer when there would be minimal impact to the active end-user.

Information Technology: Phishing simulation emails (page 4) - Our district website (operated by NERIC) was extremely out of date and had published the staff email addresses and offices for every employee. This resulted in numerous phishing and

spoofing attempts districtwide. We have worked with NERIC to have that portion of the website revamped to remove those email addresses. In the meantime, this was the source of many phishing and spoofing attempts districtwide already. While these were not simulations, we could not - in good faith - pile on with created phishing and spoofing attempts and further disrupt employees' work environments. Now that we are working with NERIC to have the website further fortified, we can look at simulated events going forward. We do plan to have employees who click on these simulated events enrolled in cybersecurity training.

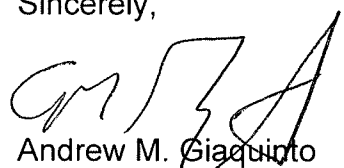
ECAF (Faculty Auditor issue) (page 5) – On January 27, 2026, the High School Auditor was asked to review bank reconciliation statements, ledgers, cash receipts and disbursements to ensure compliance with district procedures. On February 25, 2026, the Middle School Auditor was asked to review ledgers, cash receipts and disbursements to ensure compliance with district procedures.

ECAF (Inactive Clubs) (page 5) - Six Middle School clubs have been identified as inactive and will be closed out and moved to the Special Revenue Fund by June 30, 2026.

ECAF (Appointment Issue) (page 6) - The Board of Education approved the appointment of a second authorized check signatory on March 23, 2026. The second authorized check signatories will be approved each year in the reorganization meeting.

Please let me know if you have additional questions or require any further information. Thank you again for your thorough review during the risk assessment process.

Sincerely,



Andrew M. Giaquinto
School Business Manager

Scotia-Glenville School District
Scotia, New York

May 12, 2026

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Audit Manager
Questar III Administrative Office
10 Empire State Blvd.
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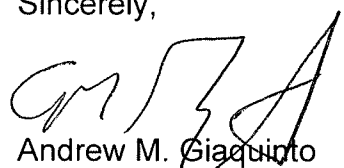
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Please let me know if you have additional questions or require any further information. Thank you again for your thorough review during the risk assessment process.

Sincerely,



Andrew M. Giaquinto
School Business Manager



QUESTAR III
PUTTING STUDENTS FIRST

Scotia-Glenville Central School District:

FY 2025/26 Medicaid Reimbursement Audit – Final

www.questar.org



June 1, 2026

Board of Education
Scotia-Glenville Central School District
900 Preddice Parkway
Scotia, New York 12302

We have completed the annual testing of controls for the Scotia-Glenville Central School District (“the District”). One of the requirements of the 2005 School Financial Oversight and Accountability legislation is ongoing testing and evaluation of the District’s internal controls. Our engagement was designed to evaluate the adequacy of internal controls over the Medicaid Reimbursement process to ensure they are appropriately designed and operating effectively and efficiently. And, to provide a report with recommended changes for strengthening controls and reducing identified risks.

The purpose of the audit was to review the internal controls that the District has in place to prevent errors, detect fraud, and ensure that financial reporting is accurate and that the district assets are safeguarded.

RELIABILITY OF INFORMATION

In performing our engagement, we obtained samples from the population of Medicaid-eligible students to test the accuracy and reliability of information provided by district employees.

As noted, the purpose of our engagement was to assist you in improving the process by which you monitor and manage the risks that face the District. Any findings and recommendations in the attached report are the responsibility of the District to implement, accept the risk as identified, or implement alternative controls that will mitigate the risk to a level that is acceptable by the District. Ultimately, it is your responsibility to assess the adequacy of your risk management system.

DISTRIBUTION OF THE REPORT

This report is intended solely for the information and use of the Board of Education and management of Scotia-Glenville Central School District and should not be used for any other purpose.

We appreciate the opportunity to serve you and thank the individuals in your organization for their cooperation. Over time, it will be necessary to reassess your risks to ensure that they have not changed and to ensure that your risk management system is functioning properly. Through our ongoing involvement with you as a client and our knowledge of your district and its processes, we are in a unique position to assist you with that process. Please contact us at any time should you desire such services.

Sincerely,

Alvin A. Alejandro

Alvin A. Alejandro, CIA
Audit Manager
Questar III BOCES

Objective and Scope

The Scotia-Glenville Central School District (“the District”) requested Internal Audit to examine its Medicaid Reimbursement process. The key objectives included evaluating the internal controls established by the District and evaluating compliance with related laws, guidelines and Board Policies.





The audit covered activities from July 1, 2024 to June 30, 2025. Our fieldwork concluded on January 19, 2026.

Acknowledgements

We would like to thank the employees of the District for their courteous and prompt assistance during our audit.

Conclusion

Four (4) observations were noted and are summarized below. Our recommendations are detailed in the report.

Reference	Observation	Risk	
1	Absence of a Formal Board Policy Governing the Medicaid Reimbursement Process		High
2	Unsubmitted Medicaid Reimbursement Sessions		High
3	Unsupported Medicaid Reimbursements Due to Missing Supervisory Signatures		Medium
4	Missing Written Referral/Order		Medium

ENTITY NAME	Scotia-Glenville Central School District
REPORT DATE	January 19, 2026
PROCESS REVIEWED	Medicaid Reimbursement
EMPLOYEES INTERVIEWED	Anthony Peconie, Interim Director of Pupil Personnel Services Camie Barnett, Executive Secretary (Current Medicaid Coordinator) Alexis Shaffer, Secretary – PPS Department (Former Medicaid Coordinator)
SCOPE OF WORK	<p>We reviewed the District’s policies and procedures related to Medicaid Reimbursement and conducted interviews with key employees to obtain an understanding of the processes the District has in place.</p> <p>In addition, we performed the following procedures:</p> <ul style="list-style-type: none"> • Prepared a list of Medicaid-eligible students for the period July 1, 2024 to June 30, 2025 based on the Complete History by Student – Services Provided On or After July 1, 2009 report from IEP & Special Education Management by Frontline (Frontline). • Judgmentally selected a sample of twenty (20) Medicaid-eligible students to verify: <ul style="list-style-type: none"> ○ whether the District processes and submits claims for Medicaid reimbursement in accordance with the School Supportive Health Services Program (SSHSP); and ○ whether the District submits claims for reimbursement to Medicaid for all eligible costs. • Judgmentally selected one (1) provider of a Medicaid reimbursable service for each of the students who were selected as samples to verify whether the providers who are rendering Medicaid reimbursable services to the District's special education students are Medicaid-qualified service providers, thereby enabling the District to claim Medicaid reimbursement.
SCOPE RESTRICTIONS	No restrictions were noted.
AUDIT OBJECTIVES	<ul style="list-style-type: none"> • Evaluate the design and effectiveness of the system of internal controls over the Medicaid Reimbursement process; • Evaluate compliance with related laws, guidelines and Board Policies; and • Provide recommendations to help mitigate any identified risks.
KEY PROGRAM CONTROLS	<p>The District has created the following key program controls designed to meet business obligations, provide accountability, and promote operational effectiveness and efficiencies:</p> <ul style="list-style-type: none"> • The District utilizes Frontline, a comprehensive tool designed to streamline the creation, management, and compliance of Individualized Education Program (IEP) and other special education processes. This system help

	<p>ensure that all necessary documentation and compliance requirements are met for Medicaid-eligible services provided to students with disabilities.</p> <p>Additionally, the District utilizes Medicaid Toolkit to optimize Medicaid reimbursement.</p> <ul style="list-style-type: none"> • The Medicaid Coordinator ensures that written referrals and orders for all Medicaid-eligible students, based on the list provided by SpecEd Solutions, are obtained. All written referrals and orders received are maintained electronically in Frontline. • The District conducts annual review meetings with parents, offered both in person and virtually. During in-person meetings, the Special Education Department provides parents with a parental consent form for signature. For students with outstanding signed parental consent forms, the Medicaid Coordinator mails the consent form to the parents’ residence at least twice annually. <p>The Medicaid Coordinator maintains an Excel spreadsheet to track mailed parental consent forms, including parent names and mailing dates, and ensures that parental consent forms are mailed to the residences of newly transferred students.</p> <ul style="list-style-type: none"> • Session notes for both Medicaid-eligible and Non-Medicaid-eligible students are maintained electronically in Frontline. • Related services provided Under the Direction of or Under the Supervision of a Medicaid-qualified service provider are required to submit session notes within ten (10) days following the provision of services. Supervisors must review and sign off on these notes within ten (10) days of receipt. The Medicaid Coordinator monitors compliance with this process. • The Medicaid Coordinator routinely generates a report in Frontline to identify any missing session notes and contacts the appropriate provider to resolve the issue. • The SpecEd Solutions’ Medical Claim Consultant reviews and reconciles any rejections from the previous submitted claim through the Medicaid Toolkit in Frontline. A claim for reimbursement is resubmitted as and when applicable. • The District Treasurer performs a monthly reconciliation between the amount reimbursed to the District per the reimbursement report and the actual amount received. The District Treasurer works with SpecEd Solutions to investigate and resolve any differences identified. • The District uses Frontline’s Medicaid Toolkit to identify discrepancies between the number of sessions recommended in the IEP and the actual sessions delivered. The Special Education Department will review these gaps and based on the underlying cause, implement corrective actions such as scheduling make-up sessions.
<p>ADDITIONAL INFORMATION</p>	<ul style="list-style-type: none"> • The written referral/order serves as the documentation that establishes the medical necessity for related services and represents the medical direction of the ordering professional. To claim Medicaid reimbursement, the written

	<p>referral/order must be in place before the initiation of services and maintained on file. Additionally, the written referral/order must include several specific elements to be considered acceptable.</p> <ul style="list-style-type: none"> • To be eligible for Medicaid reimbursement, the related service must be provided by a Medicaid-qualified service provider or provided Under the Direction of or Under the Supervision of a Medicaid-qualified service provider. • Session notes are used to specifically document that a service provider delivered certain diagnostic and/or treatment services to a student on a particular date. These notes must be contemporaneous and completed by all qualified providers who furnish the services authorized in a student's IEP for each Medicaid service delivered. Additionally, the notes must include key information to be eligible for Medicaid reimbursement. • When a related service was provided Under the Direction of or Under the Supervision of, the session notes are required to be signed by the attending provider (Medicaid-qualified service provider) who is directing or supervising the servicing provider within forty-five (45) days of the service.
<p>OBSERVATIONS AND RECOMMENDATIONS</p>	<p><u>Observation 1:</u> We have noted that the District does not currently have a board policy in place to provide guidance regarding the Medicaid Reimbursement process.</p> <p><i>Recommendation: We recommend that the Board of Education develop, adopt, and implement a formal board policy that provides clear guidance regarding the District's Medicaid Reimbursement process. At a minimum, the policy should outline provider eligibility requirements, documentation standards, billing and claim submission procedures, oversight responsibilities, and compliance with applicable federal and New York State Medicaid regulations. Establishing such a policy would strengthen internal controls, promote consistent practices, and help ensure compliance with Medicaid program requirements.</i></p> <p><u>Observation 2:</u> From our testing procedures, we have noted the following:</p> <ul style="list-style-type: none"> • Four (4) speech/language therapy sessions provided to a student were not submitted for reimbursement because no written referral/order form was obtained. • Six (6) psychological counseling sessions provided to a student were not submitted for reimbursement because the written referral/order was obtained subsequent to the start of the service period outlined in the student's IEP. • Five (5) psychological counseling sessions provided to a student were not submitted for reimbursement because the provider did not sign the session notes. • Eight (8) psychological counseling sessions provided to two (2) students were not submitted for reimbursement because the session notes were signed by the provider after the 45-day window.

- Ten (10) psychological counseling sessions provided to a student were not submitted for reimbursement because the supervisor of the provider operating Under the Direction of/Under the Supervision of did not sign the session notes.
- Three (3) psychological counseling sessions provided to a student and one (1) occupational therapy session provided to another student were not submitted for reimbursement because the session notes were signed by the supervisor of the provider operating Under the Direction of/Under the Supervision of after the 45-day window.
- Sixteen (16) psychological counselling sessions provided to one (1) student and one (1) speech/language therapy session provided to another student were not submitted for reimbursement because no session notes were prepared.
- Four (4) occupational therapy sessions were not submitted for reimbursement, for which the District was unable to provide specific reasons for the non-submission.

Recommendations: To address the aforementioned observations, we recommend the District to:

- *Ensure all required documentation, such as written referrals/orders, is obtained before the start of the service period outlined in the student's IEP.*
- *Implement a tracking system to ensure that session notes are signed by the servicing provider and the servicing provider's supervisor—when the provider is operating Under the Direction of/Under the Supervision of—within the required 45-day timeframe. Regular reminders and follow-ups should be used to help maintain compliance.*
- *Establish monitoring controls to confirm that all session notes are prepared, signed, and retained to support claims for reimbursement. This should include periodic audits of provider documentation and follow-up protocols for missing notes, late signatures, or incomplete records.*
- *Communicate documentation and signature requirements to all providers and supervisors and provide training as needed to ensure full compliance with Medicaid and the District's policies and procedures.*
- *Investigate and document reasons for any sessions not submitted for reimbursement and implement corrective measures to prevent recurrence.*

These recommendations aim to enhance compliance and ensure that all eligible sessions are claimed for Medicaid reimbursement.

Observation 3: The District submitted and received Medicaid reimbursement for twenty (20) psychological counseling sessions provided to a student by a provider operating Under the Direction of/Under the Supervision of, even though the session notes were not signed by the servicing provider's supervisor. According to the SSHSP, when a related service is provided Under the Direction of/Under the Supervision of, the session notes must be signed by the attending provider (a Medicaid-qualified service provider) who is

directing or supervising the servicing provider within forty-five (45) days of the service.

Recommendations: The District should ensure that all related services submitted to Medicaid for reimbursement are properly supported in accordance with SSHSP requirements. Specifically:

- *For related services provided Under the Direction of/Under the Supervision of, the District must ensure that session notes are signed by the Medicaid-qualified attending provider who directs or supervises the servicing provider, and that such signatures are obtained within forty-five (45) days of the service date.*
- *For related services provided directly by Medicaid-qualified providers, the District must ensure that session notes are signed by the servicing provider within forty-five (45) days of the service date.*

Implementing these controls will help ensure that all services submitted for reimbursement meet Medicaid documentation standards and reduce the risk of unsupported or disallowed claims.

Observation 4: The written referral/order forms of the following students are not available on file:

Student	Related Service	Individual or Group
Student 1	Speech/Language Therapy	Individual
Student 1	Speech/Language Therapy	Small Group
Student 1	Speech/Language Therapy	Individual
Student 2	Skilled Nursing	Individual
Student 3	Psychological Counselling	Individual
Student 4	Psychological Counselling	Individual
Student 4	Psychological Counselling	Small Group
Student 5	Speech/Language Therapy	Individual
Student 6	Psychological Counselling	Individual

Recommendations: The District should strengthen its documentation controls to ensure that all required written referrals/orders are consistently obtained and maintained on file before the start of the service period outlined in the student's IEP. To accomplish this, the District should:

- *Implement a standardized process for collecting, reviewing, and storing written referral/order forms for all students receiving related services.*
- *Conduct periodic reviews to verify that written referral/order documentation is complete, current, and properly retained.*
- *Provide guidance and training to employees responsible for maintaining student service records to reinforce documentation requirements.*
- *Establish follow-up procedures to promptly obtain missing written referrals/orders.*

FY 2025/26 SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT MEDICAID REIMBURSEMENT AUDIT

	<i>Strengthening these controls will help ensure compliance with Medicaid requirements and enhance the accuracy and completeness of reimbursements submitted to Medicaid.</i>
SUBMITTED BY:	Alvin A. Alejandro, Internal Auditor – Questar III BOCES
DATED:	January 19, 2026

Scotia-Glenville School District
Scotia, New York

April 23, 2026

Mr. Alvin Alejandro, CIA
Audit Manager
Questar III Administrative Office
10 Empire State Blvd.
Castleton, New York 12033

Re: Medicaid Audit – Corrective Action Plans

Dear Mr. Alejandro:

Thank you for taking the time to conduct the internal audit of our Medicaid program. We appreciate your thoroughness. Please see below for the District's Corrective Action Plans.

Observation #1 – Lack of Board Policy for the Medicaid Reimbursement Process

This item was a finding in the 2023 audit and the policy has not been finalized. The district will use the sample policies from other districts provided by Questar to create our policy. Our goal will be to get a Medicaid policy approved by the Board of Education during the 26-27 school year. The Business Office will take the lead on drafting a policy for Board review.

Observation #2 – Various Issues with Referrals, Session Notes and

Reimbursement Submissions - Due to staff turnover (both the Director of PPS and the Medicaid Coordinator), additional training will be provided in this area. The Department will also create a duties description that clearly sets forth the expectations of the Medicaid Coordinator. The description will consider the recommendations set forth in this audit report. It should be noted that these issues have not had a significant impact on our 25/26 revenue, as it is comparable to prior year revenue at this time.

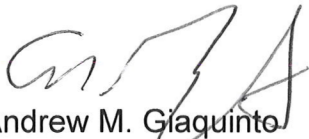
Observation #3 – Providers operating “Under the Direction of/Under the Supervision of”

– The identified issue is a lack of consistent and timely supervisor check-ins. The corrective action is to identify a scheduled monthly review and sign off on Related Service Logs. The suggestion is to establish a monthly recommendation for check in - for example, the 3rd Thursday of every month supervisors review RS logs and sign off as USO/UDO. The Interim Director of PPS has identified the staff and supervisors and will work with them to implement the recommended controls and ensure this process is in place for the start of the 26/27 school year.

Observation #4 – Written Referrals/Order Forms not on File – There is a process in place for written referrals. The Medicaid Coordinator sends regular reminders for scripts one time per month. Timeliness of finalizing IEPs impacts efficiency with script recording. Currently, providers are notified that a new script is required when the Medicaid Coordinator receives an IEP from a CSE chairperson. Going forward, the district will create an expectation for timely submission of scripts.

Please let me know if you require any further information. Thank you again for your in-depth review during the Medicaid audit process.

Sincerely,



Andrew M. Giaquinto
School Business Manager

Scotia-Glenville School District
Scotia, New York

April 23, 2026

Mr. Alvin Alejandro, CIA
Audit Manager
Questar III Administrative Office
10 Empire State Blvd.
Castleton, New York 12033

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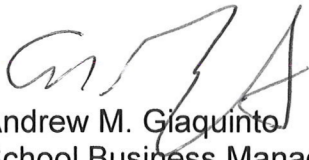
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Please let me know if you require any further information. Thank you again for your in-depth review during the Medicaid audit process.

Sincerely,



Andrew M. Giaquinto
School Business Manager

SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT

TO: Susan Swartz
FROM: Andrew Giaquinto, School Business Manager 
DATE: June 1, 2026
RE: Questar III Contract – 2026/27

Attached please find the 2026/27 agreement with Questar III for Internal Audit Services. The agreement is consistent with the 25/26 agreement and reflects a 10% increase of \$1,333 with an annual cost of \$14,666. Their fee covers all associated expenses. While the increase is higher than their normal annual increase, it is required to support the retention of highly qualified auditors. The Questar team is extensively trained and specializes in internal auditing for school districts.

In May of 2025, the Audit Committee supported our recommendation to continue the internal audit services provided by Questar III. To support our recommendation, we had provided the Audit Committee with information we gathered from other Districts about the firms they use and the fees they pay. The information gathered proved that Questar's fees are reasonable and in line with the fees paid by other districts for similar services. Furthermore, Questar III has demonstrated expertise and knowledge each year while conducting both the annual risk assessment and the additional audit service area.

At its May 26 meeting, the Audit Committee approved proceeding with the Questar contract for 2026/2027. The agreement is on the BOE agenda for the June 8 meeting. Thank you for your attention to this matter.

Attachment

AG/cc

AGREEMENT

AGREEMENT made this _____(month) ____ (day), 2026 by and between the Rensselaer, Columbia and Greene Counties Board of Cooperative Educational Services, also known as and hereinafter referred to as “**QUESTAR III**” with its principal business address at 10 Empire State Boulevard, Castleton, New York 12033 and **Scotia-Glenville Central School District**, hereinafter referred to as “**DISTRICT**” with a principal business address at 900 Preddice Parkway, Scotia, NY 12302.

WITNESSETH:

WHEREAS, Education Law, section 1950(4) (k), as amended by Chapter 263 of the Laws of 2005, provides that a board of cooperative educational services (“BOCES”) has the power and duty to establish an internal audit function;

WHEREAS, Education Law, section 2116-b, as added by Chapter 263 of the Laws of 2005, directs that each school district establish an internal audit function to include, among other things, the development of risk assessment of district operations, a review of financial policies and procedures; the testing and evaluation of district internal controls; and an annual review of risk assessment;

WHEREAS, Education Law, section 2116-b authorizes school districts to use inter-municipal agreements to fulfill the internal audit function provided that such function comply with regulations of the Commissioner of Education and meet professional auditing standards;

WHEREAS, General Municipal Law, Article 5-G authorizes the District and Questar III to enter into an inter-municipal agreement to carry out any function or responsibility each has authority to undertake alone;

WHEREAS, QUESTAR III has established an internal audit function and appointed an internal auditor who will provide internal audit functions for QUESTAR III and is ready, willing and able to provide such functions for school districts as may be agreed upon;

WHEREAS, District is desirous of establishing an internal audit function and has determined that QUESTAR III can provide DISTRICT with professional expertise for such purpose; and

WHEREAS, DISTRICT has undertaken a reasonable review of the cost of obtaining professional audit services and has determined that obtaining such services through QUESTAR III will afford best value to the DISTRICT.

NOW, THEREFORE, in consideration of the mutual promises herein given, and other good and valuable consideration, it is agreed as follows:

1. TERM. The term of this AGREEMENT shall begin on **07/01/2026 and extend for, through and including 06/30/2027**.
2. WORK. QUESTAR III shall perform for DISTRICT the services described in Appendix A (SCOPE OF WORK). QUESTAR III shall undertake such WORK in accordance with generally accepted professional practices and applicable regulations of the Commissioner of Education. WORK shall take place at mutually agreeable dates and times.
3. EQUIPMENT AND OTHER RESOURCES. Unless otherwise provided in the SCOPE OF WORK, DISTRICT shall provide all of the equipment, supplies, and any other resources required to complete the WORK.
4. COMPENSATION. QUESTAR III shall be compensated for the WORK as provided in Appendix B, "SCHEDULE OF FEES." Unless otherwise provided in Appendix B, QUESTAR III's fee shall be all inclusive.
5. PAYMENT. Payment for the WORK provided pursuant to this AGREEMENT is dependent upon the satisfactory completion of the WORK and faithful compliance with the terms and conditions of the AGREEMENT by QUESTAR III.
6. INDEPENDENT CONTRACTOR. QUESTAR III agrees to provide such WORK to DISTRICT as an independent contractor. It is mutually agreed that for purposes of providing this WORK, any employee or contractor of QUESTAR III shall not be an employee of DISTRICT, and shall neither hold himself/herself out nor claim to be an officer, employee, agent or representative of DISTRICT nor make any claim, demand or application to or for any right based upon any different status.
7. LIMITS ON COMPENSATION. QUESTAR III agrees that neither it nor any employee or contractor of it are entitled to participate in any benefit plan provided to the employees of DISTRICT; Worker's Compensation through DISTRICT; unemployment insurance benefits through DISTRICT; nor any other benefit, right and/or privilege available to employees of DISTRICT.
8. INDEMNIFICATION. DISTRICT is responsible for establishing and maintaining internal controls for its financial operations. Questar III shall not indemnify District for theft, loss, unauthorized use or disposition of assets, or failure to comply with law or regulations on the part of District's employees, regardless of whether such theft, loss, unauthorized use or disposition of assets, or failure to comply with law or regulations occurs before, during, or after completion of the WORK, and District shall not indemnify Questar III for theft, loss, unauthorized use or disposition of assets, or failure to comply with law or regulations on the part of Questar III's employees under any circumstances.

9. AVAILABILITY OF INFORMATION, RECORDS AND PERSONNEL. DISTRICT shall be responsible for making all financial records, related information and relevant personnel available to Questar III as may be necessary for Questar III to complete WORK. DISTRICT is responsible for the accuracy and completeness of any such information. DISTRICT acknowledges that Questar III will not perform a detailed examination of all transactions and that there is a risk that material misstatements, illegal acts, or noncompliance may exist and not be detected during WORK. The internal audit shall preserve the confidentiality of all DISTRICT information and/or records unless otherwise required by law.
10. REPORTING RESPONSIBILITIES. Internal auditors assigned to perform WORK for DISTRICT shall report directly to the Board of Education of DISTRICT. The PARTIES agree that such internal auditors shall have suitable qualifications that allow him or her to undertake internal audit functions, as directed by DISTRICT'S Board of Education, in accordance with generally accepted professional practices and applicable regulations of the Commissioner of Education.
11. SUBCONTRACTS. QUESTAR III shall not enter into subcontracts for the performance of work pursuant to this AGREEMENT unless such subcontractors are approved by DISTRICT before the WORK is started.
12. NON-ASSIGNMENT. This AGREEMENT may not be assigned by either PARTY or its right, title or interest therein assigned, transferred, conveyed or otherwise disposed of without the previous consent, in writing, of the OTHER PARTY and any attempt to assign the contract without such written consent will be null and void.
13. DISPUTE RESOLUTION. In the event either PARTY has a dispute relating to the execution of WORK or compensation for WORK, including but not limited to the applicability of professional standards for such WORK, it shall provide written notice to the other PARTY of such dispute and include a detailed description of the nature of the dispute and proposed method of resolution. Within seven (7) days of receiving such notice, the receiving PARTY shall contact the disputing party and a mutually acceptable time shall be set for the PARTIES to meet and discuss the resolution. Both PARTIES shall provide documentation or other information useful for resolution of such dispute. Both PARTIES shall make a good faith effort to resolve such dispute in a mutually acceptable and timely manner. In the event the PARTIES cannot agree to resolve such dispute, either PARTY may exercise its right to terminate pursuant to paragraph fourteen (14) of this AGREEMENT.
14. TERMINATIONS. Both PARTIES reserve the right to terminate this AGREEMENT upon providing thirty (30) days written notice to the other PARTY provided, however, that prior to providing such notice the PARTY seeking termination shall participate in dispute resolution as described in paragraph thirteen (13) of this AGREEMENT.

15. CONVERSION TO CO-SER. In the event that a cooperative service agreement ("Co-Ser") is offered through QUESTAR III for the internal auditor services during the term of this AGREEMENT, each PARTY agrees that this AGREEMENT may be converted to a Co-Ser by mutual consent without compliance with the terms of paragraph fourteen (14).

16. NOTICES. Any notices or other communications that must be given in connection with this AGREEMENT shall be in writing and shall be deemed to have been validly made or given when delivered personally or when received if properly deposited with the United States Postal Service, postage prepaid certified or registered mail return receipt requested or with a nationally recognized overnight courier service to the address set forth below:

(a) If to QUESTAR III:

Questar III
10 Empire State Blvd.
Castleton, New York 12033
Attn.: Harry Hadjioannou, Deputy Superintendent

With a copy to:

Questar III
10 Empire State Blvd.
Castleton, New York 12033
Attn.: Jacob Verchereau, School Attorney

(b) If to District or BOCES

Mr. Andrew Giaquinto
School Business Manager
Scotia-Glenville Central School District
900 Preddice Parkway
Scotia, NY 12302

17. HEADINGS. Headings or titles of sections are for convenience of reference only and do not constitute a part of this AGREEMENT.

18. FULL AGREEMENT. This AGREEMENT, including all appendices, constitutes the full agreement between the PARTIES.

<Signature Page to Follow>

IN WITNESS WHEREOF, the parties hereto have executed this AGREEMENT on the day and year written below.

Date: _____ QUESTAR III

By: _____

Name: Dr. Gladys I. Cruz

Title: District Superintendent

Date: _____ Scotia-Glenville Central School District

By: _____

Name: _____

Title: _____

CERTIFICATION BY BOARD CLERK

I, _____, Clerk of the Board of Education for the **Scotia-Glenville Central School District** do certify that an AGREEMENT for certain internal audit functions between the District and **Questar III** was duly approved by a majority vote of the voting strength of the Board of Education on _____.

Date: _____

Board Clerk: _____
Signature

Name: _____

CERTIFICATION BY BOARD CLERK

I, Robin Emanatian, Clerk of the Board of Education for the Questar III, Rensselaer Columbia Greene Board of Cooperative Educational Services, do certify that an AGREEMENT for certain internal audit functions between the **Scotia-Glenville Central School District** and **Questar III** was duly approved by a majority vote of the voting strength of the Board of Education on _____ .

Date: _____

Signed: _____

Name: Robin Emanatian, Board Clerk

APPENDIX A SCOPE OF WORK

The QUESTAR III will provide the QUESTAR III internal auditor who shall perform the following WORK for DISTRICT on a per diem basis:

A. Internal Audit Services

QUESTAR III will use sampling techniques to test significant operational controls to determine if DISTRICT's internal control structure is operating as designed. This service follows, and is based upon, DISTRICT's risk assessment undertaken no more than one year before the audit service.

Deliverables: Report to DISTRICT the strengths and/or weaknesses of its internal controls and make recommendations to remediate deficiencies. The internal auditor will also provide an annual update to the financial risk assessment.

B. Financial Risk Assessment Update

QUESTAR III will review the previously issued financial risk assessment and update the report to reflect the District's progress on correcting previously identified risks. The updated assessment will also consider the current status of the operation and may include risks not previously identified. This service shall include the following:

- Discuss financial controls, operations and procedures with management and key staff members;
- Review past financial risk assessment comments;
- Update previously prepared risk assessment to reflect changes in the control environment;
- Assessment of the current operating environment for the purpose of determining if financial risks have changed and require reporting in the update assessment.

Deliverables: Report to DISTRICT results of financial risk assessment, to include recommendations for process improvements, if any.

APPENDIX B
SCHEDULE OF FEES

- A. DISTRICT agrees to pay QUESTAR III the following fees for WORK identified in Appendix A of this AGREEMENT:

All-inclusive cost to perform this service is \$14,666.

This fee includes one area of internal audit service as well as one updated risk assessment. This fee was developed based on our understanding of the size and complexity of the district. The fee could be higher or lower depending on the quality and availability of the information requested at the commencement of the engagement.

- B. QUESTAR III will provide DISTRICT with quarterly invoices for services. DISTRICT will pay QUESTAR III no later than thirty (30) days from the date of the billing statement.

Scotia Glenville CSD

Scotia, NY 12302

June 3, 2026

To: Susan Swartz

From: Andrew Giaquinto

Re: Appropriating Debt Service and Employee Benefit Reserve Funds

A board resolution is needed to appropriate \$191,793.86 from the Debt Service Reserve Fund (current balance \$1,260,536.36) to offset our current-year debt service payments. This appropriation corresponds to the amount added to the reserve earlier this year from BAN premiums, excess bond interest earnings and funds, and the fund balance transfer from the 2025 Capital Fund bus purchases. Upon approval, the debt service reserve fund balance will be \$1,068,742.50.

A second board resolution is needed to appropriate \$63,036 from the Employee Benefits Reserve Fund (current balance \$697,166.09) for the payment of accrued sick and vacation amounts to be paid to retiring staff. Upon approval, the employee benefit reserve fund balance will be \$634,130.09.

Should you have any questions or require additional information please let me know.

**SCOTIA GLENVILLE CENTRAL SCHOOL DISTRICT
RESOLUTION APPROPRIATING
EMPLOYEE BENEFITS RESERVE FUND
June 8, 2026**

WHEREAS, the Board of Education established An Employee Benefits Reserve Fund for the payment of employee benefits, and

WHEREAS, the Employee Benefit Reserve Fund as of June 8, 2026, has a balance of \$697,166.09; and employee benefits for retirees need to be paid, now therefore be it

RESOLVED, that the Board of Education authorizes the decrease of the Employee Benefit Reserve Fund by up to \$63,036 and an increase in the general fund appropriation account A207015101 (Retiree Sick Pay) in the amount of \$63,036 for payment of retiree employee benefits.

