

Board of Education
Madrid-Waddington Central School
Tuesday, December 9, 2025
High School Library
6:00 PM

- I. Call to Order
- II. Pledge of Allegiance
- III. Acceptance of Minutes for November 18, 2025 regular board meeting
- IV. Reports
 1. Treasurer's Report
 - Action Item: Acceptance of Report
 - Action Item: Approval of Single Audit
 2. CSE Recommendations
 - Action Item: Acceptance of CSE Recommendations
 3. Student Liaison
 4. High School Principal
 - Seal of Civic Readiness
 - Seal of Biliteracy
 - Key Club Overnight Conference
 - Action Item: Approval of Overnight Trip
 5. Elementary School Principal
 - Reading Curriculum Update
- V. Public Comment (3 minute limit per person)
- VI. Superintendent's Report
 1. Capital Project Update
 2. NYPA Chargers
- VII. Discussion of Old or New Business
 1. Early College Access CoSer
 2. Tax Certiorari Reserve
- VIII. Action Item
 1. Personnel
 - Action Item: Approve Personnel Recommendations
- IX. Executive Session

(If necessary, For the purpose of discussion related to the medical, financial or employment history of a particular person or corporation, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal or removal of a particular person or corporation).
- X. Adjournment

Upcoming Dates:

Dec. 22 - Jan. 2	Holiday Recess for Instructional Staff & Students
Jan. 19	Martin Luther King Day
Jan. 20	Next Board Meeting 6:00 PM

A Regular Meeting of the Board of Education of the Madrid-Waddington Central School was held on November 18, 2025. The President of the Board, Bob Smith, called the meeting to order at 6:00 PM.

ROLL CALL Present: Wyatt Boswell, Bruce Durant, Brian Hammond, Ryan Hayes, Amber LeFleur, Chris Pryce and Bob Smith

Others: Eric Burke, Julie Abrantes, Joseph Binion, Nicole Miller, Patricia Bogart, Larry Legault, Samantha Milburn (student liaison) and Logan Kingston

Excused: Charles Grant and Katie Logan

NO. 2026-047 Motion by Durant, seconded by Boswell, that the board does hereby appoint Brian Hammond
BOE Member as a member of the board of education.
B Hammond

Yeas: All Present

Nays: None

Oath of Allegiance was given

NO. 2026-048 Motion by Hayes, seconded by Pryce, to approve the minutes of the October 21, 2025 regular
Approval of board of education meeting.
Minutes

Yeas: All Present

Nays: None

NO. 2026-049 Motion by Pryce, seconded by LeFleur, that the board, upon the recommendation of Superintendent
Sports Merger Burke, does hereby approve the following sports merger for 2025-26 school year:

- Boys Hockey – St Lawrence Central

Yeas: All Present

Nays: None

NO. 2026-050 Motion by LeFleur, seconded by Durant, to accept the Treasurer's Report for the period ending
Treasurer's October 31, 2025.
Report

Yeas: All Present

Nays: None

NO. 2026-051 Motion by Pryce, seconded by Boswell, to accept the Certificate of Tax Collection for the
Tax Coll. 2025-26 school year.
2025-26

Yeas: All Present

Nays: None

The Following Reports Were Given:

- Building & Grounds – written by Jim Murray
- Transportation – written by Shawn Losey

NO. 2026-052 Motion by Hayes, seconded by LeFleur, that the Board, to accept the recommendation of the CPSE and
CSE/CPSE CSE Committees on Special Education, as listed on the attached sheets, and approves of the authorization of funds to implement the special education programs and services consistent with such recommendations.

Yeas: All Present

Nays: None

Reports Cont'd:

- Student Liaison – Samantha Milburn
- Extracurricular and Class Activities and Trips Update

NO. 2026-053 Motion by Pryce, seconded by Durant, that the board, upon the recommendation of Superintendent
Trip - Drone Burke, does hereby approve the overnight stay for the Drone sports team to Utica, NY on
Utica, NY November 21-22, 2025.

Yeas: All Present

Nays:

Reports Cont'd:

- Student Liaison – Samantha Milburn
 - Fall Sports Update
- High School Principal
 - Special Education Update
 - Trip to Galapagos & Machu Picchu – Summer of 2028
- Elementary Principal
 - Latch Key Program Update
 - Elementary Updates
- Superintendent's Report:
 - Capital Project Update – Larry Legault
 - Dual Enrollment COSER
 - New York Inspires Instructional Requirements

Discussion of Old or New Business

- Volunteer Firefighter/Ambulance Workers Exemption
- Final Reading

NO. 2026-054 Motion by Hayes, seconded by Pryce, that the board, upon the recommendation of Superintendent
Vol. Property Burke, does hereby resolve the following:
Tax Exempt

**PROVIDING FOR VOLUNTEER FIRST
RESPONDER PROPERTY TAX EXEMPTION
PURSUANT TO REAL PROPERTY TAX LAW
§466-A**

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

WHEREAS, the Board of Education ("Board") of the Madrid-Waddington Central School District (the "School District"), having held a public hearing in accordance with RPTL §466-a, has determined that it is in the public interest to adopt a resolution providing for a partial tax exemption for qualified volunteer firefighters and volunteer ambulance workers.

NOW, THEREFORE, BE IT RESOLVED that the Board hereby adopts the partial tax exemption granted to qualified volunteer firefighters and volunteer ambulance workers under Section 466-a of the New York State Real Property Tax Law as follows:

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

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

- A. The applicant resides in the School District, which is served by such incorporated volunteer fire company, volunteer fire department or incorporated volunteer ambulance service;
- B. the property is the primary residence of the applicant;
- C. the property is used exclusively for residential purposes; provided, however, that if any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this Resolution; and
- D. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or volunteer ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or volunteer ambulance service for at least two (2) years. The applicant must submit such certification together with the tax exemption application.

Section 3. Grant of lifetime exemption. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who accrues more than twenty (20) years of active service, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, shall be granted the ten percent (10%) exemption authorized by this Resolution for the remainder of his or her life as long as his or her primary residence is located within the School District.

Section 4. Un-remarried Spouses.

A. Un-remarried spouses of an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service killed in the line of duty shall be granted the ten percent (10%) exemption as authorized by this section, provided that:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty;
2. Such deceased volunteer had been an enrolled member for at least five (5) years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

B. Un-remarried spouses of a deceased enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service shall be granted the ten percent (10%) exemption as authorized by this section, provided that:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated

volunteer ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service;

2. Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 5. Administration of Exemption. Each incorporated volunteer fire company, fire department or incorporated volunteer ambulance service within the School District shall file a notice annually with the Assessor of each Town in St. Lawrence County where the School District is located, certifying its enrolled members with two (2) or more years of service, and listing the number of years of service served by each such enrolled member together with the enrolled member's residence address. The certification shall provide the required information as of the taxable status date for each year (i.e., March 1). The respective assessors of the Towns of Madrid, Waddington, Louisville, Lisbon and Potsdam are hereby designated to receive the applications filed for such exemption.

Section 6. Application. Application for such exemption shall be filed with the Assessor on or before the taxable status date of each year on a form as prescribed by New York State. It shall be the responsibility of the applicant for exemption to annex the certification required pursuant to RPTL §466-a, Subdivision 2(d) to the application for exemption to be filed with the Assessor unless such applicant is included on a current certified roll of qualified applicants filed with the Assessor by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service.

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

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

Yeas: Boswell, Durant, Hammond, Hayes, LeFleur, Pryce and Smith

Nays: None

NO. 2026-055 Motion by Pryce, seconded by Boswell, that the board, upon the recommendation of Superintendent Burke, does hereby approve the following 2025-26 personnel actions:

Appointments:

- | | |
|-----------|--|
| J Dumas | 1. Jeffrey Dumas; 4-Hr Custodian, eff. 11/19/25, rate of \$19.47/hr. |
| C Cook | 2. Craig Cook; 4-Hr Custodian, eff. 11/19/25, rate of \$19.47/hr. |
| J Hitsman | 3. Jeffrey Hitsman; 5-hr Driver, eff. 1/19/25, rate of \$29.00/hr. |
| R. Durant | 4. Reese Durant; Fitness Center Super., eff. 11/19/25, rate of \$16.00/hr. |
| M Lavoie | 5. Morgan Lavoie; Sub LPN, eff. 11/19/25, rate of \$145.00/day |

Yeas: Boswell, Hammond, Hayes, LeFleur, Pryce and Smith

Nays: None

Abstains: Durant

No. 2026-056 Motion by Hammond, seconded by Durant, to adjourn the regular meeting at 6:47 PM.

Yeas: All Present

Nays: None


District Clerk

MADRID-WADDINGTON CSD

A/P Check Register

Bank Account: CBCAPFUND - COMMUNITY BANK CAPITAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recoded	Vold	Date	Reason	Check Amount	Check Number
002451	11/06/2025	C	LEGAULTLARRY	0034		No	No			\$2,884.62	002451
002452	11/06/2025	C	MAIN-FORD GENERAL SUPPLY CO., INC	0034		No	No			\$61,785.15	002452
002453	11/06/2025	C	NORTHERN TIER CONTRACTING, INC.	0034		No	No			\$153,987.12	002453
002454	11/06/2025	C	S&L ELECTRIC, INC	0034		No	No			\$33,191.13	002454
002455	11/12/2025	C	A-Verdi Storage Containers	0036		No	No			\$114.00	002455
002456	11/12/2025	C	MAIN-FORD GENERAL SUPPLY CO., INC	0036		No	No			\$161,647.00	002456
002457	11/21/2025	C	A-Verdi Storage Containers	0038		No	No			\$399.00	002457
002458	11/21/2025	C	LEGAULTLARRY	0038		No	No			\$2,884.62	002458
002459	11/21/2025	C	POLAR LEASING COMPANY, INC	0038		No	No			\$4,576.00	002459
002460	11/21/2025	C	SEI DESIGN GROUP ARCHITECTS, PC	0038		No	No			\$10,164.00	002460
002461	11/25/2025	C	MAIN-FORD GENERAL SUPPLY CO., INC	0039		No	No			\$56,246.90	002461
Subtotal for Bank Account: CBCAPFUND - COMMUNITY BANK CAPITAL FUND										Grand Total	\$487,879.54
										Vold Total	\$0.00
										Net	\$487,879.54
										Grand Total	\$487,879.54
										Vold Total	\$0.00
										Net	\$487,879.54

Selection Criteria

Bank Account: CBCAPFUND
Check date is between 11/01/2025 and 11/30/2025
Sort by: Check Number
Printed by JULIE K. ABRANTES