**SCOTIA GLENVILLE CENTRAL SCHOOL DISTRICT
RESOLUTION APPROPRIATING
DEBT SERVICE RESERVE FUND
June 8, 2026**


WHEREAS, the Board of Education established a Debt Service Reserve Fund for the payment of outstanding debt service obligations, and

WHEREAS, the Debt Service Reserve Fund as of June 8, 2026, has a balance of \$1,260,536.36; and debt payments need to be paid, now therefore be it

RESOLVED, that the Board of Education authorizes the decrease of the Debt Service Reserve Fund (A884) of \$191,793.86 and an increase to the undesignated fund balance (A909) of \$191,793.86.

SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT

MEMORANDUM

TO: Susan Swartz, Superintendent
FROM: Andrew Giaquinto, School Business Manager 
DATE: June 1, 2026
RE: HMB Consultants Contract for 2026-2027

Attached please find the 2026-27 agreement with HMB Consultants for consulting services related to the Child Nutrition Program. In October of 2025, we issued a Request for Proposals for these services. The only response received was from our current consultant, HMB Consultants, LLC. HMB consistently provides exceptional service and we have an excellent working relationship with them. I have no reservations with entering into a new agreement with this firm.

The 25/26 cost is \$7,318.70 and includes 6 site visits per year. This equates to a per visit cost of \$1,219.78. In addition to the onsite self-review of each school as required by USDA, HMB reviews each month's menus prior to publication, makes recommendations for improvement, follows up on any issues identified, performs a contract compliance audit, reports on participation in the breakfast and lunch programs by school each month, attends the District Wellness Committee meetings, and responds promptly to any questions we have regarding the implementation of the Child Nutrition Program. The new proposal suggests an increase to 10 onsite days per year. The increase to monthly on-site dates will provide a concentrated follow up each month to ensure that our Food Service Management Company remains engaged and committed to performing all areas within the contract. This consultant plays an essential role in ensuring the district's compliance with the requirements of the National School Lunch and Breakfast Programs. The proposed cost for 26/27 is \$14,000 and will increase in accordance with the CPI in the ensuing years. This is not a General Fund expense but rather is covered by the School Lunch Fund.

At its May 26 meeting, the Audit Committee agreed with the recommendation that we enter into the 26/27 contract with HMB, with the option to renew for up to four additional one-year periods. This is on the June 8 Board of Education meeting agenda. Thank you for your attention to this matter.

Attachment

AG/cc

INDEPENDENT CONTRACTOR AGREEMENT BETWEEN THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT AND HMB CONSULTANTS, LLC

This agreement (“Agreement”) between the Scotia-Glenville Central School District (the “District”) located at 900 Preddice Parkway, Scotia, New York 12302 and HMB Consultants, LLC (“HMB”) located at 3 Douglas Lane, Voorheesville, New York 12186 (collectively the “Parties”), is hereby entered into for the provision of the following services.

NOW, THEREFORE, in consideration of the covenants, agreements, and consideration hereinafter expressed, it is mutually agreed between the Parties hereto as follows:

1. **Purpose**

- (a) The District hereby engages HMB to provide consultants who have the training, skills, experience, knowledge, and competency to perform consulting services related to the District’s Child Nutrition Program as outline in Section 3, below.
- (b) HMB represents that neither it nor its employees have any relationship with the District that would, directly or indirectly, impair or otherwise restrict its ability to provide consulting services under the Agreement to the District.

2. **Term**

The Agreement shall become effective once fully executed on July 1, 2026 and shall remain effective through June 30, 2027, except as otherwise may occur pursuant to Section 5 of the Agreement. At the District’s option the Agreement may be renewed for a period of one (1) year for a total of four (4) additional years.¹ However, notwithstanding Section 5, nothing herein shall be deemed a limitation on either Party’s right to terminate the Agreement, at any time, consistent with applicable laws.

3. **Services**

HMB will furnish consulting services and advice as specifically requested by the District’s Primary Agent for the Child Nutrition Program. The services and advice will relate to work directed by the District in the area of Child Nutrition Programs and may include the following:

- (a) **Menu Evaluation** – Analyze monthly menus for variety, quality, and conformity to the contractual requirements at both the Elementary and Secondary levels and provide recommended adjustments to the Food Service Director and District Administration. HMB will also ensure that the FSMC meets all USDA guidelines at each grade level for all meal components. HMB will also confirm that all a la carte items sold throughout the District, including in vending machines, comply with all applicable state and federal laws, regulations, and guidelines.

¹ If the contract is renewed, the amount paid to HMB for the subsequent years shall be increased by no less than the NY/NJ CPI-U published for the month of May, annually.

- (b) **Nutrient Analysis** – In addition to substantively reviewing menus, if desired, HMB will also request a periodic nutrient analysis report from the FSMC. HMB Consultants will monitor the student nutrient consumption for USDA compliance so that actual student nutrient intake falls within the weekly permitted range.
- (c) **Meal Participation** – Draft reports analyzing both breakfast and lunch participation per individual building and District-wide, comparing the current month to the same month of the previous year. The report will highlight each category of meal participation to include all meal categories as well as totals. The report will identify which buildings experience low student participation and require additional attention from the FSMC.
- (d) **Labor** – Ensure that all staffing positions, wages and benefits are maintained as per the bid specifications and Schedules G1-G3 by analyzing payroll records. Additionally, HMB Consultants can provide an analysis of the meals per labor hour, an indicator of the efficiency of staffing.
- (e) **Wellness or Nutrition Committee Meetings** – Attend wellness or nutrition meetings with students, parents, and/or faculty advisors. HMB will follow up with the FSMC and District on information gleaned from such meetings and consequent food service program enhancements. At the District's request, HMB may share our evaluation of the Child Nutrition Program and how the FSMC has met or exceeded the goals of the committee. HMB will also attend a student meeting if requested, where students provide their input on the current food service operation.
- (f) **Administrative Review** – Coordinate with the District and FSMC to prepare for the NYSED Administrative Review if applicable. HMB can oversee the preparation of materials required by NYSED and can also perform an advance onsite observation at the school(s) chosen for review.
- (g) **Accountability and Auditing** – Audit the financial information provided monthly by the FSMC for accuracy and trends in total conformity to the bid specifications. An audit trail from the POS terminal to the claim form will be performed to evaluate the accuracy of FSMC accounting.
- (h) **Merchandising, Promotions, and Marketing** – Evaluate the marketing and merchandising techniques used by the FSMC, as well as their required monthly promotions. Ensure that proposed promotions and marketing submitted with the contract are in fact being implemented and carried out within the program.
- (i) **Profit and Loss Statement Analysis** – Analyze the FSMC's profit and loss statement in detail to ensure that the guaranteed return stipulated in the contract will be achieved. Provide projected C-Fund revenue so the District may budget Child Nutrition Program expenditures.
- (j) **Free/Reduced Eligibility** – Evaluate the data from annual applications to ensure the District receives every benefit possible from the Federal and State government, including the ability to participate in the Community Eligibility Program (CEP).
- (k) **Wellness Policy Evaluation** – Review the District's Local School Wellness Policy as required by NYSED to meet the standards of the Triennial Assessment. HMB will provide guidance on improving the policy and sharing findings with the Board and relevant committees.
- (l) **Onsite Visits** – Observe and evaluate the Child Nutrition Programs operated by the FSMC for compliance with the FSMC Type II Contract and all applicable regulations.

HMB will furnish a written summary report to the District within 15 business days after each visit. HMB will complete the USDA-required on-site annual self-reviews prior to the February 1st deadline as required by NYSED. HMB will coordinate with the District to schedule these visits based on the needs and timeline of the District.

- (m) **Bid Process** – For a separate fee, HMB will prepare bid specifications for the Type II Child Nutrition Contract with the Food Service Management Company and coordinate the bid process with the District. The terms of this service and the fee were included in the proposal dated 12/5/25 and will hold firm throughout the term of this Agreement.
- (n) Additional services at the request of the District.

4. **Compensation**

- (a) HMB will provide consultation at the rate of \$14,000.00 for 10 onsite days per academic year, billed to the District at a monthly rate of \$1,400.00. This rate includes all services outlined herein, except for § 3(m) Bid Process. This fee covers all expenses incurred by HMB Consultants including travel and supplies; it does not include costs incurred voluntarily by the District at the recommendation of HMB, such as equipment or other related expenses. The District's guaranteed financial return to the Cafeteria Fund, as delineated in the Type II Contract, will cover the cost of HMB services.
- (b) HMB shall not request, solicit or accept any additional compensation of any kind from individuals including District employees, students, and/or their families for services provided pursuant to the Agreement.

5. **Termination**

- (a) For Cause. A Party may terminate the Agreement effective immediately by providing written notice of termination for cause. "For cause" shall mean:
 - (i) Any material breach of the Agreement;
 - (ii) Any act exposing the other party to liability to others for personal injury or property damage; or
 - (iii) Any act of fraud, theft or dishonesty in the course of performing services under the Agreement.
- (b) Without Cause.
 - (i) The Parties shall have the right to terminate the Agreement, without cause, by providing thirty (30) days written notice of their intent to terminate the Agreement. All rights and obligations of both Parties under the Agreement shall immediately cease upon termination of the Agreement unless otherwise provided herein.
 - (ii) The Parties shall perform under the Agreement in good faith during the notice of termination period and continue to perform all obligations under the Agreement until the expiration of the notice period. The District must fulfill its obligation to pay HMB for all services rendered until HMB ceases performing and the Agreement is terminated.

6. **Independent Contractor Indemnification**

- (a) HMB is an independent contractor and all services performed by HMB pursuant the Agreement shall be performed in such capacity. Neither Party shall hold itself out as, nor claim to be, an officer or employee of the other Party, nor make any claim, demand, or application to or for any right or privilege applicable to an officer or employee of the other Party, including, but not limited to, workers' compensation coverage, unemployment insurance benefits, social security coverage, or retirement membership or credit. However, the District authorizes HMB to act on District's behalf as a limited agent of the District when performing services within the scope of the Agreement. As the District's limited agent, HMB may correspond and meet directly with Vendors, District employees, FSMC staff, and issue directives to such entities within the scope of the Agreement. However, HMB will seek District prior approval, whether written or oral, before making any decisions or issuing advice pertaining to actions that would impact District financials or the financial status of the Child Nutrition Program.
- (b) Nothing in the Agreement shall restrict HMB from providing its services, or otherwise engaging in business with, any other person and/or entity.
- (c) HMB shall be responsible for paying, when due, all income or other taxes incurred as a result of the compensation paid by the District for services under the Agreement. HMB agrees to pay all self-employment and other applicable taxes, including income taxes, workers' compensation insurance, unemployment insurance payment and/or any other payments that may be required under the laws, rules, or regulations of any government agency having jurisdiction over HMB or its relationship with the District. HMB further agrees to indemnify and hold the District harmless against any claim, cost, penalty, or expense related to either party's nonpayment or underpayment of any such taxes or payments, as well as penalties and interest thereon.
- (d) The District acknowledges that it shall have no ability to control the manner, means, details or methods by which HMB performs its services under the Agreement except as provided herein and as required by federal, state, or local laws, rules, and regulations.
- (e) HMB agrees to defend, indemnify and hold harmless the District, its officers, directors, agents, or employees against all claims, demands, actions, lawsuits, costs, damages and expenses arising from any willful act, omission, error, recklessness or gross negligence of HMB, its officers, directors, agents, or employees in connection with the performance of services pursuant to the Agreement.
- (f) The obligations pursuant to this section shall survive the termination of the Agreement.

7. **Insurance**

- (a) Upon the execution of this Agreement, HMB will supply the District with a Certificate of Insurance including the District, Board of Education, employees and volunteers as "additional insured," a copy of the declaration pages of the policies, and a copy of the additional insured endorsement. Each policy naming the District as an additional insured must state that HMB's coverage is primary and non-contributory coverage for the District, its Board, employees and volunteers.
- (b) If the District is a member/owner of the New York Schools Insurance Reciprocal ("NYSIR"), then HMB agrees that the procurement of insurance coverage as required herein is intended to benefit not only the District but also NYSIR, as the District insurer.
- (c) HMB, at its sole expense, shall procure and maintain such policies of commercial general liability and other insurance as shall be necessary to insure the HMB and the

District, including the Board of Education, employees and volunteers, as additional insured, against any claim for liability, personal injury, or death occasioned directly or indirectly by HMB in connection with the performance of District's responsibilities under this Agreement; each such policy shall provide a minimum coverage of One Million Dollars (\$1,000,000) per occurrence subject to an annual aggregate of One Million Dollars (\$1,000,000). HMB shall also acquire Professional Errors and Omissions Insurance at a rate of \$2,000,000 per occurrence/ \$2,000,000 aggregate for the consulting services being performed under the Agreement for the District, either directly or through sub-consultants.

- (d) The insurance is to be underwritten by a licensed and/or admitted New York State Insurer with a minimum A.M. Best's rating of A-minus.
- (e) In the event any of the aforementioned insurance policies are cancelled or not renewed, HMB shall notify the District in writing within thirty (30) days of such cancellation or non-renewal.

8. **Confidentiality**

HMB acknowledges that in performing the Agreement it may have access to confidential information in the District's or others' possession, including, but not limited to names, facts, and information about individuals, students, businesses, and families. Contractor may also have access to confidential information including the student directory, personnel information, and records pertaining to sensitive, confidential, or internal District matters and other protected information. HMB agrees not to reveal any confidential information it may encounter. Disclosure of such information may be considered a breach of the Agreement. This section shall survive termination of the Agreement.

9. **HMB Work Product**

- (a) Any work product or materials drafted by HMB ("HMB Products") that HMB furnishes to the District are the sole and exclusive property of HMB. HMB Products include, but are not limited to, the bid specifications including all menus, schedules and addenda, vendor conference preparation materials, bid opening analysis documentation, menu review analyses, operating statement analyses, presentations for wellness or nutrition committees or other meetings, and any information or documents that HMB has authored or consulted in their preparation, etc. HMB Products have been created on a confidential basis and may be used by the District solely for their intended purpose.
- (b) Any public use and or dissemination of HMB Products without HMB prior written approval is explicitly prohibited. In the event that the District receives a FOIL Request pursuant to the New York State Freedom of Information Law (or the federal equivalent under the Freedom of Information Act or other applicable local laws) for HMB Products, the District must notify HMB within 5 business days of the District's receipt of such a request. The District may not release the requested material pursuant to such a request without HMB's written consent. HMB agrees to collaborate in a timely manner and in good faith with the District to approve the release of HMB Products whenever possible.

- (c) Reproduction of any part of HMB Products without the express written permission of HMB is prohibited. The termination of the Agreement does not and will not impact the proprietary nature of HMB Products and does not and will not toll the restrictions and responsibilities contained in this section. In the event that the District violates the restrictions and responsibilities contained in this section, HMB will take appropriate action as permitted by law.

10. **Cooperation in the Event of Litigation**

In the event that any claim, demand, suit or other legal proceeding arising out of any matter relating to the Agreement is made or instituted by any third party against either Party, the other Party shall, at its own cost and expense, provide all reasonable information, furnish documentation or discovery, and appear as needed in the defense or other disposition thereof.

11. **Notices**

All notice and communications under the Agreement shall be in writing and shall be given by personal delivery, overnight delivery service, or certified mail, return receipt requested, to the addresses found in Paragraph 1 of the Agreement, or at such other address as the Parties may designate in writing.

- (a) The District principal contact person shall be the District Business Manager, or Business Official. HMB shall direct all notice, correspondence, reports, and inquiries stemming from performance under the Agreement to that person.
- (b) HMB's principal contact person shall be Heather M. Bigley, President of HMB Consultants, LLC. The District shall direct all notice, correspondence, reports, and inquiries stemming from performance under the Agreement to that person.

12. **Assignment**

The Agreement and its respective duties and obligations hereunder may not be assigned, delegated, subcontracted, or transferred by one Party without the prior written consent of the other Party.

13. **Entire Agreement; Amendment**

The Agreement represents the entire understanding of the Parties with respect to its subject matter, and it supersedes all prior agreements, understandings, or representations, whether oral or written, by either party except as otherwise set forth herein. The Agreement may only be amended in writing with the consent of both Parties. It may not be amended orally.

14. **Waiver**

The failure of either Party to insist upon the strict performance of any provision, term, or covenant in the Agreement, or to exercise any right or remedy under the Agreement, or upon a breach of the Agreement shall not constitute a waiver of such provision or right. A Party's acceptance of services during the continuation of breach of the Agreement shall not constitute a

waiver of any such breach or of any term, covenant, or provision of the Agreement. A waiver of any portion of the Agreement or responsibilities pursuant thereto may only be effectuated in writing by the waiving Party.

15. **Construction**

The language of all parts of the Agreement shall be construed as a whole, according to its fair meaning, and not strictly for or against either party, regardless of the drafter.

16. **Severability**

Should any provision of the Agreement be determined by any court of competent jurisdiction to be invalid or unenforceable for any reason, the invalidity or unenforceability of such provision shall not affect the validity of the remaining provisions of the Agreement, unless such invalidity or unenforceability would defeat an essential purpose of the Agreement, in which case the Agreement shall be terminated.

17. **Governing Law**

The Agreement shall be governed by, interpreted, and enforced in accordance with the laws of the State of New York without regard to conflicts or choice of law provisions that would otherwise defer to the substantive laws of another jurisdiction. The Parties consent to the jurisdiction of the State court within the county where the District is located, or applicable federal court within the federal district where the District is located.

18. **No Punitive Damages**

HMB shall not be liable to the District for punitive damages for any alleged breach of the Agreement or other alleged action. The District hereby expressly waives its rights to claim punitive damages against HMB.

19. **Headings**

The headings set forth herein have been inserted for convenience only and are not to be considered when construing the provisions of the Agreement.

20. **Fingerprinting**

HMB agrees that its Consultants may be subject to fingerprinting and a criminal background check as may be required by the Education Law of the State of New York. In such instance, HMB agrees to cooperate with the District and to complete any and all necessary forms or procedures at no expense to the District.

IN WITNESS HEREOF, the Parties hereto have executed the Agreement as of the day and year written below:

Heather M. Bigley

HMB Consultants, LLC

January 26, 2026
Date

By: President

Scotia-Glenville Central School District

Date

By: _____

Scotia-Glenville School District
Scotia, New York

TO: Susan Swartz, Superintendent

FROM: Drew Giaquinto, Business Manager



SUBJECT: Third Fiscal Projection 2025-26

DATE: June 2, 2026

I have completed the third fiscal projection for the year ending June 30, 2026, with the supporting Revenue and Budget Status reports and the Summary Variance Analysis and Fund Balance Projection report. This fiscal projection reflects ten months of actual expenditures and a 2-month projection to arrive at projections for the fiscal year ending 6/30/26.

The 3rd fiscal projection reflects an operating surplus of \$3,580,566. This reflects an increase of \$1,110,894 from the 2nd fiscal projection. The major contributing factor on the Revenue side, which has an increase of \$302,000, is a refund of prior year BOCES Expenses at \$242,000. On the expense side, which is favorable by an additional \$809,400, the major contributing factors are Special Ed placements (\$300K), Benefits (\$223K), and Instructional staff savings (\$145K). We have increased our projection by approximately \$1.7 million since the first fiscal projection.

The chart below depicts how this 3rd fiscal projection for 25/26 compares to how we finished the 24/25 fiscal year.

	Final 24/25	3 rd Fiscal Proj. 25/26
Favorable Revenue	\$1,195,747 - (1.81%)	\$700,951 - (1.05%)
Favorable Expense	2,044,986 - (3.10%)	2,879,615 - (4.31%)
Total Operating Surplus	\$3,240,733	\$3,580,566

Last year, we were able to appropriate \$4,359,000 and set aside \$1,138,000 as unrestricted.

Expenses are favorable at \$2,879,615 (4.31%) and **Revenue** (Source of funds) is favorable at \$700,951 (1.05%). This compares to \$2,070,226 (3.10%) and \$399,446 (.60%) respectively from the 2nd fiscal projection.

Expenditure savings are primarily generated in:

- Instructional costs - \$1,805,000
 - Grant subsidies of \$796,000
 - Turnover savings of \$700,000
 - Reduced SpEd Placements of \$300,000
- Employee Benefits- \$751,000
 - Health Insurance of \$350,000
 - Pension of \$263,000
 - FICA of \$114,000
- Transportation - \$136,000
 - Out-of-district runs of \$86,000
 - Staff Savings of \$50,000
- Building and Grounds - \$240,000
 - Utilities of \$65,000
 - Staff savings (grant, outsource and OT) of \$162,000

Revenue projects a favorable variance of \$700,951 (1.05%). The major contributing factors are:

- Refunds of prior year expenses - \$293,000 (BOCES 242,000)
- Charges for Services - \$180,000 (Health & Welfare, IESP and foster)
- Miscellaneous - \$145,000 (BAN proceeds)
- PILOTS - \$58,000 (actual v. estimated tax rate)

The undesignated fund balance is projected to be \$1,365,917 (2.05%) compared to the \$1,137,873 (1.7%) at 6/30/25. We are allowed by SED to have 4% of the newly adopted budget or \$2,686,237.

I have attached reports as follows for Board of Education Review:

- (A) Summary of Revenue and Expenses through ten months by category vs. budget
- (B) Projected Expenditures and Encumbrances by department and category vs adopted and amended budget
- (C) Revenue Status Report which displays Revenue recognized at ten months and projected to 6/30/26.
- (D) Appropriation Status Report displaying YTD activity v. original and amended budget

I will have the above reports and narrative ready for the board meeting on June 8, 2026. Please let me know if you have any questions or require additional information.

Attachments

	Amended			2025-26			
	2025-26 Budget	2025-26 Projected	encumbrance	(Fav) unfav			
Transportation	\$ 2,745,880	\$ 2,609,543		\$ (136,337)	-4.97%	vacancies \$50k, cont. trans \$86K	
Home and Community	\$ 9,483	\$ 8,214		\$ (1,269)	-13.38%		
Employee Benefits	\$ 17,566,104	\$ 16,815,210		\$ (750,894)	-4.27%	pension \$263k; med \$350k; fica\$114k	
Debt Service	\$ 5,242,511	\$ 5,242,512		\$ 1	0.00%		
Interfund transfers	\$ 223,081	\$ 223,081		\$ -	0.00%		
Use of Funds	\$ 66,860,747	\$ 63,981,132	\$ -	\$ (2,879,615)	-4.31%		
						\$ (159,696)	
	Amended			2025-26			
	2025-26 Budget	2025-26 Projected	encumbrance	Fav (unfavor)			
Operating surplus	\$ (0)	\$ 3,580,566		\$ 3,580,566		\$ (2,178,664)	
Fund balance projected @6/30/26			(inc ded reser. Int)				
	6/30/2025	Change 25-26	End of year closing	25-26 surplus	Budget approp. 26-27	Reserve allocation bud 25/26	Fund Bal. 6/30/2026
Undesignated-Unrestricted	\$ 1,137,873	\$ (128,758)	\$ 407,294	\$ 3,580,566	(\$3,631,058)		\$1,365,917
Prepaid expenses							\$ -
Unreserved-Tax Levy-Assigned	\$ 4,358,558	\$ (4,358,558)			\$ 3,631,058		\$ 3,631,058
Post-closing Interest to reserves							\$ -
Unemployment Reserve-Restricted	\$ 178,476						\$ 178,476
Workers' Comp. Reserve- restricted	\$ 921						\$ 921
Retirement Reserve-restricted	\$ 1,444,294		\$ (215,500)				\$ 1,228,794
TRS Reserve	\$ 1,589,722						\$ 1,589,722
Tax Cert. Reserve-restricted	\$ 656,888						\$ 656,888
Employee Benefit Reserve-restricted	\$ 675,183	\$ (63,036)					\$ 612,147
Repair reserve	\$ 778,452						\$ 778,452
Reserve for Debt-restricted	\$ 1,036,517	\$ 191,794	\$ (191,794)				\$ 1,036,517
Reserve for prior period encumbr	\$ 318,396		\$ -				\$ 318,396
Fund Balance position	\$ 12,175,280	\$ (4,358,558)	\$ -	\$ 3,580,566	\$ -	\$ -	\$ 11,397,288

		Scotia Glenville CSD									B
		Budget Status report with projected expenditures									
		Fiscal Year 2025-26									
5/29/2026		Third Fiscal Projection 25/26									
Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	3rd fiscal projected	Projected amend.	Projected Variable	adopted budget	
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/overage	% amend	variance comments	
							25/26				
Board of Education											
Board of Education											
CONTRACTUAL/BOE		A1010400-01	13,313	950	-	14,263	14,263	-		convention, dues	
SUPPLIES/BOE		A101450-01	475	(475)	-	-	-	-			
Total:Board of Education			13,788	475	-	14,263	14,263	-	0.00%		
District Clerk											
NONINSTRUCTIONAL SALARY/DIST CLERK	0.00	A1040160-01	5,460	9,500		14,960	14,960	-			
SUPPLIES/DIST. CLERK		A1040450-01	170	-		170	170	-			
Total:District Clerk	0.00		5,630	9,500	-	15,130	15,130	-	0.00%	on budget	
District Meeting											
DIST MEETING CONT & OTHER		A1060400-01	4,744	-		4,744	4,744	-		one budget vote	
DIST MEETING MAT & SUPPLY		A1060450-01	700	-		700	700	-			
Total:District Meeting			5,444	-	-	5,444	5,444	-	0.00%		
Total:Board of Education	0.00		24,862	9,975	-	34,837	34,837	-	0.00%		
Central Administration											
Chief School Administrator											
SI SALARY	1.00	A1240150-01	225,204	(4,000)		221,204	220,866	(338)		on budget	
SI Supplemental salary		A1240151-01	7,000	(500)		6,500	6,500	-		on budget	
NONINSTRUCTIONAL SALARY/SI	1.50	A1240161-01	66,234	40,837		107,071	107,071	-		on budget	
NONINSTRUCTIONAL SALARY/SI		A1240162-01	16,000	20,397		36,397	36,397	-		bd mtd support, security	
Equipment		A1240200	-			-	-	-			
contractual		A1240400-01	12,932	19,197	3,600	35,729	35,729	-		temp help	
materials and supplies		A1240450-01	1,582	517		2,099	2,099	-			
Total:Chief School Administrator	2.50		328,952	76,448	3,600	409,000	408,662	(338)	-0.08%		
Total:Central Administration			328,952	76,448	3,600	409,000	408,662	(338)	-0.08%		
Finance											
Business Administration											
NONINSTRUCTIONAL SALARIES/BUS. ADM.	4.00	A1310161-01	358,815	32,000	-	390,815	479,150	88,335		vac buy back , temp help	
NONINSTRUCTIONAL SALARIES/ SUPP BUS. ADM.		A1310162-01	3,240	9,000		12,240	12,240	-		budget work, training staff	
Contractual and other		A1310400-01	54,150	(4,140)	18,100	68,110	59,000	(9,110)			
Supplies		A1310450-01	1,783	-		1,783	1,783	-			
BOCES		A1310490-01	145,624	7,943		153,567	153,567	-			
Total:Business Administration	4.00		563,612	44,803	18,100	626,515	705,740	79,225	12.65%	contractual services and staff	
Auditing											
SALARY/NONINSTRUCT/INT AUDITOR	0.15	A1320160-01	7,847	-		7,847	7,847	-		claims auditor, bank recs.	
PROFESSIONAL FEES/AUDITING		A1320400-01	37,162	-	14,500	51,662	47,833	(3,829)			
Total:Auditing	0.15		45,009	-	14,500	59,509	55,680	(3,829)	-6.43%	less than anticipated	
Treasurer											
SALARY/NONINSTRUCTIONAL/TREASURER	1.00	A1325160-01	112,965	1,000		113,965	113,965	-	0.00%	on budget	
CONTRACTUAL/TREASURER		A1325449	130	-		130	25	(105)			
SUPPLIES/TREASURER		A1325450-01									
Total:Treasurer	1.00		113,095	1,000	-	114,095	113,990	(105)	-0.09%	on budget	
Tax Collection											
PROFESSIONAL FEES/TAX COLLECTION		A1330400-01	12,441	-	-	12,441	11,627	(814)			
Total:Tax Collection			12,441	-	-	12,441	11,627	(814)	-6.54%	less than anticipated	

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Fiscal Agent Fee										
PROFESSIONAL FEES/FISCAL AGENT		A1380400-01	15,100	-	-	15,100	13,000	(2,100)	-13.91%	debt services and filings
Total:Fiscal Agent Fee			15,100	-	-	15,100	13,000	(2,100)		expenses incur. in H fund
Total:Finance	5.15		749,257	45,803	32,600	827,660	900,037	72,377	8.74%	
Staff										
Legal										
ATTORNEY FEES		A1420400-01	59,618	24,345	-	83,963	83,963	-		arbitration; local 766
Total:Legal			59,618	24,345	-	83,963	83,963	-	0.00%	on budget
Personnel										
Personnel - Instructional salary	0.40	A1430150-01	59,406	201		59,607	59,607	-		
Personnel non-instructional salary	0.50	A1430161-01	43,462	(980)		42,482	42,482	-		
Personnel non-instructional salary		A1430162-01	500	3,873		4,373	3,381	(992)		
Personnel contract and other		A1430400-01	10,855	(326)		10,529	8,000	(2,529)		
BOCES/LABOR RELATIONS WORKSHOPS		A1430490-01	5,200	-		5,200	4,748	(452)		OLAS service
Total:Personnel	0.90		119,423	2,768	-	122,191	118,218	(3,973)	-3.25%	on budget
Public Information & Services										
Public information contractual and other		A1480400-01	18,561	-	-	18,561	18,561	-		
public information materials and supplies		A1480450-01	1,500	-	-	1,500	1,000	(500)		
BOCES/PUBLIC INFO & SERVICES		A1480490-01	100,289	466		100,755	97,004	(3,751)		
Total:Staff	0.90		120,350	466	-	120,816	116,565	(4,251)	-3.52%	
Total:Staff	0.90		299,391	27,579	-	326,970	318,746	(8,224)	-2.52%	on budget
Central Services										
Operation of Plant										
Salary Custodians contractual HS	6.00	A1620161-03-01	270,771	(58,670)		212,101	200,773	(11,328)		
Salary Custodians contractual MS	5.00	A1620161-04-01	247,760	(37,835)		209,925	190,451	(19,474)		
Salary Custodians contractual GD	2.50	A1620161-06-01	124,693	(12,000)		112,693	94,022	(18,671)		
Salary Custodians contractual GW	2.50	A1620161-07-01	124,693	-		124,693	123,344	(1,349)		
Salary Custodians contractual Lincoln	2.50	A1620161-08-01	123,947	(37,835)		86,112	85,249	(863)		
Salary Custodians contractual Sacandaga	2.00	A1620161-10-01	107,066	-		107,066	106,002	(1,064)		
Salary Custodians contractual DW	2.00	A1620161-13-01	153,150	(30,596)		122,554	97,502	(25,052)		courier partial to grant
Salary director of facilities	1	A1620162-01		21,000		21,000	16,300	(4,700)		
Custodial and Cleaner overtime DW	0.00	A1620161-13-02	52,461	-		52,461	41,000	(11,461)		
Salary Custodians supp DW	0.00	A1620161-13-03	47,299	13,131		60,430	60,430	-		
building check		A1620161-13-04	34,106	-		34,106	33,956	(150)		
EQUIPMENT		A1620200-13	20,461	14,493	3,297	38,251	38,146	(105)		
Water and Sewer		A1620422-13	42,873	-	6,665	49,538	49,538	-		
Natural Gas		A1620423-13	220,000	-		220,000	170,000	(50,000)		
Electricity		A1620424-13	390,960	-	7,653	398,613	383,886	(14,727)		
Oil		A1620425-13	60,000	-		60,000	60,000	-		
Telephone		A1620426-13	39,618	(519)		39,099	39,099	-		
Equipment repair		A1620433-13	10,386	3,500		13,886	13,736	(150)		
Custodial supply		A1620453-13	139,691	(15,599)	1,559	125,651	125,651	-		on budget
custodial supply ESSER		A1620453-13 ESSER				-	-	-		
custodial supply GEERS		A1620453-13-GEERS				-	-	-		
Contractual expense		A1620460-13	89,055	262,445	-	351,500	351,500	-		on budget
BOCES		A1620490-13	9,331	519		9,850	9,850	-		on budget
Total:Operation of Plant	23.50		2,308,321	122,034	19,174	2,449,529	2,290,435	(159,094)	-6.49%	energy and t/over
Maintenance of Plant										
SALARY	6.00	A1621161-13-01	459,397	(37,092)		422,305	393,931	(28,374)		outsourced 3 mo. 1 fte
SALARY OT		A1621161-13-02	58,287	(14,759)		43,528	27,812	(15,716)		
building check		A1621163-13-04	11,798	(6,000)		5,798	5,798	-		

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
SALARY Supp		A1621161-13-03	37,916			37,916	26,640	(11,276)		savings summer help
Plant Maint. Grounds	2.00	A1621162-1301	164,024	(20,000)		144,024	139,233	(4,791)		retirement savings
Plant Maint. Grounds OT		A1621162-13-02	31,888	3,000		34,888	31,000	(3,888)		spring sports/snow removal
Plant Maint. Supev	0.00	A1621163-01	-	21,000	-	21,000	16,300	(4,700)		-
Plant Maint. Supev ot/supp		A1621163-02				-	-	-		
Plant Maint equipment		A1621200	28,100	(24,781)		3,319	3,319	-		
Plant Maint. Equipment repair		A1621433-13	26,248	11,739		37,987	37,962	(25)		
SRO contractual		A1621-400-01	147,240	(1,500)	14,310	160,050	151,743	(8,307)		
plant maint. HS project		A1621-400-03				-	-	-		
Plant Maint. District Wide projects		A1621440-13	108,220	(6,000)	15,259	117,479	116,879	(600)		
Plant Maint. GW parking lot repair reserve		A1621-440-07				-	-	-		
Plant Maint. Lincoln projects		A1621-440-08				-	-	-		
Plant Maint. Lead remediation		A1621-440-13-01				-	-	-		
Plant Maint. Materials		A1621451-13	59,336	15,014	153	74,503	73,503	(1,000)		on budget
Plant Maint. Ground supply		A1621452-13	33,273	6,000		39,273	39,273	-		on budget
plant maint. Contractual expense		A1621460-13	194,398	26,615		221,013	219,000	(2,013)		on budget
BOCES (Safety Specialist, fire inspection)		A1621490-13	43,120	150		43,270	43,270	-		on budget
Total:Maintenance of Plant	8.00		1,403,245	(26,614)	29,722	1,406,352	1,325,663	(80,690)	-5.74%	
Central Printing & Mailing										
POSTAGE		A1670400-01	57,386	(251)	-	57,135	53,135	(4,000)	-7.00%	less than anticipated
Total:Central Printing & Mailing			57,386	(251)	-	57,135	53,135	(4,000)	-7.00%	
Central Data Processing										
wide area network contractual		A1680400-01	2,600	-	-	2,600	2,600	-		
Wide area network supplies		A1680451-01	250	-		250	250	-		
Total:Central Data Processing			2,850	-	-	2,850	2,850	-	0.00%	on budget
Total:Central Services	31.50		3,771,802	95,169	48,896	3,915,866	3,672,083	(243,784)	-6.23%	
Special Items										
Unallocated Insurance										
UNALLOCATED INSURANCE		A1910400-01	284,711	1,733		286,444	283,615	(2,829)		stud. accid 15k P&C 214k
Total:Unallocated Insurance			284,711	1,733	-	286,444	283,615	(2,829)	-0.99%	
School Association Dues										
SCHOOL ASSOCIATION DUES		A1920400-01	4,500	-	-	4,500	1,555	(2,945)		less than anticipated
Total:School Association Dues			4,500	-	-	4,500	1,555	(2,945)	-65.44%	less than anticipated
Refund of Real Property Taxes										
REFUNDS ON REAL PROPERTY TAX		A1964400-01	15,600	3,140		18,740	18,740	-	0.00%	
Total:Refund of Real Property Taxes			15,600	3,140		18,740	18,740	-	0.00%	-
BOCES Administrative Cost										
ADMINISTRATIVE CHG/BOCES		A1981492-01	317,826	-	-	317,826	317,826	-		on budget
CAPITAL		A1981490CAP	-	-	-	-	-	-		
Total:BOCES Administrative Cost			317,826	-	-	317,826	317,826	-	0.00%	
Total:Special Items	-		622,637	4,873	-	627,510	621,736	(5,774)	-0.92%	
Total:General Support	40.05		5,796,901	259,847	85,096	6,141,843	5,956,101	(185,743)	-3.02%	
Instruction										
Instruction Administration & Improvement										
Curriculum Development & Supervision										
SALARY/CURRICULUM DEVELOPMENT	0.60	A2010150-01	87,463	1,950		89,413	89,410	(3)		
Curriculum work (summer)		A2010151-01	38,798	5,920		44,718	44,718	-		
SALARY/CURRICULUM non-instruc	0.50	A2010161-01	37,175	107		37,282	37,282	-		
Curr Dev. Equipment DW		A2010-200-01-11				-	-	-		
contractual and other DW		A2010400 01	61,606	(4,078)	1,850	59,378	59,378	-		
contractual and other DW		A2010400-1-18				-	-	-		

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
curr development Admin Pool		A2010-400-01-01	6,636	(2,220)		4,416	75	(4,341)		
curr development Director of Curr		a2010-400-01-11	2,810			2,810	312	(2,498)		
curriculum development english		a2010400-01-25	425			425	425	-		
curriculum development IT		a2010-400-01-27	425			425	78	(347)		
curriculum dev Math science		a2010-400-01-28	425			425	195	(230)		
Curriculum development fine arts		a2010-400-01-72	425	(325)		100	100	-		
curriculum development phys ed		A2010-400-01-75	425	220		645	645	-		
curriculum development PPS director		A2010-400-01-82	425			425	425	-		
curriculum development Principal SHS		A2010-400-03-02	425			425	425	-		
curriculum development Principal MS		A2010-400-04	425			425	425	-		
curriculum development Ass't Principal MS		A2010-400-04-01	425			425	425	-		
curriculum development Principal GD		a2010-400-06	425			425	425	-		
curriculum development Principal GW		a2010-400-07	425			425	425	-		
curriculum development as't principal SHS		A2010-400-03	425			425	425	-		
curriculum development Inst. Admin for Special Ed		a2010-400-09	425			425	425	-		
curriculum development principal SAC		a2010-400-10	425			425	425	-		
curr development dean of students SHS		A2010-400-03-1	425	2,000		2,425	2,425	-		
curriculum development Lincoln		A2010-400-08	425			425	425	-		
curriculum development Field Trips		A2010-410-01	5,000	2,600		7,600	6,600	(1,000)		
APPR contractual		a2010409-01	4,575	(4,575)		-	-	-		
materials and supplies		A2010450-01	400			400	400	-		
BOCES		A2010490-03	63,457			63,457	63,457	-		
Total:Curriculum Development & Supervision	1.10		314,720	1,599	1,850	318,169	309,750	(8,419)	-2.65%	on budget
Supervision - Regular School										
INSTRUCT. SALARIES DW	3.00	A2020151-01	584,461	(154,592)		429,869	428,420	(1,449)		
INSTRUCT. SALARIES hs	5.00	A2020151-03	589,816	45,084		634,900	634,900	-		
INSTRUCT. SALARIES ms	3.00	A2020151-04	398,633	33,307		431,940	428,241	(3,699)		
INSTRUCT. SALARIES GD	1.00	A2020151-06	157,534			157,534	157,533	(1)		on budget
INSTRUCT. SALARIES GW	1.00	A2020151-07	136,240			136,240	136,240	-		
INSTRUCT. SALARIES Lincoln	1.00	A2020151-08	157,533			157,533	157,533	(0)		on budget
INSTRUCT. SALARIES SAC	1.00	A2020151-10	156,207			156,207	156,207	(0)		on budget
INSTRUCT. SALARIES Supp	1.40	A2020152-01	70,000	113,250		183,250	179,750	(3,500)		HR admin
IT Director non-instructional	0.00	A2020-160-01	-			-	-	-		realloc to DW
NON-INSTRUCTIONAL SALARIES DW	1.30	A2020161-01	78,581	(32,688)		45,893	9,069	(36,824)		grant subsidy \$43k,
NON-INSTRUCTIONAL SALARIES HS	5.00	A2020161-03	195,250	(4,403)		190,847	188,465	(2,382)		turnover savings
NON-INSTRUCTIONAL SALARIES MS	2.00	A2020161-04	83,134			83,134	81,625	(1,509)		on budget
NON-INSTRUCTIONAL SALARIES GD	1.35	A2020161-06	43,200	(186)		43,014	38,983	(4,031)		turnover savings
NON-INSTRUCTIONAL SALARIES GW	1.53	A2020161-07	46,626	(16,314)		30,312	23,911	(6,401)		on budget
NON-INSTRUCTIONAL SALARIES LINCOLN	1.53	A2020161-08	49,897	(10,077)		39,820	39,820	-		on budget
NON-INSTRUCTIONAL SALARIES SAC	2.00	A2020161-10	55,544	-		55,544	55,317	(227)		
NON-INSTRUCTIONAL SALARIES Support DW	0	A2020162-01	21,933	(19,400)		2,533	2,433	(100)		less than anti subs
NON-INSTRUCTIONAL SALARIES Support HS	0	A2020-162-03	3,361	2,500		5,861	4,066	(1,795)		
NON-INSTRUCTIONAL SALARIES Support MS		A2020162-04	3,361	1,000		4,361	3,641	(720)		
NON-INSTRUCTIONAL SALARIES Support GD		A2020162-06	3,346	1,400		4,746	3,867	(879)		
NON-INSTRUCTIONAL SALARIES Support GW		A2020162-07	3,947	18,500		22,447	21,546	(901)		
NON-INSTRUCTIONAL SALARIES Support Lin		A2020162-08	3,262	1,000		4,262	3,409	(853)		
NON-INSTRUCTIONAL SALARIES Support SAC		A2020162-10	2,763	500		3,263	2,616	(647)		
contractual and other		A2020400-01	12,627	-	-	12,627	12,627	-		on budget
materials and supplies		A2020450-01				-	-	-		
Total:Supervision - Regular School	31.11		2,857,256	(21,119)	-	2,836,137	2,770,220	(65,917)	-2.32%	turnover and grants
Supervision Special Schools										

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
AD ED Super instructional sal Supp		A2040152-01	7,300	(7,000)		300	-	(300)		no program
summer school clerical		A2040162-01	433			433	-	(433)		covered by grant
super spec sch contractual and other		A2040400-01	1,607			1,607	-	(1,607)		covered by grant
super spec sch materials and other		A2040450-01	613			613	-	(613)		covered by grant
Supervision Special Schools	-		9,953	(7,000)	-	2,953	-	(2,953)	-100.00%	
In-Service Training - Instruction										
INSERVICE Model schools		A2070.151-03	15,045	15,655		30,700	30,700	-		
BOCES/INSERVICES		A2070490-01	60,725	575	-	61,300	61,300	-		0
Total In-Service Training - Instruction	-		75,770	16,230	-	92,000	92,000	-	0.00%	
Total Instruction Administration & Improvement	32.21		3,257,699	(10,290)	1,850	3,249,259	3,171,970	(77,289)	-2.38%	
Teaching								77,289		
Regular School										
TEACHER SALARIES, FULL K	0.00	A2110110-01	2,060	-		2,060	2,060	-		Kindger. Screening
TEACHER SALARIES, FULL K	2.00	A2110110-06	156,577	12,000		168,577	160,353	(8,224)		
TEACHER SALARIES, FULL K	2.00	A2110110-07	170,228	425		170,653	170,260	(393)		on budget
TEACHER SALARIES, FULL K	1.00	A2110-110-08	102,049	(425)		101,624	101,198	(426)		on budget
TEACHER SALARIES, FULL K	2.00	A2110-110-10	148,826	(1,000)		147,826	147,204	(622)		on budget
Elementary Teachers salary	0.00	A2110-120-01 DW	3,000	(1,000)		2,000	2,000	-		reallocation
Elementary Teachers salary HS	1.17	A2110120-03	83,750	300		84,050	83,605	(445)		on budget
Elementary Teachers salary MS	10.34	A2110-120-04	746,679	(300)		746,379	710,563	(35,816)		1 fte transfer
Elementary Teachers salary GD	16.41	A2110120-06	1,130,552			1,130,552	1,062,962	(67,590)		on budget
Elementary Teachers salary GW	16.10	A2110120-07	1,034,850	(6,000)		1,028,850	1,017,136	(11,714)		GW moving days
Elementary Teachers salary LINCOLN	14.15	A2110120-08	1,193,644			1,193,644	1,083,020	(110,624)		grant subsidies
Elementary Teachers salary SAC	27.75	A2110120-10	1,977,394			1,977,394	1,905,641	(71,753)		grant subsidies
Sec teaching salaries HS	46.40	A2110130-03	3,813,057	(222,374)		3,590,683	3,420,630	(170,053)		staff reduction 4 fte
Sec teaching salaries MS	29.42	A2110130-04	1,962,061	31,000		1,993,061	1,981,981	(11,080)		staff reduction 1.5 fte
Sec teaching salaries GD	0.89	A2110130-06	27,187			27,187	27,187	0		on budget
Sec teaching salaries GW	0.17	A2110130-07	42,340			42,340	16,860	(25,480)		on budget
Collateral duties HS		A2110131-03	36,000	(1,000)		35,000	32,000	(3,000)		on budget
Collateral duties MS		A2110131-04	18,517	(1,000)		17,517	8,647	(8,870)		less than anticipated
SEC Home teaching salaries		A2110132-01	69,348	(5,655)		63,693	38,165	(25,528)		less than anticipated
collateral chaperones HS		A2110133-03	750	712		1,462	1,755	293		prom chaperone
collateral chaperones MS		A2110133-04	712	(712)		-	712	712		on budget
Sub Teaching		A2110140-01	473,260	(46,250)		427,010	417,180	(9,830)		on budget
Teaching Non-Instructional Salary HS	3.93	A2110160-03	85,390	13,300		98,690	92,745	(5,945)		on budget
Teaching Non-Instructional Salary MS	2.07	A2110160-04	51,573	(300)		51,273	48,830	(2,443)		on budget
Teaching Non-Instructional Salary GD	2.64	A2110160-06	38,396	(6,000)		32,396	31,656	(740)		on budget
teaching Non-instructional salar GW	2.45	A2110160-07	42,672	(4,000)		38,672	36,708	(1,964)		on budget
teaching Non-instructional salar Lincoln	2.48	A2110160-08	43,712	(5,300)		38,412	34,429	(3,983)		on budget
teaching Non-instructional salar SAC	3.29	a2110160-10	44,020	(1,200)		42,820	41,276	(1,544)		on budget
teaching Equipment DW		A2110-200-01	5,408	(3,031)	-	2,377	2,377	0		on budget
Equipment music		A2110-200-01-72	5,408	198		5,606	5,606	-		on budget
Translation Services		A2110-400-01	1,607	901	-	2,508	2,508	-		
Teaching commencement/other contr.		A2110430-03	10,715		-	10,715	10,715	-		
teaching equipment repair		A2110433-01	4,784	6,820		11,604	11,604	-		on budget
Gifted and Talented		A2110434-01	1,424	26		1,450	1,450	-		on budget
Performing arts contractual/fine arts dance residency DW		A2110436-01-72	3,120	(3,120)		-	-	-		
Copier maintenance		A2110437-01-90	3,246			3,246	3,246	-		
Music contract expense		A2110438-01-72	4,348	(194)		4,154	4,154	-		

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Misc. Teaching expense		A2110439-01-90	8,920		140	9,060	9,060	-		
5th grade field trips GD		a2110-439-06	2,250			2,250	2,250	-		on budget
5th grade field trips GW		A2110-439-07	2,250			2,250	2,250	-		on budget
5th grade field trips Lincoln		A2110-439-08	2,250			2,250	2,250	-		on budget
5th grade field trips SAC		A2110-439-10	3,375			3,375	3,375	-		on budget
supplies ESL DW		A2110451-01-35	1,014	(116)		898	898	-		reallocation
supplies gifted and talented DW		a2110451-01-40	2,246	(150)		2,096	2,096	-		on budget
supplies PSEN DW		a2110-451-01-50	2,743	(245)		2,498	2,498	-		on budget
supplies art DW		a2110451-01-70	15,836	(1,807)	1,497	15,526	15,526	-		on budget
supplies music DW		a2110451-01-72	4,971	(1,272)		3,699	3,699	-		on budget
supplies PE DW		a21104510173	3,957	(91)		3,866	3,866	-		on budget
supplies health ED DW		a2110451-01-74	1,664	(1,464)	33	233	233	-		
supplies adaptive physical ed DW		a2110151-01-75	191	4		195	195	-		on budget
supplies DW		a2110451-01-90	5,338	431	4,231	10,000	10,000	-		reallocation
supplies SHS building		a2110451-03-24	8,507	(3,235)		5,272	5,272	-		
supplies SHS English		a2110-451-03-25	746	(398)		348	348	-		on budget
supplies SHS foreign language		a2110-451-03-26	746	(304)		442	442	-		
supplies SHS Math		a2110451-03-27	746	(6)		740	740	-		on budget
supplies SHS science		a2110-451-03-28	7,465	(323)	-	7,142	7,142	-		on budget
supplies SHS soc studies		a2110451-03-29	746	(547)		199	199	-		
supplies SHS alternative Ed		a2110-451-03-30	297	(297)		-	-	-		reallocation
supplies SHS business ED		a2110-451-03-47	388	8		396	396	-		on budget
supplies SHS Home EC		a2110-451-03-48	2,363			2,363	2,363	-		on budget
supplies SHS technology		a2110-451-03-49	5,310	(12)		5,298	5,298	-		on budget
supplies MS building		a2110451-4-24	6,986	(727)		6,259	6,259	-		on budget
supplies MS english		a2110-451-04-25	620	(590)		30	30	-		on budget
supplies MS foreign language		a2110-451-04-26	620	(94)		526	526	-		reallocation
supplies MS math		a2110-451-04-27	620	(8)		612	612	-		on budget
supplies MS science		a2110-451-04-28	5,435	(840)		4,595	4,595	-		reallocation
supplies MS soc studies		a2110-451-04-29	620	(620)	68	68	68	-		on budget
supplies MS SAIL		a2110-451-01-31	406	(406)		-	-	-		on budget
supplies MS home and careers		a2110-451-04-48	1,822			1,822	1,822	-		on budget
supplies MS technology		a2110451-04-49	4,033	(21)		4,012	4,012	-		on budget
supplies General teaching GD		a2110451-06	5,790	(712)		5,078	5,078	-		on budget
supplies General teaching GW		a2110451-07	5,794	(1,772)		4,022	4,022	-		on budget
supplies general teaching Lincoln		a2110-451-08	6,526	(60)	798	7,264	7,264	-		on budget
supplies general teaching SAC		a2110-451-10	7,361	(2,495)		4,866	4,866	-		on budget
duplicating supplies		a2110-452-01-90	42,758			42,758	35,341	(7,417)		on budget
Foster placement and other tuition		a2110-471-01	68,065	(34,945)		33,120	(27,402)	(60,522)		on budget
Payment to Charter schools		A2110-473-01	43,198	12,945		56,143	56,143	-		on budget
Textbooks fine arts		a2110-480-01-72	18,444	(1,247)		17,197	17,197	-		on budget
textbooks DW		a2110-480-01-90	110,128	(3,150)	45,083	152,061	152,061	-		on budget
textbooks GD		a2110-480-06	1,082	(295)		787	787	-		on budget
textbooks GW		a2110-480-07	1,082	(1,082)	-	-	-	-		on budget
textbooks Lincoln		a2110-480-08	1,082	(924)	574	732	732	-		on budget
textbooks SAC		a2110-480-10	1,082	147		1,229	1,229	-		on budget
Test scoring		A2110-491-01	24,960			24,960	24,960	-		on budget
Arts in Education Gifted and talented		A2110-494	45,453	(4,115)		41,338	41,338	-		on budget
Boces miscellaneous		A2110-495	31,473	(3,696)		27,777	25,190	(2,587)		on budget
boces miscellaneous GEERS		A2110-495-01				-	-	-		on budget
Computer tech plan boces		A2110-497	1,101,562	142,725		1,244,287	1,244,287	-		on budget
Textbooks Non-public BOCES		A2110-498	8,359	77		8,436	8,436	-		on budget

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Total:Regular School	187.66		15,168,344	(154,908)	52,424	15,065,860	14,418,272	(647,588)	-4.30%	on budget
Programs for Handicapped Children										
INSTRUCTIONAL SALARIES DW	1.00	A2250150-01	21,586	29,952		51,538	34,352	(17,186)		loss of grant for medicaid stipen
INSTRUCTIONAL SALARIES HS	21.00	A2250150-03	1,250,684	(22,500)		1,228,184	1,098,389	(129,795)		on budget
INSTRUCTIONAL SALARIES MS	17.00	A2250150-04	1,109,049	(26,438)		1,082,611	876,148	(206,463)		grant subsidies
INSTRUCTIONAL SALARIES GD	6.42	A2250150-06	382,224			382,224	354,235	(27,989)		staff reduction
INSTRUCTIONAL SALARIES GW	12.20	A2250150-07	627,405	(6,000)		621,405	512,522	(108,883)		1 fte staff reduction,
INSTRUCTIONAL SALARIES LIN	11.90	A2250150-08	669,924	22,500		692,424	631,150	(61,274)		fed grant subsidy offset .7 incr f
INSTRUCTIONAL SALARIES SAC	8.00	A2250150-10	515,544			515,544	505,207	(10,337)		on budget
NON-INSTRUCTIONAL SALARIES HS	4.79	A2250161-03	155,549	(51,000)		104,549	96,766	(7,783)		
NON-INSTRUCTIONAL SALARIES MS	6.61	A2250161-04	165,025	(2,000)		163,025	145,316	(17,709)		
NON-INSTRUCTIONAL SALARIES GD	3.68	A2250161-06	128,564	(49,200)		79,364	75,065	(4,299)		
NON-INSTRUCTIONAL SALARIES GW	4.45	A2250161-07	166,630	(43,000)		123,630	121,771	(1,859)		
NON-INSTRUCTIONAL SALARIES LINCOLN	6.05	A2250161-08	80,596	66,000		146,596	142,771	(3,825)		
NON-INSTRUCTIONAL SALARIES SAC	6.98	A2250161-10	82,077	84,200		166,277	164,885	(1,392)		
NON-INSTRUCTIONAL SALARIES DW	1.80	A2250162-01	67,852			67,852	6,625	(61,227)		grant subsidies
EQUIPMENT/SPEC ED.		A2250200-01	5,200		1,748	6,948	6,948	-		
CONTRACTUAL		A2250400-01-82	592,407	(47,291)		545,116	495,116	(50,000)		
Special class supplies DW		A2250-451-01-82	6,664	28,438	2,030	37,132	37,132	-		
handicap resource room supplies DW		A2250452-01-82	1,500			1,500	1,500	-		
speech supplies		A2250453-01-82	1,000		199	1,199	1,199	-		
Tuition private school		A2250-472-01-82	1,242,800	(111,658)	52,526	1,183,668	933,668	(250,000)		less than anticipated
BOCES handicap services		A2250490	3,640,899	(45,973)		3,594,926	3,594,926	-		Occ Ed shortfall
Total:Programs for Handicapped Children	111.88		10,913,179	(173,970)	56,503	10,795,712	9,835,691	(960,021)	-8.89%	
Occupational Education Grades 10-12										
INSTRUCTIONAL SALARIES	2.00	A2280150-03	69,163	73,824		142,987	142,916	(71)		
BOCES		A2280490-03	1,039,392	152,328		1,191,720	1,191,720	-		
Total:Occupational Education Grades 10-12	2.00		1,108,555	226,152	-	1,334,707	1,334,636	(71)	-0.01%	
Special Schools										
INSTRUCTIONAL SALARIES dw		A2330152-01	30,000	-		30,000	22,409	(7,591)		
INSTRUCTIONAL SALARIES HS		A2330155-03	80,011	(2,181)		77,830	47,139	(30,691)		
After school program salaries (homework club)		A2330152				-	-	-		
INSTRUCT. SALARIES driver ed		A2330153				-	-	-		
Spec Sch EL REM Inst sal		A2330154				-	-	-		
Spec sch Instructional salary		A2330160-03		3,181		3,181	3,181	-		
special school contractual and other		a2330400	10,550	(8,000)		2,550	2,550	-		
regional summer school		a2330490	-	-		-	-	-		grant subsidy
Total:Special Schools	-		120,561	(7,000)	-	113,561	75,279	(38,282)	-33.71%	
Total:Teaching	301.54		27,310,639	(109,726)	108,927	27,309,840	25,663,878	(1,645,962)	-6.03%	
Instructional Media										
School Library & Audiovisual										
INSTRUCTIONAL SALARIES DW		A2610150-01	1,030	-		1,030	-	(1,030)	-100.00%	
INSTRUCTIONAL SALARIES HS	2.00	A2610150-03	129,345	-		129,345	125,785	(3,560)	-2.75%	on budget
INSTRUCTIONAL SALARIES MS	1.00	A2610150-04	110,449	-		110,449	104,254	(6,195)	-5.61%	staff transfer
INSTRUCTIONAL SALARIES GD	0.00	A2610150-06	-	-		-	-	-	#DIV/0!	staff transfer
INSTRUCTIONAL SALARIES GW	1.00	A2610150-07	71,407	-		71,407	71,212	(195)	-0.27%	on budget
INSTRUCTIONAL SALARIES LINCOLN	1.00	A2610150-08	69,164	-		69,164	68,978	(186)	-0.27%	on budget
INSTRUCTIONAL SALARIES SAC	1.00	A2610-150-10	73,949	-		73,949	73,753	(196)	-0.27%	on budget
INSTRUCTIONAL SALARIES supp	0	A2610152-01	3,136	-		3,136	-	(3,136)	-100.00%	on budget
Library and AV non-instructional SUPP DW		A2610161-01-03	540	-		540	-	(540)	-100.00%	on budget
Library and AV non-instructional HS	1.00	A2610161-03	-	29,775		29,775	29,771	(4)	-0.01%	on budget

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Library and AV non-instructional MS	0.00	A2610161-04	8,787	(8,787)		-	-	-	#DIV/0!	on budget
Library and AV non-instructional GD	0.15	A2610161-06	5,804	-		5,804	3,010	(2,794)	-48.14%	
library & AV non instru supp DW	0	A2610161-13-03	2,138	4,371		6,509	6,000	(509)	-7.82%	
equipment		A2610200-01	541	-		541	541	-	0.00%	
repair to AV equipment and library		A2610433-01	2,942	-		2,942	2,942	-	0.00%	
library and AV conferences and mileage		a2610-435-01	703	-		703	703	-	0.00%	
LIB RESOURCES ES MS HS & AV supplies		A 2610.450-456				-	-	-	#DIV/0!	
library resources non-public DW		a2610-450-01	1,768	-		1,768	1,534	(234)	-13.24%	
library resources non-public HS		a2610-450-03	15,970	(4,502)		11,468	11,468	-	0.00%	
library resources non-public MS		a2610-450-04	11,866			11,866	11,866	-	0.00%	
library resources non-public GD		a2610-450-06	4,767	3,000		7,767	7,767	-	0.00%	
library resources non-public GW		a2610-450-07	4,167	2	-	4,169	4,169	-	0.00%	
library resources non-public LINCOLN		a2610-450-08	4,082	1,000		5,082	5,082	-	0.00%	
library resources non-public SAC		a2610-450-10	5,700	1,000		6,700	6,700	-	0.00%	
Library supplies SAC		a2610-455-10				-	-	-	#DIV/0!	
AV supplies		a2610-456-01	1,040			1,040	1,040	-	0.00%	
LIBRARY - BOCES		A 2610.490	33,318	3,000		36,318	36,318	-	0.00%	
						-	-	-	#DIV/0!	
Total:School Library & Audiovisual	7.15		562,613	28,859	-	591,472	572,893	(18,579)	-3.14%	on budget
Computer-Assisted Instruction										
computer assisted hardware		A2630200-01	44,785	-	-	44,785	44,785	-		
state aided comp hardware		A2630-220-01	44,018	22,216	-	66,234	66,234	-		
computer contractual		A2630400-01	547,253	(58,449)	52,696	541,500	541,500	-		
Computer assisted repairs		A2630433-01	2,142	-		2,142	2,142	-		
Computer Ass't Software		A2630450				-	-	-		
STATE AIDED COMPUTER SOFTWARE		A2630450-01	53,984	-	-	53,984	53,984	-		
Computer assisted supplies		A2630-451-01	31,065	(1,753)	2,013	31,325	31,325	-		
BOCES		A2630490-01				-	-	-		
Total:Computer-Assisted Instruction			723,247	(37,986)	54,709	739,970	739,970	-	0.00%	-
Total:Instructional Media	7.15		1,285,860	(9,127)	54,709	1,331,442	1,312,863	(18,579)	-1.40%	
Pupil Services										
Guidance Counselor HS	4.00	A2810151-03	389,982	962		390,944	389,761	(1,183)		on budget
Guidance Counselor MS	3.00	A2810151-04	271,569	667		272,236	271,720	(516)		on budget
Guidance counselor supp dw		A2810152-01	4,051	(1,629)		2,422	-	(2,422)		
Guidance counselor supp HS		A2810152-03	20,770	2,500		23,270	23,193	(77)		
Guidance counselor supp MS		A2810152-04	18,664	2,200		20,864	20,841	(23)		
Guidance clerk supplemental		A2810161-01-02	8,330	(4,700)		3,630	3,630	-		less than anticipated
Guidance IT data coord. Stipend		a2810-161-01-03	2,122			2,122	2,040	(82)		
Guidance clerk HS	3.50	A2810161-03	121,132	4,403		125,535	125,534	(1)		turnover
Guidance clerk MS	1.00	a2810-161-04	31,975	-		31,975	30,704	(1,271)		
guidance contractual DW		a2810-400-01-83	2,201	-		2,201	2,201	-		
Contractual		A2810450-09-83				-	-	-		
Supplies		A2810-450-01-83	2,745	(927)		1,818	1,818	-		
BOCES		A2810490-01	10,539	-		10,539	9,613	(926)		
Total:Guidance - Regular School	11.50		884,080	3,476	-	887,556	881,055	(6,501)	-0.73%	-
Health Services - Regular School										
health non-instructional DW	1.07	A2815161-01	56,686			56,686	53,871	(2,815)		on budget
health non-instructional HS	1.50	a2815-161-03	54,571	104		54,675	54,675	-		on budget
health non-instructional MS	1.00	a815-161-04	54,902	(2,538)		52,364	41,851	(10,513)		on budget
health non-instructional GD	1.00	a2815-161-06	60,717	(4,494)		56,223	56,223	-		on budget
health non-instructional GW	1.00	a2815-161-07	50,706	6,933		57,639	54,444	(3,195)		on budget
health non-instructional Lincoln	1.00	a2815-161-08	56,447	976		57,423	57,423	-		on budget