MADRID-WADDINGTON CSD
Budget Status Report As Of: 11/30/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1010-400-00-0000	Board Education Other	7,500.00	0.00	7,500.00	7,469.99	0.00	30.01
1010-400-00-1000	Prof Dev Other	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
1010-490-00-0000	BOCES Services	9,400.00	0.00	9,400.00	1,410.00	0.00	7,990.00
1010-500-00-0000	Board Education Supplies	750.00	0.00	750.00	36.49	0.00	713.51
1040-160-00-0000	District Clerk Salary	109,251.00	1,575.40	110,826.40	46,888.05	63,938.35	0.00
1040-400-00-0000	District Clerk Other	1,000.00	-500.00	500.00	42.00	0.00	458.00
1040-400-00-1000	Prof Dev Other	750.00	-500.00	250.00	0.00	0.00	250.00
1040-500-00-0000	District Clerk Supplies	750.00	-575.40	174.60	153.94	0.00	20.66
1060-400-00-0000	District meetings other	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
10 Board of Education - State Function Group Subtotal		138,401.00	0.00	138,401.00	56,000.47	63,938.35	18,462.18
1240-150-00-0000	Superintendent Salary	110,580.00	0.00	110,580.00	45,208.24	61,658.43	3,713.33
1240-160-00-0000	Superintendent Secretary	58,368.00	0.00	58,368.00	24,621.41	33,574.59	172.00
1240-400-00-0000	Chief School Admin Other	7,915.00	0.00	7,915.00	2,898.63	0.00	5,016.37
1240-400-00-1000	Prof Dev Other	7,500.00	0.00	7,500.00	2,861.36	0.00	4,638.64
1240-500-00-0000	Chief School Admin Suppli	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
12 Central Administration - State Function Group Subtotal		185,363.00	0.00	185,363.00	75,589.64	95,233.02	14,540.34
1310-150-00-0000	Business Admin Instructio	54,465.00	0.00	54,465.00	22,610.94	30,822.39	1,031.67
1310-160-00-0000	Business Admin Noninstruc	27,555.00	4,396.90	31,951.90	13,518.23	18,433.67	0.00
1310-400-00-0000	Business Admin Other	34,233.00	-5,208.90	29,024.10	11,524.22	3,562.73	13,937.15
1310-400-00-1000	Prof Dev Other	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1310-490-00-0000	BOCES Services	38,516.00	0.00	38,516.00	9,622.59	0.00	28,893.41
1310-500-00-0000	Business Admin Supplies	4,250.00	0.00	4,250.00	2,026.08	0.00	2,223.92
1320-400-00-0000	Auditing Other Exp	32,500.00	0.00	32,500.00	28,800.00	0.00	3,700.00
1325-160-00-0000	Treasurer Salary	21,550.00	238.60	21,788.60	9,218.22	12,570.38	0.00
1325-400-00-0000	Treasurer Other	525.00	-238.60	286.40	0.00	0.00	286.40
1325-400-00-1000	Prof Dev Other	250.00	0.00	250.00	0.00	0.00	250.00
1325-500-00-0000	Treasurer Supplies	100.00	0.00	100.00	0.00	0.00	100.00
1330-160-00-0000	Tax Collector Salary	4,888.00	812.00	5,700.00	5,700.00	0.00	0.00
1330-400-00-0000	Tax Collector Other	465.00	0.00	465.00	517.54	0.00	-52.54
1330-500-00-0000	Tax Collector Supplies	600.00	0.00	600.00	296.65	0.00	303.35
1345-490-00-0000	Purchase BOCES Services	2,548.00	0.00	2,548.00	764.10	0.00	1,783.90
1380-400-00-0000	Fiscal Agent Fees	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
13 Finance - State Function Group Subtotal		230,945.00	0.00	230,945.00	104,598.57	65,389.17	60,957.26
1420-400-00-0000	Legal Other Expense	15,000.00	0.00	15,000.00	2,505.00	0.00	12,495.00
1430-490-00-0000	BOCES Services - PERS	23,545.00	0.00	23,545.00	7,063.50	0.00	16,481.50
1460-490-00-0000	BOCES Services	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
14 Staff - State Function Group Subtotal		41,045.00	0.00	41,045.00	9,568.50	0.00	31,476.50
1620-160-00-0000	Operation Salaries	308,045.00	0.00	308,045.00	119,548.75	150,620.08	37,876.17

MADRID-WADDINGTON CSD
Budget Status Report As Of: 11/30/2025
Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
1620-200-00-0000	Operation Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
1620-400-00-0000	Operation Other Expense	15,000.00	0.00	15,000.00	1,189.00	0.00	13,811.00
1620-400-00-1000	Prof Dev Other	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1620-402-00-0000	Natural Gas	110,000.00	0.00	110,000.00	15,084.69	0.00	94,915.31
1620-407-00-0000	Electricity	150,000.00	0.00	150,000.00	49,751.47	0.00	100,248.53
1620-408-00-0000	Telephone	15,680.00	0.00	15,680.00	2,097.55	0.00	13,582.45
1620-490-00-0000	BOCES Services	22,668.00	0.00	22,668.00	6,898.80	0.00	15,769.20
1620-500-00-0000	Operation Supplies	70,000.00	0.00	70,000.00	30,401.31	203.71	39,394.98
1620-500-01-0000	Auditorium Supplies	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
1621-160-00-0000	Maintenance Salaries	387,675.00	0.00	387,675.00	140,703.61	150,620.24	96,351.15
1621-160-02-0000	Maint Salaries - Chem Hyg	1,750.00	0.00	1,750.00	345.97	1,000.00	404.03
1621-200-00-0000	Maintenance Equipment	23,000.00	0.00	23,000.00	10,150.00	0.00	12,850.00
1621-200-01-0000	Auditorium Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
1621-200-02-0000	Equip - Security	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
1621-400-00-0000	Maintenance Other	85,000.00	0.00	85,000.00	5,514.61	0.00	79,485.39
1621-400-01-0000	Auditorium Other	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
1621-490-00-0000	Maintenance - BOCES Svces	19,780.00	0.00	19,780.00	5,934.00	0.00	13,846.00
1621-500-00-0000	Maintenance Supplies	55,000.00	0.00	55,000.00	13,265.42	79.66	41,654.92
1670-400-00-0000	Mailing Other Expense	7,710.00	0.00	7,710.00	621.22	0.00	7,088.78
1670-490-00-0000	Printing BOCES Services	2,000.00	0.00	2,000.00	1,200.00	0.00	800.00
1670-500-00-0000	Mailing Supplies	500.00	0.00	500.00	257.70	0.00	242.30
1680-490-00-0000	Data Processing BOCES	538,845.00	0.00	538,845.00	148,805.85	0.00	390,039.15
16 Central Services - State Function Group Subtotal		1,852,153.00	0.00	1,852,153.00	551,769.95	302,523.69	997,859.36
1910-400-00-0000	Unallocated Insurance	92,551.00	0.00	92,551.00	73,959.23	0.00	18,591.77
1984-400-00-0000	Refund of Real Property	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
1981-490-00-0000	BOCES Admin. Charge	429,433.00	0.00	429,433.00	128,829.90	0.00	300,603.10
1983-490-00-0000	BOCES Capital Expense	192,184.00	0.00	192,184.00	57,655.20	0.00	134,528.80
19 Special Items (Contractual Expense) - State Function Group Sub		716,668.00	0.00	716,668.00	260,444.33	0.00	456,223.67
2010-490-00-0000	BOCES Curriculum Develop	36,613.00	0.00	36,613.00	8,447.02	0.00	28,165.98
2020-150-00-0000	Principals' Salaries-Elem	97,169.00	-450.00	96,719.00	39,769.18	54,230.82	2,719.00
2020-150-05-0000	Principals' Salaries-HS	127,720.00	450.00	128,170.00	53,270.00	75,800.00	-900.00
2020-161-00-0000	Secretaries' Sal - Elem	40,367.00	0.00	40,367.00	15,253.28	23,367.22	1,746.50
2020-161-05-0000	Secretaries' Sal - HS	42,776.00	0.00	42,776.00	17,184.97	23,433.98	2,157.05
2020-162-00-0000	Monitors' Salaries - K-5	4,288.00	0.00	4,288.00	909.79	2,986.67	391.54
2020-162-05-0000	Monitors' Salaries - 7-12	2,503.00	0.00	2,503.00	471.60	1,571.80	459.50
2020-400-00-0000	Super Other Exp - Elem	3,887.00	0.00	3,887.00	0.00	0.00	3,887.00
2020-400-00-1000	Prof Dev Other Elem	1,000.00	0.00	1,000.00	594.80	0.00	405.20
2020-400-05-0000	Super Other Exp - HS	5,109.00	-3,686.07	1,422.93	1,241.12	0.00	181.81