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
health non-instructional SAC	1.00	a2815-161-10	51,659	(205)		51,454	51,444	(10)		on budget
NON-INSTRUCTIONAL SALARIES		A2815162-01	26,000	(776)		25,224	11,622	(13,602)		
EQUIPMENT		A2815200--01-83	765			765	765	-		on budget
Contractual		A2815400-01-83	80,220	22,000	-	102,220	102,220	-		on budget
SUPPLIES		A2815-450-01-83	8,188			8,188	4,688	(3,500)		
Total:Health Services - Regular School	7.57		500,861	22,000	-	522,861	489,226	(33,635)	-6.43%	on budget
Psychological Services - Regular School										
Psych serv instructional salaries DW	0.00	A2820151-01	3,300	(3,300)		-	-	-		
Psych serv instructional salaries HS	1.00	A2820151-03	82,493	160		82,653	82,244	(409)		
Psych serv instructional salaries MS	1.00	A2820151-04	29,952	18,038		47,990	47,946	(44)		
Psych serv instructional salaries GD	0.50	A2820151-06	49,051	130		49,181	49,136	(45)		
Psych serv instructional salaries GW	1.50	A2820151-07	118,400	(2,302)		116,098	113,853	(2,245)		
Psych serv instructional salaries Lincoln	1.00	A2820-151-08	98,101	250		98,351	98,273	(78)		
Psych serv instructional salaries SAC	1.00	A2820-151-10	81,685	(1,824)		79,861	79,421	(440)		
INSTRUCTIONAL SALARIES supp		A2820152-01	22,413	(22,413)		-	-	-		
Contractual		A2820400-01-83	2,426	(945)		1,481	-	(1,481)		
SUPPLIES		A2820450-01-83	1,040			1,040	-	(1,040)		
Total:Psychological Services - Regular School	6.00		488,861	(12,206)	-	476,655	470,873	(5,782)	-1.21%	on budget
Social Work Services - Regular School										
Instructional salary social workers DW	0.00	A2825150-01	7,185	(7,185)		-	-	-		no summer work days
Instructional salary social workers HS	2.00	A2825150-03	159,425	(2,000)		157,425	156,451	(974)		
Instructional salary social workers MS	2.00	A2825150-04	180,218	2,500		182,718	177,311	(5,407)		
Instructional salary social workers GD	1.00	A2825150-06	75,963	(935)	-	75,028	74,213	(815)		
Instructional salary social workers LINCORN	1.00	A2825150-08	69,964	175		70,139	69,745	(394)		
Instructional salary social workers SAC	1.00	A2825150-10	103,786	260		104,046	103,974	(72)		
Contractual		A2825-400-01-83	98,280	945		99,225	99,225	-		
materials and supplies		A2825-450-01-83	676	-		676	-	(676)		
						-	-	-		
Total:Social Work Services - Regular School	7.00		695,497	(6,240)	-	689,257	680,919	(8,338)	-1.21%	on budget
Interscholastic Athletics										
INSTRUCTIONAL SALARIES		A2855150-03	238,929	(11,800)		227,129	218,993	(8,136)		
Chaperones		A2855152-03	12,462	3,500		15,962	14,955	(1,007)		
Intramurals		A2855153-01	5,709	(2,480)		3,229	3,179	(50)		
trainer		A2855400-01	63,814	(613)		63,201	63,201	-		
EQUIPMENT		A2855200-01	3,343	1,051		4,394	4,300	(94)		
Officials		A2855430-01-73	60,374	(9,900)		50,474	50,474	-		
equipment repair		A2855433-01-73	6,491	2,262		8,753	8,753	-		
miscell contract expense		A2855439-01-73	39,621	14,994		54,615	54,615	-		
materials and supplies		A2855450-01-73	27,141	10,077		37,218	37,218	-		
						-	-	-	-2.00%	
Total:Interscholastic Athletics	-		457,884	7,091	-	464,975	455,688	(9,287)	-2.09%	
Total:Pupil Services	32.07		3,027,183	14,121	-	3,041,304	2,977,761	(63,543)	-5.17%	
Total:Instruction	372.97	-	34,881,381	(115,022)	165,486	34,931,845	33,126,472	(1,805,373)		
Transportation								1,805,373		
Pupil Transportation										
District Transportation Services										
Bus Drivers	15.97	A5510162-11-01	873,894	(1,000)		872,894	863,055	(9,839)		
Bus Driver Mechanic	1.00	A5510161-11-01	70,232	2,000		72,232	72,344	112		
Bus driver overtime		A5510162-11-02	40,000	(27,503)		12,497	10,065	(2,432)		
driver sports trips		a5510162-11-73	21,200	40,000		61,200	61,200	-		

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
driver field trips		a5510162-11-90	6,144	10,202		16,346	15,149	(1,197)		
Bus aide salary	6.11	A5510163-11	167,288	-		167,288	139,184	(28,104)		
Supervisor	1.00	A5510163-11-02	93,905	220		94,125	93,489	(636)		
trans supervisor support	2.00	A5510-163-11-03	113,933	-		113,933	112,845	(1,088)		
EQUIPMENT		A5510-200-11	-	-	-	-	-	-		
Contract		A5510-400-11	70,180	124,975	47,000	242,155	241,766	(389)		
INSURANCE (LIABILITY)		A5510-410-11	115,170	(10,974)	9,819	114,015	112,749	(1,266)		
bus repair		A5510-420-11	26,015	911	13,566	40,492	40,492	0		
trans supplies		A5510-430-11	7,000	(411)	-	6,589	6,589	-		
bus parts		A5510-450-11	66,740	-		66,740	66,740	-		
Gasoline		A5510-451-11	171,243	(40,000)		131,243	131,243	-		
tires and service		A5510-453-11	24,960	-		24,960	24,960	-		
oil and lube		A5510-454-11	-	-		-	-	-		
miscellaneous		A5510-455-11	7,072	-	1,130	8,202	8,202	-		
Waste disposal		A5510456	-	-		-	-	-		
BOCES driver training		A5510-490-11	822	18,546		19,368	19,368	-		
BOCES shared transportation	0.00	A5510-491-11	-	-		-	-	-		
	26.08		1,875,798	116,966	71,515	2,064,279	2,019,440	(44,839)		
Garage Building										
Non-instructional salary		A5530163-11-03	13,376	-		13,376	11,909	(1,467)		
Garage equipment		A5530200	-	-		-	-	-		
Natural gas		A5530423	4,680			4,680	4,680	-		
Electric		A5530424	8,216		2,607	10,823	10,823	-		
Telephone		A5530426	3,432			3,432	3,432	-		
miscellaneous/water sewer		A5530460	-	-		-	-	-		
Garage Water		A5530422-11	520			520	520	-		
Waste disposal		A5530456	4,160			4,160	4,160	-		
Garage Contractual		A5530400	474,897	(12,000)	3,514	466,411	462,411	(4,000)		
Total:Garage Building	-		509,281	(12,000)	6,121	503,402	497,935	(5,467)		
Contract Transportation										
SPORTS TRIPS		A5540-400-11-73	95,680	(42,000)		53,680	53,680	-		
FIELD TRIPS		a5540-400-11-90	7,488	(5,000)		2,488	2,488	-		
CONTRACT TRANSPORTATION		A5540-400-11	191,554	(69,523)		122,031	36,000	(86,031)		
Total:Contract Transportation	-		294,722	(116,523)	-	178,199	92,168	(86,031)	-48.28%	
CONTRACT TRANSPORTATION/BOCES		A5581490	-	-	-	-	-	-		
Total:Transportation Services from BOCES			-	-	-	-	-	-	#DIV/0!	
Total:Pupil Transportation	26.08		2,679,801	(11,557)	77,636	2,745,880	2,609,543	(136,337)	-4.97%	
Total:Transportation	26.08		2,679,801	(11,557)	77,636	2,745,880	2,609,543	(136,337)	-4.97%	
Home and Community Services										
Civic Activities										
Give community service HS		A8060150-03	5,624	-		5,624	4,355	(1,269)		
Give Travel		A8060-460-7	2,047	(1,000)		1,047	1,047	-		
community service supplies HS		A8060-450-03	2,812		-	2,812	2,812	-		
Total:Home and Community Services	0.00		10,483	(1,000)	-	9,483	8,214	(1,269)	-13.38%	
Undistributed										
Employee Benefits										
State Retirement										
STATE RETIREMENT		A9010-800-01	862,077	(23,935)		838,142	775,142	(63,000)		
Total:State Retirement			862,077	(23,935)	-	838,142	775,142	(63,000)	-7.52%	
Teachers Retirement										

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Teachers' Retirement		A9020-800-01	2,361,190	(5,506)		2,355,684	2,155,684	(200,000)		
RETIREMENT INCENTIVES		A9020-810	-	-		-				
Total:Teachers Retirement			2,361,190	(5,506)	-	2,355,684	2,155,684	(200,000)	-8.49%	
Social Security										
Social Security		A9030-800-01	2,377,432	(12,955)	-	2,364,477	2,250,000	(114,477)		
Total:Social Security			2,377,432	(12,955)	-	2,364,477	2,250,000	(114,477)	-4.84%	
Workers' Compensation										
Workers' Compensation		A9040-800-01	117,288	-	-	117,288	108,408	(8,880)		
Total:Workers' Compensation			117,288	-	-	117,288	108,408	(8,880)	-7.57%	
Life Insurance										
Life Insurance		A9045-800-01	21,712	-	-	21,712	19,873	(1,839)	-8.47%	
Life Insurance			21,712	-	-	21,712	19,873	(1,839)		
Unemployment Insurance										
UNEMPLOYMENT INSURANCE		A9050-800-01	25,000	-	-	25,000	15,000	(10,000)		
Total:Unemployment Insurance			25,000	-	-	25,000	15,000	(10,000)	-40.00%	
Disability Insurance										
DISABILITY INSURANCE		A9055-800-01	39,298	-	-	39,298	36,600	(2,698)		
Total:Disability Insurance			39,298	-	-	39,298	36,600	(2,698)	-6.87%	
Hospital and Medical Insurance										
HOSPITAL,MEDICAL ACTIVE INSURANCE		A9060-810-01	7,273,881	(197,016)	-	7,076,865	6,876,865	(200,000)		svgs on timing of hires/staff opt ins
HOSPITAL,MEDICAL RETIREES INSURANCE		A9060-812-01	4,376,960	(49,400)	-	4,327,560	4,197,560	(130,000)		impact-medicare B migrat & MAP
Health Insurane Optouts from Plans		A9060-811-01		102,900		102,900	102,900	-		
HOSPITAL,ACTIVE,DENTAL INSURANCE		A9060-820-01	136,118	54,244		190,362	173,362	(17,000)		
HOSPITAL,RETIREE,DENTAL INSURANCE		A9060-822-01	111,660	(4,844)		106,816	103,816	(3,000)		
Total:Hospital and Medical Insurance			11,898,619	(94,116)	-	11,804,503	11,454,503	(350,000)	-2.96%	
Total:Employee Benefits			17,702,616	(136,512)	-	17,566,104	16,815,210	(750,894)	-4.27%	
Debt Service										
Serial Bonds, Stat. Bonds, RAN										
Serial bonds prin		A9711-600-01	950,000			950,000	950,000	-		
serial bonds		A9711-600-01-01	885,000			885,000	885,000	-		
serial bonds int		A9711-700-01	447,000			447,000	447,000	-		
statutory bonds prin installment		A9720-600-01	409,000	-		409,000	409,000	-		
Statutory bonds int installment		A9720700-01	39,320	-		39,320	39,320	-		
BAN Construction Principal		A9731-600-01	895,000			895,000	895,000	-		
BAN Construction Principal		A9731-600-01-01	1,139,000	(539,000)		600,000	600,000	-		
serial bond Interest		A9731-700-01	195,700	539,000		734,700	734,700	-		
BAN school construction		A9731-700-01-01	-	-		-	-	-		
leases principal		A9788.6	-	-		-	-	-		
leases interest		A9788.7	-	-		-	-	-		
RAN Interest		A9770-700-01								
principal other debt		A9789-600-01	252,343	0		252,343	252,343	(0)		
Interest other debt		A9789-700-01	30,149	(0)		30,149	30,149	0		
Total:Debt Service			5,242,512	(0)	-	5,242,512	5,242,512	0		
Interfund Transfers										
Transfer to Other Funds										
TRANSFER/SPECIAL AID FD/school lunch funds		A9901950	100,000	23,081		123,081	123,081	-		
Total:Transfer to Other Funds			100,000	23,081	-	123,081	123,081	-	0.00%	
Transfer to Capital Projects Fund										
Total:Transfer to Capital Projects Fund			100,000	-	-	100,000	100,000	-		
Total:Interfund Transfers			200,000	23,081	-	223,081	223,081	-		

Account		Account	Original '25-26	Budget	Prior yr	Adjusted 25-26	projected	amend.	Variable	adopted budget
Name	HDCT	Code	Budget	Adjustment	Encumber	Budget	Expenses	(savings)/ overage	% amend	variance comments
Total:Undistributed			23,145,128	(113,431)	-	23,031,697	22,280,803	(750,894)	-3.26%	
						23,031,697				
Grand Total	439.10		66,513,694	18,836	328,218	66,860,748	63,981,132	(2,879,616)	-4.31%	



Scotia Glenville CSD
 Revenue Status report
 Third Fiscal Projection
 July 2025- June 2026

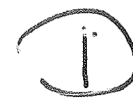
5/12/2026

Account Name	Account Code	Budget Revenue	Revenue Adjustments	Adjusted Revenue	Projected Year-end Revenue	Shortfall () surplus	Var %	COMMENTS
Real property taxes	A1001	32,398,722	-	32,398,722	32,399,128	406	0.00%	adj. to final tax roll
Deferred tax revenue				-	-	-		
Payment in lieu of Taxes	A1081	935,350	-	935,350	993,645	58,295	6.23%	Actual v estimated tax rate
SCHOOL TAX RELIEF REIMBURSEMENT	A1085	2,094,121	-	2,094,121	2,094,121	0	0.00%	
				-	-	-	#DIV/0!	
INTEREST AND PENALTIES ON RP TAXES	A1090	-	-	-	8,805	8,805	#DIV/0!	
Total:Real Property Taxes & Tax Items		35,428,193	-	35,428,193	35,495,699	67,506	0.19%	on budget
Charges for Services/OTHER DIST. GOVT								
DAY SCHOOL TUITION INDIVIDUAL	A1311	5,802	-	5,802	-	(5,802)	-100.00%	
CONTINING EDUCATION TUITION	A1315	10,778	-	10,778	-	(10,778)	-100.00%	no coordinator
OTHER STUDENT FEES AND CHARGES	A1335	5,000	-	5,000	1,500	(3,500)	-70.00%	chromebook damages (new 25-26
ATHLETIC ADMISSIONS	A1411	10,000	-	10,000	7,914	(2,086)	-20.86%	football and basketball gate
OTHER CHARGES FOR SERVICES	A1489	-	-	-	25,158	25,158	#DIV/0!	facility use
Services for Other Districts	A2230	-	-	-	96,244	96,244	#DIV/0!	IESP and foster billings
BOCES NON-TRANSPORTATION (ancillary	A2235	107,500	-	107,500	14,250	(93,250)	-86.74%	classroom rental
HEALTH SERVICE OTHER DISTRICTS	A2280	108,600	-	108,600	282,700	174,100	160.31%	health services at Mekeel billed back to districts of orig.
Total:Charges for Services		247,680	-	247,680	427,766	180,086	72.71%	
Use of Money & Property								
INTEREST & EARNINGS	A2401	525,000	-	525,000	550,000	25,000	4.76%	
INTEREST & EARNINGS: reserve	A2401R	-	-	-	-	-	#DIV/0!	
Rental of property to individuals	a2410	-	-	-	14,400	14,400	#DIV/0!	advanced therapy rental
RENTAL OF REAL PROPERTY BOCES (s)	A2413	30,000	-	30,000	14,000	(16,000)	-53.33%	boces classroom rental
COMMISSIONS	A2450	-	-	-	-	-	#DIV/0!	
RENTAL (CLASSROOM SPACE)	A2410	-	-	-	-	-		
Total:Use of Money & Property		555,000	-	555,000	578,400	23,400	4.22%	
Sale of Property & Compensation for Loss								
SALE OF SCRAP & EXCESS MATERIALS	A2650. A2655	-	-	-	429	429	#DIV/0!	
Total:Sale of Property & Compensation for Loss		-	-	-	429	429	#DIV/0!	
Miscellaneous								
INSURANCE RECOVERIES, Compen. For	A2680, A2690	-	-	-	6,424	6,424	#DIV/0!	
REFUNDS OF PRIOR YRS EXP.BOCES All	A2701	30,000	-	30,000	242,023	212,023	706.74%	

Refund prior Year Expenditure health ai A2703		-	-	-	-	-	#DIV/0!	
PRIOR YEAR REFUNDS/MISCELLANEOUS A2703.3,A2703.2		81,000		81,000	132,007	51,007	62.97%	NYSMEC \$53k, CPSE pending
GIFTS & DONATIONS A2705		4,000	22,657	26,657	22,658	(3,999)	-15.00%	
Interfund Revenue a2801				-		-	#DIV/0!	
OTHER UNCLASSIFIED REVENUES A2770		60,500	6,000	66,500	211,240	144,740	217.65%	BAN proceeds \$139k dasny \$37k, JUUL \$26k
Total:Miscellaneous		175,500	28,657	204,157	614,351	410,194	200.92%	
State Aid								
FOUNDATION AID (inc. excess cost aid) A31011, A3102		16,325,391	-	16,325,391	16,334,270	8,879	0.05%	
deduction for local share certain students A31101.10				-	(38,645)	(38,645)	#DIV/0!	
charter school aid A3102				-	5,430	5,430	#DIV/0!	
Excess High Cost Aid (PUBLIC AND PRIVATE) A31012		1,377,934		1,377,934	1,361,740	(16,194)	-1.18%	
BOCES A3103		1,697,802	-	1,697,802	1,903,719	205,917	12.13%	
PRIOR YEAR AUDIT and Aid ADJUSTMENT A3101.5-.6				-	-	-	#DIV/0!	
software, textbook, Library Aid A3260		182,890	-	182,890	181,380	(1,510)	-0.83%	
TRANSPORTATION AID A3101.4		2,133,748	-	2,133,748	1,909,219	(224,529)	-10.52%	
Other state Aid plus charter school A3289				-	23,230	23,230	#DIV/0!	homeless
				-	-	-	#DIV/0!	
BUILDING AID A3281		3,652,783	-	3,652,783	3,676,013	23,230	0.64%	
COMPUTER HARDWARE AID A3261		38,215	-	38,215	37,742	(473)	-1.24%	
Total:State Aid		25,408,763	-	25,408,763	25,394,099	(14,664)	-0.06%	-
Federal Aid								
MEDICARE D SUBSIDY A4602		140,000	-	140,000	174,000	34,000	24.29%	
Federal Aid FEMA A4960				-	-	-	#DIV/0!	
MEDICAID MANAGEMENT A4601		200,000	-	200,000	200,000	-	0.00%	
Total:Federal Aid		340,000	-	340,000	374,000	34,000	10.00%	
Interfund transfer BAN premium a5031		-	-	-	-	-		
Grand Total		62,155,136	28,657	62,183,793	62,884,742	700,949	1.13%	
Tax Cert Reserve		0.00	0	-	-	-		
reserve for encumbrances/carry over		-	318,396	318,396	318,396	-		
Appropriated fund balance		4,358,558		4,358,558	4,358,558	-	0.00%	
repair reserve		-	-	-	-	-		
Tax Cert Reserve		-	-	-	-	-		
app. Fund balance		-	-	-	-	-		
adjustments to original budget		4,358,558	318,396	4,676,954	4,676,954	-		
Source of Funds		66,513,694	347,053	66,860,747	67,561,696	700,949	1.05%	

SCOTIA-GLENVILLE CSD

Revenue Status Report By Function From 7/1/2025 To 6/30/2026



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	PROPERTY TAX LEVY	32,398,722.02	0.00	32,398,722.02	32,399,127.87	-405.85
A 1040	APPROP OF PLANNED FUND BAL	4,358,558.00	0.00	4,358,558.00	0.00	4,358,558.00
A 1081	OTHER PAYMENTS IN LIEU OF TAXES	935,350.00	0.00	935,350.00	993,645.14	-58,295.14
A 1085	STAR AID	2,094,120.98	0.00	2,094,120.98	2,094,120.98	0.00
A 1090	INTEREST & PENALTY ON PROP TAXES	0.00	0.00	0.00	8,804.73	-8,804.73
A 1311	DAY SCHOOL TUTION INDIVIUAL	5,802.00	0.00	5,802.00	0.00	5,802.00
A 1315	CONTINUING EDUCATION REVENUE	10,776.00	0.00	10,776.00	0.00	10,776.00
A 1335	OTHER STUDENT FEES AND CHARGES	5,000.00	0.00	5,000.00	1,298.00	3,702.00
A 1411	ATHLETIC ADMISSIONS	10,000.00	0.00	10,000.00	7,913.55	2,086.45
A 1489	OTHER CHARGES FOR SERVICES	0.00	0.00	0.00	25,158.30	-25,158.30
A 2230	SERVICES FOR OTHER DISTRICTS	0.00	0.00	0.00	23,214.05	-23,214.05
A 2235	BOCES SERVICES NON-TRANS	107,500.00	0.00	107,500.00	14,250.00	93,250.00
A 2280	HEALTH SERVICE OTHER DISTRICTS	108,600.00	0.00	108,600.00	282,699.89	-174,099.89
A 2401	INTEREST & EARNINGS	525,000.00	0.00	525,000.00	489,625.40	35,374.60
A 2401.R	INTEREST EARNINGS-RESRV FOR DEBT	0.00	0.00	0.00	200,699.16	-200,699.16
A 2410	RENTAL OF PROPERTY TO IND	0.00	0.00	0.00	14,400.00	-14,400.00
A 2413	RENTAL OF PROPERTY BOCES	30,000.00	0.00	30,000.00	14,000.00	16,000.00
A 2650	SALE OF SCRAP	0.00	0.00	0.00	428.79	-428.79
A 2680	INSURANCE RECOVERIES	0.00	0.00	0.00	6,424.49	-6,424.49
A 2701	PRIOR YEAR REFUND BOCES AP AID	30,000.00	0.00	30,000.00	242,022.71	-212,022.71
A 2703.2	OTHER REFUNDS MISC	81,000.00	0.00	81,000.00	0.00	81,000.00
A 2703.3	REFUND PRIOR YEAR	0.00	0.00	0.00	53,046.66	-53,046.66
A 2705	GIFTS AND DONATIONS	4,000.00	22,657.17	26,657.17	22,657.17	4,000.00
A 2770.0	OTHER UNCLASSIFIED REVENUE	60,500.00	6,000.00	66,500.00	202,199.68	-135,699.68
A 3101.1	BASIC AID EXCLUDING LOTRY & BOCES	16,325,391.00	0.00	16,325,391.00	7,006,654.67	9,318,736.33
A 3101.2	STUDENTS W/ DISABILITIES	1,377,934.00	0.00	1,377,934.00	5,817,063.16	-4,439,129.16
A 3101.3	BUILDING AID	3,652,784.00	0.00	3,652,784.00	3,676,013.00	-23,229.00
A 3101.4	TRANSPORTATION AID	2,133,749.00	0.00	2,133,749.00	1,909,219.00	224,530.00
A 3102	LOTTERY AID	0.00	0.00	0.00	4,155,113.75	-4,155,113.75
A 3102.1	VLT LOTTERY GRANT AID	0.00	0.00	0.00	678,534.22	-678,534.22
A 3103	BOCES AID SECT 3609A	1,697,802.00	0.00	1,697,802.00	1,903,719.00	-205,917.00
A 3260	TEXTBOOK AID	182,890.00	0.00	182,890.00	130,597.00	52,293.00
A 3261	SPECIAL AID COMPUTER HARDWARE	38,215.00	0.00	38,215.00	37,742.00	473.00

SCOTIA-GLENVILLE CSD

Revenue Status Report By Function From 7/1/2025 To 6/30/2026



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
<u>A 3262</u>	COMPUTER SOFTWARE AID	0.00	0.00	0.00	35,833.00	-35,833.00
<u>A 3263</u>	LIBRARY A/V LOAN PROGRAM	0.00	0.00	0.00	14,950.00	-14,950.00
<u>A 3289</u>	OTHER STATE AID	0.00	0.00	0.00	28,660.39	-28,660.39
<u>A 4601</u>	MEDICAID HEALTH SUPP SERVICE	200,000.00	0.00	200,000.00	136,211.16	63,788.84
<u>A 4602</u>	MEDICARE REIMBURSEMENT	140,000.00	0.00	140,000.00	136,491.58	3,508.42
A Totals:		66,513,694.00	28,657.17	66,542,351.17	62,762,538.50	3,779,812.67
Grand Totals:		66,513,694.00	28,657.17	66,542,351.17	62,762,538.50	3,779,812.67

SCOTIA-GLENVILLE CSD

Appropriation Status Detail Report By Function From 7/1/2025 To 6/30/2026



Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1010.400-01</u>	BD OF ED CONT EXPENSE		13,313.00	950.00	14,263.00	13,773.00	490.00	0.00
<u>A 1010.450-01</u>	BD OF ED SUPPLIES		475.00	-475.00	0.00	0.00	0.00	0.00
1010	Board of Education	*	13,788.00	475.00	14,263.00	13,773.00	490.00	0.00
<u>A 1040.160-01</u>	DIST CLERK NON-INSTR SAL		5,460.00	9,500.00	14,960.00	11,688.63	576.87	2,694.50
<u>A 1040.450-01</u>	DIST CLERK SUPPLIES		170.00	0.00	170.00	0.00	0.00	170.00
1040	District Clerk	*	5,630.00	9,500.00	15,130.00	11,688.63	576.87	2,864.50
<u>A 1060.400-01</u>	DIST MEETING CONT & OTHER		4,744.00	0.00	4,744.00	939.15	3,105.85	699.00
<u>A 1060.450-01</u>	DIST MEETING MAT & SUPPLY		700.00	0.00	700.00	0.00	0.00	700.00
1060	District Meeting	*	5,444.00	0.00	5,444.00	939.15	3,105.85	1,399.00
10	Consolidated Payroll	**	24,862.00	9,975.00	34,837.00	26,400.78	4,172.72	4,263.50
<u>A 1240.150-01</u>	CHIEF ADMIN INST SAL		225,204.00	-4,000.00	221,204.00	191,549.98	24,984.83	4,669.19
<u>A 1240.151-01</u>	CHIEF ADMIN INST SUPPL SAL		7,000.00	-500.00	6,500.00	6,500.00	0.00	0.00
<u>A 1240.161-01</u>	CHIEF ADMIN NON-INST CONT		66,234.00	40,836.56	107,070.56	100,706.77	6,363.79	0.00
<u>A 1240.162-01</u>	CHIEF ADMIN NON-INST SUPP		16,000.00	20,397.52	36,397.52	30,219.40	0.00	6,178.12
<u>A 1240.400-01</u>	CHIEF ADMIN CONT & OTHER		12,932.00	22,797.07	35,729.07	28,009.21	7,583.81	136.05
<u>A 1240.450-01</u>	CHIEF ADMIN MAT & SUPPLY		1,582.00	516.98	2,098.98	1,877.20	94.90	126.88
1240	Chief School Administrator	*	328,952.00	80,048.13	409,000.13	358,862.56	39,027.33	11,110.24
12		**	328,952.00	80,048.13	409,000.13	358,862.56	39,027.33	11,110.24
<u>A 1310.161-01</u>	BUS ADMIN NON-INST CONT		358,815.00	32,000.00	390,815.00	334,318.16	44,756.79	11,740.05
<u>A 1310.162-01</u>	BUS ADMIN NON-INST SUPP		3,240.00	9,000.00	12,240.00	10,057.06	0.00	2,182.94
<u>A 1310.400-01</u>	BUS ADMIN CONTRACT & OTHER		54,150.00	13,960.43	68,110.43	29,881.28	22,609.69	15,619.46
<u>A 1310.450-01</u>	BUS ADMIN MAT & SUPP		1,783.00	0.00	1,783.00	1,751.27	28.36	3.37
<u>A 1310.490-01</u>	BUSINESS ADMIN BOCES SERVICES		145,624.00	7,943.08	153,567.08	111,092.63	42,474.45	0.00
1310	Business Administration	*	563,612.00	62,903.51	626,515.51	487,100.40	109,869.29	29,545.82
<u>A 1320.160-01</u>	INTERNAL AUDITOR STAFF		7,847.00	0.00	7,847.00	6,243.88	0.00	1,603.12
<u>A 1320.400-01</u>	AUDITING CONTRACT & OTHER		37,162.00	14,500.00	51,662.00	24,499.00	23,334.00	3,829.00
1320	Auditing	*	45,009.00	14,500.00	59,509.00	30,742.88	23,334.00	5,432.12
<u>A 1325.160-01</u>	TREASURER NON-INST SAL		112,965.00	1,000.00	113,965.00	100,353.94	13,610.42	0.64
<u>A 1325.450-01</u>	TREASURER MAT & SUPPLIES		130.00	0.00	130.00	0.00	25.00	105.00
1325	Treasurer	*	113,095.00	1,000.00	114,095.00	100,353.94	13,635.42	105.64
<u>A 1330.400-01</u>	TAX COLLECTOR CONT & OTHER		12,441.00	0.00	12,441.00	11,626.50	0.00	814.50
1330	Tax Collector	*	12,441.00	0.00	12,441.00	11,626.50	0.00	814.50
<u>A 1380.400-01</u>	FISCAL AGENT FEE		15,100.00	0.00	15,100.00	5,835.75	5,500.00	3,764.25

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1380	FISCAL AGENT FEES	*	15,100.00	0.00	15,100.00	5,835.75	5,500.00	3,764.25
13		**	749,257.00	78,403.51	827,660.51	635,659.47	152,338.71	39,662.33
<u>A 1420.400-01</u>	LEGAL CONTRACT & OTHER		59,618.00	24,345.00	83,963.00	56,152.87	2,125.13	25,685.00
1420	Legal	*	59,618.00	24,345.00	83,963.00	56,152.87	2,125.13	25,685.00
<u>A 1430.150-01</u>	PERSONNEL INSTRUCT SAL		59,406.00	201.00	59,607.00	53,017.28	6,589.36	0.36
<u>A 1430.161-01</u>	PERSONNEL NON-INST SAL		43,462.00	-980.00	42,482.00	37,752.66	4,728.84	0.50
<u>A 1430.162-01</u>	PERSONNEL NON-INST SAL SU		500.00	3,873.00	4,373.00	2,186.15	0.00	2,186.85
<u>A 1430.400</u>	PERSONNEL CONTRACT & OTHER		0.00	0.00	0.00	0.00	0.00	0.00
<u>A 1430.400-01</u>	PERSONNEL CONTRACT & OTHER		10,855.00	-326.00	10,529.00	4,418.91	2,501.03	3,609.06
<u>A 1430.490-01</u>	PERSONNEL BOCES SERVICE		5,200.00	0.00	5,200.00	3,165.18	2,034.82	0.00
1430	Personnel	*	119,423.00	2,768.00	122,191.00	100,540.18	15,854.05	5,796.77
<u>A 1480.400-01</u>	PUBLIC INFO CONT. & OTHER		18,561.00	0.00	18,561.00	12,308.70	6,252.30	0.00
<u>A 1480.450-01</u>	PUBLIC INFO MAT & SUPPLY		1,500.00	0.00	1,500.00	691.93	0.00	808.07
<u>A 1480.490-01</u>	PUBLIC INFO BOCES SERVICE		100,289.00	465.80	100,754.80	74,403.02	26,351.78	0.00
1480	Public Information and Services	*	120,350.00	465.80	120,815.80	87,403.65	32,604.08	808.07
14		**	299,391.00	27,578.80	326,969.80	244,096.70	50,583.26	32,289.84
<u>A 1620.161-03-01</u>	PLANT OPER CUST SAL CONT HS		270,771.00	-58,670.00	212,101.00	176,492.92	17,681.24	17,926.84
<u>A 1620.161-04-01</u>	PLANT OPER CUST SAL CONT MS		247,760.00	-37,835.00	209,925.00	170,794.80	19,656.00	19,474.20
<u>A 1620.161-06-01</u>	PLANT OPER CUST SAL CONT GD		124,693.00	-12,000.00	112,693.00	78,671.40	8,650.59	25,371.01
<u>A 1620.161-07-01</u>	PLANT OPER CUST SAL CONT GW		124,693.00	0.00	124,693.00	108,929.06	14,415.38	1,348.56
<u>A 1620.161-08-01</u>	PLANT OPER CUST SAL CONT LIN		123,947.00	-37,835.00	86,112.00	75,412.40	9,836.40	863.20
<u>A 1620.161-10-01</u>	PLANT OPER CUST SAL CONT SAC		107,066.00	0.00	107,066.00	91,416.88	7,694.40	7,954.72
<u>A 1620.161-13-01</u>	PLANT OPER CUST SAL CONT DW		153,150.00	-30,596.40	122,553.60	86,889.48	10,611.60	25,052.52
<u>A 1620.161-13-02</u>	PLANT OPER CUST SAL OT DW		52,461.00	0.00	52,461.00	35,098.71	0.00	17,362.29
<u>A 1620.161-13-03</u>	PLANT OPER CUST SAL SUPP DW		47,299.00	13,130.51	60,429.51	46,901.72	0.00	13,527.79
<u>A 1620.161-13-04</u>	PLANT OPER CUST BUILDING CHECK DW		34,106.00	0.00	34,106.00	29,605.59	0.00	4,500.41
<u>A 1620.162-01</u>	PLANT OPER SUPERVISE SAL		0.00	21,000.00	21,000.00	6,490.00	0.00	14,510.00
<u>A 1620.200-13</u>	PLANT OPER EQUIPMENT		20,461.00	17,789.53	38,250.53	10,340.75	27,805.13	104.65
<u>A 1620.422-13</u>	PLANT OPER WATER & SEWER		42,873.00	6,665.35	49,538.35	12,776.93	36,761.42	0.00
<u>A 1620.423-13</u>	PLANT OPER NATURAL GAS		220,000.00	0.00	220,000.00	130,884.29	31,842.90	57,272.81
<u>A 1620.424-13</u>	PLANT OPER ELECTRICITY		390,960.00	7,653.11	398,613.11	321,599.75	62,286.14	14,727.22
<u>A 1620.425-13</u>	PLANT OPER OIL		60,000.00	0.00	60,000.00	42,184.74	17,815.26	0.00
<u>A 1620.426-13</u>	PLANT OPER TELEPHONE SERV		39,618.00	-519.24	39,098.76	32,847.36	6,251.40	0.00

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 1620.433-13</u>	PLANT OPER EQUIP REPAIR	10,386.00	3,500.00	13,886.00	12,499.87	1,232.84	153.29
<u>A 1620.453-13</u>	PLANT OPER CUST SUPPLY	139,691.00	-14,039.54	125,651.46	59,563.04	768.01	65,320.41
<u>A 1620.460-13</u>	PLANT OPER CONT EXPENSE	89,055.00	262,445.45	351,500.45	233,484.95	117,722.10	293.40
<u>A 1620.490-13</u>	ENERGY PROGRAM-BOCES	9,331.00	519.24	9,850.24	6,517.40	3,332.84	0.00
1620	Operation of Plant	2,308,321.00	141,208.01	2,449,529.01	1,769,402.04	394,363.65	285,763.32
<u>A 1621.161-13-01</u>	PLANT MAINT SAL CONTRACT	459,397.00	-37,092.00	422,305.00	363,173.48	30,756.93	28,374.59
<u>A 1621.161-13-02</u>	PLANT MAINT SAL OT	58,287.00	-14,758.53	43,528.47	20,311.63	0.00	23,216.84
<u>A 1621.161-13-03</u>	PLANT MAINT SAL SUPP	37,916.00	0.00	37,916.00	26,639.79	0.00	11,276.21
<u>A 1621.161-13-04</u>	PLANT MAINT GROUNDS BUILDING CHECK	11,798.00	-6,000.00	5,798.00	3,792.64	0.00	2,005.36
<u>A 1621.162-13-01</u>	PLANT MAINT GROUNDS SAL	164,024.00	-20,000.00	144,024.00	124,614.28	14,618.40	4,791.32
<u>A 1621.162-13-02</u>	GROUNDS SALARIES-OT	31,888.00	3,000.00	34,888.00	26,549.86	0.00	8,338.14
<u>A 1621.163-13-01</u>	PLANT MAINT SUPER SAL	0.00	21,000.00	21,000.00	6,490.00	0.00	14,510.00
<u>A 1621.200-13</u>	PLANT MAINT EQUIPMENT	28,100.00	-24,780.97	3,319.03	1,319.03	2,000.00	0.00
<u>A 1621.400-01</u>	PLANT OPER SRO	147,240.00	12,809.75	160,049.75	123,262.51	28,480.69	8,306.55
<u>A 1621.433-13</u>	PLANT MAINT EQUIP REPAIR	26,248.00	11,739.48	37,987.48	31,120.84	6,841.74	24.90
<u>A 1621.440-13</u>	PLANT MAINT DIST-WIDE PROJECTS	108,220.00	9,259.18	117,479.18	93,159.71	23,684.45	635.02
<u>A 1621.451</u>	PLANT MAINT MATERIAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 1621.451-13</u>	PLANT MAINT MATERIAL	59,336.00	15,166.70	74,502.70	61,249.56	9,742.54	3,510.60
<u>A 1621.452-13</u>	PLANT MAINT GROUND SUPPLY	33,273.00	6,000.00	39,273.00	29,319.34	9,807.65	146.01
<u>A 1621.460-13</u>	PLANT MAINT CONT EXPENSE	194,398.00	26,614.70	221,012.70	175,084.15	43,494.35	2,434.20
<u>A 1621.490-13</u>	RISK MANAGEMENT-BOCES	43,120.00	150.00	43,270.00	32,490.00	10,780.00	0.00
1621	Maintenance of Plant	1,403,245.00	3,108.31	1,406,353.31	1,118,576.82	180,206.75	107,569.74
<u>A 1670.400-01</u>	CENTRAL P&M CONT & OTHER	57,386.00	-251.00	57,135.00	42,462.09	10,167.82	4,505.09
1670	Central Printing and Mailing	57,386.00	-251.00	57,135.00	42,462.09	10,167.82	4,505.09
<u>A 1680.400-01</u>	CENTRAL DP CONT & OTHER	2,600.00	0.00	2,600.00	1,113.86	186.14	1,300.00
<u>A 1680.451-01</u>	WIDE AREA NETWORK SUPPLIES	250.00	0.00	250.00	0.00	0.00	250.00
1680	Central Data Processing	2,850.00	0.00	2,850.00	1,113.86	186.14	1,550.00
16		3,771,802.00	144,065.32	3,915,867.32	2,931,554.81	584,924.36	399,388.15
<u>A 1910.400-01</u>	UNALLOCATED INSURANCE	284,711.00	1,732.50	286,443.50	283,614.85	0.00	2,828.65
1910	UNALLOCATED INSURANCE	284,711.00	1,732.50	286,443.50	283,614.85	0.00	2,828.65
<u>A 1920.400-01</u>	SCHOOL ASSOCIATION DUES	4,500.00	0.00	4,500.00	1,555.00	0.00	2,945.00
1920	SCHOOL ASSOCIATION DUES	4,500.00	0.00	4,500.00	1,555.00	0.00	2,945.00
<u>A 1964.400-01</u>	REFUND ON REAL PROP TAXES	15,600.00	3,139.57	18,739.57	18,739.57	0.00	0.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
1964	REFUND ON REAL PROPERTY TAXES	*	15,600.00	3,139.57	18,739.57	18,739.57	0.00	0.00
<u>A 1981.492-01</u>	BOCES ADMIN OTHER		317,826.00	0.00	317,826.00	317,826.00	0.00	0.00
1981	ADMIN CHARGE-BOCES	*	317,826.00	0.00	317,826.00	317,826.00	0.00	0.00
19	Disability Insurance	**	622,637.00	4,872.07	627,509.07	621,735.42	0.00	5,773.65
1		***	5,796,901.00	344,942.83	6,141,843.83	4,818,309.74	831,046.38	492,487.71
<u>A 2010.150-01</u>	CURR SUPERVISION INST SAL		87,463.00	1,950.00	89,413.00	79,525.69	9,884.27	3.04
<u>A 2010.151-01</u>	CURR SUPERVISION INST SAL SUMMER		38,798.00	5,919.26	44,717.26	44,717.26	0.00	0.00
<u>A 2010.161-01</u>	CURR SUPERVISION NON-INST		37,175.00	107.00	37,282.00	33,152.89	4,128.61	0.50
<u>A 2010.400-01</u>	CURR DEV-DW		61,606.00	-2,228.34	59,377.66	33,169.47	6,539.25	19,668.94
<u>A 2010.400-01-01</u>	CURR DEV-ADMIN POOL (ANNUAL ALLOC)		6,636.00	-2,220.00	4,416.00	75.00	0.00	4,341.00
<u>A 2010.400-01-11</u>	CURR DEV-DIR. CURRICULUM & INSTR		2,810.00	0.00	2,810.00	312.00	0.00	2,498.00
<u>A 2010.400-01-25</u>	CURR DEV-ACADEMIC HEAD, ENGLISH		425.00	0.00	425.00	425.00	0.00	0.00
<u>A 2010.400-01-27</u>	CURR DEV-ACADEMIC HEAD, IT		425.00	0.00	425.00	32.09	45.81	347.10
<u>A 2010.400-01-28</u>	CURR DEV-ACADEMIC HEAD, SCIENCE/MATH		425.00	0.00	425.00	194.89	0.00	230.11
<u>A 2010.400-01-72</u>	CURR DEV-DIR,FINE ARTS		425.00	-325.00	100.00	100.00	0.00	0.00
<u>A 2010.400-01-75</u>	CURR DEV-DIR,PHYS ED		425.00	220.00	645.00	645.00	0.00	0.00
<u>A 2010.400-01-82</u>	CURR DEV-DIR PPS		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-03</u>	CURR DEV-ASST PRINCIPAL, SHS		425.00	0.00	425.00	227.02	0.00	197.98
<u>A 2010.400-03-1</u>	CURR DEV-DEAN OF STUDENTS, SHS		425.00	2,000.00	2,425.00	2,355.59	0.00	69.41
<u>A 2010.400-03-2</u>	CURR DEV-PRINCIPAL, SHS		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-04</u>	CURR DEV-PRINCIPAL MS		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-04-1</u>	CURR DEV-PRINCIPAL, ASSISTANT PRINCIPAL MS		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-06</u>	CURR DEV-GD		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-07</u>	CURR DEV-GW		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-08</u>	CURR DEV-LINC		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-09</u>	CURR DEV-INS ADMIN FOR SPEC ED		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.400-10</u>	CURR DEV-SAC		425.00	0.00	425.00	0.00	0.00	425.00
<u>A 2010.409-01</u>	CURR DEV CONTRACT-APPR		4,575.00	-4,575.00	0.00	0.00	0.00	0.00
<u>A 2010.410-01</u>	CURR DEV.-FIELD TRIPS		5,000.00	2,600.00	7,600.00	358.00	1,690.00	5,552.00
<u>A 2010.450-01</u>	CURR DEVEL MAT & SUPPLIES		400.00	0.00	400.00	98.49	293.52	7.99
<u>A 2010.490-01</u>	CURR DEVEL BOCES SERVICES		63,457.00	0.00	63,457.00	34,709.74	28,747.26	0.00
2010	CURR. DEV./SUPERVISION	*	314,720.00	3,447.92	318,167.92	230,098.13	51,328.72	36,741.07

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2020.151-01</u>	SUPERVISION INST SAL DW	584,461.00	-154,591.76	429,869.24	384,429.37	43,990.15	1,449.72
<u>A 2020.151-03</u>	SUPERVISION INST SAL HS	589,816.00	45,084.00	634,900.00	561,336.84	73,563.16	0.00
<u>A 2020.151-04</u>	SUPERVISION INST SAL MS	398,633.00	33,306.76	431,939.76	378,827.48	49,412.52	3,699.76
<u>A 2020.151-06</u>	SUPERVISION INST SAL GD	157,534.00	0.00	157,534.00	139,356.08	18,176.92	1.00
<u>A 2020.151-07</u>	SUPERVISION INST SAL GW	136,240.00	0.00	136,240.00	120,520.00	15,720.00	0.00
<u>A 2020.151-08</u>	SUPERVISION INST SAL LIN	157,533.00	0.00	157,533.00	139,356.08	18,176.92	0.00
<u>A 2020.151-10</u>	SUPERVISION INST SAL SAC	156,207.00	0.00	156,207.00	138,183.08	18,023.92	0.00
<u>A 2020.152-01</u>	SUPERVISION INST SAL SUPP DW	70,000.00	113,250.00	183,250.00	137,750.00	0.00	45,500.00
<u>A 2020.161-01</u>	SUPERVISION NON-INST SAL DW	78,581.00	-32,688.00	45,893.00	7,773.84	1,295.56	36,823.60
<u>A 2020.161-03</u>	SUPERVISION NON-INST SAL HS	195,250.00	-4,403.00	190,847.00	165,115.40	23,349.75	2,381.85
<u>A 2020.161-04</u>	SUPERVISION NON-INST SAL MS	83,134.00	0.00	83,134.00	69,518.79	4,386.30	9,228.91
<u>A 2020.161-06</u>	SUPERVISION NON-INST SAL GD	43,200.00	-186.49	43,013.51	32,814.10	4,177.20	6,022.21
<u>A 2020.161-07</u>	SUPERVISION NON-INST SAL GW	46,626.00	-16,313.51	30,312.49	20,866.71	2,283.16	7,162.62
<u>A 2020.161-08</u>	SUPERVISION NON-INST SAL LIN	49,897.00	-10,076.73	39,820.27	34,132.86	5,687.41	0.00
<u>A 2020.161-10</u>	SUPERVISION NON-INST SAL SAC	55,544.00	0.00	55,544.00	47,395.54	7,921.44	227.02
<u>A 2020.162-01</u>	SUPERVISION NON-INST SUPP DW	21,933.00	-19,400.00	2,533.00	2,443.15	0.00	89.85
<u>A 2020.162-03</u>	SUPERVISION NON-INST SUPP HS	3,361.00	2,500.00	5,861.00	4,066.09	0.00	1,794.91
<u>A 2020.162-04</u>	SUPERVISION NON-INST SUPP MS	3,361.00	1,000.00	4,361.00	3,641.40	0.00	719.60
<u>A 2020.162-06</u>	SUPERVISION NON-INST SUPP GD	3,346.00	1,400.00	4,746.00	3,867.34	0.00	878.66
<u>A 2020.162-07</u>	SUPERVISION NON-INST SUPP GW	3,947.00	18,500.00	22,447.00	15,545.73	0.00	6,901.27
<u>A 2020.162-08</u>	SUPERVISION NON-INST SUPP LIN	3,262.00	1,000.00	4,262.00	3,409.41	0.00	852.59
<u>A 2020.162-10</u>	SUPERVISION NON-INST SUPP SAC	2,763.00	500.00	3,263.00	2,615.55	0.00	647.45
<u>A 2020.400</u>	SUPERVISION CONT & OTHER	0.00	0.00	0.00	-120.00	0.00	120.00
<u>A 2020.400-01</u>	SUPERVISION CONT & OTHER DW	12,627.00	0.00	12,627.00	8,789.16	0.00	3,837.84
2020	Supervision - Regular School	2,857,256.00	-21,118.73	2,836,137.27	2,421,634.00	286,164.41	128,338.86
<u>A 2040.152-01</u>	AD ED SUPV INST SAL SUPP DW	7,300.00	-7,000.00	300.00	0.00	0.00	300.00
<u>A 2040.162-01</u>	SUMMER SCHOOL CLERICAL DW	433.00	0.00	433.00	0.00	0.00	433.00
<u>A 2040.400-01</u>	SUPER SPEC SCH CONT & OTHER DW	1,607.00	0.00	1,607.00	0.00	0.00	1,607.00
<u>A 2040.450-01</u>	SUPER SPEC SCH MAT & OTHER DW	613.00	0.00	613.00	0.00	0.00	613.00
2040	Supervision - Special Schools	9,953.00	-7,000.00	2,953.00	0.00	0.00	2,953.00
<u>A 2070.151-01</u>	RETIREE SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2070.151-03</u>	INSERVICE MODEL SCHOOLS HS	15,045.00	15,655.00	30,700.00	0.00	0.00	30,700.00
<u>A 2070.490-01</u>	STAFF DEV BOCES DW	60,725.00	575.00	61,300.00	37,239.75	24,060.25	0.00

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Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
2070	Inservice Training - Instruction	*	75,770.00	16,230.00	92,000.00	37,239.75	24,060.25	30,700.00
20	Group Insurance	**	3,257,699.00	-8,440.81	3,249,258.19	2,688,971.88	361,553.38	198,732.93
<u>A 2110.110-01</u>	KDGN TEACH SAL DW		2,060.00	0.00	2,060.00	0.00	0.00	2,060.00
<u>A 2110.110-06</u>	KDGN TEACH SAL GD		156,577.00	12,000.00	168,577.00	113,833.49	46,520.02	8,223.49
<u>A 2110.110-07</u>	KDGN TEACH SAL GW		170,228.00	425.00	170,653.00	145,937.13	24,322.87	393.00
<u>A 2110.110-08</u>	KDGN TEACH SAL LIN		102,049.00	-425.00	101,624.00	70,060.32	31,137.68	426.00
<u>A 2110.110-10</u>	KDGN TEACH SAL SAC		148,826.00	-1,000.00	147,826.00	101,910.46	45,293.54	622.00
<u>A 2110.120-01</u>	ELEM TEACHERS SAL DW		3,000.00	-1,000.00	2,000.00	0.00	0.00	2,000.00
<u>A 2110.120-03</u>	ELEM TEACHERS SAL HS		83,750.00	300.00	84,050.00	57,880.50	25,724.87	444.63
<u>A 2110.120-04</u>	ELEM TEACHERS SAL MS		746,679.00	-300.00	746,379.00	559,619.23	150,938.54	35,821.23
<u>A 2110.120-06</u>	ELEM TEACHERS SAL GD		1,130,552.00	0.00	1,130,552.00	786,045.65	276,294.42	68,211.93
<u>A 2110.120-07</u>	ELEM TEACHERS SAL GW		1,034,850.00	-6,000.00	1,028,850.00	760,986.02	248,956.45	18,907.53
<u>A 2110.120-08</u>	ELEM TEACHERS SAL LIN		1,193,644.00	0.00	1,193,644.00	809,506.52	273,160.81	110,976.67
<u>A 2110.120-10</u>	ELEM TEACHERS SAL SAC		1,977,394.00	0.00	1,977,394.00	1,482,228.14	420,630.92	74,534.94
<u>A 2110.130-03</u>	SEC TEACHER SAL HS		3,813,057.00	-222,374.07	3,590,682.93	2,480,206.17	934,087.46	176,389.30
<u>A 2110.130-04</u>	SEC TEACHER SAL MS		1,962,061.00	31,000.00	1,993,061.00	1,499,368.39	485,062.48	8,630.13
<u>A 2110.130-06</u>	SEC TEACHER SAL GD		27,187.00	0.00	27,187.00	18,821.88	8,361.10	4.02
<u>A 2110.130-07</u>	SEC TEACHER SAL GW		42,340.00	0.00	42,340.00	11,672.75	5,187.62	25,479.63
<u>A 2110.131-03</u>	COLLATERAL DUTIES HS		36,000.00	-1,000.00	35,000.00	27,279.95	5,254.90	2,465.15
<u>A 2110.131-04</u>	COLLATERAL DUTIES MS		18,517.00	-1,000.00	17,517.00	7,344.04	1,336.57	8,836.39
<u>A 2110.132-01</u>	SEC HOME TCHG SAL DW		69,348.00	-5,655.00	63,693.00	28,164.96	0.00	35,528.04
<u>A 2110.133-03</u>	COLLATERAL/CHAPERONES HS		750.00	712.00	1,462.00	1,254.65	0.00	207.35
<u>A 2110.133-04</u>	COLLATERAL/CHAPERONES MS		712.00	-712.00	0.00	0.00	0.00	0.00
<u>A 2110.140-01</u>	SUB TEACHER SAL DW		473,260.00	-46,250.00	427,010.00	308,210.76	0.00	118,799.24
<u>A 2110.15</u>	IT INSTRUCTIONAL COORDINATOR		0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2110.160-03</u>	TEACHING NON-INST SAL HS		85,390.00	13,300.00	98,690.00	72,244.91	0.00	26,445.09
<u>A 2110.160-04</u>	TEACHING NON-INST SAL MS		51,573.00	-300.00	51,273.00	38,730.52	0.00	12,542.48
<u>A 2110.160-06</u>	TEACHING NON-INST SAL GD		38,396.00	-6,000.00	32,396.00	23,780.58	0.00	8,615.42
<u>A 2110.160-07</u>	TEACHING NON-INST SAL GW		42,672.00	-4,000.00	38,672.00	27,207.51	0.00	11,464.49
<u>A 2110.160-08</u>	TEACHING NON-INST SAL LIN		43,712.00	-5,300.00	38,412.00	25,728.78	0.00	12,683.22
<u>A 2110.160-10</u>	TEACHING NON-INST SAL SAC		44,020.00	-1,200.00	42,820.00	30,326.32	0.00	12,493.68
<u>A 2110.200-01</u>	TEACH EQUIP DW		5,408.00	-3,031.10	2,376.90	2,376.90	0.00	0.00
<u>A 2110.200-01-72</u>	EQUIPMENT MUSIC DW		5,408.00	197.94	5,605.94	5,005.95	599.99	0.00

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<u>A 2110.400-01</u>	CONTRACT FEES - TRANSLATION FEES DW	1,607.00	900.76	2,507.76	1,689.75	735.50	82.51
<u>A 2110.430-03</u>	TEACHING COMMENCEMENT/OTHER CONT	10,715.00	0.00	10,715.00	271.46	9,376.78	1,066.76
<u>A 2110.433-01</u>	TEACHING EQUIP. REPAIR/MISC CONTRACT. DW	4,784.00	6,820.00	11,604.00	2,750.00	3,854.00	5,000.00
<u>A 2110.434-01</u>	GIFTED & TALENTED DW	1,424.00	26.00	1,450.00	1,450.00	0.00	0.00
<u>A 2110.436-01-72</u>	PERFORMING ARTS CONT EXP DW	3,120.00	-3,120.00	0.00	0.00	0.00	0.00
<u>A 2110.437-01-90</u>	COPIER MAINTENANCE CONTRACTUAL DW	3,246.00	0.00	3,246.00	1,764.22	1,481.78	0.00
<u>A 2110.438-01-72</u>	MUSIC CONTRACT. EXPENSE DW	4,348.00	-194.00	4,154.00	4,154.00	0.00	0.00
<u>A 2110.439-01-90</u>	MISC TEACHING EXPENSE DW	8,920.00	139.96	9,059.96	5,299.28	0.00	3,760.68
<u>A 2110.439-06</u>	5TH GRADE FIELD TRIPS GLENDAAAL	2,250.00	0.00	2,250.00	0.00	2,000.00	250.00
<u>A 2110.439-07</u>	5TH GRADE FIELD TRIPS GW	2,250.00	0.00	2,250.00	0.00	2,000.00	250.00
<u>A 2110.439-08</u>	5TH GRADE FIELD TRIPS LINCOLN	2,250.00	0.00	2,250.00	25.50	2,000.00	224.50
<u>A 2110.439-09-90</u>	MISC TEACHING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2110.439-10</u>	5TH GRADE FIELD TRIPS SACANDAGA	3,375.00	0.00	3,375.00	0.00	3,000.00	375.00
<u>A 2110.451-01-35</u>	SUPPLIES ESL DW	1,014.00	-115.66	898.34	718.60	179.74	0.00
<u>A 2110.451-01-40</u>	SUPPLIES GIFTED & TALENTED DW	2,246.00	-149.69	2,096.31	1,773.57	322.74	0.00
<u>A 2110.451-01-50</u>	SUPPLIES PSEN DW	2,743.00	-245.15	2,497.85	2,464.61	33.24	0.00
<u>A 2110.451-01-70</u>	SUPPLIES ART DW	15,836.00	-310.35	15,525.65	15,192.22	333.43	0.00
<u>A 2110.451-01-72</u>	SUPPLIES MUSIC DW	4,971.00	-1,271.89	3,699.11	3,590.95	108.16	0.00
<u>A 2110.451-01-73</u>	SUPPLIES PE DW	3,957.00	-90.79	3,866.21	3,775.87	90.34	0.00
<u>A 2110.451-01-74</u>	SUPPLIES HEALTH ED DW	1,664.00	-1,431.18	232.82	32.82	200.00	0.00
<u>A 2110.451-01-75</u>	SUPPLIES ADAPTIVE PHYSICAL ED DW	191.00	4.26	195.26	195.26	0.00	0.00
<u>A 2110.451-01-90</u>	SUPPLIES DIST WIDE	5,338.00	4,662.34	10,000.34	7,701.09	831.35	1,467.90
<u>A 2110.451-03-24</u>	SUPPLIES SHS BUILDING	8,507.00	-3,235.43	5,271.57	5,271.57	0.00	0.00
<u>A 2110.451-03-25</u>	SUPPLIES SHS ENGLISH	746.00	-398.20	347.80	347.80	0.00	0.00
<u>A 2110.451-03-26</u>	SUPPLIES SHS FOREIGN LANG	746.00	-304.35	441.65	441.65	0.00	0.00
<u>A 2110.451-03-27</u>	SUPPLIES SHS MATH	746.00	-5.64	740.36	740.36	0.00	0.00
<u>A 2110.451-03-28</u>	SUPPLIES SHS SCIENCE	7,465.00	-323.27	7,141.73	6,380.06	761.67	0.00
<u>A 2110.451-03-29</u>	SUPPLIES SHS SOC STUDIES	746.00	-546.50	199.50	199.50	0.00	0.00
<u>A 2110.451-03-30</u>	SHS SUPPLIES ALTERNATIVE ED	297.00	-297.00	0.00	0.00	0.00	0.00
<u>A 2110.451-03-47</u>	SUPPLIES SHS BUSINESS ED	388.00	7.89	395.89	340.90	54.99	0.00
<u>A 2110.451-03-48</u>	SUPPLIES SHS HOME EC	2,363.00	0.00	2,363.00	1,483.47	879.53	0.00
<u>A 2110.451-03-49</u>	SUPPLIES SHS TECHNOLOGY	5,310.00	-11.76	5,298.24	5,133.44	164.80	0.00
<u>A 2110.451-04-24</u>	SUPPLIES MS BUILDING	6,986.00	-726.76	6,259.24	5,922.74	336.50	0.00

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<u>A 2110.451-04-25</u>	SUPPLIES MS ENGLISH	620.00	-590.44	29.56	29.56	0.00	0.00
<u>A 2110.451-04-26</u>	SUPPLIES MS FOREIGN LANG	620.00	-93.87	526.13	526.13	0.00	0.00
<u>A 2110.451-04-27</u>	MS MATH SUPPLIES	620.00	-8.44	611.56	611.56	0.00	0.00
<u>A 2110.451-04-28</u>	SUPPLIES, MS SCIENCE	5,435.00	-839.74	4,595.26	4,288.03	307.23	0.00
<u>A 2110.451-04-29</u>	SUPPLIES, MS SOC STUDIES	620.00	-552.03	67.97	27.50	40.47	0.00
<u>A 2110.451-04-31</u>	SUPPLIES MS SAIL	406.00	-406.00	0.00	0.00	0.00	0.00
<u>A 2110.451-04-48</u>	SUPPLIES MS HOME & CARRE	1,822.00	0.00	1,822.00	897.10	924.90	0.00
<u>A 2110.451-04-49</u>	SUPPLIES MS TECHNOLOGY	4,033.00	-21.40	4,011.60	3,442.61	568.99	0.00
<u>A 2110.451-06</u>	SUPPLIES GENERAL TCHG GD	5,790.00	-712.32	5,077.68	4,206.43	871.25	0.00
<u>A 2110.451-07</u>	SUPPLIES GENERAL TCHG GW	5,794.00	-1,771.75	4,022.25	4,022.25	0.00	0.00
<u>A 2110.451-08</u>	SUPPLIES GENERAL TCHG LIN	6,526.00	738.54	7,264.54	6,129.33	1,135.21	0.00
<u>A 2110.451-10</u>	SUPPLIES GENERAL TCHG SAC	7,361.00	-2,494.52	4,866.48	4,866.48	0.00	0.00
<u>A 2110.452-01-90</u>	DUPLICATING SUPPLIES DW	42,758.00	0.00	42,758.00	35,340.70	0.00	7,417.30
<u>A 2110.471-01</u>	FOSTER PLACEMENT AND OTHER TUITION	68,065.00	-34,944.90	33,120.10	-91,292.68	63,890.28	60,522.50
<u>A 2110.473-01</u>	PAYMENT TO CHARTER SCHOOLS	43,198.00	12,944.90	56,142.90	56,142.90	0.00	0.00
<u>A 2110.480-01-72</u>	TEXTBOOKS FINE ARTS	18,444.00	-1,246.53	17,197.47	10,471.79	6,725.68	0.00
<u>A 2110.480-01-90</u>	TEXTBOOKS DISTRICT WIDE	110,128.00	41,933.01	152,061.01	72,360.56	56,842.57	22,857.88
<u>A 2110.480-06</u>	TEXTBOOKS GLENDAAL	1,082.00	-295.28	786.72	0.00	786.72	0.00
<u>A 2110.480-07</u>	TEXTBOOKS GLEN-WORDEN	1,082.00	-1,082.00	0.00	0.00	0.00	0.00
<u>A 2110.480-08</u>	TEXTBOOKS LINCOLN	1,082.00	-349.90	732.10	732.10	0.00	0.00
<u>A 2110.480-10</u>	TEXTBOOKS SACANDAGA	1,082.00	147.25	1,229.25	1,229.25	0.00	0.00
<u>A 2110.491-01</u>	TEST SCORING AND MISC BOCES DW	24,960.00	0.00	24,960.00	16,412.70	8,547.30	0.00
<u>A 2110.494-01</u>	ARTS IN EDUCATION/GIFTED TALENTED DW	45,453.00	-4,114.62	41,338.38	21,772.70	19,565.68	0.00
<u>A 2110.495-01</u>	BOCES MISCELLANEOUS EXP DW	31,473.00	-3,696.00	27,777.00	18,892.51	8,884.49	0.00
<u>A 2110.497-01</u>	COMPUTER TECH PLAN BOCES DW	1,101,562.00	142,725.01	1,244,287.01	729,255.82	515,031.19	0.00
<u>A 2110.498-01</u>	TEXTBOOKS NONPUBLIC BOCES DW	8,359.00	77.00	8,436.00	5,205.90	3,230.10	0.00
2110	INSTRUCTIONAL	15,168,344.00	-102,482.67	15,065,861.33	10,480,414.40	3,698,966.85	886,480.08
21	New York State Income Tax	15,168,344.00	-102,482.67	15,065,861.33	10,480,414.40	3,698,966.85	886,480.08
<u>A 2250.150-01</u>	HANDICAP INST SAL DW	21,586.00	29,952.00	51,538.00	11,953.03	22,399.24	17,185.73
<u>A 2250.150-03</u>	HANDICAP INST SAL HS	1,250,684.00	-22,500.00	1,228,184.00	810,225.20	287,952.22	130,006.58
<u>A 2250.150-04</u>	HANDICAP INST SAL MS	1,109,049.00	-26,438.44	1,082,610.56	624,133.97	230,950.20	227,526.39
<u>A 2250.150-06</u>	HANDICAP INST SAL GD	382,224.00	0.00	382,224.00	293,225.18	61,003.96	27,994.86
<u>A 2250.150-07</u>	HANDICAP INST SAL GW	627,405.00	-6,000.00	621,405.00	405,052.32	103,012.71	113,339.97