MADRID-WADDINGTON CSD

Budget Status Report As Of: 11/30/2025

Fiscal Year: 2026

Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
2020-400-05-1000	Prof Dev Other HS	1,000.00	3,624.28	4,624.28	4,624.28	0.00	0.00
2020-500-00-0000	Supervision Sup - Elem	750.00	61.79	811.79	811.79	0.00	0.00
2020-500-05-0000	Supervision Sup - HS	750.00	0.00	750.00	23.90	0.00	726.10
2060-400-00-0000	Grant Writer Services	14,000.00	0.00	14,000.00	9,000.00	5,000.00	0.00
20 Administration and Improvement - State Function Group Subtot							
2110-110-00-0000	Teacher Salaries 1/2 Day	34,573.00	0.00	34,573.00	161,601.73	186,360.59	39,939.68
2110-110-01-0000	Teacher Salaries Pre-K	0.00	19,673.00	19,673.00	4,501.16	0.00	34,573.00
2110-120-00-0000	Teacher Salaries K-3	932,119.00	-19,673.00	912,446.00	207,225.06	669,743.87	15,171.84
2110-120-01-0000	TCH Salaries K-3 PROF DEV	15,000.00	0.00	15,000.00	9,150.00	0.00	35,477.07
2110-120-01-1000	TCH Sai Pre-K PROF Dev	1,000.00	0.00	1,000.00	1,000.00	0.00	5,850.00
2110-121-00-0000	4-5 ELEMENTARY TEACHERS	613,784.00	0.00	613,784.00	143,072.24	462,656.12	8,055.64
2110-121-01-0000	TCH Salaries 4-5 PROF DEV	7,500.00	0.00	7,500.00	7,000.00	0.00	500.00
2110-121-03-0000	6 ELEM TCH SALARIES	279,309.00	-200.00	279,109.00	62,954.58	213,403.17	2,751.25
2110-121-03-1000	6 Tch Prof Dev Stipends	1,500.00	200.00	1,700.00	1,700.00	0.00	0.00
2110-122-00-0000	K-3 ELEM TCH ASSISTANT	20,800.00	0.00	20,800.00	6,040.00	0.00	14,760.00
2110-122-00-1000	Pre-K TCH ASSISTANT	45,399.00	0.00	45,399.00	12,978.90	44,174.91	-11,755.81
2110-123-00-0000	4-5 ELEM TCH ASSISTANT	8,240.00	0.00	8,240.00	1,822.50	0.00	6,417.50
2110-123-01-0000	6 TCH ASSISTANT	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2110-130-00-0000	Teacher Salaries 7-12	1,582,048.00	0.00	1,582,048.00	365,488.38	1,173,923.94	42,635.68
2110-130-01-0000	TCH Sai 7-12 PROF DEV	15,000.00	0.00	15,000.00	12,975.00	0.00	2,025.00
2110-131-00-0000	TCH ASSIST Salaries 7-12	4,680.00	0.00	4,680.00	1,688.10	3,076.90	-85.00
2110-140-00-0000	Substitute Teachers - K-5	60,000.00	0.00	60,000.00	12,665.00	0.00	47,335.00
2110-140-00-1000	Substitute Tch -Pre-K	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-140-02-0000	Substitute Teachers - 6	7,000.00	0.00	7,000.00	505.30	0.00	6,494.70
2110-140-03-0000	Substitute TCH - 7-12	115,485.00	0.00	115,485.00	49,705.42	0.00	65,779.58
2110-150-00-0000	Tutoring Salaries- K-3	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2110-150-01-0000	Tutoring Salaries- 4-5	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2110-150-02-0000	Tutoring Salaries- 6	1,000.00	0.00	1,000.00	1,260.00	0.00	-260.00
2110-150-05-0000	Tutoring Salaries- 7-12	23,000.00	0.00	23,000.00	1,428.00	0.00	21,572.00
2110-160-00-0000	NON-INSTR SALARIES - K-5	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00
2110-160-00-1000	NON-INSTR SALARIES Pre-K	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2110-160-01-0000	NON-INSTR SALARIES 6	250.00	0.00	250.00	0.00	0.00	250.00
2110-160-05-0000	NON-INSTR SALARIES - 7-12	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2110-200-00-0000	General Equipment K-12	27,000.00	0.00	27,000.00	18,939.30	0.00	8,060.70
2110-400-00-0000	General Other Expense	23,000.00	0.00	23,000.00	2,891.84	612.34	19,495.82
2110-400-01-0000	General Other Exp Pre-K	275.00	0.00	275.00	0.00	0.00	275.00
2110-400-01-1000	General Other Exp K-5	4,000.00	0.00	4,000.00	1,093.47	0.00	2,906.53
2110-400-03-0000	General Other Exp 6	425.00	0.00	425.00	0.00	0.00	425.00

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2110-400-03-1700	PRE-K Teacher Conference	500.00	0.00	500.00	0.00	0.00	500.00
2110-400-03-1800	K-5 Teacher Conference	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
2110-400-03-2000	6 Teacher Conference	750.00	0.00	750.00	0.00	0.00	750.00
2110-400-05-0000	General Other Exp 7-12	19,050.00	0.00	19,050.00	2,285.99	0.00	16,764.01
2110-400-05-1700	7-12 Teacher Conference	3,000.00	0.00	3,000.00	2,151.44	0.00	848.56
2110-470-00-0000	Tuition - K-5	23,000.00	0.00	23,000.00	0.00	0.00	23,000.00
2110-470-03-1000	Tuition - 6	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2110-470-03-1100	Tuition - 7-12	52,000.00	0.00	52,000.00	2,221.80	1,065.00	48,713.20
2110-480-03-0100	Textbooks K-5	15,000.00	0.00	15,000.00	7,603.50	0.00	7,396.50
2110-480-03-0300	Textbooks 6	3,500.00	0.00	3,500.00	0.00	1,275.97	2,224.03
2110-480-05-0100	Textbooks 7-12	13,000.00	0.00	13,000.00	11,013.81	0.00	1,986.19
2110-490-00-0000	BOCES Services	230,600.00	0.00	230,600.00	96,620.50	0.00	133,979.50
2110-500-00-0000	General K-12 Supplies	25,000.00	-4,082.31	20,917.69	10,551.82	1,083.06	9,282.81
2110-500-03-0000	General Pre-K Supplies	1,825.00	0.00	1,825.00	890.66	0.00	934.34
2110-500-03-0100	General K-5 Supplies	25,700.00	0.00	25,700.00	21,052.30	0.00	4,647.70
2110-500-03-0120	General 6 Supplies	3,250.00	0.00	3,250.00	121.13	2.95	3,125.92
2110-500-05-0000	General 7-12 Supplies	27,950.00	0.00	27,950.00	13,418.03	1,665.63	12,866.34
2250-150-00-0000	Handicapped TCH SAL K-5	218,456.00	-5,000.00	213,456.00	48,593.31	162,888.22	1,974.47
2250-150-00-0100	Sub Hdcp Tch Sal K-5	2,500.00	0.00	2,500.00	157.95	0.00	2,342.05
2250-150-00-1000	Hdcp Tch Prof Dev K-5	3,500.00	0.00	3,500.00	2,500.00	0.00	1,000.00
2250-150-03-0100	Handicapped TCH SAL 6	65,055.00	0.00	65,055.00	16,050.39	46,829.88	2,174.73
2250-150-03-0300	Sub Hdcp TCH SAL 6	750.00	0.00	750.00	124.55	0.00	625.45
2250-150-03-1100	Hdcp TCH SAL 6 Prof Dev	250.00	0.00	250.00	0.00	0.00	250.00
2250-150-05-0000	Handicapped TCH SAL 7-12	203,919.00	0.00	203,919.00	46,461.77	154,104.63	3,352.60
2250-150-05-0100	Sub Hdcp TCH SAL 7-12	3,000.00	0.00	3,000.00	417.50	0.00	2,582.50
2250-150-05-1000	Hdcp TchSal 7-12 Prof Dev	2,500.00	0.00	2,500.00	1,600.00	0.00	900.00
2250-151-00-0000	Hdcp Tch Asst K-5	148,743.00	35,000.00	183,743.00	50,081.49	116,731.45	16,930.06
2250-151-03-0100	Hdcp Tch Asst 6	20,696.00	0.00	20,696.00	4,742.73	9,978.12	5,975.15
2250-151-05-0000	Hdcp Tch Asst 7-12	231,092.00	-30,000.00	201,092.00	50,922.42	149,030.43	1,139.15
2250-160-00-0000	Hdcp Noninstr Sal Pre-K	4,000.00	0.00	4,000.00	1,903.88	2,596.12	-500.00
2250-160-01-0000	Hdcp Noninstr Sal K-5	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00
2250-160-03-0100	Hdcp Noninstr Sal 6	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2250-160-05-0000	Hdcp Noninstr Sal 7-12	25,000.00	0.00	25,000.00	5,877.60	4,098.33	15,024.07
2250-200-00-0000	Hdcp Equip - K-5	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
2250-200-05-0000	Hdcp Equip - 7-12	0.00	0.00	0.00	0.00	5,955.00	-5,955.00
2250-400-00-0000	Hdcp Other Expense - K-5	135,000.00	0.00	135,000.00	11,307.50	0.00	123,692.50
2250-400-00-1000	Hdcp Prof Dev Other - K-5	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
2250-400-00-1100	Hdcp Other Exp - Pre-K	500.00	0.00	500.00	0.00	0.00	500.00
2250-400-03-0100	Hdcp Other Expense - 6	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00

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2250-400-03-1100	Hdkp Prof Dev Other - 6	250.00	0.00	250.00	0.00	0.00	250.00
2250-400-05-0000	Hdkp Other Expense - 7-12	45,000.00	-4,614.14	40,385.86	5,505.00	0.00	34,880.86
2250-400-05-1000	Hdkp Prof Dev Other 7-12	2,500.00	0.00	2,500.00	219.00	0.00	2,281.00
2250-470-00-0000	Handicapped tuition K-5	205,000.00	0.00	205,000.00	0.00	10,525.00	194,475.00
2250-470-05-0000	Handicapped tuition 7-12	125,000.00	0.00	125,000.00	0.00	31,351.00	93,649.00
2250-490-00-0000	Handicapped BOCES Svces	1,270,000.00	-13,660.23	1,256,339.77	364,530.43	0.00	891,809.34
2250-500-00-0000	CSE Supplies	2,500.00	0.00	2,500.00	159.60	0.00	2,340.40
2250-500-00-1000	CSE Supplies - UPK	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2250-500-03-0000	Handicapped K-5 Supplies	2,000.00	0.00	2,000.00	2,255.61	0.00	-255.61
2250-500-03-0200	Handicapped 6 Supplies	3,500.00	-1,000.00	2,500.00	1,724.91	0.00	775.09
2250-500-05-0000	Handicapped 7-12 Supplies	4,000.00	5,614.14	9,614.14	10,810.51	402.63	-1,599.00
2280-150-00-0000	Occ Ed Teacher Salaries	42,775.00	0.00	42,775.00	9,734.46	32,839.34	201.20
2280-150-00-0100	Sub Occ Ed Tch Salaries	500.00	0.00	500.00	0.00	0.00	500.00
2280-150-00-1100	Occ Ed Prof Dev Tch Sal	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
2280-400-05-0000	General Occ Ed Other Exp	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
2280-490-00-0000	Occ Ed BOCES Services	651,210.00	0.00	651,210.00	191,367.75	0.00	459,842.25
2280-500-05-0000	General Occ Ed Supplies	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
2330-490-00-0000	BOCES Teaching Spec Sch	21,750.00	0.00	21,750.00	2,175.00	0.00	19,575.00
21 Teaching - State Function Group Subtotal		7,759,658.00	-17,742.54	7,741,915.46	1,924,239.59	3,300,014.01	2,517,661.86
2610-150-00-0000	Library InstrSal - K-5	58,704.00	0.00	58,704.00	13,326.18	44,420.42	957.40
2610-150-00-0100	Sub Lib Instr Sal - K-5	500.00	0.00	500.00	371.26	0.00	128.74
2610-150-03-0200	Sub Lib InstrSal	500.00	0.00	500.00	0.00	0.00	500.00
2610-150-05-0000	Library InstrSal - 7-12	6,280.00	-11.21	6,268.79	1,210.92	4,036.48	1,021.39
2610-150-05-0100	Sub Library Tch Sal 7-12	0.00	11.21	11.21	33.76	0.00	-22.55
2610-151-00-0000	LIB TCH ASSIST SAL - K-5	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2610-400-00-0000	Lib & AV K-5 Other E	225.00	0.00	225.00	212.00	0.00	13.00
2610-400-03-0100	Lib & AV 6 Other E	75.00	0.00	75.00	0.00	0.00	75.00
2610-400-05-0000	Lib & AV 7-12 Other E	200.00	0.00	200.00	0.00	0.00	200.00
2610-460-00-0000	K-5 Library & AV Loan	3,000.00	0.00	3,000.00	2,117.22	881.52	1.26
2610-460-03-0100	6 Library & AV Loan	1,000.00	0.00	1,000.00	682.18	0.00	317.82
2610-460-05-0000	7-12 Library & AV Loan	4,000.00	0.00	4,000.00	3,429.32	169.56	401.12
2610-490-00-0000	Library & AV BOCES	46,170.00	0.00	46,170.00	13,851.13	0.00	32,318.87
2610-500-00-0000	Library & AV K-5 Supplie	750.00	44.08	794.08	794.08	0.00	0.00
2610-500-03-0100	Library & AV 6 Supplie	200.00	0.00	200.00	199.90	0.00	0.10
2610-500-05-0000	Library & AV 7-12 Supplie	800.00	-44.08	755.92	550.09	0.00	205.83
2630-200-01-0000	Equipment	40,000.00	0.00	40,000.00	0.00	0.00	40,000.00
2630-220-00-0000	State Aided Comput Hrdwre	16,000.00	0.00	16,000.00	5,399.00	2,742.76	7,858.24
2630-400-00-0000	Computer Other	2,500.00	0.00	2,500.00	2,450.00	0.00	50.00