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Account	Description	Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
<u>A 2250.150-08</u>	HANDICAP INST SAL LIN	669,924.00	22,500.00	692,424.00	466,310.77	169,723.33	56,389.90
<u>A 2250.150-10</u>	HANDICAP INST SAL SAC	515,544.00	0.00	515,544.00	406,268.26	98,976.62	10,299.12
<u>A 2250.161-03</u>	HANDICAP NON-INST SAL HS	155,549.00	-51,000.00	104,549.00	69,766.09	0.00	34,782.91
<u>A 2250.161-04</u>	HANDICAP NON-INST SAL MS	165,025.00	-2,000.00	163,025.00	108,816.33	0.00	54,208.67
<u>A 2250.161-06</u>	HANDICAP NON-INST SAL GD	128,564.00	-49,200.00	79,364.00	55,064.57	0.00	24,299.43
<u>A 2250.161-07</u>	HANDICAP NON-INST SAL GW	166,630.00	-43,000.00	123,630.00	94,070.49	0.00	29,559.51
<u>A 2250.161-08</u>	HANDICAP NON-INST SAL LIN	80,596.00	66,000.00	146,596.00	107,871.00	0.00	38,725.00
<u>A 2250.161-10</u>	HANDICAP NON-INST SAL SAC	82,077.00	84,200.00	166,277.00	126,084.64	0.00	40,192.36
<u>A 2250.162-01</u>	HANDICAP NON-INST SAL DW	67,852.00	0.00	67,852.00	5,640.69	984.31	61,227.00
<u>A 2250.200-01</u>	HANDICAPPED EQUIPMENT DW	5,200.00	1,748.00	6,948.00	6,414.94	0.00	533.06
<u>A 2250.400-01-82</u>	HANDICAP CONTRACTUAL & OTHER DW	592,407.00	-47,291.21	545,115.79	274,932.40	149,206.60	120,976.79
<u>A 2250.451-01-82</u>	HANDICAP SPECIAL CLASS SUPPLIES DW	6,664.00	30,468.73	37,132.73	10,570.33	996.05	25,566.35
<u>A 2250.452-01-82</u>	HANDICAP RESOURCE ROOM SUPPLIES DW	1,500.00	0.00	1,500.00	313.39	70.00	1,116.61
<u>A 2250.453-01-82</u>	HANDICAP SPEECH SUPPLIES DW	1,000.00	199.00	1,199.00	1,111.37	0.00	87.63
<u>A 2250.472-01-82</u>	HANDICAP TUITION - PRIVATE SCHOOL DW	1,242,800.00	-59,132.48	1,183,667.52	485,720.36	144,978.43	552,968.73
<u>A 2250.490-01</u>	HANDICAP BOCES SERVICE DW	3,640,899.00	-45,973.48	3,594,925.52	2,468,678.01	1,092,453.32	33,794.19
2250	HANDICAPPED PROGRAM	10,913,179.00	-117,467.88	10,795,711.12	6,832,223.34	2,362,706.99	1,600,780.79
<u>A 2280.150-03</u>	OCC ED INST SAL HS	69,163.00	73,824.00	142,987.00	98,840.36	43,415.64	731.00
<u>A 2280.490-03</u>	OCC-ED BOCES SERVICES HS	1,039,392.00	152,328.00	1,191,720.00	822,779.40	368,940.60	0.00
2280	Occupational Education	1,108,555.00	226,152.00	1,334,707.00	921,619.76	412,356.24	731.00
22	Federal Income Tax	12,021,734.00	108,684.12	12,130,418.12	7,753,843.10	2,775,063.23	1,601,511.79
<u>A 2330.152-01</u>	SPEC SCH INST SAL LEARNING LEAPS	0.00	30,000.00	30,000.00	22,409.22	0.00	7,590.78
<u>A 2330.155-01</u>	SUMMR SCH SUPPL	30,000.00	-30,000.00	0.00	0.00	0.00	0.00
<u>A 2330.155-03</u>	SPEC SCH SEC INST SAL HS	80,011.00	-2,181.39	77,829.61	47,138.65	0.00	30,690.96
<u>A 2330.160-03</u>	SPEC SCH SEC NON-INST SAL HS	0.00	3,181.39	3,181.39	3,181.39	0.00	0.00
<u>A 2330.400</u>	SPEC SCH CONT & OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2330.400-01</u>	SPEC SCH CONT & OTHER DW	10,550.00	-8,000.00	2,550.00	0.00	0.00	2,550.00
2330	Teaching - Special Schools	120,561.00	-7,000.00	113,561.00	72,729.26	0.00	40,831.74
23	Income Executions	120,561.00	-7,000.00	113,561.00	72,729.26	0.00	40,831.74
<u>A 2610.150-01</u>	LIB & A/V INST SAL DW	1,030.00	0.00	1,030.00	0.00	0.00	1,030.00
<u>A 2610.150-03</u>	LIB & A/V INST SAL HS	129,345.00	0.00	129,345.00	107,808.49	18,001.51	3,535.00
<u>A 2610.150-04</u>	LIB & A/V INST SAL MS	110,449.00	0.00	110,449.00	72,176.04	32,077.96	6,195.00
<u>A 2610.150-07</u>	LIB & A/V INST SAL GW	71,407.00	0.00	71,407.00	61,038.90	10,173.10	195.00

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<u>A 2610.150-08</u>	LIB & A/V INST SAL LINC	69,164.00	0.00	69,164.00	59,123.89	9,854.11	186.00
<u>A 2610.150-10</u>	LIB & A/V INST SAL SAC	73,949.00	0.00	73,949.00	63,216.91	10,536.09	196.00
<u>A 2610.152-01</u>	LIB & A/V INST SUPPLEMENTAL DW	3,136.00	0.00	3,136.00	0.00	0.00	3,136.00
<u>A 2610.161-01-03</u>	LIB & A/V NON-INST SUPP DW	540.00	0.00	540.00	0.00	0.00	540.00
<u>A 2610.161-03</u>	LIB & A/V NON-INST SAL HS	0.00	29,775.00	29,775.00	25,518.06	4,253.10	3.84
<u>A 2610.161-04</u>	LIB & A/V NON-INST SAL MS	8,787.00	-8,787.00	0.00	0.00	0.00	0.00
<u>A 2610.161-06</u>	LIB & A/V NON-INST SAL GD	5,804.00	0.00	5,804.00	3,010.20	0.00	2,793.80
<u>A 2610.161-13-01</u>	LIB & A/V NON-INST SAL DW	0.00	0.00	0.00	0.00	0.00	0.00
<u>A 2610.161-13-03</u>	LIB & A/V NON-INST SUPP DW	2,138.00	4,371.00	6,509.00	4,784.50	0.00	1,724.50
<u>A 2610.200-01</u>	LIB EQUIPMENT DW	541.00	0.00	541.00	0.00	0.00	541.00
<u>A 2610.433-01</u>	LIB & A/V EQUIP REPAIR DW	2,942.00	0.00	2,942.00	0.00	0.00	2,942.00
<u>A 2610.435-01</u>	LIB & A/V CONF & MILEAGE DW	703.00	0.00	703.00	0.00	0.00	703.00
<u>A 2610.450-01</u>	LIB RESOURCES NON-PUBLIC	1,768.00	0.00	1,768.00	0.00	1,533.67	234.33
<u>A 2610.450-03</u>	LIB RESOURCES HS	15,970.00	-4,501.67	11,468.33	5,946.92	5,016.50	504.91
<u>A 2610.450-04</u>	LIB RESOURCES MS	11,866.00	0.00	11,866.00	5,916.35	5,948.22	1.43
<u>A 2610.450-06</u>	LIB RESOURCES GLENDAAL	4,767.00	3,000.00	7,767.00	3,806.55	3,960.45	0.00
<u>A 2610.450-07</u>	LIB RESOURCES GW	4,167.00	1.67	4,168.67	4,168.67	0.00	0.00
<u>A 2610.450-08</u>	LIB RESOURCES LINC	4,082.00	1,000.00	5,082.00	1,709.53	3,372.47	0.00
<u>A 2610.450-10</u>	LIB RESOURCES SAC	5,700.00	1,000.00	6,700.00	4,339.26	2,360.74	0.00
<u>A 2610.456-01</u>	A/V SUPPLIES DW	1,040.00	0.00	1,040.00	0.00	0.00	1,040.00
<u>A 2610.490-01</u>	LIBRARY - BOCES DW	33,318.00	3,000.00	36,318.00	24,961.06	11,279.94	77.00
2610	School Library and Audiovisual	562,613.00	28,859.00	591,472.00	447,525.33	118,367.86	25,578.81
<u>A 2630.200-01</u>	COMP ASSIST HARDWARE DW	44,785.00	0.00	44,785.00	3,719.89	907.35	40,157.76
<u>A 2630.220-01</u>	STATE AIDED COMP HARDWARE DW	44,018.00	22,215.85	66,233.85	1,788.85	64,445.00	0.00
<u>A 2630.400-01</u>	COMPUTER - CONTRACTUAL DW	547,253.00	-5,753.36	541,499.64	430,466.99	31,706.67	79,325.98
<u>A 2630.433-01</u>	COMP ASSIST REPAIRS DW	2,142.00	0.00	2,142.00	0.00	0.00	2,142.00
<u>A 2630.450-01</u>	STATE AIDED SOFTWARE DW	53,984.00	0.00	53,984.00	43,863.53	1,437.58	8,682.89
<u>A 2630.451-01</u>	COMP ASSIST SUPPLIES DW	31,065.00	260.09	31,325.09	2,288.40	29.67	29,007.02
2630	Computer Assisted Instruction	723,247.00	16,722.58	739,969.58	482,127.66	98,526.27	159,315.65
26	Social Security Tax	1,285,860.00	45,581.58	1,331,441.58	929,652.99	216,894.13	184,894.46
<u>A 2810.151-03</u>	GUIDANCE COUNSELOR SAL HS	389,982.00	962.00	390,944.00	287,144.25	102,617.75	1,182.00
<u>A 2810.151-04</u>	GUIDANCE COUNSELOR SAL MS	271,569.00	667.00	272,236.00	222,677.15	49,042.85	516.00
<u>A 2810.152-01</u>	GUIDANCE COUNSELOR SAL SUP DW	4,051.00	-1,629.00	2,422.00	0.00	0.00	2,422.00

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<u>A 2810.152-03</u>	GUIDANCE COUNSELOR SUPP SAL HS	20,770.00	2,500.00	23,270.00	23,192.97	0.00	77.03
<u>A 2810.152-04</u>	GUIDANCE COUNSELOR SUPP SAL MS	18,664.00	2,200.00	20,864.00	20,841.28	0.00	22.72
<u>A 2810.161-01-02</u>	GUIDANCE CLERK SUPP DW	8,330.00	-4,700.00	3,630.00	3,630.00	0.00	0.00
<u>A 2810.161-01-03</u>	GUIDANCE IT DW	2,122.00	0.00	2,122.00	1,734.17	306.03	81.80
<u>A 2810.161-03</u>	GUIDANCE CLERK SAL HS	121,132.00	4,403.00	125,535.00	110,228.36	15,306.04	0.60
<u>A 2810.161-04</u>	GUIDANCE CLERK SAL MS	31,975.00	0.00	31,975.00	26,317.80	4,386.20	1,271.00
<u>A 2810.400-01-83</u>	GUIDANCE CONTRACTUAL AND OTHER DW	2,201.00	0.00	2,201.00	425.00	0.00	1,776.00
<u>A 2810.450-01-83</u>	GUIDANCE MATERIALS AND SUPPLIES DW	2,745.00	-927.01	1,817.99	1,090.37	155.64	571.98
<u>A 2810.490-01</u>	GUIDANCE BOCES SERVICE DW	10,539.00	0.00	10,539.00	9,613.10	925.90	0.00
2810	Guidance - Regular School	884,080.00	3,475.99	887,555.99	706,894.45	172,740.41	7,921.13
<u>A 2815.161-01</u>	HEALTH NON INST SAL DW	56,686.00	0.00	56,686.00	46,174.99	3,486.49	7,024.52
<u>A 2815.161-03</u>	HEALTH NON INST SAL HS	54,571.00	104.00	54,675.00	46,864.11	7,810.89	0.00
<u>A 2815.161-04</u>	HEALTH NON INST SAL MS	54,902.00	-2,538.00	52,364.00	32,007.40	0.00	20,356.60
<u>A 2815.161-06</u>	HEALTH NON INST SAL GD	60,717.00	-4,494.00	56,223.00	48,191.23	8,031.77	0.00
<u>A 2815.161-07</u>	HEALTH NON INST SAL GW	50,706.00	6,933.00	57,639.00	46,666.25	7,777.75	3,195.00
<u>A 2815.161-08</u>	HEALTH NON INST SAL LINC	56,447.00	976.00	57,423.00	49,219.75	8,203.25	0.00
<u>A 2815.161-10</u>	HEALTH NON INST SAL SAC	51,659.00	-205.00	51,454.00	44,094.77	7,349.23	10.00
<u>A 2815.162-01</u>	HEALTH NON INST SAL SUPP	26,000.00	-776.00	25,224.00	7,221.79	0.00	18,002.21
<u>A 2815.200-01-83</u>	HEALTH OFFICE EQUIPMENT DW	765.00	0.00	765.00	0.00	0.00	765.00
<u>A 2815.400-01-83</u>	HEALTH SERV. CONTRACTUAL & OTHER DW	80,220.00	22,000.00	102,220.00	65,051.83	29,156.20	8,011.97
<u>A 2815.450-01-83</u>	HEALTH SERVICES MATERIALS AND SUPPLIES DW	8,188.00	0.00	8,188.00	4,109.61	0.00	4,078.39
2815	Health Services - Regular School	500,861.00	22,000.00	522,861.00	389,601.73	71,815.58	61,443.69
<u>A 2820.151-01</u>	PSYCH SERV INST SAL DW	3,300.00	-3,300.00	0.00	0.00	0.00	0.00
<u>A 2820.151-03</u>	PSYCH SERV INST SAL HS	82,493.00	160.00	82,653.00	56,938.13	25,305.87	409.00
<u>A 2820.151-04</u>	PSYCH SERV INST SAL MS	29,952.00	18,038.00	47,990.00	38,956.46	8,989.14	44.40
<u>A 2820.151-06</u>	PSYCH SERV INST SAL GD	49,051.00	130.00	49,181.00	42,116.49	7,020.01	44.50
<u>A 2820.151-07</u>	PSYCH SERV INST SAL GW	118,400.00	-2,302.00	116,098.00	85,568.37	25,077.81	5,451.82
<u>A 2820.151-08</u>	PSYCH SERV INST SAL LINC	98,101.00	250.00	98,351.00	68,035.15	30,237.85	78.00
<u>A 2820.151-10</u>	PSYCH SERV INST SAL SAC	81,685.00	-1,824.00	79,861.00	54,983.71	24,437.29	440.00
<u>A 2820.152-01</u>	PSYCH SERV INST SAL SUPPL DW	22,413.00	-22,413.00	0.00	0.00	0.00	0.00
<u>A 2820.400-01-83</u>	PSYCH SERVICES CONTRACTUAL & OTHER DW	2,426.00	-945.00	1,481.00	0.00	0.00	1,481.00

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<u>A 2820.450-01-83</u>	PSYCH SERVICES MATERIALS AND SUPPLIES DW	1,040.00	0.00	1,040.00	0.00	0.00	1,040.00
2820	PSYCHOLOGY SERVICES	488,861.00	-12,206.00	476,655.00	346,598.31	121,067.97	8,988.72
<u>A 2825.150-01</u>	SOC WORK INST SAL DW	7,185.00	-7,185.00	0.00	0.00	0.00	0.00
<u>A 2825.150-03</u>	SOC WORK INST SAL HS	159,426.00	-2,000.00	157,426.00	108,312.10	48,138.90	975.00
<u>A 2825.150-04</u>	SOC WORK INST SAL MS	180,218.00	2,500.00	182,718.00	134,602.80	42,708.20	5,407.00
<u>A 2825.150-06</u>	SOC WORK INST SAL GD	75,963.00	-935.00	75,028.00	51,377.40	22,834.60	816.00
<u>A 2825.150-08</u>	SOC WORK INST SAL LINC	69,964.00	175.00	70,139.00	48,284.99	21,460.01	394.00
<u>A 2825.150-10</u>	SOC WORK INST SAL SAC	103,786.00	260.00	104,046.00	71,982.00	31,992.00	72.00
<u>A 2825.400-01-83</u>	SOC WORK CONTRACTUAL AND OTHER	98,280.00	945.00	99,225.00	99,225.00	0.00	0.00
<u>A 2825.450-01-83</u>	SOC WORK MATERIALS AND SUPPLIES DW	676.00	0.00	676.00	0.00	0.00	676.00
2825	SOCIAL WORK SRVC-REG SCHOOL	695,498.00	-6,240.00	689,258.00	513,784.29	167,133.71	8,340.00
<u>A 2855.150-03</u>	SPORTS AFTER SCHOOL PROGRAM HS	238,929.00	-11,800.00	227,129.00	184,545.59	34,447.41	8,136.00
<u>A 2855.152-03</u>	SPORTS CHAPERONES HS	12,462.00	3,500.00	15,962.00	13,754.75	0.00	2,207.25
<u>A 2855.153-01</u>	INTRAMURALS ELEMENTARY/JUNIOR HIGH DW	5,709.00	-2,480.00	3,229.00	2,353.83	0.00	875.17
<u>A 2855.200-01</u>	SPORTS EQUIPMENT DW	3,343.00	1,050.74	4,393.74	3,900.97	0.00	492.77
<u>A 2855.400-01</u>	SPORTS TRAINER	63,814.00	-612.82	63,201.18	31,600.60	31,600.58	0.00
<u>A 2855.430-01-73</u>	SPORTS OFFICIAL FEES DW	60,374.00	-9,900.00	50,474.00	44,190.96	0.00	6,283.04
<u>A 2855.433-01-73</u>	SPORTS EQUIPMENT REPAIR DW	6,491.00	2,262.39	8,753.39	6,573.15	986.00	1,194.24
<u>A 2855.439-01-73</u>	SPORTS MISC CONTRACT EXP DW	39,621.00	14,993.54	54,614.54	49,534.33	5,080.21	0.00
<u>A 2855.450-01-73</u>	SPORTS MATERIALS AND SUPPLIES DW	27,141.00	10,076.67	37,217.67	34,607.35	2,610.32	0.00
2855	INTERSCHOLASTIC ACT.	457,884.00	7,090.52	464,974.52	371,061.53	74,724.52	19,188.47
28	New York City Income Tax	3,027,184.00	14,120.51	3,041,304.51	2,327,940.31	607,482.19	105,882.01
2		34,881,382.00	50,462.73	34,931,844.73	24,253,551.94	7,659,959.78	3,018,333.01
<u>A 5510.161-11-01</u>	TRANS MECHANICS SAL	70,232.00	2,000.00	72,232.00	63,820.15	7,344.00	1,067.85
<u>A 5510.162-02</u>	TRANS BUSDRIVER SAL OT	0.00	219.85	219.85	219.85	0.00	0.00
<u>A 5510.162-11-01</u>	TRANS BUS DRIVER SAL	873,894.00	-1,000.00	872,894.00	728,554.60	104,432.93	39,906.47
<u>A 5510.162-11-02</u>	TRANS BUS DRIVER SUPP & OT	40,000.00	-27,503.14	12,496.86	7,165.27	0.00	5,331.59
<u>A 5510.162-11-73</u>	TRANS BUS DRIVER SAL SPORTS	21,200.00	40,000.00	61,200.00	54,172.87	0.00	7,027.13
<u>A 5510.162-11-90</u>	TRANS BUS DRIVER FIELD TRIPS	6,144.00	10,202.00	16,346.00	9,848.91	0.00	6,497.09
<u>A 5510.163-11</u>	TRANS BUS AIDES	167,288.00	0.00	167,288.00	105,110.01	0.00	62,177.99
<u>A 5510.163-11-02</u>	TRANS SUPERVISOR SALARY	93,905.00	0.00	93,905.00	79,605.76	10,383.24	3,916.00
<u>A 5510.163-11-03</u>	TRANS SUPERVISE STAFF	113,933.00	0.00	113,933.00	99,415.36	12,429.60	2,088.04

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<u>A 5510.400-11</u>	TRANS CONTRACTUAL AND OTHER		70,180.00	171,975.09	242,155.09	170,704.54	71,061.10	389.45
<u>A 5510.410-11</u>	TRANS INSURANCE		115,170.00	-1,155.50	114,014.50	112,748.93	0.00	1,265.57
<u>A 5510.420-11</u>	TRANS CONT BUS REPAIR		26,015.00	14,476.83	40,491.83	40,491.83	0.00	0.00
<u>A 5510.430</u>	TRANS SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.00
<u>A 5510.430-11</u>	TRANS SUPPLIES		7,000.00	-411.33	6,588.67	976.69	437.83	5,174.15
<u>A 5510.450-11</u>	TRANS BUS PARTS		66,740.00	0.00	66,740.00	51,680.72	15,059.28	0.00
<u>A 5510.451-11</u>	TRANS GASOLINE		171,243.00	-40,000.00	131,243.00	93,777.74	37,215.39	249.87
<u>A 5510.453-11</u>	TRANS TIRES & SERVICE		24,960.00	0.00	24,960.00	10,079.12	14,880.88	0.00
<u>A 5510.455-11</u>	TRANS MISCELLANEOUS		7,072.00	1,130.44	8,202.44	7,398.25	672.33	131.86
<u>A 5510.490-11</u>	TRANSPORTATION BOCES DRIVER TRAINING		822.00	18,545.94	19,367.94	0.00	19,367.94	0.00
5510	District Transportation Services	*	1,875,798.00	188,480.18	2,064,278.18	1,635,770.60	293,284.52	135,223.06
<u>A 5530.163-11-03</u>	GARAGE NON-INST SUPP		13,376.00	0.00	13,376.00	10,409.12	0.00	2,966.88
<u>A 5530.400-11</u>	GARAGE CONTRACTUAL		474,897.00	-8,486.00	466,411.00	423,202.73	38,413.72	4,794.55
<u>A 5530.422</u>	GARAGE WATER		520.00	0.00	520.00	-285.76	396.30	409.46
<u>A 5530.423</u>	GARAGE NATURAL GAS		4,680.00	0.00	4,680.00	3,777.90	902.10	0.00
<u>A 5530.424</u>	GARAGE ELECTRIC		8,216.00	2,606.98	10,822.98	7,220.03	3,086.95	516.00
<u>A 5530.426</u>	GARAGE TELEPHONE		3,432.00	0.00	3,432.00	3,226.57	205.43	0.00
<u>A 5530.456</u>	GARAGE WASTE DISPOSAL		4,160.00	0.00	4,160.00	3,389.50	770.50	0.00
5530	Garage Building	*	509,281.00	-5,879.02	503,401.98	450,940.09	43,775.00	8,686.89
<u>A 5540.400-11</u>	CONTRACT TRANS ALL OTHER		191,554.00	-69,522.94	122,031.06	0.00	0.00	122,031.06
<u>A 5540.400-11-73</u>	CONTRACT TRANS ALL OTHER SPORTS		95,680.00	-42,000.00	53,680.00	10,524.20	43,155.80	0.00
<u>A 5540.400-11-90</u>	CONTRACT TRANS ALL OTHER FIELD TRIPS		7,488.00	-5,000.00	2,488.00	0.00	2,488.00	0.00
5540	CONTRACTED TRANSPORTATION	*	294,722.00	-116,522.94	178,199.06	10,524.20	45,643.80	122,031.06
55		**	2,679,801.00	66,078.22	2,745,879.22	2,097,234.89	382,703.32	265,941.01
5		***	2,679,801.00	66,078.22	2,745,879.22	2,097,234.89	382,703.32	265,941.01
<u>A 8060.150-03</u>	COMM SERV EXTRA PAY HS		5,624.00	0.00	5,624.00	3,355.00	0.00	2,269.00
<u>A 8060.450-03</u>	COMM SERVICE SUPPLIES HS		2,812.00	0.00	2,812.00	2,153.04	653.92	5.04
<u>A 8060.460-07</u>	TRAVEL-Baptist Retmt Donation-GW		2,047.00	-1,000.00	1,047.00	0.00	0.00	1,047.00
8060	Civic Activities	*	10,483.00	-1,000.00	9,483.00	5,508.04	653.92	3,321.04
80		**	10,483.00	-1,000.00	9,483.00	5,508.04	653.92	3,321.04
8		***	10,483.00	-1,000.00	9,483.00	5,508.04	653.92	3,321.04
<u>A 9010.800-01</u>	EMPLOYEE RETIREMENT		862,077.00	-23,935.00	838,142.00	684,545.01	77,028.41	76,568.58

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9010	EMP. RETIREMENT SYSTEM	*	862,077.00	-23,935.00	838,142.00	684,545.01	77,028.41	76,568.58
<u>A 9020.800-01</u>	TEACHERS' RETIREMENT		2,361,190.00	-5,506.00	2,355,684.00	1,659,239.29	479,263.02	217,181.69
9020	TEACHERS RETIRE. SYSTEM	*	2,361,190.00	-5,506.00	2,355,684.00	1,659,239.29	479,263.02	217,181.69
<u>A 9030.800-01</u>	SOCIAL SECURITY		2,377,432.00	-12,955.22	2,364,476.78	1,656,843.66	403,132.11	304,501.01
9030	FICA	*	2,377,432.00	-12,955.22	2,364,476.78	1,656,843.66	403,132.11	304,501.01
<u>A 9040.800-01</u>	WORKERS' COMPENSATION		117,288.00	0.00	117,288.00	108,408.00	0.00	8,880.00
9040	WORKMEN'S COMPENSATION	*	117,288.00	0.00	117,288.00	108,408.00	0.00	8,880.00
<u>A 9045.800-01</u>	LIFE INSURANCE		21,712.00	0.00	21,712.00	16,868.50	4,843.50	0.00
9045	LIFE INSURANCE	*	21,712.00	0.00	21,712.00	16,868.50	4,843.50	0.00
<u>A 9050.800-01</u>	UNEMPLOYMENT INSURANCE		25,000.00	0.00	25,000.00	11,651.32	13,348.68	0.00
9050	UNEMPLOYMENT	*	25,000.00	0.00	25,000.00	11,651.32	13,348.68	0.00
<u>A 9055.800-01</u>	DISABILITY INSURANCE		39,298.00	0.00	39,298.00	26,056.29	13,241.71	0.00
9055	DISABILITY INSURANCE	*	39,298.00	0.00	39,298.00	26,056.29	13,241.71	0.00
<u>A 9060.810-01</u>	HEALTH INSURANCE		7,273,881.00	-197,016.00	7,076,865.00	6,394,351.42	653,141.59	29,371.99
<u>A 9060.811-01</u>	HEALTH INSURANCE OPT OUT		0.00	102,900.00	102,900.00	0.00	102,900.00	0.00
<u>A 9060.812-01</u>	HEALTH INSURANCE RETIREE		4,376,960.00	-49,400.00	4,327,560.00	3,729,507.99	435,930.69	162,121.32
<u>A 9060.820-01</u>	DENTAL INSURANCE		136,118.00	54,244.14	190,362.14	148,211.55	21,347.79	20,802.80
<u>A 9060.822-01</u>	DENTAL INSURANCE RETIREE		111,660.00	-4,844.14	106,815.86	89,879.06	16,936.80	0.00
9060	HEALTH INSURANCE	*	11,898,619.00	-94,116.00	11,804,503.00	10,361,950.02	1,230,256.87	212,296.11
90		**	17,702,616.00	-136,512.22	17,566,103.78	14,525,562.09	2,221,114.30	819,427.39
<u>A 9711.600-01</u>	SERIAL BONDS		950,000.00	0.00	950,000.00	0.00	950,000.00	0.00
<u>A 9711.600-01-01</u>	SERIAL BONDS		885,000.00	0.00	885,000.00	0.00	885,000.00	0.00
<u>A 9711.700-01</u>	SERIAL BONDS INTEREST		447,000.00	0.00	447,000.00	223,500.00	223,500.00	0.00
9711	SERIAL BOND	*	2,282,000.00	0.00	2,282,000.00	223,500.00	2,058,500.00	0.00
<u>A 9720.600-01</u>	STATUTORY INSTALLMENT BONDS-PRIN		409,000.00	0.00	409,000.00	409,000.00	0.00	0.00
<u>A 9720.700-01</u>	STATUTORY INSTALLMENT BONDS-INT		39,320.00	0.26	39,320.26	39,320.26	0.00	0.00
9720	Statutory Bonds - Other	*	448,320.00	0.26	448,320.26	448,320.26	0.00	0.00
<u>A 9731.600-01</u>	BAN-PRINCIPAL-CONSTRUCTION		895,000.00	0.00	895,000.00	0.00	895,000.00	0.00
<u>A 9731.600-01-01</u>	BAN-PRINCIPAL-CONSTRUCTION		1,139,000.00	-539,000.00	600,000.00	0.00	600,000.00	0.00
<u>A 9731.700-01</u>	BAN INTEREST-SCHOOL CONSTRUCTION		195,700.00	539,000.00	734,700.00	367,350.00	367,350.00	0.00
9731	Bond Anticipation Notes School	*	2,229,700.00	0.00	2,229,700.00	367,350.00	1,862,350.00	0.00
<u>A 9789.600-01</u>	PRINCIPAL OTHER DEBT (nypa)		252,342.00	0.27	252,342.27	252,342.27	0.00	0.00
<u>A 9789.700-01</u>	INTEREST OTHER DEBT (nypa)		30,149.00	-0.31	30,148.69	30,148.69	0.00	0.00

SCOTIA-GLENVILLE CSD



Appropriation Status Detail Report By Function From 7/1/2025 To 6/30/2026

Account	Description		Budget	Adjustments	Adj. Budget	Expensed	Encumbered	Available
9789	Other Debt (Specify)	*	282,491.00	-0.04	282,490.96	282,490.96	0.00	0.00
97	Endowment, Scholarship and Gift Fund	**	5,242,511.00	0.22	5,242,511.22	1,321,661.22	3,920,850.00	0.00
<u>A 9901.950</u>	INTERFUND TRANSFERS SPECIAL AID		100,000.00	23,081.29	123,081.29	123,081.29	0.00	0.00
<u>A 9901.950-01</u>	INTERFUND TRANSFERS CAPITAL		100,000.00	0.00	100,000.00	100,000.00	0.00	0.00
9901	TRANSFER TO SPECIAL AID	*	200,000.00	23,081.29	223,081.29	223,081.29	0.00	0.00
99		**	200,000.00	23,081.29	223,081.29	223,081.29	0.00	0.00
9		***	23,145,127.00	-113,430.71	23,031,696.29	16,070,304.60	6,141,964.30	819,427.39
	Fund ATotals:		66,513,694.00	347,053.07	66,860,747.07	47,244,909.21	15,016,327.70	4,599,510.16
	Grand Totals:		66,513,694.00	347,053.07	66,860,747.07	47,244,909.21	15,016,327.70	4,599,510.16

Department of Pupil Personnel Services
SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT
Scotia, New York 12302

To: Susan M. Swartz, Superintendent

From: Anthony Peconie, Interim Director of Pupil Personnel Services

Re: Recommendations for Membership on the Committee on Special Education (CSE) and the Committee on Preschool Special Education (CPSE)

Date: June 8, 2026

I am making the following recommendations to the Board of Education for membership on the Committee on Special Education (CSE) and Committee on Preschool Special Education (CPSE) for the 2026-27 school year (July 1, 2026 - June 30, 2027).

Committee on Special Education (CSE)
2026-2027

Chairperson:	Mr. Anthony Peconie Ms. Amy Abatto (Alternate) Ms. Cheryl Buckley (Alternate) Dr. Cynthia Nash (Alternate) Ms. Kelly Marsh (Alternate) Ms. Shay Prins (Alternate) Ms. Lindsay Seager (Alternate) Ms. Kennedy Nordby (Alternate)
School Psychologist:	Ms. Amy Abatto Ms. Cheryl Buckley Dr. Cynthia Nash Ms. Kelly Marsh Ms. Shay Prins Ms. Lindsay Seager Ms. Kennedy Nordby (Alternate)
Child's Teacher:	All Scotia-Glenville Instructional Staff BOCES & Private School Instructional Staff
Supervisor/Provider:	All Scotia-Glenville Administrative Staff BOCES and Private School Administrative Staff and Providers
Parent Member:	Ms. LeeAnne Siguenza
Physician:	As designated at the Board of Education Re-Organizational Meeting in July

CSE meeting participants will vary depending on the type of CSE meeting and the agenda. Parents will receive written notification of the anticipated meeting participants prior to the CSE meeting.

Committee on Preschool Special Education (CPSE)
2026-2027

Chairperson:	Mr. Anthony Peconie Ms. Amy Abatto (Alternate) Ms. Cheryl Buckley (Alternate) Dr. Cynthia Nash (Alternate) Ms. Kelly Marsh (Alternate) Ms. Shay Prins(Alternate) Ms. Lindsay Seager (Alternate) Ms. Kennedy Nordby (Alternate)
Sch'dy County Representative:	As designated by County Manager
DOH Representative:	As designated by Department of Health (For children in transition from an Early Intervention Program)
*Evaluator:	Professionals who participated in the evaluation of the child
Preschool Child's Teacher:	Certified teacher of the preschool child for any CPSE meeting
Parent Member:	Ms. LeeAnne Siguenza
Physician:	As designated at the Board of Education Re- Organizational Meeting in July

**Will vary depending on the agency conducting the evaluation.*

**RESOLUTION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION JUNE 8, 2026
TO ACCEPT A \$9,150 DONATION FROM SCOTIA ROTARY**

WHEREAS, the Scotia-Glenville School District was the recipient of a donation of \$9,150 from Scotia Rotary toward the construction of the Glendaal Student Council's outdoor learning pavilion;

WHEREAS, Section 1718 of New York State Education Law authorizes a Board of Education to appropriate by resolution at any time such special funds to be spent for the particular purpose for which donated, now, therefore, be it

RESOLVED, that the Board of Education hereby accepts these donations, authorizes the increase in Special Revenue Account 2705 Gifts and Donations for the receipt of said funds, and authorizes the increase in the applicable Capital Project Fund Appropriation Account.