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2630-400-00-1000	Comp Prof Dev Other	3,500.00	0.00	3,500.00	9,341.31	0.00	-5,841.31
2630-460-03-0000	K-5 Software	7,000.00	0.00	7,000.00	1,499.99	280.00	5,220.01
2630-460-05-0000	6-12 Software	7,000.00	0.00	7,000.00	2,198.00	280.00	4,522.00
2630-490-00-0000	Computer BOCES	105,000.00	13,660.23	118,660.23	118,660.23	0.00	0.00
2630-500-00-0000	Comp & STEAM Supplies K-5	35,000.00	0.00	35,000.00	15,460.80	2,149.14	17,390.06
2630-500-05-0000	Comp & STEAM Sup. 6-12	35,000.00	0.00	35,000.00	14,741.39	2,342.04	17,916.57
26 Instructional Media - State Function Group Subtotal		374,404.00	13,660.23	388,064.23	208,528.76	57,301.92	124,233.55
2805-160-00-0000	Attendance Salaries	37,262.00	0.00	37,262.00	7,845.48	26,151.52	3,265.00
2805-400-00-0000	Attendance Other Exp	600.00	0.00	600.00	0.00	0.00	600.00
2810-150-00-0000	Guidance Instr Sal K-5	74,344.00	0.00	74,344.00	17,405.16	56,588.84	350.00
2810-150-00-1000	Instructional Salaries	150.00	0.00	150.00	0.00	0.00	150.00
2810-150-00-1300	Guid Prof Dev 6	150.00	0.00	150.00	0.00	0.00	150.00
2810-150-03-0100	Guidance Instr Sal 6	50,511.00	0.00	50,511.00	13,593.10	33,837.69	3,080.21
2810-150-05-0000	Guidance Instr Sal 7-12	131,778.00	-7,616.94	124,161.06	32,018.64	77,571.07	14,571.35
2810-150-05-1000	Guid 7-12 Prof Dev	500.00	616.94	1,116.94	1,116.94	0.00	0.00
2810-160-00-0000	Guide Noninst Sal - K-5	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2810-160-03-0100	Guide Noninst Sal - 6	6,012.00	0.00	6,012.00	2,100.10	1,120.30	2,791.60
2810-160-05-0000	Guide Noninst Sal - 7-12	20,435.00	0.00	20,435.00	7,676.36	5,319.04	7,439.60
2810-400-00-0000	Guidance Other Exp K-5	1,750.00	0.00	1,750.00	566.13	0.00	1,183.87
2810-400-03-0100	Guidance Other Exp 6	250.00	0.00	250.00	0.00	0.00	250.00
2810-400-05-0000	Guidance Other Exp 7-12	1,000.00	0.00	1,000.00	299.35	0.00	700.65
2810-500-00-0000	Guidance Supplies	250.00	0.00	250.00	81.61	0.00	168.39
2810-500-03-0000	Guidance Sup K-5	500.00	0.00	500.00	401.52	0.00	98.48
2810-500-03-0200	Guidance Sup 6	250.00	0.00	250.00	1.21	0.00	248.79
2810-500-05-0000	Guidance Supplies 7-12	750.00	0.00	750.00	664.16	0.00	85.84
2815-160-00-0000	health Service Sal	107,585.00	0.00	107,585.00	24,913.83	82,047.02	624.15
2815-400-00-0000	Health Services Other Exp	15,000.00	0.00	15,000.00	6,278.00	6,000.00	2,722.00
2815-500-00-0000	Health Services Supplies	5,000.00	0.00	5,000.00	4,551.88	41.99	406.13
2820-150-00-0000	Psychological Salaries	67,064.00	934.91	67,998.91	16,465.05	51,533.86	0.00
2820-150-00-1000	Psych. Sal. Prof Dev	1,500.00	709.82	2,209.82	2,209.82	0.00	0.00
2820-400-00-0000	Psychological Other	2,500.00	0.00	2,500.00	727.30	0.00	1,772.70
2820-400-00-1000	Psych Prof Dev Other	500.00	0.00	500.00	0.00	0.00	500.00
2820-500-00-0000	Psychological Supplies	2,500.00	2,437.58	4,937.58	5,405.04	0.00	-467.46
2850-150-00-0000	Cocurricular Sal. 7-12	70,554.00	7,281.20	77,835.20	6,288.00	71,421.20	126.00
2850-150-03-0000	After School Salaries K-5	18,000.00	0.00	18,000.00	800.00	4,137.00	13,063.00
2850-150-03-0100	After School Sal.	0.00	6,187.00	6,187.00	0.00	6,187.00	0.00
2850-150-03-0200	After School Sal. 6	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2850-150-03-0300	Summer School Elem	25,000.00	-5,246.02	19,753.98	19,753.98	0.00	0.00

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2850-150-05-0000	After School Prog 7-12	5,000.00	-2,000.00	3,000.00	1,115.78	0.00	1,884.22
2850-150-05-2000	Summer School 7-12	0.00	5,703.50	5,703.50	5,703.50	0.00	0.00
2850-400-00-0000	General Co. Other 7-12	1,500.00	0.00	1,500.00	340.00	0.00	1,160.00
2850-400-02-0000	Debate Other Expense	200.00	0.00	200.00	0.00	0.00	200.00
2850-400-03-0000	After School Other - K-5	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
2850-400-03-0200	After School Other - 6	200.00	0.00	200.00	0.00	0.00	200.00
2850-400-03-0300	Summer School Other - Ele	500.00	0.00	500.00	400.00	0.00	100.00
2850-400-05-0000	After School Other - 7-12	500.00	0.00	500.00	801.35	0.00	-301.35
2850-400-05-0200	Theatre Other	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00
2850-500-00-0000	Cocur. General Sup. 7-12	500.00	0.00	500.00	0.00	0.00	500.00
2850-500-02-0000	Debate Supplies	750.00	0.00	750.00	0.00	0.00	750.00
2850-500-03-0000	After School Sup. K-5	1,500.00	0.00	1,500.00	141.27	0.00	1,358.73
2850-500-03-0200	After School Sup. 6	300.00	0.00	300.00	0.00	0.00	300.00
2850-500-03-0300	Summer School Sup - Elem	5,000.00	860.49	5,860.49	5,860.49	0.00	0.00
2850-500-05-0000	After School Sup. 7-12	750.00	0.00	750.00	0.00	0.00	750.00
2850-500-05-0200	Theatre Supplies	7,500.00	0.00	7,500.00	394.26	149.00	6,956.74
2855-150-00-0000	Coaches' Salaries	143,072.00	0.00	143,072.00	39,547.22	97,136.28	6,388.50
2855-200-05-0100	Equipment - Uniforms	10,000.00	0.00	10,000.00	7,912.00	0.00	2,088.00
2855-200-05-1400	General Athletic Equipmen	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00
2855-400-05-1400	General Athletic Other Ex	70,786.00	0.00	70,786.00	16,751.83	0.00	54,034.17
2855-490-00-0000	BOCES - Section X Coord	18,253.00	0.00	18,253.00	5,475.90	0.00	12,777.10
2855-500-05-1400	General Athletic Supplies	26,500.00	0.00	26,500.00	5,655.33	1,221.05	19,623.62
2855-500-05-1700	AED Supplies	2,500.00	0.00	2,500.00	1,466.46	0.00	1,033.54
28 Pupil Services - State Function Group Subtotal		951,508.00	9,868.48	961,374.48	262,728.05	520,462.86	178,183.57
5510-160-00-0000	Transportation Salaries	683,207.00	0.00	683,207.00	188,617.18	395,177.43	99,412.39
5510-160-00-1000	Transp Sal - Pre-K	33,027.00	0.00	33,027.00	7,989.22	8,292.39	16,745.39
5510-162-00-0000	Transp Office-Super Salar	120,221.00	1,793.65	122,014.65	50,986.98	71,027.67	0.00
5510-200-00-0000	Transportation Equipment	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
5510-210-00-0000	BUSES	245,000.00	0.00	245,000.00	234,645.19	0.00	10,354.81
5510-400-00-0000	Transportation Other Exp	20,000.00	-7,579.82	12,420.18	193.41	224.94	12,001.83
5510-400-00-1000	Transp Prof Dev Other Exp	750.00	0.00	750.00	0.00	0.00	750.00
5510-401-00-0000	Transportation Insurance	26,944.00	0.00	26,944.00	20,374.24	0.00	6,569.76
5510-490-00-0000	BOCES Transp. Services	5,904.00	0.00	5,904.00	2,014.20	0.00	3,889.80
5510-500-00-0000	Transportation Supplies	10,000.00	0.00	10,000.00	807.58	11.94	9,180.48
5510-570-00-0000	Transportation Parts	57,000.00	0.00	57,000.00	1,931.75	0.00	55,068.25
5510-571-00-0000	Transportation Gasoline	125,000.00	0.00	125,000.00	29,963.88	0.00	95,036.12
5510-572-00-0000	Trans Oil/Fluids/Def	9,000.00	0.00	9,000.00	972.81	0.00	8,027.19
5510-573-00-0000	Transportation Tires & Ch	15,000.00	0.00	15,000.00	6,210.68	0.00	8,789.32