5/5/2026

**RESOLUTION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION, DATED JUNE 8, 2026, TO ACCEPT
THE DONATION OF \$785.00 FROM THE RONALD MCDONALD HOUSE
CHARITIES OF THE CAPITAL REGION, INC.**

WHEREAS, the Sacandaga Elementary School was the recipient of a \$785.00 donation from the Ronald McDonald House Charities of the Capital Region, Inc, for the students participation on the Read for Ronald McDonald House program and,

WHEREAS, Section 1718 of New York State Education Law authorizes a Board of Education to appropriate by resolution at any time such special funds to be spent for the particular purpose for which donated, now, therefore, be it

RESOLVED, that the Board of Education hereby accepts this donation from the Ronald McDonald House Charities of the Capital Region, Inc. for the purpose of purchasing \$285.00 of sensory items and equipment for recess as well as donating \$500 to the Sacandaga PTA to support the One School One Book program, and authorizes the increase in the General Fund Revenue Account 2705 Gifts and Donations for the receipt of said funds and authorizes the increase in the Special Revenue Fund Appropriation Account CM2989.450-10-0000 in the amount of \$785.00.

5/29/26

Scotia - Glenville

Sacandaga Elementary School



Central Schools

• 300 Wren Street • Scotia, New York 12302

Tonya D. Federico, Principal

Telephone: (518) 347-3600 Ext. 4900

May 29, 2026

To Whom It May Concern:

Sacandaga Elementary School participates each year in the Read for Ronald McDonald House program. This year, our students volunteered their time reading and through sponsor's raised \$7,850 to support Ronald McDonald House Charities. We then receive 10% of the total donations back to our school. Enclosed is a check for \$785.00 which is 10% of the donations. Sacandaga Elementary would now like to donate \$500 to Sacandaga's PTA to support the One School One Book program. The PTA purchases a book for every student and all students in the school read the book at the same time. We are requesting that the remaining \$285 be deposited into account CM 2989.450-10-0000. We will utilize this to purchase sensory items and equipment for recess.

Sincerely,

A handwritten signature in cursive script, appearing to read 'T. Federico'.

Tonya Federico

Principal, Sacandaga Elementary School

SCOTIA-GLENVILLE CENTRAL SCHOOLS
Scotia, New York

RESOLUTION ACCEPTING AND APPROPRIATING
GIFTS AND DONATIONS
June 8, 2026

WHEREAS, Scotia Orthodontics has generously donated shirts valued at approximately \$500.00 to the Scotia-Glenville CSD WEB program,

Now, Therefore, Be it

RESOLVED, that the Board of Education hereby accepts with gratitude the donation of these shirts to the Scotia-Glenville CSD WEB program.

Lorice Bolde
102 N. Toll Street
Scotia, NY 12302
May 29, 2026

Superintendent Susan Swartz
Scotia Glenville High School
1 Tartan Way
Scotia, NY 12302

Subject Line: Resignation – Lorice Bolde

Superintendent Swartz:

Please accept this letter as formal notification that I am resigning from my position as Teacher Assistant in the Life Skills Class at Scotia Glenville High School. My last day of employment will be Friday, June 12, 2026.

Thank you very much for the opportunities I've had during my time with the Scotia Glenville School District.. I have truly appreciated and enjoyed working with the Life Skills students and staff..

Sincerely,

A handwritten signature in black ink, appearing to read "Lorice A. Bolde", written over a large, circular scribble.

LORICE A. BOLDE

May 18, 2026

Dear Mr. Arket,

After much thought and reflection, I am writing to share my decision to retire from the district.

Please accept this letter as formal notification that I will be retiring from my Management Confidential position effective July 14, 2026.

During retirement, I would like to continue my enrollment with the district's health and dental insurance programs.

I have been so fortunate through the years working at different positions within the district. I am grateful for the opportunity to have worked with such wonderful people including staff, students, and the community.

As a lifelong resident, parent, and employee of the district, the people and the memories of Scotia will always hold a special place in my heart.

It has truly been an honor and a privilege to serve the Scotia-Glenville community.

With Sincere Appreciation,

A handwritten signature in black ink, appearing to read 'S. Riggi', with a horizontal line underneath.

Sharon L. Riggi

cc: Susan M. Swartz, Superintendent

Supplement for Kindergarten Screening 2026 - Glendaal

	June 29	June 30		
Concepts	Natasha Sweet	Jillian Pigliavento		
Language	Shawn Logston	Shawn Logston		
Health	Lori DeSio	Lori DeSio		
Motor	Jillian Pigliavento	Natasha Sweet		
	Daily	Hourly	# days	Total
Natasha Sweet	\$444.84	\$63.55	2	\$889.68
Jillian Pigliavento	\$311.11	\$44.44	2	\$622.22
Shawn Logston	\$316.11	\$45.16	2	\$632.22
Lori DeSio	\$272.22	\$38.89	2	\$544.44

Supplement for Kindergarten Screening 2026 - Sacandaga				
	June 26 PM only	June 29	June 30	
Concepts	Vicky Milkins	Vicky Milkins	Vicky Milkins	
Language	Sarahanne Timian	Sarahanne Timian	Sarahanne Timian	
Health	Nicole Stuart	Nicole Stuart	William Kent?	
Motor	Advanced Therapy	Advanced Therapy	Advanced Therapy	
		7		
	Daily	Hourly	# days	Total
Vicky Milkins	\$322.56	\$46.08	2.5	
Sarahanne Timian	\$401.22	\$57.32	2.5	
Nicole Stuart	\$257.22	\$36.75	1.5	
Will Kent	\$257.60	\$36.80	0.5	

Supplement for Kindergarten Screening 2026 - Lincoln

	June 26 PM only	June 29	June 30	
Concepts	Lauren Scavullo	Lauren Scavullo	Lauren Scavullo	
Language		Steffani Wolek	Steffani Wolek	
Health	Kim Mastroianni	Kim Mastroianni	Kim Mastroianni	
Motor	Danielle Zizzo	Danielle Zizzo	Danielle Zizzo	
(Co-Teach)	Lauren Remmers	Lauren Remmers	Dana Brockmann	
		7		
	Daily	Hourly	# days	Total
Lauren Scavullo	\$505.99	\$72.28	2.5	
Steffani Wolek	\$282.49	\$40.36	2	
Kim Mastroianni	\$287.12	\$41.02	3	
Danielle Zizzo	\$382.39	\$54.63	3	
Lauren Remmers	\$368.77	\$52.68	2	
Dana Brockmann	\$323.26	\$46.18	1	

2026 Learning Leaps Teacher/TA/Sub Roster

Last Name	First Name	Position	Assignment	Pay Rate	Additional Sub	Dates	Daily Hours	Additional Co-Planning
Dempsey	Brooke	Teacher	2nd Grade	\$33.26 / hr (Step 1)		7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Lanni	Nicole	Teacher	4th Grade	\$33.26 / hr (Step 1)		7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
LaPorta	Katherine	Teacher	5th Grade	\$33.26 / hr (Step 1)		7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Lippiello	David	Teacher	1st Grade	\$33.26 / hr (Step 1)		7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
McLear	Laura	Teacher	3rd Grade	\$40.07 / hr (Step 5)		7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Beck	Kim	TA	Kindergarten	\$20.68	Substitute Teacher	7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Hoffman	Erin	TA	3rd Grade	\$23.91	Substitute Teacher	7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Singh	Jennifer	TA	2nd Grade	\$20.58	Substitute Teacher	7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Slover	Heather	TA	1st Grade	\$20.03	Substitute Teacher	7/13/26-8/6/26	8:00 - 11:30 AM	1 hr/week (4 hours total)
Morris-Farnin	Cortney	Sub TA		\$21.83		per diem	8:00 - 11:30 AM	
Swiecicki	Heather	Sub Teacher		\$120.99/day		per diem	8:00 - 11:30 AM	

ESY Staff 2026

First Name	Last Name	Position	Assignment	Salary	Dates	Hours
Teaching Staff						
Sarah	DeLorenzo	SPED Teacher	15:1:1 (Grades 1-3)	(Step 4) \$38.36	7/6/26 -8/14/26	8:00-11:30 am
Marika	Tierney	SPED Teacher		(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Patience	Gully	SPED Teacher	12:1:2 (MS Life Skills)	(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Christine	Wright	SPED Teacher		(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Pamela	O'Brien	SPED Teacher	12:1:2 (HS Life Skills)	(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Macee	Maddock	SPED Teacher		(Step 1) \$33.26	7/6/26 -8/14/26	8:00-11:30 am
Suzanne	Wilson	SPED Teacher	15:1:1 (Grades 3-5)	(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Substitute Teachers						
Kim	Weiss	Substitute Teacher		\$120.99	7/6/26-8/14/26	8:00 - 11:30 am
Carrie	Wattie	Substitute Teacher		\$120.99	7/6/26 -8/14/26	8:00 - 11:30 am
Janeia	Wilson	Substitute Teacher		\$120.99	7/6/26 -8/14/26	8:00 - 11:30 am
Related Service						
Shawn	Logston	Speech Language Pathologist		(Step 5) \$40.07	7/6/26-8/14/26	8:00 - 11:30 am
Laurie	Peconie	Speech Language Pathologist	1 student	(Step 5) \$40.07	7/6/26 -8/14/26	8:00-11:30 am
Jaqueline	Cubano	Speech Language Pathologist		(Step 5) \$40.07	7/6/26-8/14/26	8:00-11:30 am
OT/PT	Advanced Therapy	OT .2 FTE / PT .1 FTE	All classrooms	per contract	7/6/26 -8/14/26	8:00-11:30 am
Secretarial Staff						
Amanda	Comstock	Typist	N/A	\$16.89/hr	7/6/26 -8/14/26	8:00-11:30 am
Teaching Assistants						
Joyce	Semerad	Teaching Assistant	12:1:2 (HS Life Skills)	\$27.05/hr	7/6/26 -8/14/26	8:00-11:30 am
Lukas	Manz	Teaching Assistant		\$19.27/hr	7/6/26 -8/14/26	8:00-11:30 am
Eliza	Eagan	Teaching Assistant		\$19.27/hr	7/6/26 -8/14/26	8:00-11:30 am
John	Callender	Teaching Assistant		\$20.03/hr	7/6/26 -8/14/26	8:00-11:30 am
Sheryl	Borwick	Teaching Assistant		\$26.25/hr	7/6/26 -8/14/26	8:00-11:30 am
Breanna	Loose	Teaching Assistant		\$19.27/hr	7/6/26 -8/14/26	8:00-11:30 am
Alyssa	Rashford	Teaching Assistant		\$19.27/hr	7/6/26-8/14/26	8:00-11:30
Danielle	Woodbeck	Teaching Assistant		\$20.40/hr	7/6/26-8/14/26	8:00-11:30
Hollie	Muchard	Teaching Assistant		\$20.03/hr	7/6/26-8/14/26	8:00-11:30
Ryan	LaPointe	Teaching Assistant		\$19.27/hr	7/6/26-8/14/26	8:00-11:30
Khadeja	Ferduas	Teaching Assistant		\$19.27/hr	7/6/26-8/14/26	8:00-11:30
Nicole	Rausch	Teaching Assistant	15:1:1 (Grades 6-8)	\$20.30/hr	7/6/26 -8/14/26	8:00-11:30 am

Sub TA's						
Rachel	Frederick	Sub-Teaching Assistant	All classrooms	\$22.48/hr	7/6/26 -8/14/26	8:00-11:30 am
Melinda	Kinney	Sub-Teaching Assistant	All classrooms	\$22.48/hr	7/6/26-8/14/28	8:00-11:30 am
Aides						
Ellen	Baxter	Teacher Aide (Float)	All classrooms	\$17.39/hr	7/6/26 -8/14/26	8:00-11:30 am
Dianna	McLaughlin	Teacher Aide	All classrooms	\$16.89/hr	7/6/26 -8/14/26	8:00-11:30 am
Shalyn	Maccia	Teacher Aide	All classrooms	\$16.00/hr	7/6/26 -8/14/26	8:00-11:30 am
Aurora	Carignan	Teacher Aide	All classrooms	\$17.09/hr	7/6/26 -8/14/26	8:00-11:30 am

HS/MS Summer Programs 2026
HS/MS Summer School 2026
7/13/2026-8/13/2026
Monday-Thursday - 4.75 hrs
Middle School Teachers \$47.58 per hour
Jason Mosenthin -English MS
David Stadham -Science MS
Cheryl Reed - Math 6,7,8
High School Teachers \$47.58 per hour
Kevin McCann - Global 9, 10, US History
Michael DeJesus - Algebra Part I, Earth & Space Science
Amanda Clifford - Algebra I, Biology, Geometry
Diane Sartin - Spanish I
Elaine Geniti - Special Education
Dana Zeppieri - School Counselor
Elizabeth Fawcett - Library Media Specialist
John Connolly - English 9,10,11
Teacher Sub (MS, HS) \$47.58 per hour
Janeia Willson
Teaching Assistants \$17.94 per hour
Kaila DiCaprio
MacKenzie LaCrosse
Monitors \$16.00 per hour
Paul Eversley
Kytrena Vedder
Credit Reovery (APEX) Teacher \$25.00 per hour
Gary Barden - up to 6 hrs per day, up to 22 days
Credit Reovery (APEX) Teaching Assistant \$17.94 per hour
Melinda Kinney - up to 6 hrs per day, up to 22 days

2026/2027 Staff Building Assignment Changes

Name	Current Position	Current Location	New Position	New Location
Stacy Bisanz	Kindergarten	GW	Kindergarten	SAC
Julia Pyzik	Kindergarten	GW	Kindergarten	SAC
Sarah Appell	GR 1	GW	GR 1	SAC
Dana Brockman	GR 1	GW	Kindergarten	LIN
Valerie Eagan	GR 2	GW	GR 1	LIN
Andrea Vielkind	GR 2	GW	GR 2	SAC
Holly Gatto	GR 3	GW	GR 6	MS
Megan Carroll	GR 4	GW	GR 6	MS
Richard Duff	GR 5	GW	GR 5	SAC
Julie Hagglove	SPED	GW	SPED	GD
Taylor Wood	SPED	GW	SPED	GD
Melissa Wietecha	SPED	GW	SPED	LINC
Katie Cartier	Reading	GW	Reading	LIN
Debra Passino	Reading	GW	Reading	GD
Cheryl Buckley	Psych	GW	Psych	GD
Alyssa Malone	Speech	GW	Speech	GD
Kelly Marsh	Psych	GW	Psych	GD
Karen VanSise	Speech	GW	Speech	GD
Jacqueline Cubano	SW	GW	SW	MS
Rob Hileman	Music	GW	Music	SAC/LIN
Jess Stanton	Art	GW	ART	GD/LIN
Leslie Nuzzo	Art	GW	ART	SAC
Elizabeth O'Neil	Music	GW	Music	GD/LIN
Heather Slover	TA	GW	TA	MS
Susan Lorey	TA	GW	TA	HS
Praxcedes Williams	TA	GW	TA	GD
Eliza Jane Rockstroh	TA	GW	TA	Lincoln
Heather Marlette	TA	GW	TA	High School
Jacquelyn Benoit	TA	GW	TA	GD
Meredith Reece	TA	GW	TA	GD
Anissa Diacetis	TA	GW	TA	GD
Daniell Woodbeck	TA	GW	TA	GD
Lisa Omicinski	Clerical	GW	Clerical	GD
Chris Neary	Custodian	GW	Custodian	GD
Shawn Logston	Speech	GD	Speech	LN
Maria Sciarrino	Clerical	MS/HS	Clerical	District Office



Substitutes

TO BE APPROVED BY THE BOARD 6/08/2026

New Teacher Sub(s)BOCES:

Gordon, Terry

Returning Teacher Subs(BOCES):

Substitute Teaching Assistant(s):

Krogh, Sadie

Substitute Teacher Aide(s):

Krogh, Sadie

Maccia, Shalyn

Substitute Transportation Aide(s):

Substitute Monitor(s):

Substitute Cleaner(s):

Substitute Clerical:

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
2299	05/04/2026	BT - Kitchen equipment parts	Not Required		
C 2860.200	EQUIPMENT	BT - Kitchen equipment parts		600.00	
C 2860.450	MATERIALS & SUPPLIES	BT - Kitchen equipment parts			600.00
2300	05/04/2026	BT - Tax Refund	Not Required		
A 1310.400-01	BUS ADMIN CONTRACT & OTHER	BT - Tax Refund		3,139.57	
A 1964.400-01	REFUND ON REAL PROP TAXES	BT - Tax Refund			3,139.57
2301	05/05/2026	BT - Retiree Dental Refund	Not Required		
A 9060.820-01	DENTAL INSURANCE	BT - Retiree Dental Refund		71.08	
A 9060.822-01	DENTAL INSURANCE RETIREE	BT - Retiree Dental Refund			71.08
2302	05/06/2026	BT - Drumming Workshop thru BOCES	Not Required		
A 2110.436-01-72	PERFORMING ARTS CONT EXP DW	BT - Drumming Workshop thru BOCES		2,300.00	
A 2110.494-01	ARTS IN EDUCATION/GIFTED TALENTED DW	BT - Drumming Workshop thru BOCES			2,300.00
2303	05/06/2026	BT - Fitness Equipment Repairs	Not Required		
A 2855.433-01-73	SPORTS EQUIPMENT REPAIR DW	BT - Fitness Equipment Repairs			1,194.24
A 2855.439-01-73	SPORTS MISC CONTRACT EXP DW	BT - Fitness Equipment Repairs		1,194.24	
2304	05/06/2026	BT - New Regulation soccer balls	Not Required		
A 2855.200-01	SPORTS EQUIPMENT DW	BT - New Regulation soccer balls		1,259.26	
A 2855.439-01-73	SPORTS MISC CONTRACT EXP DW	BT - New Regulation soccer balls		262.89	
A 2855.450-01-73	SPORTS MATERIALS AND SUPPLIES DW	BT - New Regulation soccer balls			1,522.15
2305	05/08/2026	BT - Learning Leaps Supplies	Not Required		
A 2110.451-01-90	SUPPLIES DIST WIDE	BT - Learning Leaps Supplies			1,000.00
A 2110.451-07	SUPPLIES GENERAL TCHG GW	BT - Learning Leaps Supplies		1,000.00	
2306	05/08/2026	BT - PE Ropes System Inspection	Not Required		
A 2110.433-01	TEACHING EQUIP. REPAIR/MISC CONTRACT. DW	BT - PE Ropes System Inspection			5,000.00
A 2110.451-04-24	SUPPLIES MS BUILDING	BT - PE Ropes System Inspection		961.89	
A 2110.451-06	SUPPLIES GENERAL TCHG GD	BT - PE Ropes System Inspection		712.32	

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
A 2110.451-07	SUPPLIES GENERAL TCHG GW	BT - PE Ropes System Inspection		771.75	
A 2110.451-08	SUPPLIES GENERAL TCHG LIN	BT - PE Ropes System Inspection		59.52	
A 2110.451-10	SUPPLIES GENERAL TCHG SAC	BT - PE Ropes System Inspection		2,494.52	
2307	05/08/2026	BT - Legal Fees	Not Required		
A 1420.400-01	LEGAL CONTRACT & OTHER	BT - Legal Fees			24,345.00
A 2110.200-01	TEACH EQUIP DW	BT - Legal Fees		4,408.00	
A 2110.438-01-72	MUSIC CONTRACT. EXPENSE DW	BT - Legal Fees		50.00	
A 2110.451-01-35	SUPPLIES ESL DW	BT - Legal Fees		115.66	
A 2110.451-01-40	SUPPLIES GIFTED & TALENTED DW	BT - Legal Fees		149.69	
A 2110.451-01-50	SUPPLIES PSEN DW	BT - Legal Fees		245.15	
A 2110.451-01-70	SUPPLIES ART DW	BT - Legal Fees		114.40	
A 2110.451-01-73	SUPPLIES PE DW	BT - Legal Fees		82.91	
A 2110.451-01-74	SUPPLIES HEALTH ED DW	BT - Legal Fees		464.00	
A 2110.451-01-75	SUPPLIES ADAPTIVE PHYSICAL ED DW	BT - Legal Fees		3.62	
A 2110.451-03-24	SUPPLIES SHS BUILDING	BT - Legal Fees		3,235.43	
A 2110.451-03-25	SUPPLIES SHS ENGLISH	BT - Legal Fees		398.20	
A 2110.451-03-26	SUPPLIES SHS FOREIGN LANG	BT - Legal Fees		304.35	
A 2110.451-03-27	SUPPLIES SHS MATH	BT - Legal Fees		5.64	
A 2110.451-03-28	SUPPLIES SHS SCIENCE	BT - Legal Fees		323.27	
A 2110.451-03-29	SUPPLIES SHS SOC STUDIES	BT - Legal Fees		546.50	
A 2110.451-03-30	SHS SUPPLIES ALTERNATIVE ED	BT - Legal Fees		275.80	
A 2110.451-03-47	SUPPLIES SHS BUSINESS ED	BT - Legal Fees		13.31	
A 2110.451-03-49	SUPPLIES SHS TECHNOLOGY	BT - Legal Fees		11.76	
A 2110.451-04-24	SUPPLIES MS BUILDING	BT - Legal Fees		196.25	
A 2110.451-04-25	SUPPLIES MS ENGLISH	BT - Legal Fees		590.44	
A 2110.451-04-26	SUPPLIES MS FOREIGN LANG	BT - Legal Fees		93.87	
A 2110.451-04-27	MS MATH SUPPLIES	BT - Legal Fees		8.44	
A 2110.451-04-28	SUPPLIES, MS SCIENCE	BT - Legal Fees		839.74	
A 2110.451-04-29	SUPPLIES, MS SOC STUDIES	BT - Legal Fees		620.00	
A 2110.451-04-31	SUPPLIES MS SAIL	BT - Legal Fees		406.00	
A 2110.451-04-49	SUPPLIES MS TECHNOLOGY	BT - Legal Fees		21.40	
A 2110.480-06	TEXTBOOKS GLENDAAL	BT - Legal Fees		295.28	

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
A 2110.480-07	TEXTBOOKS GLEN-WORDEN	BT - Legal Fees		1,082.00	
A 2110.480-08	TEXTBOOKS LINCOLN	BT - Legal Fees		923.55	
A 2110.480-10	TEXTBOOKS SACANDAGA	BT - Legal Fees		2.75	
A 2250.400-01-82	HANDICAP CONTRACTUAL & OTHER DW	BT - Legal Fees		8,517.59	
2308	05/12/2026	BT - Nordic	Not Required		
A 2855.150-03	SPORTS AFTER SCHOOL PROGRAM HS	BT - Nordic and Track		1,103.00	
A 2855.439-01-73	SPORTS MISC CONTRACT EXP DW	BT - Nordic and Track			1,103.00
2309	05/12/2026	BT - Track & Field PO Increase	Not Required		
A 2855.200-01	SPORTS EQUIPMENT DW	BT - Track & Field PO Increase		125.00	
A 2855.439-01-73	SPORTS MISC CONTRACT EXP DW	BT - Track & Field PO Increase			125.00
2310	05/15/2026	BT - Bus Towing	Not Required		
A 5510.400-11	TRANS CONTRACTUAL AND OTHER	BT - Bus Towing			400.00
A 5510.430-11	TRANS SUPPLIES	BT - Bus Towing		400.00	
2311	05/15/2026	BT - Meal Allowances/Training	Not Required		
A 5510.430-11	TRANS SUPPLIES	BT - Meal Allowances/Training		2,000.00	
A 5510.455-11	TRANS MISCELLANEOUS	BT - Meal Allowances/Training			2,000.00
2312	05/18/2026	BT - Clune Allowance bldg adjustment	Not Required		
H24 1620.296-08-LIN	ELECTRICAL LIN	BT - Clune Allowance bldg adjustment			1,259.00
H24 1620.296-10-SAC	ELECTRICAL SAC	BT - Clune Allowance bldg adjustment		1,259.00	
2313	05/18/2026	BT - Newsletter Expenses	Not Required		
A 1480.400-01	PUBLIC INFO CONT. & OTHER	BT - Newsletter Expenses			808.07
A 1480.450-01	PUBLIC INFO MAT & SUPPLY	BT - Newsletter Expenses		808.07	
2314	05/27/2026	BT - Mahoney (Granite replacement)	Not Required		
A 1620.453-13	PLANT OPER CUST SUPPLY	BT - Mahoney (Granite replacement)		32,511.00	
A 1621.440-13	PLANT MAINT DIST-WIDE PROJECTS	BT - Mahoney (Granite replacement)			32,511.00

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
2315	05/27/2026	BT - BOCES Sped Services (May)	Not Required		
A 2250.400-01-82	HANDICAP CONTRACTUAL & OTHER DW	BT - BOCES Sped Services		491.00	
A 2250.490-01	HANDICAP BOCES SERVICE DW	BT - BOCES Sped Services			491.00
2316	05/27/2026	BT- PAYROLL	Not Required		
A 5510.161-11-01	TRANS MECHANICS SAL				800.00
A 5510.162-11-02	TRANS BUS DRIVER SUPP & OT			800.00	
A 5510.162-11-73	TRANS BUS DRIVER SAL SPORTS				9,500.00
A 5540.400-11-73	CONTRACT TRANS ALL OTHER SPORTS			9,500.00	
2317	05/28/2026	BT - Cabling work for Granite Replacement	Not Required		
A 1620.200-13	PLANT OPER EQUIPMENT	BT - Cabling work for Granite Replacement		2,187.49	
A 1620.453-13	PLANT OPER CUST SUPPLY	BT - Cabling work for Granite Replacement		20,000.00	
A 1621.440-13	PLANT MAINT DIST-WIDE PROJECTS	BT - Cabling work for Granite Replacement			22,187.49
Grand Totals:				110,356.60	110,356.60

Number of Budget Transfers: 19

Net Amount: 0.00

Account Distribution Totals

Account	Description	Debits	Credits
A 1310.400-01	BUS ADMIN CONTRACT & OTHER	3,139.57	0.00
A 1420.400-01	LEGAL CONTRACT & OTHER	0.00	24,345.00
A 1480.400-01	PUBLIC INFO CONT. & OTHER	0.00	808.07
A 1480.450-01	PUBLIC INFO MAT & SUPPLY	808.07	0.00
A 1620.200-13	PLANT OPER EQUIPMENT	2,187.49	0.00
A 1620.453-13	PLANT OPER CUST SUPPLY	52,511.00	0.00
A 1621.440-13	PLANT MAINT DIST-WIDE PROJECTS	0.00	54,698.49
A 1964.400-01	REFUND ON REAL PROP TAXES	0.00	3,139.57
A 2110.200-01	TEACH EQUIP DW	4,408.00	0.00
A 2110.433-01	TEACHING EQUIP. REPAIR/MISC CONTRACT. DW	0.00	5,000.00
A 2110.436-01-72	PERFORMING ARTS CONT EXP DW	2,300.00	0.00
A 2110.438-01-72	MUSIC CONTRACT. EXPENSE DW	50.00	0.00

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
Account	Description	Debits	Credits		
A 2110.451-01-35	SUPPLIES ESL DW	115.66	0.00		
A 2110.451-01-40	SUPPLIES GIFTED & TALENTED DW	149.69	0.00		
A 2110.451-01-50	SUPPLIES PSEN DW	245.15	0.00		
A 2110.451-01-70	SUPPLIES ART DW	114.40	0.00		
A 2110.451-01-73	SUPPLIES PE DW	82.91	0.00		
A 2110.451-01-74	SUPPLIES HEALTH ED DW	464.00	0.00		
A 2110.451-01-75	SUPPLIES ADAPTIVE PHYSICAL ED DW	3.62	0.00		
A 2110.451-01-90	SUPPLIES DIST WIDE	0.00	1,000.00		
A 2110.451-03-24	SUPPLIES SHS BUILDING	3,235.43	0.00		
A 2110.451-03-25	SUPPLIES SHS ENGLISH	398.20	0.00		
A 2110.451-03-26	SUPPLIES SHS FOREIGN LANG	304.35	0.00		
A 2110.451-03-27	SUPPLIES SHS MATH	5.64	0.00		
A 2110.451-03-28	SUPPLIES SHS SCIENCE	323.27	0.00		
A 2110.451-03-29	SUPPLIES SHS SOC STUDIES	546.50	0.00		
A 2110.451-03-30	SHS SUPPLIES ALTERNATIVE ED	275.80	0.00		
A 2110.451-03-47	SUPPLIES SHS BUSINESS ED	13.31	0.00		
A 2110.451-03-49	SUPPLIES SHS TECHNOLOGY	11.76	0.00		
A 2110.451-04-24	SUPPLIES MS BUILDING	1,158.14	0.00		
A 2110.451-04-25	SUPPLIES MS ENGLISH	590.44	0.00		
A 2110.451-04-26	SUPPLIES MS FOREIGN LANG	93.87	0.00		
A 2110.451-04-27	MS MATH SUPPLIES	8.44	0.00		
A 2110.451-04-28	SUPPLIES, MS SCIENCE	839.74	0.00		
A 2110.451-04-29	SUPPLIES, MS SOC STUDIES	620.00	0.00		
A 2110.451-04-31	SUPPLIES MS SAIL	406.00	0.00		
A 2110.451-04-49	SUPPLIES MS TECHNOLOGY	21.40	0.00		
A 2110.451-06	SUPPLIES GENERAL TCHG GD	712.32	0.00		
A 2110.451-07	SUPPLIES GENERAL TCHG GW	1,771.75	0.00		
A 2110.451-08	SUPPLIES GENERAL TCHG LIN	59.52	0.00		
A 2110.451-10	SUPPLIES GENERAL TCHG SAC	2,494.52	0.00		
A 2110.480-06	TEXTBOOKS GLENDAAL	295.28	0.00		
A 2110.480-07	TEXTBOOKS GLEN-WORDEN	1,082.00	0.00		
A 2110.480-08	TEXTBOOKS LINCOLN	923.55	0.00		

SCOTIA-GLENVILLE CSD



Budget Transfer Schedule Report For A - 11: Budget Transfer - May 2025

Ref Number	Date	Budget Transfer Description	Approval Status	Transfer Out	Transfer In
Account	Account Description	Detail Description			
Account	Description	Debits	Credits		
A 2110.480-10	TEXTBOOKS SACANDAGA	2.75	0.00		
A 2110.494-01	ARTS IN EDUCATION/GIFTED TALENTED DW	0.00	2,300.00		
A 2250.400-01-82	HANDICAP CONTRACTUAL & OTHER DW	9,008.59	0.00		
A 2250.490-01	HANDICAP BOCES SERVICE DW	0.00	491.00		
A 2855.150-03	SPORTS AFTER SCHOOL PROGRAM HS	1,103.00	0.00		
A 2855.200-01	SPORTS EQUIPMENT DW	1,384.26	0.00		
A 2855.433-01-73	SPORTS EQUIPMENT REPAIR DW	0.00	1,194.24		
A 2855.439-01-73	SPORTS MISC CONTRACT EXP DW	1,457.13	1,228.00		
A 2855.450-01-73	SPORTS MATERIALS AND SUPPLIES DW	0.00	1,522.15		
A 5510.161-11-01	TRANS MECHANICS SAL	0.00	800.00		
A 5510.162-11-02	TRANS BUS DRIVER SUPP & OT	800.00	0.00		
A 5510.162-11-73	TRANS BUS DRIVER SAL SPORTS	0.00	9,500.00		
A 5510.400-11	TRANS CONTRACTUAL AND OTHER	0.00	400.00		
A 5510.430-11	TRANS SUPPLIES	2,400.00	0.00		
A 5510.455-11	TRANS MISCELLANEOUS	0.00	2,000.00		
A 5540.400-11-73	CONTRACT TRANS ALL OTHER SPORTS	9,500.00	0.00		
A 9060.820-01	DENTAL INSURANCE	71.08	0.00		
A 9060.822-01	DENTAL INSURANCE RETIREE	0.00	71.08		
Fund A Totals:		108,497.60	108,497.60		
C 2860.200	EQUIPMENT	600.00	0.00		
C 2860.450	MATERIALS & SUPPLIES	0.00	600.00		
Fund C Totals:		600.00	600.00		
H24 1620.296-08-LIN	ELECTRICAL LIN	0.00	1,259.00		
H24 1620.296-10-SAC	ELECTRICAL SAC	1,259.00	0.00		
Fund H24 Totals:		1,259.00	1,259.00		
Grand Totals:		110,356.60	110,356.60		

Scotia-Glenville School District
Scotia, New York

Audit Committee Meeting Minutes
May 26, 2026
Boardroom District Office

Meeting commenced at 5:15 p.m.

Attendees: Amy Pedrick, West & Company
Mike Rossi, West & Company
Alvin Alejandro, Questar III
Kim Talbot, BOE
Hal Talbot, BOE
Michael Torelli, BOE
Susan Swartz, Superintendent
Drew Giaquinto, Business Manager
Christine Carusone, Deputy Treasurer

Amy Pedrick of West & Co. discussed the upcoming 25/26 financial audit. Field work started today, focusing on risk assessment and testing of controls to get an idea of what the focus will be when they come back in September. The grant threshold increased from \$750K to \$1M, which may change what they test as they have to do a specific percentage of the grant. They usually audit a sped program or the school lunch program. GASB 103 will affect how our financial statements look. Redundant charts will be removed. There will be more explanation and information disclosed regarding each of the funds. West has been working on a Management Discussion & Analysis template for schools. The template provides more information and makes it more meaningful. The GASB change regarding compensated absences moves into year 2. Ms. Pedrick asked if there were any areas of concern and none were expressed. She also announced that she accepted a position at Fulton Montgomery Community College and will no longer be working for West. Jill, who has been involved for several years with the district, will be the partner presenting to the Audit Committee in Sept/October.

Alvin Alejandro from Questar (attending via Google Teams) expressed appreciation for allowing him to continue to work for us remotely. He began by going over the Medicaid Audit in detail. Mr. Alejandro went over the scope of the Medicaid audit; how items were tested; and the 4 observations that were addressed in the report. The District established corrective action plans for each of the observations. The key program controls, if established, will address all of the observations. All of the observations are easily corrected and have been addressed in the District's Corrective Action Plan. Mr. Giaquinto pointed out that there was no fraud. The issues stemmed from the staffing changes of both the Medicaid Coordinator and PPS Director. It is expected that the process will improve going forward.

Mr. Alejandro then went on to discuss the annual Risk Assessment. On page 3, the Functional areas section highlights the staff turnover related to Special Ed Accounts Receivable and this will be revisited in the 26/27 risk assessment. Page 7 lists the 3 issues identified in the current year review. These issues are the lack of cross-training in the STAC process for high-cost students; failure to appoint the District's Homeless Coordinator; and failure to review NYSED's Gold Star reports which help the district monitor and verify eligible students. He pointed out that a new PPS Director will help address these issues and the Interim Director has learned the ropes and will be a help in the process. The Homeless Coordinator appointment has already been corrected. The other issues were addressed in the district's Corrective Action Plan. In the Cleared Comment section of the report, any additional actions implemented during 25/26 were noted. Mr. Alejandro is confident that the issues with resolutions ongoing, especially the IT ones, will be addressed by the district. The district routinely puts effort into areas impacted.

Mr. Giaquinto went through the Asset inventory. Bobbie DeLong submitted the report for all non-computer assets. It was a good report as all assets were found. With regard to IT items, Acture found all of the items that were identified as missing in the inventory. The items had been moved without documentation of the process.

Mr. Giaquinto went over the five RFPs that were issued during the year (Child Nutrition Consultant, General Legal Counsel, Employment Law and Collective Bargaining Counsel, Bond Counsel and Financial Advisor), providing a summary of the responses and the fees. The Board agreed with the district's recommendations and gave permission to proceed to the BOE on June 8.

With regard to the recommendation for the 26/27 program area audit conducted by Questar, some discussion was had about repeating the Medicaid audit next year.

Mr. Giaquinto recommended proceeding with the Questar contract renewal for 2026/27. The Audit Committee accepted that recommendation.

The audit committee had no questions and was satisfied with the audit.

The meeting ended at 6:15 p.m.

Respectfully submitted,

Christine Carusone
Deputy Treasurer
Scotia-Glenville CSD

SCOTIA-GLENVILLE HIGH SCHOOL CLASS OF 2026 - AWARDS ASSEMBLY

THE SCOTIA-GLENVILLE HIGH SCHOOL SCHOLASTIC HONOR AWARD - MEDAL - Given to the members of the graduating class who have completed their studies with the highest achievement. **Alexander Bellotti, Caleb Feinberg, Lucas Gillikin, Mikayla Goddin, Tyler Gray, Riley O'Rourke, Nicholas Pedone, Tyler Raven, Kathryn Smith, Lauren Smith, Hailey Suits, Madeline Warner, Ella Wicks, Alannah Zingelwicz**

THE SCOTIA-GLENVILLE HIGH SCHOOL DEPARTMENTAL AWARD - MEDAL - Given to a member of the graduating class in each of the disciplines. The recipient must have completed a sequence in the subject, excelled academically, demonstrated commitment, and enthusiasm that is indicative of continued interest and success in the field.

ENGLISH-Alannah Zingelwicz
MATHEMATICS – Caleb Feinberg
SCIENCE/HEALTH – Lucas Gillikin
SOCIAL STUDIES-Ella Wicks
ART - Hanna Pokines
BUSINESS EDUCATION-Logan Hodgins
FAMILY AND CONSUMER SCIENCES – Jenavieve Hoefler
MUSIC – Nolan Linck
OCCUPATIONAL EDUCATION – Emily Robar
PHYSICAL EDUCATION-Tyler Hamm
TECHNOLOGY – Anthony Chotkowski
WORLD LANGUAGES-Lukas Gillikin

THE SCOTIA-GLENVILLE HIGH SCHOOL NYS OF CIVIC READINESS MEDAL – Formal recognition that a student has attained a high level of proficiency in terms of civic knowledge, civic skills, civic mindset, and civic experiences through their Senior Civics Capstone project.- **Shaelynn Bendt, Lila Büttig, Paige Beauchamp, Elliot Feuz, Michaela Gerlach, Cheyenne Kaminski, Cayla Lee, Seth Mossa, Riley O'Rourke, Claudia Peterson, Emily Robar, Tristan Salerno, Abigail Taylor, Gabrielle Ward, Alannah Zingelwicz**

THE DOUG MCMANUS MEMORIAL AWARD-\$300-Presented to a senior who was a track athlete and who has demonstrated perseverance, dedication, is studious, dependable, hard-working, considerate of others, and someone who has successfully met many of life's challenges. Donated by Doug McManus, Jr. and Gene Stemm (former student and member of S-G Hall of Fame). **Lillian Steward**

SG ALUMNI ASSOCIATION SCHOLARSHIP AWARD-\$250-To a graduating senior who exemplifies the spirit of giving back to our Alma Mater. They are a well-rounded student in academics, athletics, and/or the arts, as well as being an active member within our general Scotia-Glenville Community. **Nicholas Pedone**

THE JAMES D. MORROW MEMORIAL BASKETBALL SCHOLARSHIP-\$500-To a basketball player who has demonstrated dedication, determination, and purpose in everything he/she does. **Noelle Acosta**

THE JAMES D. MORROW MEMORIAL DRAMA CLUB SCHOLARSHIP -\$500-To a drama club member who has demonstrated dedication, determination, and purpose in everything he/she does. **Samuel Martin**

THE SHANNON TAMUL MEMORIAL SCHOLARSHIP-\$1500-To a cheerleader who is a scholar planning to attend college and is a good citizen. **Catherine Loveland**

THE LION'S CLUB AWARD-\$1,500-To members of the graduating class, "Who in the opinion of the faculty have shown concern for their fellow man and who consistently volunteer to help those in need." **Claudia Peterson, Emmett Shaw**

THE LION'S CLUB TRADE SCHOOL AWARD-\$1,000-This student demonstrates commitment to their education, has a strong work ethic and a clear interest in enhancing their skills through a trade school. **Sage Steenburg**

THE GLENVILLE HILL VOLUNTEER FIRE COMPANY SCHOLARSHIP -\$200-To residents in the Glenville Hill Fire District #8 who have demonstrated positive qualities as volunteers in the community and school, who have shown integrity, leadership qualities, concern for others, and the ability to work harmoniously with individuals. **Mackenzie Vrabel**

THE BEUKENDAAL FIRE DEPARTMENT AWARD-\$400-Given to graduates pursuing a higher education and who have shown a desire to serve their community. **Jacob Massaro**

THE GLENVILLE FIRE DEPT. AUXILLARY SCHOLARSHIP-\$500-To a senior living in the Glenville Hill Fire Dept. district or has a family member who is active in the Glenville Hill Fire Dept. or is actively volunteering and participating in the fire department within their district or residence and has maintained an overall GPA of 80% or higher. **Caleb Feinberg**

THE CHARLES W. MARTZ AWARD -\$300-To a senior who shares a sense of humor, demonstrates an intrinsic love of learning, exhibits high moral standards with regard to honesty and respect, works conscientiously and helps others of their own volition. **Claudia Peterson**

THE BARBARA "GEGE" DYKES MEMORIAL SCHOLARSHIP-\$500-Awarded to the student who demonstrates caring for the elderly and/or children by volunteering their time unselfishly; someone who goes above and beyond to help others. **Nicholas Pedone**

SCOTIA ROTARY SCHOLARSHIP-\$2,000-Awarded to students who best fit the Rotary motto: "Service above self, he profits most who serves best." **Logan Nilsen, Mackenzie Vrabel**

SCOTIA ROTARY FOUNDATION PEDRICK, PETERSON & HOLLENBECK MEMORIAL SCHOLARSHIP - \$2,000-To a senior who best exemplifies the Rotary motto "Service above Self." **Ella Wicks**

SCOTIA ROTARY FOUNDATION KATHLEEN CLOTHIER-RAYMOND CLOTHIER SCHOLARSHIP AWARD - \$2,000-Awarded to a student who will use the scholarship "to further his or her education at the college or university of his or her choice." **Lila Biittig**

LINCOLN SCHOOL PTA SCHOLARSHIP -\$500-Open to a senior who attended Lincoln School, in consideration of outstanding personal qualities and fine scholarship, felt to be most in keeping with the ideals set forth as a teacher by Dorothy C. Burbank. **Caleb Feinberg**

CAROLYN GERDIN SCHOLARSHIP-\$500-Awarded to a graduating senior who attended Lincoln School. The student must be focused on volunteerism and community involvement; have good scholastic achievement and plan on attending a post-secondary institution. **Shealynn Bendt**

CAROL ATKINS MEMORIAL SCHOLARSHIP-\$500-Awarded to a senior who has been accepted into a program of study for health or physical education, has a satisfactory attendance record and academic achievement. In memory of Carol

Atkins who taught Physical Education for over 30 years and was a talented, fun-loving, caring and supportive daughter, sister, friend and teacher who passed away in 2021. **Noelle Acosta**

THE KAY STURDY SCHOLARSHIP AWARD-\$500-To students who attended Sacandaga School who have, during their secondary school years, demonstrated their worth as students and citizens. **Charles MacNeil, Ella Wicks**

THE SCOTIA-GLENVILLE GIRLS' SOFTBALL SCHOLARSHIP AWARD-\$250-To graduating seniors who have played softball in the S-G league at Beukendaal. The recipients must have demonstrated scholastic ability, be of good character, be outgoing and friendly, and have been involved in civic and community projects. **Emma Klejsmyt, Gabriella Stark, Hailey Suits**

TARTAN YOUTH BASKETBALL GLENN STOPERA SCHOLARSHIP-\$500 Awarded to a graduating Varsity Basketball player who is going to further their education, and who has shown a great work ethic, and been a team player on and off the court. **Riley O'Malley, Maxwell Peters**

SCOTIA-GLENVILLE BABE RUTH SCHOLARSHIP-\$500-Awarded to the student who has maintained an average of 85 or higher, demonstrated good character and leadership, and participated in three years of Scotia-Glenville Babe Ruth. **Tyler Gray**

SCOTIA GLENVILLE SENIOR SCHOLARSHIP-\$1000 To a graduating senior who has demonstrated academic merit and community service with noteworthy benefit to senior citizens. **Caleb Feinberg, Taylor Jones, Madyson Reed, Alannah Zingelewicz**

PATSY R. BENNY JR. MEMORIAL SCHOLARSHIP-\$250-Awarded to a senior who will attend a vocational, trade or technical school and/or pursue a career in the graphic arts industry. Recipient should be community and civic minded student who demonstrates school spirit, good citizenship, integrity, honesty, and concern for others through participation in school or community activities. In memory of Patsy R. Benny Jr. **Sage Steenburg**

GLENVILLE POLICE BENEVOLENT ASSOCIATION SCHOLARSHIP-\$1,000-To a senior planning a future career within Law Enforcement residing within the Town of Glenville and has enrolled as a full-time student at an accredited two- or four-year institution of higher learning. **Andrew Boldyrev**

ALMA MCNEIL MEMORIAL SCHOLARSHIP-\$1,000-To a student planning to attend a two-year college or post-high school vocational training who has demonstrated qualities of good citizenship, friendliness, and school spirit as evidenced by involvement in extra-curricular activities. Presented by the Scotia-Glenville Teachers' Association. **Sage Steenburg**

LESLIE KENNEY/MILDRED PICARD SCHOLARSHIP AWARD-\$4,000-Open to a senior planning on teaching as a career who has demonstrated leadership qualities, character, and personality suitable for the profession. Presented by the Scotia-Glenville Teachers' Association. **Hanna Pokines**

VILLAGE BOOK CLUB AWARD- -\$750-Awarded to a deserving senior girl with a love of books and reading.-**Alannah Zingelewicz**

JUNIOR TARTAN FOOTBALL SCHOLARSHIP-\$300-Awarded to graduating seniors who participated in both Pop Warner and high school football and cheerleaders who participated in cheerleading. **Jason Coons, Nicholas Lemp, Reagan Looby, Catherine Loveland, Lillian Steward**

THE SCOTIA-GLENVILLE ELKS LODGE SCHOLARSHIPS -\$1000-To graduating seniors who competed in state scholarship programs and exhibited exemplary academic and extra-curricular records and general worthiness. **Lukas Baumgarten**

SCHENECTADY FOUNDATION GOOD NEIGHBOR AWARD-\$1000 Awarded to two seniors who are community-minded and willing to work together with others to create “good neighbors.” **Riley O’Rourke, Tyler Raven**

BUILD YOUR FUTURE VOCATIONAL SCHOLARSHIP-\$5000 This scholarship is designed to support students who will attend a vocational school. Recipients of this scholarship exhibit a strong work ethic, hands-on learning style, integrity and dedication to master a trade. **Sage Steenburg**

THE FRED C. FAHEY MEMORIAL SCHOLARSHIP-\$250-By friends and colleagues, in memory of Mr. Fred Fahey, the founder of the Mohawk Ambulance Company. To a student who is committed to a career related to medicine, medical technology, or health service, who has potential for leadership and service and who is dedicated to the improvement of the health and safety of their community. **Cayla Lee**

FIRST NATIONAL BANK OF SCOTIA AWARD-\$1,000-To two students with the highest average in a business education sequence. **Madelyn Malone, Maxwell Peters**

THE FRIENDS AND FAMILY OF SGHS CLASS OF 1962 MEMORIAL SCHOLARSHIP-\$250-Awarded to a senior who is an active member of their graduating class and is interested in pursuing a career in the healthcare field. **Lillian Steward**

THE SCOTIA FIRE DEPARTMENT SCHOLARSHIP AWARDS -\$250-Given to seniors who have shown an interest in bettering the community by individual effort or by participation in a school, church, or community activity. Interest and participation in fire safety is one expression of a valid activity. **Caleb Feinberg, Gabrielle Ward**

THE DR. SAMUEL J. COPPOLA MEMORIAL KIWANIS SCHOLARSHIP-\$250-For outstanding achievement in the technology department. **Braiden Burns**

THE PAT MCGIVERN MEMORIAL KIWANIS SCHOLARSHIP- \$1,000-To a graduating senior who is going on to college and who has given back to their community through their volunteer efforts. **Alannah Zinglewicz**

THE JACK PURDY MEMORIAL KIWANIS SCHOLARSHIP- \$1000-To a graduating senior who is going on to college and who has given back to their community through their volunteer efforts. **Sage Steenburg**

THE P.E.O. CHAPTER OF A.N. SCOTIA, NY AWARD -\$250-To a senior girl planning to pursue higher education beginning at a local community college who has demonstrated solid academic achievement, strong character, and extra community involvement. **Bailey Helmstadt**

DIGNITY FOR ALL AWARD-\$500-To the senior who worked to create an atmosphere in which gay, lesbian, bisexual or transgender students and their straight allies may obtain an education free from discrimination, harassment, violence and abuse. Provided by Emmanuel Friedens Church of Schenectady. **Elliot Feuz**

THE NYZIPLINE SCHOLARSHIP-\$150-Awarded to a member of the Class of 2026 whose winning essay addressed the question, “How can society encourage more unstructured outdoor play?” **Alexander Bellotti**

THE RICHARD W. FYVIE MEMORIAL AWARD-\$500-To a graduating senior who has been involved in community service and sports, is in good academic standing, and who may be considering a career in the criminal justice field. In memory of Richard W. Fyvie. **Caleb Feinberg**

THE PETER H. SCHRADER CONSTRUCTION INDUSTRY SCHOLARSHIP-\$1,000-To a member of the graduating class with a desire to pursue a career in construction or a construction related field and who is mechanically inclined and has demonstrated a good work ethic. **Kaden Crompt**

THE KEVIN HADDON MEMORIAL SCHOLARSHIP - \$300–In memory of Kevin Haddon, a 2008 graduate of Scotia-Glenville High School. To a student who attended Votech for welding, HVAC, or electrical and has maintained an average of 85% or higher. **Spencer Pilczuk**

THE GRACE SOMMERMAN/JEAN HINMAN NURSING HEALTH CARE AWARD -\$500-Open to a graduating senior who has demonstrated a caring concern for others, responsibility, and service to school and community, a sense of humor, academic achievement, and an interest in a nursing health care profession. In memory of Grace R. Sommerman and Jean Hinman. **Isabella Battista**

THE JAMES CUFARI MEMORIAL SCHOLARSHIP-\$500-To a graduating senior who has demonstrated academic responsibility and is planning to attend college or a post-secondary training program. They must have demonstrated commitment to be a good citizen by volunteer efforts in school and home and have set goals for career and community service. **Jacob Massaro**

THE SCHOLARSHIP IN HONOR OF RICHARD J. MCGUIRE -\$500 Awarded to a female and a male senior who intend to major in Science/STEM and is an athlete. **Kaya Kinney, Jazz Madison**

PRINCIPAL NICHOLAS J. CRISCONE MEMORIAL SCHOLARSHIP-\$500-Presented to a senior who attended Glen-Worden School, has demonstrated good citizenship, including extracurricular activities and community service, satisfactory scholastic achievement, and who will attend a post-secondary education institution. **Alexander Bellotti**

THE GLENDAL MEMORIAL SCHOLARSHIP-\$500-Presented to seniors who attended Glendal School for at least one year and who have been accepted by a two- or four-year accredited college. The recipients must have demonstrated a solid grade point average, good citizenship, and put forth the best and most consistent effort in all endeavors. **Lucas Gillikin, Gabriella Stark**

THE SCOTIA-GLENVILLE HIGH SCHOOL PTSA SCHOLARSHIP IN HONOR OF RICHARD J. MCGUIRE - \$500-Awarded to seniors who have demonstrated fine personal qualities, admirable conduct and concern for others, and are also most in keeping with the ideals of our former principal, exemplified by good scholastic achievement, good sportsmanship, good citizenship in school and community, and have participated in related activities. **Audrey MacNeil, Jacob Massaro**

THE SCOTIA-GLENVILLE MIDDLE SCHOOL PTA SCHOLARSHIP-\$500-Presented to students who attended Scotia-Glenville Middle School, demonstrated academic excellence, good citizenship, and intend to pursue a post-secondary education. **Alexander Bellotti, Kaya Kinney, Gabrielle Ward**

THE J. WILLIAM SAWYER MEMORIAL CHEMISTRY SCHOLARSHIP-\$500-To a student of fine character who has been an outstanding student in chemistry and who is interested in pursuing the study of chemistry and related fields. **Kathryn Smith**

THE DENISE LYN SIMMONS MEMORIAL AWARD-\$2,000-To members of the graduating class who attended Scotia-Glenville Middle School, demonstrated a love of music, voluntarily rendered service to the community, participated in interscholastic athletics, achieved above average scholarship, and provided leadership for their classmates through positive personal values. **Jessica Bodden**

JULIA O. WELLS MEMORIAL EDUCATION FOUNDATION-\$1,000-Presented to a senior who plans to pursue a career in registered professional nursing. **Lillian Steward**

WEST GLENVILLE VOLUNTEER FIRE COMPANY WALT HAYNER SCHOLARSHIP-\$250 (3) – In remembrance of Walt Hayner, a long-time fireman and company member with the West Glenville Volunteer Fire Company. To graduating seniors pursuing a higher education and who have shown desire to serve their community. **Hanna Pokines, Gabriella Stark, Lillian Steward**

THE FRANK CINIGLIA MEMORIAL SCHOLARSHIP-\$500-To a graduating senior who has excellent moral character; has worked to the best of his/her ability and has shown consistent academic progress through high school; a person who gains satisfaction from academic achievement and community involvement and does not seek public recognition or leadership roles. **Riannan Slattery**

THE VILLAGE OF SCOTIA PATROLMAN'S BENEVOLENT ASSOCIATION SCHOLARSHIP-\$750-To a member of the graduating class who demonstrates an interest and commitment to a career in criminal justice or a related endeavor. **Madalyne Cook**

THE COLLIER SCHOLARSHIP-\$2,500-Awarded to seniors who demonstrate a desire to make a difference in the lives of others through their commitment to the field of education as their career choice. **Taegan Asoera, Catherine Loveland**

THE ANGELO G. ALESSANDRINI MEMORIAL SCHOLARSHIP-\$300-To a worthy member of the senior class continuing on to higher education. **Jason Coons**

JOHN AND MARGARET FRANCOIS MUSIC SCHOLARSHIP-\$300 To an academically qualified student who has consistently demonstrated the positive qualities of a potential educator, and who intends to pursue a degree in music education. **Nolan Linck**

FRIENDS OF MUSIC AWARD-\$200-To the seniors who have demonstrated outstanding ability, growth in musical skill and unselfish musical service to the school and community. **Emery D'Arcy, Kaya Kinney, Claudia Peterson**

CARL M. STEUBING VISUAL ARTS AWARD-\$750-Offered to a graduating senior planning to pursue a career in the visual, graphic, or performing arts. The recipient will have demonstrated the pursuit of excellence, diligence, and a love for developing talents in the visual, graphic, or performing arts. **Gabrielle Ward**

SCHENECTADY COUNTY MUSIC ASSOCIATION SCHOLARSHIP-\$250-To a graduating senior who currently attends a Schenectady County School and demonstrates a commitment to music and will be enrolled in a college program with the interest of majoring or minoring in a form of music study. **Kassidy Herold**

JASON VANSLEET MEMORIAL AWARD-\$1,000-To a senior wishing to pursue a career in a music related field. In memory of Jason VanSleet, SG Class of 1998. **Emmett Shaw**

THE DEBORAH MAY MEMORIAL -\$300-To a student with a passion for Music and/or the stage. **Kassidy Herold**

CARL M. STEUBING MUSIC AWARD-\$750-Awarded to a graduating senior planning to pursue a career in music or music education. The recipient will have demonstrated excellence in the performing arts during his/her high school career. **Nolan Linck**

NATIONAL SCHOOL CHORAL AWARD-\$100-Awarded to a senior who has shown both exemplary talent in singing and committed service to the school choral program. **Kassidy Herold**

NATIONAL SCHOOL ORCHESTRA AWARD-\$100-Presented to a graduating senior orchestra member in recognition of outstanding dedication and superior musicianship. **Audrey MacNeil**

THE LOUIS ARMSTRONG JAZZ AWARD-\$100-Presented to a senior jazz band member in recognition of superior musicianship and individual creativity in the area of jazz. **Tyler Raven**

JOHN PHILIP SOUSA BAND AWARD-\$100-Presented to a graduating senior band member exhibiting musical excellence and a strong commitment to the school band program. **Emmett Shaw**

ART CLUB AWARD-\$50-Awarded to a senior who has shown exemplary talent in art and has participated in art club, art shows or other extra-curricular art activities.-\$50-**Bailey Helmstadt**

THE GLADYS GAETZ SAWYER ENGLISH SCHOLARSHIP-\$500-To a student with high academic achievement who is interested in the study of English and related fields.-**Claudia Peterson**

SPANISH EXCELLENCE AWARD-\$100-Awarded to the senior in advanced Spanish with the highest cumulative average in the language.-**Lauren Smith**

FRENCH EXCELLENCE AWARD -\$100-Awarded to the senior with the highest cumulative average in the language. -**Madeline Warner**

MAYFLOWER AWARD-\$100-To high school seniors who have exhibited a proficiency in the history of the United States and an understanding of the US Constitution.-**Samuel Martin, Alannah Zingewicz**

FRIENDS OF SCHENECTADY COUNTY LIBRARY-\$1000-To a senior who demonstrates strong academic commitment and effort, a commitment to service and volunteerism, leadership, a passion for reading, and have an interest in library or teaching career. **Angelysse Clark**

THE CRAIG B. HITCHCOCK MEMORIAL SCHOLARSHIP-\$500-To a student who has demonstrated high academic achievement, strong character, outstanding leadership by involvement in the athletic program, school clubs and activities, and by dedication to school and community through service projects. **Sierra O'Malley**

THOMAS F. EVERS MEMORIAL SCHOLARSHIP PRESENTED BY THE SCOTIA-GLENVILLE LITTLE LEAGUE- \$500-To a member of the graduating class who has demonstrated good character, courage, and loyalty in interscholastic sports while maintaining satisfactory academic achievement. **Nicholas Pedone**

THE CRAIG HITCHCOCK AWARD -\$300-To a senior who has maintained a record of high academic achievement, contributed significantly to interscholastic athletics; and by good sportsmanship, a positive attitude, and exemplary citizenship, provides leadership for all. By the Scotia-Glenville Booster Club. **Juliet Percenti**

THE SCOTIA-GLENVILLE BASKETBALL PLAYERS' CLUB SCHOLAR ATHLETE AWARD-\$200-By the Scotia-Glenville Basketball Club to graduating seniors who have participated in basketball in any capacity, have also participated in club level athletics, and have maintained a GPA of 3.0 (80%) or better. **Alexander Bellotti, Jessica Bodden**

THE BOB HOOD MEMORIAL SCHOLARSHIP-\$100-To members of the graduating class who have demonstrated good citizenship, satisfactory achievement, and a record of participation in interscholastic athletics, by family and friends. **Noelle Acosta, Spencer Gilbert**

THE SCOTIA-GLENVILLE HIGH SCHOOL SPIRIT AWARD-\$100-By the Scotia-Glenville Adult Booster Club to seniors who have, by their participation in athletics, contributed to the success of their respective teams and who, by positive attitude and active support of teammates and coaches, have consistently worked toward athletic self-improvement. **Alexander Bellotti, Jessica Bodden, Phoenix Cellini, Emma Klejsmyt, Nicholas Lemp, Lillian Liberatore, Sierra O' Malley, Maxwell Peters**

JOSEPH F. KETCHUM AWARDS-\$200-To members of the Class of 2026 who have worked for and with the Scotia-Glenville Interscholastic Booster Club. **Caleb Feinberg, Reagan Looby**

THE JOHN L. CONDE MEMORIAL SCHOLARSHIP AWARD-\$1777-To a senior in recognition of scholarship, leadership, and service to the community who has made a commitment to a career in agriculture, home economics, or a related field, by the Glenville Grange No. 1531. **Abigail Taylor**

THE MARCIA E. VINICK SCHOLARSHIP- \$250-Given to a student interested in pursuing a career in Business. **Tyler Gray**

THE SUSAN BETH EIDENS-DOEBLER SCHOLARSHIP -\$1,000-To a senior who has demonstrated sound scholastic aptitude and achievement; the qualities of integrity and outstanding citizenship; is a giver, rather than a taker; has an open mind and works well with others and has a zest for living. The recipient must be planning to devote his/her career to the field of medical sciences. **Kathryn Smith**

MARIA MAYNARD SCHOLARSHIP-\$400-To a student who is a strong athlete who embodies the principles of good sportsmanship and has demonstrated academic achievement. Someone who has persevered through a difficult life challenge and is passionate, possesses energy that affects others positively, is kind and has had a positive impact in their community. **Sierra O'Malley**

WILLIAM CONNELLY MEMORIAL SCHOLARSHIP-\$2,000-Presented to a student athlete who is involved with school and social activities and has chosen a path in the field of business. The recipient demonstrates a passion for entrepreneurship and a love of family and their community and gives of themselves for the benefit of others while demonstrating leadership and positivity. In memory of William Connelly, SG Class of 1985. **Alexander Bellotti**

REGINA GABRIELE MEMORIAL AWARD-\$300-In memory of Regina Gabrielle. To a senior girl planning to pursue a four-year college degree in Interior Design Architecture, Graphic Design or Art. **Bailey Helmstadt**

THE KENNETH E. BUHRMASTER SCHOLARSHIP-\$1000-Open to a senior who has demonstrated good character, a sense of purpose, and who has given service to school and community. **Audrey MacNeil**

THE SCOTIA-GLENVILLE SECRETARIAL ASSOCIATION AWARD-\$200-In memory of all former district secretaries to two graduating seniors in the business education program who performs his or her duties in a trustworthy manner, possesses a sense of humor, and is able to get along with others. **Reagan Looby, Jacob Massaro**

MARY MORAN-RAYMOND SCHOLARSHIP-\$1500-To a graduating senior who is entering a nursing program, that is self-motivated and is involved in activities to help others in the community. **Cayla Lee**

HEATHER LYNN PHILLIPS SAND SCHOLARSHIP-\$1000-To a graduating senior girl who is going to further their education in the field of Engineering. **Shealynn Bendt**

THE GUAN HO HA FISH AND GAME CLUB CONSERVATION SCHOLARSHIP GIVEN IN MEMORY OF THOMAS B. CHAISSON-\$2,000-Awarded to a senior who will pursue a career in Pre-Veterinary Studies, Fish and Wildlife, National Resources, Environmental Science or Law, Forestry, Marine Life, Ecology, Biology or other type of Conservation major. **Taylor Jones**

CAMERON MEMORIAL SCHOLARSHIP-\$500-In memorandum of Ted and Winnie Cameron. This award is issued to a graduating senior girl and boy who will be entering into the fields of either forestry, fire, police, vet tech, farrier, blacksmith, natural history, or teaching of science. **Tyler DeDell, Hailey Suits**

DOMINIC PLISKOWSKI THE SIGHT SOCIETY OF NORTHEASTERN NEW YORK MEMORIAL SCHOLARSHIP-\$1000-Awarded to a graduating senior who is pursuing accounting, business management, or medicine and has a 3.0 or above average. This student is very active in club as well as in the community and demonstrates initiative and responsibility. **Emma Klejsmyt**

THOMAS CORNERS AND FIRE DEPARTMENT LADIES AUXILLARY-\$500 Given to sons and daughter of Auxiliary members or active firefighters-**Anthony Chotkowski, Caleb Feinberg**

OCTAVO SINGERS OF SCHENECTADY-\$100 To a graduating senior who participates in a school choral group, is majoring or minoring in music, and demonstrates a love of learning and performing great music. **Kassidy Herold**

MONTANA SCHOLARSHIP-\$2000 In memorandum of Claudia Montana who was an elementary teacher at Glendaal for 32 years. She was remembered for her caring and dedication to her students and the Scotia Glenville community. This scholarship is awarded to a graduating senior who attended Glendaal Elementary and will be majoring in Education. **Jada Corker**

CARL GEORGE CONSERVATION MEMORIAL SCHOLARSHIP-\$1000 In memorandum of Carl George. He was instrumental in protecting the Unique Adirondack Park. This scholarship is awarded to a graduating senior who cares about forestry and land preservation. **Abigail Taylor**

MANNING MOO SCHOLARSHIP FOR VETERINARY EDUCATION-THE MARILYN REISS LVT SCHOLARSHIP-\$500-Awarded to a senior who will pursue a career as a licensed veterinary technician. **Hailey Suits**

Announce Student Senate Officers
Remind Honor Medalists of Picture