MADRID-WADDINGTON CSD
Budget Status Report As Of: 11/30/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Budget Account	Description	Initial Appropriation	Adjustments	Current Appropriation	Year-to-Date Expenditures	Encumbrance Outstanding	Unencumbered Balance
5530-200-00-0000	Equipment	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
5530-400-00-0000	Bus Garage Other Expense	16,500.00	0.00	16,500.00	553.00	0.00	15,947.00
5530-410-00-0000	Bus Garage Insurance	15,595.00	0.00	15,595.00	14,101.61	0.00	1,493.39
5530-420-00-0000	Fuel Oil	25,000.00	0.00	25,000.00	4,463.49	456.81	20,079.70
5530-470-00-0000	Garage Bldg Electricity	10,000.00	0.00	10,000.00	2,069.30	0.00	7,930.70
5530-500-00-0000	Bus Garage Supplies	5,500.00	0.00	5,500.00	913.18	0.00	4,586.82
5540-400-00-0000	Contract Transportation	25,000.00	0.00	25,000.00	2,279.20	8,562.40	14,158.40
55 Pupil Transportation - State Function Group Subtotal		1,469,148.00	-5,788.17	1,453,361.83	569,086.80	483,763.68	400,521.35
7140-150-00-0000	Fitness Center Instruc	4,720.00	0.00	4,720.00	0.00	4,720.00	0.00
7140-160-00-0000	Fitness Center Non-Instr	25,000.00	0.00	25,000.00	7,920.00	0.00	17,080.00
7140-200-00-0000	Fitness Center Equip	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00
7140-400-00-0000	Fitness Center Other	2,500.00	0.00	2,500.00	668.05	0.00	1,831.95
7140-500-00-0000	Fitness center supplies	3,000.00	0.00	3,000.00	131.71	0.00	2,868.29
7 Community Services - State Function Group Subtotal		47,220.00	0.00	47,220.00	8,719.76	4,720.00	33,780.24
9010-800-00-0000	State Retirement	316,383.00	0.00	316,383.00	192,668.89	143,778.11	-20,064.00
9020-800-00-0000	Teacher Retirement	553,529.00	0.00	553,529.00	134,236.44	367,710.06	51,582.50
9030-800-00-0000	Social Security	600,843.00	0.00	600,843.00	159,372.87	381,844.21	59,625.92
9040-800-00-0000	Workers' Compensation	48,290.00	0.00	48,290.00	34,625.11	0.00	13,664.89
9050-800-00-0000	Unemployment Insurance	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
9060-800-00-0000	Health Insurance	2,877,587.00	0.00	2,877,587.00	1,332,388.66	0.00	1,545,198.34
9060-800-00-1000	Health Ins. - Retirees	1,545,526.00	0.00	1,545,526.00	593,126.66	0.00	952,399.34
9060-810-00-0000	Dental Insurance	0.00	0.00	0.00	12,113.73	0.00	-12,113.73
9089-800-00-0000	Other Employee Benefits	37,111.00	0.00	37,111.00	18,165.97	0.00	18,945.03
90 Employee Benefits - State Function Group Subtotal		5,989,269.00	0.00	5,989,269.00	2,476,698.33	893,332.38	2,619,238.29
9711-600-00-0000	Building Bond Principal	745,000.00	0.00	745,000.00	0.00	0.00	745,000.00
9711-700-00-0000	Building Bond Interest	269,728.00	0.00	269,728.00	0.00	0.00	269,728.00
9731-600-00-0000	BAN Principal	42,500.00	0.00	42,500.00	42,500.00	0.00	0.00
9731-700-00-0000	BAN Interest	25,000.00	0.00	25,000.00	18,693.44	0.00	6,306.56
9770-700-00-0000	Revenue Anticipation Note	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
9788-600-00-0000	Principal	37,500.00	0.00	37,500.00	0.00	0.00	37,500.00
9788-700-00-0000	Interest	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00
97 Debt Service - State Function Group Subtotal		1,132,228.00	0.00	1,132,228.00	61,193.44	0.00	1,071,034.56
9901-930-00-0000	Transfer to School Lunch	125,000.00	0.00	125,000.00	0.00	0.00	125,000.00
9901-950-00-0000	Transfer to Special	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00
9950-900-00-0000	Transfer to Capital/Debt	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00
99 Interfund Transfers - State Function Group Subtotal		245,000.00	0.00	245,000.00	100,000.00	0.00	145,000.00
Total GENERAL FUND		21,500,940.00	0.00	21,500,940.00	6,818,768.02	5,973,059.57	8,709,112.41

Madrid-Waddington Central School District
BUDGET REPORT
For The Period Ending November 30, 2025

Expenditures:

	<u>Original Approp</u>	<u>Carry over</u>	<u>Total Approp</u>	<u>Expenditures</u>	<u>Encumb.</u>	<u>Available Balance</u>
Board of Education	\$ 138,401.00	\$ -	\$ 138,401.00	\$ 56,000.47	\$ 63,938.35	\$ 18,462.18
Central Administration	\$ 345,382.00	\$ -	\$ 345,382.00	\$ 134,891.70	\$ 148,051.81	\$ 62,438.49
Finance	\$ 70,926.00	\$ -	\$ 70,926.00	\$ 45,296.51	\$ 12,570.38	\$ 13,059.11
Legal Services	\$ 41,045.00	\$ -	\$ 41,045.00	\$ 9,568.50	\$ -	\$ 31,476.50
Central Services	\$ 1,852,153.00	\$ -	\$ 1,852,153.00	\$ 551,769.95	\$ 302,523.69	\$ 997,859.36
Special Items	\$ 716,668.00	\$ -	\$ 716,668.00	\$ 260,444.33	\$ -	\$ 456,223.67
Instruction	\$ 9,463,500.00	\$ 5,786.17	\$ 9,469,286.17	\$ 2,545,098.13	\$ 4,064,169.38	\$ 2,860,018.66
Transportation	\$ 1,459,148.00	\$ (5,786.17)	\$ 1,453,361.83	\$ 569,086.90	\$ 483,753.58	\$ 400,521.35
Community Services	\$ 47,220.00	\$ -	\$ 47,220.00	\$ 8,719.76	\$ 4,720.00	\$ 33,780.24
Employee Benefits	\$ 5,989,269.00	\$ -	\$ 5,989,269.00	\$ 2,476,698.33	\$ 893,332.38	\$ 2,619,238.29
Debt Service	\$ 1,132,228.00	\$ -	\$ 1,132,228.00	\$ 61,193.44	\$ -	\$ 1,071,034.56
Interfund Transfers	\$ 245,000.00	\$ -	\$ 245,000.00	\$ 100,000.00	\$ -	\$ 145,000.00
	\$ 21,500,940.00	\$ (0.00)	\$ 21,500,940.00	\$ 6,818,768.02	\$ 5,973,059.57	\$ 8,709,112.41

MADRID-WADDINGTON CSD

A/P Check Register
Bank Account: CBSPECAID - COMMUNITY BANK SPECIAL AID FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
005540	11/06/2025	C	DIGITAL TECHNOLOGY GROUP, INC	0034		No	No			\$3,245.00	005540
Subtotal for Bank Account: CBSPECAID - COMMUNITY BANK SPECIAL AID FUND										Grand Total	\$3,245.00
										Void Total	\$0.00
										Net	\$3,245.00
										Grand Total	\$3,245.00
										Void Total	\$0.00
										Net	\$3,245.00

Selection Criteria

Bank Account: CBSPECAID
Check date is between 11/01/2025 and 11/30/2025
Sort by: Check Number
Printed by JULIE K. ABRANTES

MADRID-WADDINGTON CSD

A/P Check Register

Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Vold	Date	Reason	Check Amount	Check Number
096267	10/24/2025	C	ALLTECH INTEGRATIONS, INC.	0030		No	Yes	11/12/2025	Cash Replacement Check # 096367 Issued	(\$552.73)	096267
096332	10/31/2025	C	QUILL CORPORATION	0031		No	Yes	11/12/2025	Cash Replacement Check # 096368 Issued	(\$20.05)	096332
096346	11/04/2025	C	MWCS PAYROLL ACCOUNT	0033		No	No			\$375,505.97	096346
096347	11/06/2025	C	ADIRONDACK STORAGE BARN	0034		No	No			\$10,150.00	096347
096348	11/06/2025	C	AMAZON.COM	0034		No	No			\$135.76	096348
096349	11/06/2025	C	BASKETBALL FORM, INC	0034		No	No			\$139.98	096349
096350	11/06/2025	C	BLICK ART MATERIALS	0034		No	No			\$26.80	096350
096351	11/08/2025	C	BOND SCHOENECK & KING, PLLC	0034		No	No			\$892.50	096351
096352	11/08/2025	C	BOWERS & COMPANY CPAS, PLLC	0034		No	No			\$20,800.00	096352
096353	11/06/2025	C	BRICK & MORTAR MUSIC	0034		No	No			\$2,695.96	096353
096354	11/06/2025	C	CRECCO KATHLEEN	0034		No	No			\$210.00	096354
096355	11/06/2025	C	GILLEE'S AUTO TRUCK & MARINE	0034		No	No			\$283.09	096355
096356	11/06/2025	C	HAMPTON INN UTICA	0034		No	No			\$801.35	096356
096357	11/06/2025	C	HAUN WELDING SUPPLY INC	0034		No	No			\$135.62	096357
096358	11/06/2025	C	HOME DEPOT	0034		No	No			\$221.00	096358
096359	11/06/2025	C	JOHNSON NEWSPAPER CORP	0034		No	No			\$210.64	096359
096360	11/06/2025	C	RAFTER HOMER R.	0034		No	No			\$119.98	096360
096361	11/06/2025	C	SIDDONITONI L.	0034		No	No			\$116.20	096361
096362	11/06/2025	C	SLIC FIBER	0034		No	No			\$212.97	096362
096363	11/06/2025	C	ST LAWRENCE SUPPLY COMPANY	0034		No	No			\$409.68	096363
096364	11/06/2025	C	STERLING BRIANNE	0034		No	No			\$29.99	096364
096365	11/06/2025	C	Valancius Kathy	0034		No	No			\$162.00	096365
096366	11/11/2025	C	NYS EMPLOYEES RETIREMENT SYSTEM	0035		No	No			\$265,676.00	096366
096367	11/12/2025	C	ALLTECH INTEGRATIONS, INC.	0036		No	No			\$552.73	096367
096368	11/12/2025	C	QUILL CORPORATION	0036		No	No			\$20.05	096368
096369	11/12/2025	C	AMAZON.COM	0036		No	No			\$160.87	096369
096370	11/12/2025	C	BURKE MICHELLE	0036		No	No			\$526.69	096370
096371	11/12/2025	C	COLDTECH COMMERCIAL SERVICES, INC	0036		No	No			\$800.79	096371
096372	11/12/2025	C	CONVERSE LABORATORIES, INC	0036		No	No			\$32.00	096372
096373	11/12/2025	C	FISHER SCIENCE EDUCATION	0036		No	No			\$16.20	096373
096374	11/12/2025	C	GROSSMORGAN	0036		No	No			\$450.00	096374
096375	11/12/2025	C	HYATT REGENCY - ROCHESTER	0036		No	No			\$334.00	096375
096376	11/12/2025	C	JOHNSON NEWSPAPER CORP	0036		No	No			\$62.00	096376
096377	11/12/2025	C	LAVALLEY TAMMY	0036		No	Yes	11/25/2025	Cash Replacement Check # 096431 Issued	\$1,416.80	096377
096378	11/12/2025	C	LIBERTY UTILITIES - NY	0036		No	No			\$1,939.28	096378
096379	11/12/2025	C	LOWE'S WAREHOUSE	0036		No	No			\$1,233.59	096379
096380	11/12/2025	C	NATIONAL GRID	0036		No	No			\$357.29	096380

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

MADRID-WADDINGTON CSD

A/P Check Register
Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
096381	11/21/2025	C	NORTH COUNTRY THIS WEEK	0036		No	No			\$163.20	096381
096382	11/21/2025	C	NUMOTION	0036		No	No			\$1,316.00	096382
096383	11/21/2025	C	PERMA-BOUND BOOKS	0036		No	No			\$460.32	096383
096384	11/21/2025	C	QUILL CORPORATION	0036		No	No			\$324.28	096384
096385	11/21/2025	C	SPRAGUE ENERGY SOLUTIONS, INC.	0036		No	No			\$3,201.32	096385
096386	11/21/2025	C	ST LAWRENCE SUPPLY COMPANY	0036		No	No			\$79.95	096386
096387	11/21/2025	C	TRANE COMPANY	0036		No	No			\$1,812.00	096387
096388	11/21/2025	C	VITAL RECORDS CONTROL	0036		No	No			\$27.98	096388
096389	11/18/2025	C	MWCS PAYROLL ACCOUNT	0037		No	No			\$324,608.33	096389
096390	11/21/2025	C	ADVANTAGE SPORT & FITNESS, INC	0038		No	No			\$668.05	096390
096391	11/21/2025	C	AETNA	0038		No	No			\$44,237.65	096391
096392	11/21/2025	C	AJ'S PORTABLES, LLC	0038		No	No			\$360.00	096392
096393	11/21/2025	C	AMAZON.COM	0038		No	No			\$25.54	096393
096394	11/21/2025	C	BECKSTEADIONALIE	0038		No	No			\$165.00	096394
096395	11/21/2025	C	CLAXTON-HEPBURN MEDICAL CENTER	0038		No	No			\$3,000.00	096395
096396	11/21/2025	C	COLLEGE BOARD	0038		No	No			\$180.72	096396
096397	11/21/2025	C	DEMCO	0038		No	No			\$535.65	096397
096398	11/21/2025	C	EMPOWER FOR IMPROVEMENT, LLC	0038		No	No			\$4,000.00	096398
096399	11/21/2025	C	EXCELLUS HEALTH PLAN - GROUP	0038		No	No			\$201,250.64	096399
096400	11/21/2025	C	FITCHANDREW	0038		No	No			\$101.25	096400
096401	11/21/2025	C	FOLLETT CONTENT SOLUTIONS, INC	0038		No	No			\$1,526.30	096401
096402	11/21/2025	C	GOTSCHWILLIAM	0038		No	No			\$141.27	096402
096403	11/21/2025	C	GUARDIAN	0038		No	No			\$4,071.01	096403
096404	11/21/2025	C	HAUN WELDING SUPPLY INC	0038		No	No			\$38.99	096404
096405	11/21/2025	C	HAYESKATHERINE	0038		No	No			\$303.80	096405
096406	11/21/2025	C	JOHNSTONS WATER, LLC	0038		No	No			\$23.90	096406
096407	11/21/2025	C	MOOTSJULIE	0038		No	No			\$341.04	096407
096408	11/21/2025	C	MORGANS AUTO SALES	0038		No	No			\$845.00	096408
096409	11/21/2025	C	MWCS SCHOLARSHIP FUND	0038		No	No			\$17.28	096409
096410	11/21/2025	C	MX FUELS	0038		No	No			\$1,237.93	096410
096411	11/21/2025	C	NATIONAL GRID	0038		No	No			\$5,697.05	096411
096412	11/21/2025	C	NORTH COAST THERAPY	0038		No	No			\$7,200.00	096412
096413	11/21/2025	C	PRIBEK, Sabrina	0038		No	No			\$330.97	096413
096414	11/21/2025	C	SCHOOL SPECIALTY	0038		No	No			\$7.77	096414
096415	11/21/2025	C	SLCMEA	0038		No	No			\$48.00	096415
096416	11/21/2025	C	SMEC	0038		No	No			\$6,685.94	096416
096417	11/21/2025	C	ST LAWRENCE-LEWIS BOCES	0038		No	No			\$381,906.94	096417
096418	11/21/2025	C	ULINE	0038		No	No			\$1,218.38	096418
096419	11/21/2025	C	VENTRIS LEARNING LLC	0038		No	No			\$526.75	096419
096420	11/21/2025	C	VERIZON WIRELESS	0038		No	No			\$261.56	096420

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

MADRID-WADDINGTON CSD

A/P Check Register

Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND

Check Number	Check Date	Pay Type	Remit To	Warrant	Fund	Recorded	Void	Date	Reason	Check Amount	Check Number
098421	11/21/2025	C	WADDINGTON HARDWARE BUILDING SUPPLY	0038		No	No			\$296.80	098421
098422	11/25/2025	C	ABRANTESJULIE	0039		No	No			\$604.23	098422
098423	11/25/2025	C	Chase Cardmember Service	0039		No	No			\$3,322.34	098423
098424	11/25/2025	C	DAVIS VISION, INC	0039		No	No			\$1,271.85	098424
098425	11/25/2025	C	French\Charles	0039		No	No			\$653.23	098425
098426	11/25/2025	C	NORTHERN GLASS CO INC	0039		No	No			\$490.00	098426
098427	11/25/2025	C	QUILL CORPORATION	0039		No	No			\$880.11	098427
098428	11/25/2025	C	SLCMEA	0039		No	No			\$402.50	098428
098429	11/25/2025	C	ST LAWRENCE SUPPLY COMPANY	0039		No	No			\$525.36	098429
098430	11/25/2025	C	WADDINGTON HARDWARE BUILDING SUPPLY	0039		No	No			\$135.36	098430
098431	11/25/2025	C	LAVALLEY\TAMMY	0040		No	No			\$1,416.80	098431
098432	11/25/2025	C	MX FUELS	0040		No	No			\$1,228.96	098432
Subtotal for Bank Account: CBGENFUND - COMMUNITY BANK GENERAL FUND										Grand Total	\$1,676,914.08
										Void Total	(\$1,889.58)
										Net	\$1,674,924.50

Grand Total \$1,676,914.08
Void Total (\$1,889.58)
Net \$1,674,924.50

Selection Criteria

Bank Account: CBGENFUND
Check date is between 11/01/2025 and 11/30/2025
Sort by: Check Number
Printed by JULIE K. ABRANTES

Payment Types: C=Computer Check A=Automated Payment E=Electronic Transfer(Manual) M=Manual Check

MADRID-WADDINGTON CSD
Revenue Status Report As Of: 11/30/2025
Fiscal Year: 2026
Fund: A GENERAL FUND

Revenue Account	Subfund	Description	Original Estimate	Adjustments	Current Estimate	Year-to-Date	Anticipated Balance	Excess Revenue
1001.000		Real Property Taxes	4,410,334.00	0.00	4,410,334.00	4,438,130.99		27,796.99
1081.000		Other Pmnts in Lieu of Taxes	50,825.00	0.00	50,825.00	0.00	50,825.00	
1085.000		STAR Reimbursement	575,000.00	0.00	575,000.00	0.00	575,000.00	
1090.000		Int. & Penal. on Real Prop.Tax	7,000.00	0.00	7,000.00	0.00	7,000.00	
1311.000		Other Day School Tuition (Indv	70,052.00	0.00	70,052.00	4,795.00	65,257.00	
2230.000		Day School Tuit-Oth Dist. NYS	0.00	0.00	0.00	7,800.00		7,800.00
2401.000		Interest and Earnings	12,000.00	0.00	12,000.00	25,415.17		13,415.17
2410.000		Rental of Real Property,Indiv.	0.00	0.00	0.00	300.00		300.00
2440.000		Rental of Buses	0.00	0.00	0.00	523.36		523.36
2650.000		Sale Scrap & Excess Material	1,000.00	0.00	1,000.00	500.00	500.00	
2665.000		Sale of Equipment	0.00	0.00	0.00	150.00		150.00
2666.000		Sale of Transportation Equip.	0.00	0.00	0.00	8,500.00		8,500.00
2701.000		Refund PY Exp-BOCES Aided Srvc	190,000.00	0.00	190,000.00	0.00	190,000.00	
2703.000		Refund PY Exp-Other-Not Trans	500.00	0.00	500.00	0.00	500.00	
2704.000		Refund Pr Yr, Appv Priv Sch	0.00	0.00	0.00	9,373.69		9,373.69
2705.000		Gifts and Donations	185,600.00	0.00	185,600.00	0.00	185,600.00	
2770.000		Other Unclassified Rev.(Spec)	62,500.00	0.00	62,500.00	19,941.03	42,558.97	
3101.000		Basic Formula Aid-Gen Aids (Ex	9,426,365.00	0.00	9,426,365.00	1,032,634.88	8,393,730.12	
3101.100		Excess Cost Aid	1,200,000.00	0.00	1,200,000.00	-24,693.00	1,224,693.00	
3101.200		Community Set Aside	100,000.00	0.00	100,000.00	0.00	100,000.00	
3102.000		Lottery Aid	800,000.00	0.00	800,000.00	875,186.16		75,186.16
3102.100		VLT Lottery Grants Aid	400,000.00	0.00	400,000.00	162,432.43	237,567.57	
3102.200		Commercial Gaming Grant	55,000.00	0.00	55,000.00	0.00	55,000.00	
3102.300		Mobile Sports Wagering Funds	370,000.00	0.00	370,000.00	495,314.41		125,314.41
3102.400		Cannabis Revenue	2,000.00	0.00	2,000.00	0.00	2,000.00	
3103.000		BOCES Aid (Sect 3609a Ed Law)	1,400,000.00	0.00	1,400,000.00	0.00	1,400,000.00	
3260.000		Textbook Aid (Incl Txtbk/Lott)	45,875.00	0.00	45,875.00	0.00	45,875.00	
3262.000		Computer Sftwre, Hrdwre Aid	12,390.00	0.00	12,390.00	0.00	12,390.00	
3263.000		Library A/V Loan Program Aid	4,200.00	0.00	4,200.00	0.00	4,200.00	
3289.000		Other State Aid	50,000.00	0.00	50,000.00	35,784.04	14,215.96	
4601.000		Medic.Ass't-Sch Age-Sch Yr Pro	35,000.00	0.00	35,000.00	4,859.21	30,140.79	
5050.000		Interfund Trans. for Debt Svs	500,000.00	0.00	500,000.00	300,000.00	200,000.00	
Subfund Subtotal			19,965,641.00	0.00	19,965,641.00	7,396,947.37	12,837,053.41	268,359.78

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

These are estimates to balance the budget

Madrid-Waddington Central School District
BUDGET REPORT
For The Period Ending November 30, 2025

Revenue:

	<u>Initial Est Rev</u>	<u>Adjustments</u>	<u>Current Est Rev</u>	<u>Actual Revenue</u>	<u>Variance</u>
Property Taxes	\$ 5,043,159.00	\$ -	\$ 5,043,159.00	\$ 4,438,130.99	\$ (605,028.01)
Tuition	\$ 70,052.00	\$ -	\$ 70,052.00	\$ 12,595.00	\$ (57,457.00)
Interest & Earnings	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 26,238.53	\$ 14,238.53
Sale of Scrap & Excess	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 9,150.00	\$ 8,150.00
Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -
Refund of Prior Yrs Exp	\$ 190,500.00	\$ -	\$ 190,500.00	\$ 9,373.69	\$ (181,126.31)
Gifts & Donations	\$ 185,600.00	\$ -	\$ 185,600.00	\$ -	\$ (185,600.00)
Unclassified Revenues	\$ 62,500.00	\$ -	\$ 62,500.00	\$ 19,941.03	\$ (42,558.97)
Basic Aid	\$ 12,353,365.00	\$ -	\$ 12,353,365.00	\$ 2,540,874.88	\$ (9,812,490.12)
BOCES Aid	\$ 1,400,000.00	\$ -	\$ 1,400,000.00	\$ -	\$ (1,400,000.00)
Other State Aid	\$ 147,465.00	\$ -	\$ 147,465.00	\$ 40,643.25	\$ (106,821.75)
Appropriated Res FB	\$ 365,111.00	\$ -	\$ 365,111.00	\$ -	\$ (365,111.00)
Interfund Transfer - Debt Service	\$ 500,000.00	\$ -	\$ 500,000.00	\$ 300,000.00	\$ (200,000.00)
Appropriated Fund Balance	\$ 1,170,188.00	\$ -	\$ 1,170,188.00	\$ 1,170,188.00	\$ -
	\$ 21,500,940.00	\$ -	\$ 21,500,940.00	\$ 8,567,135.37	\$ (12,933,804.63)

School Lunch Fund
Monthly Analysis Worksheet
For the Period Ending November 30, 2025

Beginning Fund Balance	\$121,345.78
Profit or (Loss)	(\$22,499.11)
Ending Fund Balance	<u><u>\$98,846.67</u></u>

Revenues

<i>Type A Sales</i>		
Breakfast	\$0.00	
Lunch	\$1,216.26	
<i>Other Sales</i>		
Breakfast	\$350.15	
Lunch	\$3,079.34	
Total Sales		\$4,645.75
<i>Federal Aid Receivable</i>		
Breakfast	\$9,968.00	
Lunch	\$18,543.00	
<i>State Aid Receivable</i>		
Breakfast	\$5,623.00	
Lunch	\$10,248.00	
Total Aid Receivable		\$44,382.00
<i>Surplus Food</i>		\$0.00
<i>Other Revenue</i>		
Total Revenues		<u><u>\$49,027.75</u></u>

Expenses

<i>Beginning Food Inventory</i>	\$29,912.08	
Add: Purchases	\$37,009.04	
Less: Ending Inventory	\$28,887.11	
Food Used		\$38,034.01
<i>Beginning Federal Food Inventory</i>	\$3,658.12	
Add: Surplus Food	\$0.00	
Less: Ending Inventory	\$3,472.10	
Federal Food Used		\$186.02
Salary		\$18,005.42
Fringe Benefits		\$14,044.23
Equipment		\$0.00
Other Expenses		\$0.00
<i>Beginning Supply Inventory</i>	\$4,912.15	
Add: Supplies Purchased	\$2,468.17	
Less: Ending Inventory	\$4,563.91	
Supplies Used		\$2,816.41
Total Expenses		<u><u>\$71,526.86</u></u>

Profit or (Loss) for Month **(\$22,499.11)**

**Madrid-Waddington Central School
Treasurer's Report
For The Period Ending November 30, 2025**

General Fund	719,482.59
School Lunch Fund	(9,840.61)
General Fund Checking Account	<u>709,641.98</u>

Benefits Fund Checking Account	109,617.92
--------------------------------	------------

Federal Fund Checking Account	32,587.44
-------------------------------	-----------

Scholarship Account	4,371.18
---------------------	----------

Payroll Checking Account	0.00
--------------------------	------

Capital Fund Checking Account	1,507,135.01
-------------------------------	--------------

General Fund Money Market Account - Chase Bank @ 1.27%

General Fund Savings	1518435
Unemployment	42,712.81
Building Reserve	1,142,993.46
Insurance Reserve	812,166.50
TRS Reserve	76,665.34
Employee Benefit Reserve	203,613.06
Transportation Reserve	746,811.37
School Lunch	88,047.00
Federal Fund	113,173.97
Debt Service	451,820.91
Capital Fund	731,464.21
Chase Money Market Account	<u>5,927,903.63</u>

Fidelity Investment -Scholarship Account	10,260.11
--	-----------

**Recommended
PERSONNEL ACTIONS
December 9, 2025**

Name	Tenure Area	Assignment	Type of Appointment	Effective Date	Salary
<u>Appointment</u>					
Ellen Thompson		Volunteer	Annual	December 10, 2025	
Karen Lafave RN		Substitute Nurse	Annual	December 10, 2025	\$160/day
Austin Plante		Volunteer Cheer Co-Coach	Annual	December 10, 2025	
Shawna Bender		5-Hour Driver	Annual	January 5, 2026	\$27.04/hour

I recommend the foregoing personnel actions:

December 5, 2025

Eric Burke

PowerChargeTM

PowerChargeEV.com

Charge Up!

COMMERCIAL ENERGY SERIES (32A - 40A)

Multiple configurations and mounting options make the Energy Series the most versatile series in the PowerChargeTM line-up.



PowerChargeTM

CABLE RETRACTOR

- **Optional** cable retractor extends the life of the cables by elevating them off the ground
- **Creates a safer** environment by greatly reducing tripping hazards

SLIM & DURABLE DESIGN

- **Outdoor rated** with multiple mounting configurations
- **Small footprint** whether wall or pedestal mounted

MULTIPLE MODELS

- **Open Access Control**
Non-networked common for residential and fleet use
- **RFID Access Control**
Non-networked model with RFID-card access control
- **Ethernet (40A Only)**
- **Cellular**
- **Networked**
When connected to a backend software plan, it unlocks features such as point of sale payment, usage data reporting, driver notifications, remote diagnostics, and more



UL-Listed meets safety criteria for use in North America



Meets standards for Americans with Disabilities Act

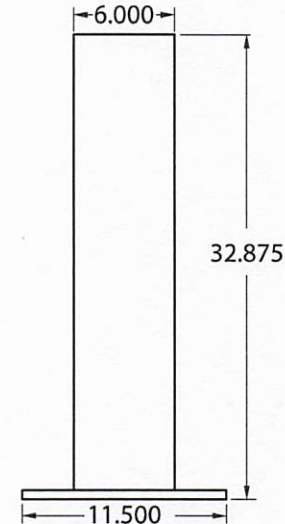
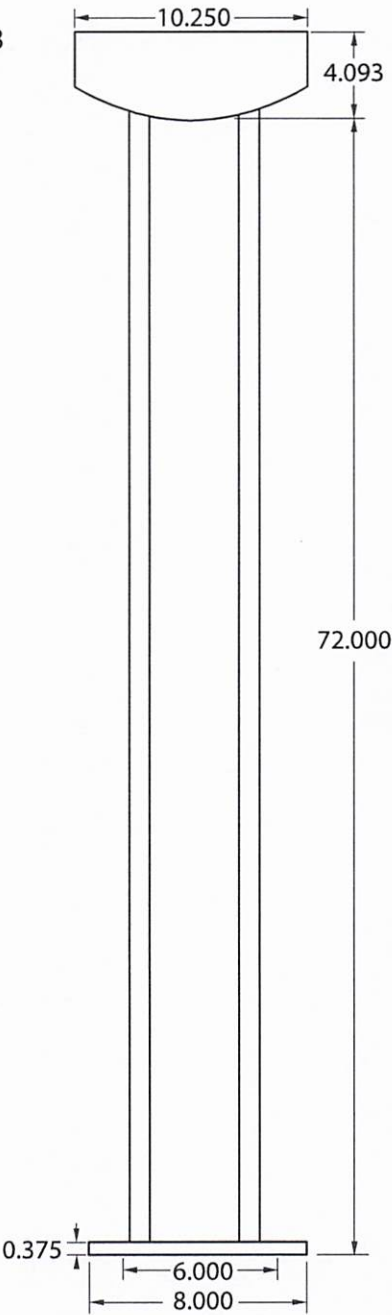
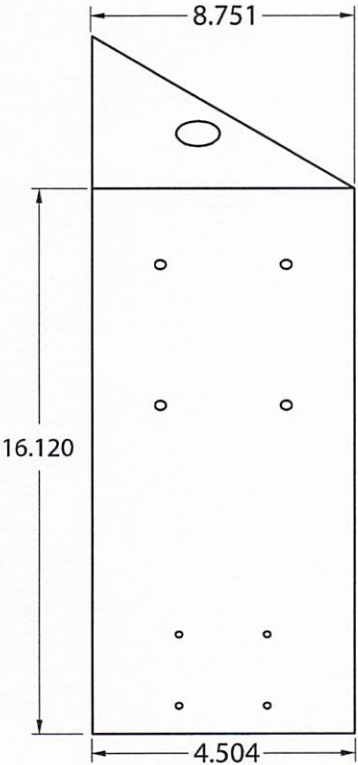
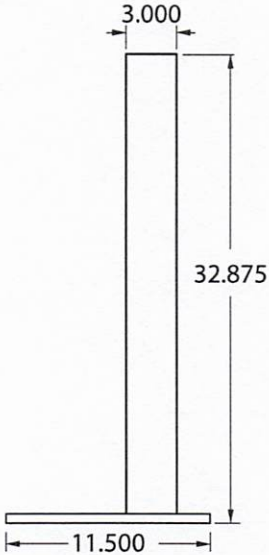
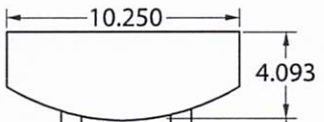
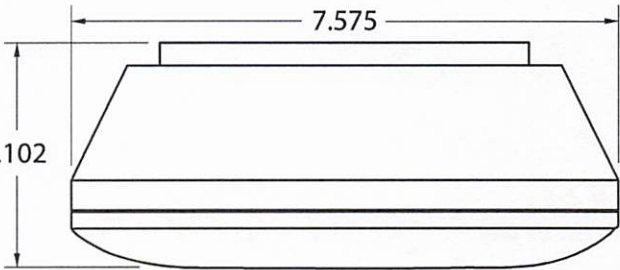
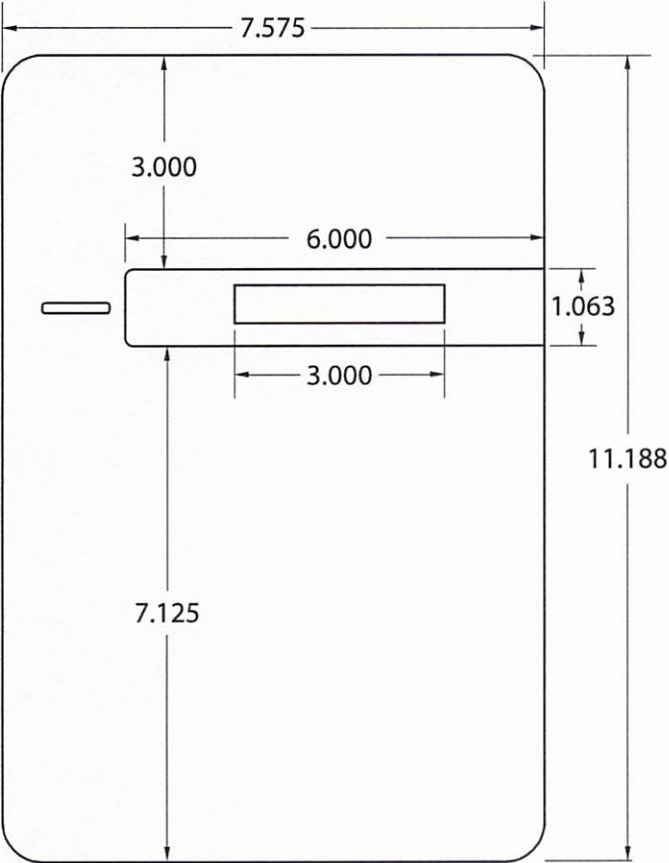
LEVEL 2 CHARGING STATION

- **Up to 10x faster** than a standard 110v plug, the Level 2 Series safely delivers up to 35 miles of driving range for every hour of charge time
- **Adjustable** output allows for the ideal power to match your supply panel, electric vehicle, and driving range
- **3-Year Parts Warranty** (5-Year Parts & Labor optional)

MOUNT CONFIGURATIONS



Shown as
Dual Retractor Pedestal
(Single configuration available)



CONFIGURATION	OPEN-ACCESS	RFID ACCESS / WI-FI	NETWORKED
APPLICATION		COMMERCIAL	
VOLTAGE (VAC)		208/240VAC, Single Phase	
FREQUENCY (Hz)		60 Hz	
CURRENT (RMS)		32A / 7.6 kW	40A / 9.6kW
CIRCUIT BREAKER		16A=20A / 24A=30A / 32A=40A / 40A=50A	
CHARGING CONNECTOR		SAE J1772	
CHARGING CABLE LENGTH		18 ft. (25 ft. optional)	
METERING ACCURACY	N/A	Embedded ±3% [32A] • Embedded ±1% [40A]	
REAL-TIME CLOCK	N/A	Yes [7 Days]	
WI-FI	N/A	802.11 b/g/n	
CELLULAR		N/A	LTE / CDMA / GSM
ETHERNET	N/A	32A / 7.6kW - No • 40A / 9.6kW - Yes	
RFID	N/A	<div> <div>32A</div> <div> <div>ISO 14443 A/B</div> <div>ISO 15693</div> <div>NFC</div> <div>NEMA Inoperability Protocol</div> </div> <div>40A</div> </div>	
DISPLAY	Color LED Status Lights	116(L)*8.5(w)*37(H)mm, 5.57mm CHARACTER HEIGHT 5*8 DOT MATRIX OLED 20x2 Color LED Status Lights	
DATA PROTOCOL	N/A	OCPP 1.6J	
OPERATION TEMPERATURE		-30°C/-22°F to 50°C/122°F	
STORAGE TEMPERATURE		-40°C/-40°F to 70°C/158°F	
MOUNTING TYPE		Wall / Pedestal Mount / Ceiling Mount	
STORAGE TEMPERATURE		-40°C/-40°F to 70°C/158°F	
IP PERFORMANCE		NEMA 4	
DIMENSION (LxWxH, INCHES)		11.14 x 7.56 x 3.11"	
IMPACT RESISTANCE		IK10	
WEB PORTAL MANAGEMENT	N/A	Yes UL 50/991/1449/1998/2231/2594 FCC Part 15B	
CERTIFICATION	N/A	FCC Part 15.225 (RFID 13.56MHz) FCC Part 15.247 (WLAN 2.4GHz)	
		N/A	FCC Part 27 (AT&T) FCC Part 27 (Verizon)
PEDESTAL DIMENSIONS		48"x11.5"x11.5" • 72"x11.5x11.5"	
PEDESTAL CONSTRUCTION		Aluminum, Powder-Coat Finish, Stainless Steel Hardware	
WARRANTY		3 Year Parts Warranty (5 Year Parts & Labor Optional)	

MADRID-WADDINGTON
CENTRAL
SCHOOL DISTRICT

FEDERAL AWARD PROGRAMS

June 30, 2025

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MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

TO THE BOARD OF EDUCATION MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Madrid-Waddington Central School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madrid-Waddington Central School District's major federal programs for the year ended June 30, 2025. Madrid-Waddington Central School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Madrid-Waddington Central School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Madrid-Waddington Central School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Madrid-Waddington Central School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Madrid-Waddington Central School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Madrid-Waddington Central School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Madrid-Waddington Central School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madrid-Waddington Central School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Madrid-Waddington Central School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Madrid-Waddington Central School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madrid-Waddington Central School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Madrid-Waddington Central School District's basic financial statements. We issued our report thereon dated October 14, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Burns & Company

Watertown, New York
December 4, 2025

MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2025

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	Assistance Listing Number	Agency or Pass-Through Number	Total Federal Awards
<u>U.S. Department of Education</u>			
Passed-Through NYS Education Department:			
Title I Grants to Local Educational Agencies	84.010A	0021-25-2625	\$ 199,659
Special Education Cluster:			
Special Education – Grants to States (IDEA, Part B)	84.027A	0032-25-0794	191,200
Special Education – Preschool Grants (IDEA Preschool)	84.173A	0033-25-0794	3,782
Total Special Education Cluster			194,982
Student Support and Academic Enrichment Program	84.424A	0204-25-2625	15,586
Supporting Effective Instruction State Grants	84.367A	0147-25-2625	23,948
Total Passed-Through NYS Education Department			434,175
Direct Program:			
Rural Education	84.358A	S358A242872	33,100
Total Direct Programs from U.S. Department of Education			33,100
Total U.S. Department of Education			467,275
<u>U. S. Department of Agriculture</u>			
Passed-Through NYS Education Department:			
Local Food for Schools	10.185		7,071
Child Nutrition Cluster:			
Non-Cash Assistance (Food Distribution)			
National School Lunch Program	10.555		15,106
Fresh Fruit and Vegetable Program	10.582		17,804
Non-Cash Assistance Subtotal			32,910
Cash Assistance			
School Breakfast Program	10.553		100,738
COVID-19: Supply Chain Assistance Grant	10.555		4,872
National School Lunch Program	10.555		206,978
Cash Assistance Subtotal			312,588
Total Child Nutrition Cluster			345,498
Total Passed Through NYS Education Department			352,569
Total U.S. Department of Agriculture			352,569
Total Federal Assistance			\$ 819,844

See notes to schedule of expenditures of federal awards.

MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) presents the activity of federal award programs administered by the District, which is described in Note 1 to the District’s separately issued financial statements, using the modified accrual basis of accounting. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the District’s financial statements. Federal awards that are included in the Schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies.

The information presented in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the school district presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Matching costs (the District’s share of certain program costs) are not included in the reported expenditures.

Pass-through entities’ identifying numbers are presented where applicable.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable program and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the District’s financial reporting system.

NOTE 3 – SCOPE OF AUDIT

The District is an independent municipal corporation. All federal grant operations of the District are included in the scope of the single audit.

MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2025

NOTE 4 – INDIRECT COST RATE

The District has not elected to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance. (Effective for year beginning after October 1, 2024 the de minimus indirect cost rate increases to 15%.)

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as the source for the data presented.

NOTE 5 – OTHER DISCLOSURES

No insurance is carried specifically to cover equipment purchased with federal funds. Any equipment purchased with federal funds is covered by the District's casualty insurance policies.

There were no loans or loan guarantees outstanding at year-end.

NOTE 6 – NON-CASH ASSISTANCE

Non-monetary assistance is recorded in the schedule at the fair market value of the commodities used, which are amounts provided by New York State under the National School Lunch Program. At June 30, 2025, the District was granted \$15,106 of commodities under the National School Lunch Program (Assistance Listing 10.555) and \$17,804 under the Fresh Fruit and Vegetable Program (Assistance Listing 10.582).

MADRID-WADDINGTON CENTRAL SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

NOTE A – SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an unmodified opinion on the basic financial statements of Madrid-Waddington Central School District.
2. No significant deficiencies or material weaknesses were disclosed during the audit of the basic financial statements of Madrid-Waddington Central School District.
3. No instances of noncompliance material to the financial statements of Madrid-Waddington Central School District, which would be required to be reported in accordance with the *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal controls over major programs were disclosed during the audit of the major federal award programs of Madrid-Waddington Central School District.
5. The auditor’s report on compliance for the major federal award programs for Madrid-Waddington Central School District expresses an unmodified opinion on all major federal programs.
6. There were no audit findings required to be reported in accordance with 2 CFR section 200.516(a) related to the major federal programs for Madrid-Waddington Central School District.
7. The Program tested as a major program includes:

U.S. Department of Education

Passed-Through NYS Education Department:

Child Nutrition Cluster:

School Breakfast Program	10.553
National School Lunch Program	10.555
Fresh Fruit and Vegetable Program	10.582

8. The threshold for distinguishing between Types A and B programs was \$750,000.
9. Madrid-Waddington Central School District was determined to be a low-risk auditee.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2025

NOTE B – FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings to report.

**NOTE C – FINDINGS AND QUESTIONED COSTS –
MAJOR FEDERAL AWARD PROGRAMS AUDIT**

There were no findings to report.